

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Generalized System of Preferences
HANDBOOK ON THE SCHEME OF JAPAN



UNITED NATIONS
New York and Geneva, 2006

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UNCTAD/ITCD/TSB/Misc.42/Rev.3

Preface

This handbook is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various GSP schemes. The series comprises the following publications:

Publications in the Generalized System of Preferences series

- Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56)
- Handbook on the Scheme of the Bulgaria (UNCTAD/ITCD/TSB/Misc.67)
- Handbook on the Scheme of Canada (UNCTAD/ITCD/TSB/Misc.66)
- Handbook on the Scheme of the European Community (UNCTAD/ITCD/TSB/Misc.25/Rev.2)
- 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.1)
- Handbook on the Scheme of the USA (UNCTAD/ITCD/TSB/Misc.58)
- List of GSP Beneficiaries (UNCTAD/ITCD/TSB/Misc.62/Rev.1)
- AGOA: A preliminary Assessment (UNCTAD/ITCD/TSB/2003/1)
- Negotiating Anti-Dumping and Setting Priorities Among Outstanding Issues in the Post-Doha Scenario: A First Examination in the Light of Recent Practice and DSU Jurisprudence (UNCTAD/ITCD/TSB/Misc.72)
- Quantifying the benefits obtained by developing countries from the GSP (UNCTAD/ITCD/TSB/Misc.52)
- Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvement (UNCTAD/ITCD/TSB/2003/8)

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These publications are also available on the Internet:
<http://www.unctad.org/gsp>

Notes

This handbook has been prepared by the UNCTAD secretariat based on the information provided by the Ministry of Foreign Affairs of Japan. It provides a general explanation of Japan's scheme to allow officials and users responsible or involved in GSP 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 (HS number). The product descriptions found in the lists have been reformulated to help understanding. Readers may wish refer to the Customs Tariff Schedules of Japan, published by the Japan Tariff Association, for further information on tariff item numbers and descriptions of Japanese GSP-eligible products and other products.

Further information on the Japanese GSP scheme is available on the following Ministry of Foreign Affairs of Japan website: **<http://www.mofa.go.jp>**.

Contents

	Page
Checklist: how to benefit from Japan's GSP	7
Explanatory notes on Japan's GSP scheme:	9
1. Beneficiaries	9
2. Product coverage (under the GPT treatment)	9
2.1. Agricultural and fishery products (HS chapters 1-24)	9
2.2. Industrial products (HS chapters 25-97)	9
3. Depth of tariff cuts (GST rates)	10
3.1. Agricultural and fishery products (HS chapters 1-24)	10
3.2. Industrial products (HS chapters 25-97)	10
4. Ceilings (under the GSP treatment)	10
4.1. Ceilings	10
4.2. Calculation of ceilings	10
4.3. Utilization of ceilings	10
4.4. Administration of ceilings and maximum country amounts	10
5. Escape clause	11
6. Graduation of advanced beneficiaries	11
7. Competitiveness-focused, product-by-product exclusion	11
8. Special preferential treatment for the least developed countries (LDCs)	12
9. Rules of origin	12
9.1. Rules for transportation (direct consignment)	12
9.2. Origin criteria	13
9.3. Use of materials imported from Japan	13
9.4. Rules of cumulative origin	14
9.5. Documentary evidence	14
10. Information on preferential imports	15

Annexes

Annex 1: Beneficiaries of the Japanese GSP scheme	19
Annex 2: List of agricultural and fishery products under the GPT treatment (HS chapters 1-24)	21
Annex 3: Exceptional list of industrial products (HS chapters 25-97)	45
Annex 4: Table 1: List of products for which preferences are granted only to LDCs	49
(i) Agricultural and fishery products	49
(ii) Industrial products	55
Table 2: List of industrial products to which the ceilings system is applied in Fiscal Year 2005	57
2.1. Ceiling for refined copper (goods of group No. 70 of Table 1) originating in Democratic Republic of Congo and Zambia	63
Annex 5: Minimal processes which are not accepted as obtaining original status	65
Annex 6: List of processed products for which the condition for origin country acknowledgement is specified	67
Annex 7: List of products to which donor country content rule is not applied	95

Annexes (cont'd)

Annex 8:	HS heading number of products which are exempted from documentary requirements	99
Annex 9:	Forms of documentary evidence:	101
	1. Combined declaration and certificate of origin (Form A):	
	1.1. English version	103
	1.2. French version	105
	2. Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing	107

Checklist: how to benefit from Japan's GSP

Step 1: Establish the product's tariff classification

- You should establish the correct tariff classification (Tariff Item Number, HS-based) of the product intended for export to Japan.

Step 2: Check the product coverage

- You should find out whether your product is eligible for preference under Japan's GSP scheme.
- To do this, you should examine the product lists of the GSP scheme in relation to the precise tariff classification and product description.

Step 3: Assess the preferential margin

- If your product is eligible for preferential treatment under Japan's GSP scheme, you should assess the preferential margin to determine the price you can offer your buyer/importer.

Step 4: Check ceiling lists

- You should check ceilings which are set annually and understand how they are administered.
- You should check the latest monthly digest of ceilings, which is reported in Japan's Official Gazette, or on the public notice boards at Custom offices.

Step 5: Comply with origin criteria

- You should ensure that your product complies with the origin criteria set by Japan. Each scheme lays down its own origin criteria.

Step 6: Check consignment conditions

- You must ensure that the consignment conditions specified are met.

Step 7: Prepare documentary evidence

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

Explanatory notes on Japan's GSP scheme

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

Japan's GSP started on 1 August 1971 and is effective until 31 March 2011.

1. Beneficiaries

Japan grants preferential tariff treatment under its GSP scheme to 140 developing countries and 15 territories.

Beneficiaries are designated by Cabinet Order from countries/territories requesting for preferential treatment. The latter is subject to meeting the following criteria:

- The beneficiary country or the territory must have a developing economy.
- The territory must have its own tariff and trade system.
- The country or the territory wishes to receive preferential tariff treatment under the GSP scheme.
- The beneficiaries must be prescribed by a Cabinet Order as a country or a territory to which such preferences may appropriately be extended.
- Only beneficiary countries designated as least developed countries (LDCs) in the General Assembly of the United Nations are eligible for special preferential treatment for LDCs.

2. Product coverage (under the GPT treatment)

2.1. Agricultural and fishery products (HS chapters 1-24)

Japan grants General Preferential Tariff (GPT) treatment for selected agricultural and fishery products in 339 items (9-digit base, hereinafter the same).

2.2. Industrial products (HS chapters 25-97)

Preferences are granted for all industrial products, including products covered by preferences are granted only to LDCs, with the exception of products in 118 items.

3. Depth of tariff cuts (GST rates)

3.1. Agricultural and fishery products (HS chapters 1-24)

Various tariff reductions, including duty-free treatment, apply to certain agricultural and fishery products originating in developing country beneficiaries, except LDCs.

3.2. Industrial products (HS chapters 25-97)

All industrial products are in principle given duty-free treatment, with the exception of products for which preferences are granted only to LDCs and some sensitive items for which GPT treatment are limited to the ceiling (78 product groups - 1,264 items), and with GPT treatment is free or set at 20, 40, 60 or 80 per cent of most-favoured-nation (MFN) rates.

4. Ceilings (under the GSP treatment)

4.1. Ceilings

For agricultural and fishery products (HS chapters 1- 24), there are no ceilings.

For industrial products (HS chapters 25-97), there are no ceilings for a number of industrial products. For the rest, GPT imports are allowed until they exceed the ceilings. The ceilings are calculated for each fiscal year for 78 product groups (1,264 items) – each covering products of HS chapter, heading or sub-heading.

4.2. Calculation of ceilings

Ceilings are calculated in the following manner: FY 2000-2010: ceilings = ceiling of the previous FY, multiplied by 1.03.

4.3. Utilization of ceilings

The ceilings for each product group are open for utilization by all preference-receiving countries on an equal footing. No allocation or reservation is made for any individual beneficiary country. After GPT preferential imports exceed the ceiling, GPT treatment shall be suspended, i.e. the MFN rate of duty shall apply. Also, GPT treatment shall partly be suspended for a particular product group with reference to a particular preference-receiving country when GPT imports of products originating in that country exceed a maximum country amount of one-fifth of the total value/quantity of the ceiling.

4.4. Administration of ceilings and maximum country amounts

Ceilings and maximum country amounts are administrated on a first-come-first-served basis subject to monthly control and the MFN rate is applied as of the middle of the following month, i.e. after the ceiling or the maximum country amount has been exceeded.

5. Escape clause

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

6. Graduation of advanced beneficiaries

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

In cases of "partial graduation," a product of a beneficiary country or territory is to be excluded from the GPT-treatment product coverage if : the country or territory in question is classified as a high-income economy in the previous year's World Bank Atlas; if it is not in the World Bank Atlas, the country in question needs to have the same level of GNP (gross national product) per capita; and its exports of the product to Japan exceed 25 per cent of the world's exports of the product to Japan, and at the same time are more than one billion yen.

Each country or territory and product shall be reviewed every year. If any above conditions are not met, preferential tariff treatment shall be given.

Furthermore, as of 1 April 2000, a beneficiary country or territory is to be excluded from the list of GSP beneficiaries if it is classified as a high-income economy in the World Bank Atlas for the previous three years in a row; in the event it is not in the World Bank Atlas, it needs to have the same level of GNP per capita.

When a country or territory which is not the list of GSP beneficiaries is not classified as a high-income economy for three consecutive years, they shall be subject to the GSP scheme if they formulate a request to Japan to apply the GSP beneficiary status to them once again.

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

Under the annual review, a product from a developing beneficiary country or territory which is found to be highly competitive in the Japanese market is to be excluded from the GPT-treatment product coverage, when the following criteria are met in the course of two consecutive calendar years: If the imports of a product from a developing beneficiary (except LDCs) to Japan in value term account for more than 50 per cent of its import from the world to Japan, and at the same time amount to over one billion yen.

However, any product that meets such criteria shall not be excluded when it is determined that there is no need to exclude it, considering the existence of domestic output or various impacts on a domestic industry. Also the products in the ceiling product groups, which meet such criteria above, shall not be excluded.

Preferential tariff treatment shall be re-introduced for the products that cannot meet the above criteria in two consecutive calendar years after exclusion.

8. Special preferential treatment for least developed countries (LDCs)

Tariff-free and quota-free are special preferential treatment which are offered to the beneficial LDCs for all products under the GPT treatment and additional products for which preferences are granted only to LDCs.

With regard to the refined copper imported from the Democratic Republic of Congo and Zambia, its preferential tariff rate is free but the ceiling will not be removed until the end of the FY 2005.

9. 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 Japanese GSP scheme, and transported to Japan in accordance with its rules for transportation.

9.1. Rules for transportation (direct consignment)

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

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

9.2. Origin criteria

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

Goods which 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 will be considered sufficient when the resulting goods is classified under an HS tariff heading (4 digits), other than that covering each of the non-originating materials or parts used in the production.

However, there are two exceptions to this rule. One is that some working or processing will not be considered sufficient when working or processing is actually so simple even if there is a change in the HS heading (see Annex 6, Minimal processes which are not accepted as obtaining original status).

The other is that some goods which are required to satisfy the specific conditions in order to obtain originating status without a change in the HS heading (see Annex 7, List of processed products for which the condition for origin country acknowledgement is specified).

9.3. Use of materials imported from Japan

In application of the origin criteria, the following special treatment will be given to the 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"):

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

However, with regard to some products obtained in a preference-receiving country (see Annex 8, List of processed products to which donor country content rule is not applied), special treatment will not be granted.

9.4. Rules of cumulative origin

In the case of the goods produced in Indonesia, Malaysia, the Philippines, Thailand and Vietnam (hereinafter "the five countries"), the five countries are regarded as a single preference-receiving country for the purpose of applying the above-mentioned origin criteria and Preference-giving country content rule.

In detail, the five countries enjoy the following effects when applying the substantial manufacturing standards.

- (i) 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.
 - (a) All raw materials consisting only of goods originating in the five countries.
 - (b) All raw materials consisting only of goods exported from Japan to the five countries.
 - (c) All raw materials consisting only of the goods prescribed in (a) and (b).
 - (d) If mixed with raw materials from other countries (with the exception of goods exported from Japan), the portion of the raw materials which conform to the provisions of (a) through (c).
- (ii) The goods are qualified to have originated in one of the countries when certain requirements related to the manner they were processed or manufactured are satisfied in all the countries involved in their production.

The origin of goods which are eligible for the preferential tariff treatment according to the rules of cumulative origin is the country that exports the goods to Japan.

To make use of cumulative origin system, Cumulative Working/processing Certificate should be presented to the Customs at the time of import declaration in addition to the Certificate of Origin Form A.

9.5. Documentary evidence (See Annex 9)

(i) Evidence relating to origin of goods:

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

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

origins are evident (see Annex 9, HS Heading number of products which are exempted from documentary requirements), this Certificate will not be required.

(b) Material imported from Japan

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

(c) Cumulative origin

When one or other of the special treatments under the Rules of Cumulative Origin is sought in respect of goods produced in one of the countries (Indonesia, Malaysia, the Philippines, Thailand and Vietnam), a "Cumulative Working/Processing Certificate" must be submitted, on importation of the goods into Japan, to the Japanese customs authorities, together with a Certificate of Origin (Form A). The Cumulative Working/Processing Certificate shall be issued by the same authorities issuing the Certificate of Origin. The term reference number of the Cumulative Working/Processing Certificate must be entered in Box 4 ("For official use") of the Certificate of Origin.

(ii) Evidence relating to transport

In the case of transportation coming under (ii) or (iii) of the above-mentioned rules for transportation, the following evidence is needed to establish that the transportation was in conformity with the conditions specified respectively:

- (a) a through bill of lading;
- (b) a certification by the Customs authorities or other government authorities of the transit countries; or
- (c) failing these, any other substantiating document deemed sufficient. However, with regard to consignments of Customs value not exceeding 200,000 Yen, this evidence will not be required.

10. Information on preferential imports

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

ANNEXES

Annex 1

BENEFICIARIES OF THE JAPANESE GSP SCHEME

(as of May 2004)

(*: least developed countries)

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

Annex 2

**LIST OF AGRICULTURAL AND FISHERY PRODUCTS UNDER
THE GPT TREATMENT
(HS CHAPTERS 1-24)**

Note: Duty free entry is granted for all products originated in the LDCs in this list

Tariff Item Number	Description	MFN Rate	GPT Rate
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
0206.30	Of swine, fresh or chilled		
	2 Other than that of wild boars:		
	(1) Internal organs	8.5%	4.3%
	Of swine, frozen:		
0206.41	Livers:		
	2 Other than those of wild boars	8.5%	4.3%
0206.49	other than livers:		
	2 Other than that of wild boars:		
	(1) Internal organs	8.5%	4.3%
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
	Of fowls of the species, Gallus domesticus:		
0207.14	Cuts and offal, frozen:		
	1 Livers	3.0%	Free
	Of turkeys:		
0207.24	Not cut in pieces, fresh or chilled	3.0%	Free
0207.25	Not cut in pieces, frozen	3.0%	Free
0207.26	Cuts and offal, fresh or chilled	3.0%	Free
0207.27	Cuts and offal, frozen		
	1 Livers	3.0%	Free
	2 Other	3.0%	Free
	Of ducks, geese or guinea fowls:		
0207.32	Not cut in pieces, fresh or chilled:		
	2 Other than those of ducks	9.6%	4.8%
0207.33	Not cut in pieces, frozen:		
	1 Of ducks	9.6%	4.8%
	2 Other	9.6%	4.8%
0207.34	Fatty livers, fresh or chilled	3.0%	Free
0207.35	Other, fresh or chilled:		
	2 Other than those of ducks	9.6%	4.8%
0207.36	Other, frozen:		
	1 Livers	3.0%	Free
	2 Other:		
	(1) Of ducks	9.6%	4.8%

Tariff Item Number	Description	MFN Rate	GPT Rate
	(2) Other	9.6%	4.8%
02.09		6.0%	3.0%
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
03.01	Live fish:		
0301.10	Ornamental fish:		
	Other than carp or gold-fish	1.7%	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305.20	Livers and roes of fish, dried, smoked, salted or in brine:		
	Other than hard roes of Nishin (<i>Clupea</i> spp.), hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) or hard roes of Salmonidae	2.8%	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	Not frozen:		
0306.21	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):		
	2 Other than live, fresh or chilled	5.0%	4.0%
0306.22	Lobsters (<i>Homarus</i> spp.):		
	2 Other than live, fresh or chilled	5.0%	4.0%
0306.23	Shrimps and prawns:		
	2 Other than live, fresh or chilled	5.0%	4.0%
0306.29	Other:		
	2 Ebi other than live, fresh or chilled	5.0%	4.0%
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	Octopus (<i>Octopus</i> spp.):		
0307.51	Live, fresh or chilled	7.0%	5.0%
0307.59	Other:		
	1 Frozen	7.0%	5.0%
	Other than oysters, scallops, mussels, cuttle fish, squid, octopus or snails (excluding sea snails):		
0307.99	Other than live, fresh or chilled ones:		
	2 Dried, salted or in brine:		
	(4) Other molluscs and aquatic invertebrates:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	Hard clam, dried	10.0%	9.0%
04.10			
0410.00	Edible products of animal origin, not elsewhere specified or included:		
	1 Salanganes' nests	1.5%	Free
	2 Other	9.0%	4.5%
05.09			
0509.00	Natural sponges of animal origin:		
	Less than 3,600 yen/kg in value for customs duty	3.5%	Free
05.10			
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:		
	2 Other than musk or gall stone	3.0%	Free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
	Other than bovine semen:		
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	2 Other than fish waste, fertile fish eggs for hatching or artemia salina's eggs	1.7%	Free
0511.99	Other:		
	2 Other than silk-worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, or dried animal blood	1.5%	Free
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604.10	Mosses and lichens	3.0%	Free
	Other:		
0604.91	Fresh	3.0%	Free
0604.99	Dried, dyed, bleached, impregnated or otherwise prepared	3.0%	Free
07.01	Potatoes, fresh or chilled:		
0701.10	Seed	3.0%	Free
07.05	Lettuce(Lactuca sativa)and chicory(Cichorium spp.), fresh or chilled:		
	Chicory:		
0705.21	Witloof chicory (Cichorium spp.),fresh or chilled:	3.0%	1.5%
0705.29	Other	3.0%	1.5%

Tariff Item Number	Description	MFN Rate	GPT Rate
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.90	Other than carrots or turnips:		
	Burdock	2.5%	Free
07.09	Other vegetables, fresh or chilled:		
0709.10	Globe artichokes	3.0%	1.5%
	Mushrooms and truffles:		
0709.52	Truffles	3.0%	Free
0709.59	Other:		
	Matsutake	3.0%	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711.20	Olives	9.0%	4.5%
0711.30	Capers	9.0%	7.5%
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.90	Other vegetables; mixtures of vegetables:		
	Potatoes whether or not cut or sliced but not further prepared	12.8%	10.0%
	Bamboo shoots	9.0%	7.5%
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713.10	Peas (<i>Pisum sativum</i>)		
	2 Other than those rendered suitable solely for sowing by chemical treatment:		
	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	6.0%	3.0%
0713.20	Chickpeas (<i>garbanzos</i>)		
	2 Other than those rendered suitable solely for sowing by chemical treatment	8.5%	4.3%
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)		
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
	2 Other than those rendered suitable solely for sowing by chemical treatment:		
	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	6.0%	3.0%
0713.39	Other than beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) wilczek, small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):		
	2 Other than rendered suitable solely for sowing by chemical treatment:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	6.0%	3.0%
0713.40	Lentils		
	2 Other than those rendered suitable solely for sowing by chemical treatment	8.5%	4.3%
0713.50	Broad beans (Vicia faba var.major)and horse beans(Vicia faba var.equina,Vicia faba var.minor)		
	2 Other than those rendered suitable solely for sowing by chemical treatment		
	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	6.0%	3.0%
0713.90	Other:		
	2 Other than rendered those suitable solely for sowing by chemical treatment:		
	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	6.0%	3.0%
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	Coconuts:		
0801.11	Desiccated	3.0%	Free
0801.19	Other	3.0%	Free
	Brazil nuts:		
0801.21	In shell	3.0%	Free
0801.22	Shelled	3.0%	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled:		
	Almonds:		
0802.11	In shell:		
	2 Sweet almond	2.4%	Free
0802.12	Shelled		
	2 Sweet almond	2.4%	Free
	Hazelnuts or filberts (Corylus spp.)		
0802.21	In shell	6.0%	Free
0802.22	Shelled	6.0%	Free
0802.90	Other:		
	2 Macadamia nuts	5.0%	2.5%
	3 Pecans	4.5%	Free
08.03			
0803.00	Bananas, including plantains, fresh or dried:		
	1 Fresh:		
	(1) If imported during the period from 1st April to 30th September	20.0%	10.0%
	(2) If imported during the period from 1st October to 31st March	25.0%	20.0%
	2 Dried	3.0%	Free

Tariff Item Number	Description	MFN Rate	GPT Rate
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.20	Figs:	6.0%	3.0%
0804.40	Avocados:	3.0%	Free
0804.50	Guavas, mangoes and mangosteens	3.0%	Free
08.06	Grapes, fresh or dried:		
0806.20	Dried	1.2%	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh:		
0807.20	Papaws (papayas)	2.0%	Free
08.10	Other fruit, fresh:		
0810.20	Raspberries, blackberries, mulberries and loganberries	6.0%	3.0%
0810.30	Black, white or red currants and gooseberries	6.0%	3.0%
0810.40	Cranberries, bilberries and other fruits of the genus	6.0%	3.0%
0810.60	Durians	5.0%	2.5%
0810.90	Other:		
	Rambutan, passionfruit, litchi and carambola (star-fruit)	5.0%	2.5%
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
	1 Containing added sugar	9.6%	4.8%
	2 Other	6.0%	3.0%
0811.90	Other than strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants or gooseberries:		
	1 Containing added sugar:		
	(2)Berries	9.6%	4.8%
	(3)Sour cherries	13.8%	6.9%
	(5)Other than pineapples, berries, sour cherries, peaches or pears:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passionfruit, dookoo kokosan, mangosteens, soursop and litchi	12.0%	6.0%
	2 Other:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	(2) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passionfruit, dookoo kokosan, mangosteens, soursop and litchi	7.2%	3.6%
	(3) Peaches, pears and berries:		
	Berries	6.0%	3.0%
	(4) Other:		
	Camucamu	12.0%	2.0%
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812.90	Other than cherries:		
	4 Other than bananas, oranges or grapefruit:		
	(3) Other than lemons, limes (excluding those provisionally preserved in preservative solutions) or chestnuts:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passionfruit, dookoo kokosan, angosteens, soursop and litchi	12.0%	6.0%
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of Chapter 8:		
0813.20	Prunes	2.4%	Free
0813.40	Other than apricots, prunes or apples		
	1 Berries	9.0%	4.5%
	2 Other:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passionfruit, dookoo kokosan, angosteens, soursop and litchi	7.5%	3.8%
	Kehapi	9.0%	4.5%
0813.50	Mixtures of nuts or dried fruits of Chapter 8:		
	1 Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40	6.0%	3.0%
	2 Other	12.0%	6.0%

Tariff Item Number	Description	MFN Rate	GPT Rate
08.14			
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1.5%	Free
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	Coffee, roasted:		
0901.21	Not decaffeinated	12.0%	10.0%
0901.22	Decaffeinated	12.0%	10.0%
0901.90	Other than coffee:		
	2 Coffee substitutes containing coffee Free 12%	12.0%	Free
09.02	Tea, whether or not flavoured:		
0902.40	Other black tea (fermented) and other partly fermented tea:		
	2 Other than waste, unfit for beverage:		
	(1) Black tea	3.0%	2.5%
0903.00	Mate	12.0%	6.0%
9.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:		
	Pepper:		
0904.11	Neither crushed nor ground:		
	1 Put up in containers for retail sale	3.0%	Free
0904.12	Crushed or ground:		
	1 Put up in containers for retail sale	3.0%	Free
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:		
	1 Put up in containers for retail sale	6.0%	Free
0907.00	Cloves (whole fruit, cloves and stems):		
	1 Put up in containers for retail sale	3.6%	Free
09.08	Nutmeg, mace and cardamoms:		
0908.10	Nutmeg:		
	1 Put up in containers for retail sale	3.6%	Free
0908.20	Mace:		
	1 Put up in containers for retail sale	3.6%	Free
0908.30	Cardamoms:		
	1 Put up in containers for retail sale	3.6%	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
0909.10	Seeds of anise or badian:		
	1 Put up in containers for retail sale	6.0%	Free
	2 Not put up in containers for retail sale:		
	(2) Crushed or ground	3.0%	Free

Tariff Item Number	Description	MFN Rate	GPT Rate
0909.20	Seeds of coriander:		
	1 Put up in containers for retail sale	6.0%	Free
	2 Not put up in containers for retail sale:		
	(2) Crushed or ground	3.0%	Free
0909.30	Seeds of cumin:		
	1 Put up in containers for retail sale	6.0%	Free
	2 Not put up in containers for retail sale:		
	(2) Crushed or ground	3.0%	Free
0909.40	Seeds of caraway:		
	1 Put up in containers for retail sale	6.0%	Free
	2 Not put up in containers for retail sale:		
	(2) Crushed or ground	3.0%	Free
0909.50	Seeds of funnel; juniper berries:		
	1 Put up in containers for retail sale	6.0%	Free
	2 Not put up in containers for retail sale:		
	(2) Crushed or ground	3.0%	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
0910.10	Ginger:		
	2 Not provisionally preserved in brine, in sulphur water or in other preservative solutions:		
	(1) Put up in containers for retail sale	5.0%	Free
	(2) Not put up in containers for retail sale	2.5%	Free
0910.20	Saffron:		
	1 Put up in containers for retail sale	3.6%	Free
0910.30	Turmeric (curcuma):		
	1 Put up in containers for retail sale	3.6%	Free
0910.40	Thyme; bay leaves:		
	1 Put up in containers for retail sale	3.6%	Free
0910.50	Curry	7.2%	3.6%
	Other spices:		
0910.91	Mixtures referred to in Note 1(b)* to Chapter 9:		
	1 Put up in containers for retail sale	3.6%	Free
0910.99	Other:		
	1 Put up in containers for retail sale	3.6%	Free
1002.00	Rye		
	2 Other than that rendered suitable solely for sowing by chemical treatment	4.2%	Free
10.05	Maize (corn)		
1005.10	Seed		
	2 Other than that rendered suitable solely for sowing by chemical treatment	\9/kg	\4.5/kg
1007.00	Grain sorghum		

Tariff Item Number	Description	MFN Rate	GPT Rate
	2 Other than that rendered suitable solely for sowing by chemical treatment or for feeding purpose	3.0%	Free
10.08	Buckwheat, millet and canary seed; other cereals:		
1008.9	Other cereals		
	2 Other than those rendered suitable solely		
	(2) Other than triticale	3.0%	Free
11.02	Cereal flours other than those of wheat or meslin: 11.02		
1102.10	Rye flour	15.0%	7.5%
11.03	Cereal groats, meal and pellets:		
	Groats and meal:		
1103.19	Of cereals other than wheat or maize (corn):		
	3 Of oats	12.0%	6.0%
	5 Other than those of barley, triticale, oats or rice	17.0%	8.5%
1103.20	Pellets:		
	2 Of oats:	12.0%	6.0%
	6 Other than those of wheat, oats, maize (corn), rice, barley or triticale	17.0%	8.5%
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No.10.06; germ of cereals, whole, rolled, flaked or ground:		
	Rolled or flaked grains:		
1104.12	Of oats	12.0%	6.0%
1104.19	Of other cereals		
	4 Other than those of wheat, triticale, maize (corn), rice or barley	17.0%	8.5%
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	Of oats	12.0%	6.0%
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208.10	Of soya beans	4.2%	Free
1208.90	Other	4.2%	Free
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:		
1211.90	Other than liquorice roots, ginseng roots, coca leaf or poppy straw:		
	2 Pyrethrum	12.0%	Free
	4 Other:		
	Sandal woods	2.5%	Free
	Job's tears	3.0%	Free
	Other	2.5%	Free

Tariff Item Number	Description	MFN Rate	GPT Rate
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
1212.20	Seaweeds and other algae:		
	1 Edible seaweeds and other algae, fresh, chilled, frozen or dried:		
	(3) Other:		
	Hijiki (<i>Hizikia fusiformis</i>)	10.5%	8.0%
	2 Other:		
	(1) <i>Gloiopeltis</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp.:		
	Of <i>Gloiopeltis</i> spp.	3.5%	Free
1212.30	Apricot, peach (including nectarine) or plum stones and kernels	3.0%	Free
1212.99	Other:		
	Other than sugar beet:		
	2 Chicory roots	9.0%	4.5%
	4 Other than tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered, chicory roots or sugar cane	3.0%	Free
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.20	Pectic substances, pectinates and pectates	3.0%	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401.10	Bamboos	8.5%	5.0%
1401.90	Other than bamboos or rattans:		
	2 Other than rushes, shichitoui (<i>Cyperus tegetiformis</i>) or wanguru (<i>Cyperus exaltatus</i>):		
	(1) Kudzu vine	3.0%	Free
	(2) Other	3.0%	Free
14.04	Vegetable products not elsewhere specified or included:		
1404.90	Other than raw vegetable materials of a kind used primarily in dyeing or tanning or cotton linters:		
	2 Of <i>Machilus thunbergii</i> or of loofah	6.0%	Free
	3 Mizugoke (<i>Sphagnum</i> moss)	3.0%	Free
	4 Other:		
	Leaves of Kashiwa (<i>Quercus dentata</i>)	6.0%	Free
	Leaves of "Sarutori ibara" (<i>Smilax china</i> L.)	6.0%	Free

Tariff Item Number	Description	MFN Rate	GPT Rate
	Other	6.0%	3.0%
1505.00	Wool grease and fatty substances derived therefrom (including lanolin):		
	1 Wool grease, crude	1.2%	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511.10	Crude oil	3.5%	Free
1511.90	Other		
	1 Palm stearin	2.5%	Free
	2 Other	3.5%	Free
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
	Coconut (copra) oil and its fractions:		
1513.11	Crude oil	4.5% or \5/kg whichever is the greater	Free
1513.19	Other	4.5% or \5/kg whichever is the greater	Free
	Palm kernel or babassu oil and fractions thereof:		
1513.21	Crude oil:		
	1 Palm kernel oil	4.0%	Free
1513.29	Other:		
	1 Palm kernel oil and its fractions	4.0%	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
1515.30	Castor oil and its fractions	4.5%	Free
1515.90	Other:		
	4 Other:		
	(1) Of an acid value exceeding 0.6:		
	Rice bran oil and its fractions	\8.5/kg	\4.2/kg
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared:		
1516.10	Animal fats and oils and their fractions	4.0%	Free
1516.20	Vegetable fats and oils and their fractions	3.5%	Free
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different	2.5%	Free

Tariff Item Number	Description	MFN Rate	GPT Rate
	fats or oils of Chapter 15, not elsewhere specified or included		
1520.00	Glycerol, crude; glycerol waters and glycerol lyes	5.0%	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521.90	Other than vegetable waxes:		
	1 Beeswax or spermaceti:		
	Beeswax	12.8%	6.4%
	Spermaceti	5.3%	Free
	2 Other	4.5%	Free
16.02	Other prepared or preserved meat, meat offal or blood:		
1602.20	Of liver of any animal		
	2 Other than those of bovine animals or swine, in airtight containers	6.0%	3.0%
	Of poultry of heading 01.05		
1602.31	Of turkeys:		
	2 Other than guts, bladders or stomachs, whole and pieces thereof, simply boiled in water		
	(2) Not containing meat or meat offal of bovine animals or swine	6.0%	3.0%
1602.90	Other than those of liver of any animals, poultry of heading 01.05, swine or bovine animals, including preparations of blood of any animal:		
	2 Other than guts, bladders or stomachs, whole and pieces thereof, simply boiled in water		
	(2) Not containing meat or meat offal of bovine animals or swine	6.0%	3.0%
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
	1 Extracts and juices of meat	12.0%	6.0%
	2 Other	9.6%	6.4%
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	Fish, whole or in pieces, but not minced:		
1604.11	Salmon:		
	Other than in airtight containers	9.6%	7.2%
1604.12	Herrings	9.6%	7.2%
1604.13	Sardines, sardinella and brisling or sprats	9.6%	7.2%
1604.14	Tunas, skipjack and bonito (Sarda spp.):		
	Skipjack and other bonito, in airtight containers	9.6%	6.4%
	Other	9.6%	7.2%
1604.15	Mackerel	9.6%	7.2%
1604.16	Anchovies	9.6%	7.2%
1604.19	Other	9.6%	7.2%

Tariff Item Number	Description	MFN Rate	GPT Rate
1604.20	Other prepared or preserved fish:		
	1 Hard roes:		
	Of Nishin (<i>Clupea</i> spp.):		
	In airtight containers	11.0%	9.6%
	2 Other	9.6%	7.2%
1604.30	Caviar and caviar substitutes	6.4%	4.8%
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605.10	Crab:		
	2 Smoked or other than in airtight containers	9.6%	7.2%
1605.20	Shrimps and prawns:		
	1 Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	3.2%
1605.30	Lobster:		
	1 Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	3.2%
1605.40	Other crustaceans:		
	1 Ebi:		
	(1)Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	3.2%
	2 Other	9.6%	7.2%
1605.90	Molluscs and other aquatic invertebrates:		
	1 Smoked:		
	Other than those of cuttle fish, squid, scallops or adductors of shellfish.	6.7%	6.4%
	2 Other:		
	Cuttle fish and squid, in airtight containers	10.5%	9.0%
	Jellyfish	10.0%	8.0%
	Sea cucumbers and sea urchins	10.0%	8.0%
	Other (excluding cuttle fish, squid, jellyfish, sea cucumbers and sea urchins)	9.6%	7.2%
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	Lactose and lactose syrup:		
1702.11	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5%	4.3%
1702.19	Other	8.5%	4.3%
1702.50	Chemically pure fructose	9.0%	Free
18.03	Cocoa paste, whether or not defatted:		
1803.10	Not defatted	5.0%	3.5%

Tariff Item Number	Description	MFN Rate	GPT Rate
1803.20	Wholly or partly defatted	10.0%	7.0%
1805.00	Cocoa powder, not containing added sugar or other sweetening matter	12.9%	10.5%
18.06	Chocolate and other food preparations containing cocoa:		
1806.10	Cocoa powder, containing added sugar or other sweetening matter:		
	2 Not containing added sugar	15.0%	12.5%
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:		
	2 Other than food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:		
	(2) Not containing added sugar		
	For out of quota	21.3%	12.5%
	Other, in blocks, slabs or bars:		
1806.32	Not filled:		
	2 Other than chocolate confectionery:		
	(2) Not containing added sugar	21.3%	12.5%
1806.90	Other than those in blocks, slabs or bars:		
	2 Other than chocolate confectionery:		
	(2) Other than food preparations of goods of heading Nos. 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:		
	B Not containing added sugar	21.3%	12.5%
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 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:		
1901.90	Other than preparations for infant use, mixes and doughs for the preparation of bakers' wares of heading No.19.05:		
	2 Other:		
	(2) Malt extract	9.0%	4.5%
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
1902.40	Couscous	\24/kg	\12/kg

Tariff Item Number	Description	MFN Rate	GPT Rate
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905.10	Crispbread	9.0%	4.5%
1905.20	Gingerbread and the like	18.0%	9.0%
	Sweet biscuits; waffles and wafers:		
1905.32	Waffles and wafers	18.0%	15.0%
1905.40	Rusks, toasted bread and similar toasted products	9.0%	4.5%
1905.90	Other:		
	3 Other:		
	(1) Containing added sugar:		
	D Other (pastry, cakes and other baker's wares, n.e.s.)	24% or 25.5%	15.0%
	(2) Not containing added sugar:		
	D Other (pastry, cakes and other baker's wares, n.e.s.)	21.3%	12.5%
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10	Cucumbers and gherkins:		
	1 Containing added sugar	15.0%	12.0%
	2 Not containing added sugar	12.0%	9.0%
2001.90	Other:		
	1 Containing added sugar:		
	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	7.5%	3.8%
	(4) Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding sweet corn and young corncobs)	15.0%	12.0%
	2 Not containing added sugar:		
	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi	6.0%	3.0%
	(2) Mangoes and mangosteens	6.0%	3.0%
	(4) Young corncobs	15.0%	9.0%
	(5) Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or	12.0%	9.0%

Tariff Item Number	Description	MFN Rate	GPT Rate
	acetic acid (excluding sweet corn)		
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10	Tomatoes, whole or in pieces	9.0%	7.6%
2002.90	Other:		
	2 Not containing added sugar:		
	(2) Other than tomato puree and tomato paste	9.0%	7.6%
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.20	Truffles		
	1 In airtight containers not more than 10kg each including container	9.6%	4.8%
	2 Other	10.5%	5.3%
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No.20.06:		
2004.90	Other vegetables and mixtures of vegetables (excluding potatoes):		
	2 Not containing added sugar:		
	(4) Young corncobs:		
	In airtight containers	15.0%	9.0%
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06:		
2005.10	Homogenised vegetables:		
	2 Not containing added sugar	12.0%	9.6%
2005.20	Potatoes:		
	2 Other than mashed potatoes and potato flakes:		
	(1) In airtight containers not more than 10 kg each including container	12.0%	9.6%
2005.40	Peas (<i>Pisum sativum</i>):		
	2 Not containing added sugar:		
	(1) In airtight containers not more than 10 kg each including container		
	A Unshelled peas	12.0%	9.6%
	B Shelled peas	15.0%	7.5%
	(2) Other:		
	B Shelled peas	13.6%	6.8%
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
2005.59	Beans, unshelled:		
	2 Not containing added sugar:		
	(1) In airtight containers not more than 10 kg each including container:	12.0%	9.6%
2005.70	Olives		

Tariff Item Number	Description	MFN Rate	GPT Rate
	1 In airtight containers not more than 10 kg each including container	5.4%	2.7%
	2 Other	9.0%	4.5%
2005.90	Other vegetables and mixtures of vegetables:		
	2 Not containing added sugar		
	(2) Young corncobs:		
	In airtight containers	15.0%	9.0%
	(4) Sauerkraut	12.0%	9.6%
	(5) Other than bamboo shoots or leguminous vegetables (podded out):		
	A In airtight containers not more than 10 kg each including containers:		
	(b) Other than garlic powder	12.0%	9.6%
	B Other		
	(a) Garlic powder	10.5%	8.0%
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised):		
	2 Other than marrons glace	18.0%	9.0%
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.19	Other than ground-nuts, including mixtures:		
	1 Containing added sugar		
	(1) In pulp form:	21.0%	10.5%
	(2) Other		
	A Cashew nuts and other roasted nuts	11.0%	5.5%
	2 Not containing added sugar:		
	(1) In pulp form:	10.0%	5.0%
	(2) Other		
	A Not roasted macadamia nuts and roasted almonds	5.0%	2.5%
	B Roasted macadamia nuts and roasted pecan	5.0%	2.5%
	C Coconuts, Brazil nuts,paradise nuts, hazel nuts, cashew nuts and gingko nuts		
	Coconuts, Brazil nuts, paradise nuts and hazel nuts	10.0%	4.0%
	Cashew nuts	10.0%	5.0%
2008.40	Pears:		
	2 Not containing added sugar:		
	(1) In pulp form:		
	B Other than those in airtight containers	15.0%	7.5%
	(2) Other:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	B Other than those in airtight containers	10.8%	5.4%
2008.50	Apricots:		
	2 Not containing added sugar:	12.0%	6.0%
2008.60	Cherries:		
	2 Not containing added sugar:		
	(2) Other than those in pulp form	12.0%	6.0%
2008.70	Peaches including nectarines:		
	2 Not containing added sugar:		
	(1) In pulp form:		
	A In airtight containers	17.0%	8.5%
	B Other	21.3%	10.7%
	Other, including mixtures other than those of subheading No. 2008.19 (excluding pineapples, citrus fruit and strawberries):		
2008.91	Palm hearts	15.0%	7.5%
2008.92	Mixtures:		
	1 Mixed fruit, fruit salad and fruit cocktail:		
	Not containing added sugar	6.0%	3.0%
2008.99	Other than palm hearts and mixtures:		
	2 Other than ume (fruit of Mume plum):		
	(1) Containing added sugar:		
	A In pulp form:		
	(a) Bananas and avocados	21.0%	10.5%
	B Other:		
	(a) Berries and prunes	11.0%	5.5%
	(b) Bananas, avocados, mangoes, guavas and mangosteens	11.0%	5.5%
	(c) Other:		
	Durians, rambutan, passionfruit, litchi and carambola (starfruit)	14.0%	7.0%
	(2) Not containing added sugar:		
	A In pulp form:		
	(a) Bananas, avocados and prunes	15.0%	7.5%
	(b) Other		
	Mangoes, guavas and mangosteens:	15.0%	7.5%
	Camucamu	21.3%	2.0%
	B Other:		
	(a) Prunes	7.7%	3.9%
	(b) Bananas, avocados, mangoes, guavas and mangosteens	9.6%	4.8%
	(d) Other (excluding frozen taros)		
	Durians, rambutan, passionfruit, litchi and carambola (starfruit)	10.0%	5.0%
	Camucamu	12.0%	2.0%

Tariff Item Number	Description	MFN Rate	GPT Rate
	Popcorn, corn which is explosive with heating under normal air pressure	9.0%	4.5%
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
2009.80	Juice of any other single fruit or vegetable (excluding juice of any single citrus fruit, pineapple juice, tomato juice, grape juice and apple juice):		
	2 Vegetable juices:		
	(2) Not containing added sugar:		
	In airtight containers	9.0%	7.6%
21.01	Extracts, essences and concentrates, of coffee, tea or mate- and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
2101.11	Extracts, essences and concentrates:		
	1 Containing added sugar	24.0%	15.0%
	2 Not containing added sugar:		
	(2) Other than instant coffee	15.0%	Free
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	1 Preparations with a basis of extracts, essences and concentrates:		
	(1) Containing added sugar	24.0%	15.0%
	(2) Not containing added sugar:		
	Other than instant coffee	15.0%	Free
2101.20	Extracts, essences and concentrates, of tea or mat , and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
	1 Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates:		
	(1) Instant tea	10.0%	5.0%
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts essences and concentrates therof	6.0%	3.0%
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading no. 30.02); prepared baking powders:		
2102.10	Active yeasts	10.5%	10.0%
2102.20	Inactive years; other single-cell micro-organisms, dead:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	1 Yeasts	3.8%	Free
2102.30	Prepared baking powders	10.5%	5.3%
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10	Soya sauce	7.2%	6.0%
2103.90	Other than tomato ketchup, other tomato sauces, mustard flour and meal and prepared mustard		
	1 Sauces:		
	(3) Other than mayonnaise, French dressings and salad dressings	7.2%	6.0%
	2 Other:		
	(1) Instant curry and other curry preparations	7.2%	3.6%
	(2) Other:		
	A Consisting chiefly of sodiumglutamate	9.6%	4.8%
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.20	Homogenised composite food preparations	12.0%	6.0%
21.06	Food preparations not elsewhere specified or included:		
2106.90	Other than protein concentrates or textured protein substances:		
	2 Other than preparations containing by weight not less than 30% natural milk constituents on the dry matter:		
	(2) Other than food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley:		
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol:		
	(b) Other than preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	11.0%	Free
	E Other than sugar syrups (containing added flavouring or colouring matter), chewing gum or konnyaku:		
	(a) Containing added sugar:		
	Bases for beverage, containing Panax ginseng or its extract	28% or 23.8%	20.0%
	(b) Not containing added sugar:		
	Hijiki (<i>Hijikia fusiformisu</i>)	17.5%	10.0%
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		

Tariff Item Number	Description	MFN Rate	GPT Rate
2201.10	Mineral waters and aerated waters	3.0%	Free
2203.00	Beer made from malt	Free	Free
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09:		
2204.10	Sparkling wine	\182/ liter	\145.6/ liter
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.29	Other than those in containers holding 2 liter or less:		
	Other than those in containers holding more than 150 liter or less	\45/ liter	\24/ liter
2204.30	Other grape must:		
	2 Other than those of an alcoholic strength by volume of less than 1% vol.	\45/ liter	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205.10	In containers holding 2 liter or less	\69.30/ liter	\50.40/ liter
2205.90	Other:		
	2 Other than those of an alcoholic strength by volume of less than 1% vol	\69.30/ liter	\50.40/ liter
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
	2 Other than those of an alcoholic strength by volume of less than 1% vol:		
	(1) Sake (Seishu and Dakushu)	\70.4/ liter	Free
	(2) Other:		
	B Other than mixtures of fermented beverages (excluding Seishu), and products of heading No.20.09 or 22.02:		
	(b) Other than sparkling beverages made, in part, from malt	\42.4/ liter	\30.8/ liter
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:		
2208.90	Other than spirits obtained by distilling grape wine or grape marc, whiskies, rum, tafia, gin, geneva, vodka, liqueurs, or cordials		
	1 Ethyl alcohol and distilled alcoholic beverages:		
	(2) Other than fruit brandy:		
	A Ethyl alcohol:		

Tariff Item Number	Description	MFN Rate	GPT Rate
	(b) Other than those intended for use in distilling alcohol for making alcoholic beverages through the continuous still	\82.5/ liter	\48/ liter
	B Other:		
	Other than those intended for use in distilling alcohol for making alcoholic beverages through the continuous still	16.0%	\25.20/ liter
	2 Other spirituous beverages:		
	(1) Imitation sake and white sake	\70.40/ liter	Free
	(3) Other than beverages with a basis of fruit juices (of an alcoholic strength by volume of less than 1% vol)	\88/ liter	Free
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	7.5%	4.8%
23.09	Preparations of a kind used in animal feeding:		
23.0910	Dog or cat food, put up for retail sale:		
	2 Other than those containing not less than 10% of lactose by weight:		
	(2) Other than those in airtight containers not more than 10kg each including container		
	B Not more than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		
	(b) Other than those in powders, meals, flakes, pellets, cubes or similar forms (containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order)	\36/kg	\18/kg
2309.90	Other:		
	1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder	3.0%	Free

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

Annex 3

**EXCEPTIONAL LIST OF INDUSTRIAL PRODUCTS
(HS CHAPTERS 25-97)**

Tariff Item Number	Description
25.01	
	2501.00 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea-water:
	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution
27.09	
	2709.00 Petroleum oils and oils obtained from bituminous minerals, crude
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:
	2710.11 Light oils and preparations:
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:
	(1) Petroleum spirits
	C Other than mixed alkylenes with a very low degree of polymerisation and of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2 degrees centigrade, when determined by the testing method for distillation stipulated by a Cabinet
	(2) Kerosenes:
	B Other than mixed alkylenes with a very low degree of polymerisation
	(3) Gas oils:
	2710.19 Other than light oils and preparations:
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:
	(1) Kerosenes:
	B other than mixed alkylenes with a very low degree of polymerization
	(2) Gas oils

Tariff Item Number	Description		
			(3) Heavy fuel oils and raw oils
35.04			
	3503.00		Gelatin (including gelatine in rectangular (including square) sheets, whether or not surface worked or coloured) and gelatine derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 3501:
			3 other than gelatine for photographic use, gelatine derivatives, fish glues and isinglass
42.03			Articles of apparel and clothing accessories, of leather or of composition leather:
	4203.10		Articles of apparel
			Gloves, mittens and mitts:
	4203.21		Specially designed for use in sports
	4203.29		Others
	4203.40		Belts and bandoliers
	4302.40		Other clothing accessories
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:
			Whole skins, with or without head, tail or paws, not assembled.
	4302.13		Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, India, Chinese, Mongolian or Tibetan lamb
	4302.19		Other whole skins.
			Of sheep, goat, rabbit or hare
	4302.20		Heads, tails, paws and other pieces or cuttings, not assembled.
			Of sheep, goat, rabbit or hare
	4302.30		Whole skins and pieces or cuttings thereof, assembled:
			Of sheep, goat, rabbit or hare
43.03			Articles of apparel, clothing accessories and other articles of furskin:
	4303.10		Articles of apparel and clothing accessories:
			Of furskin of sheep, goat, rabbit or hare
	4303.90		Other articles of furskin:
			Of furskin of sheep, goat, rabbit or hare
44.12			Plywood, veneered panels and similar laminated wood.
			Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:
	4412.10		With at least one outer ply of the following tropical woods. Dark Red meranti, Light Red meranti, White Lauan, sipo, Limba, okoume, Obeche, Acajou d'Afrique, Sapelli, Cirola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio or Palissandre de Rose, etc.
	4412.14		Other plywood, with at least one outer ply of non-coniferous wood
	4412.19		Other plywood
50.01			
	5001.00		Silk-worm cocoons suitable for reeling:
			Other than the quantity (quota) stipulated by a cabinet order

Tariff Item Number	Description	
40.02		
	5002.00	Raw silk (not thrown):
		2 Other raw silk than wild sild;
		Other than raw silk imported by the Agriculture and Livestock Industries corporation with the approval of Minister of Agriculture, Forestry and Fishery provided in Article 2 of the Raw Silk Import coordination Law or imported by the people or organization which manage silk industries with the authorizatin of Minister of Agriculture, Forestry and Fishery provided in Article 11 of the Law
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:	
	6401.10	Footwear incorporating a protective metal toe-cap
	Other footwear:	
	6401.91	Covering the knee
	6401.92	Covering the ankle vut not covering the knee
	6401.99	Other waterproof footwear
64.02	Other footwear, with outer soles and uppers of rubber or plastics:	
	Sports footwear:	
	6402.10	Ski-boots and cross-country ski footwear and snowboard boots
	6402.19	Other sports footwear
	6402.91	Covering the ankle
	6402.99	Other than covering the ankle
64.06	Parts of footwear, removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
	6406.10	Uppers and parts thereof, other than stiffeners
	6406.20	Outer soles and heels, of rubber or plastics
	Other parts of footwear:	
	6406.91	Of wood
	6406.99	Of other materials
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	
	9113.90	Other watch straps, watch bands and watch bracelets, and parts thereof.
		1 Of leather or of composition leather

Annex 4**Table 1:****LIST OF PRODUCTS FOR WHICH PREFERENCES ARE GRANTED ONLY TO LDCS****(i) Agricultural and fishery products**

Tariff Item Number (HS based)	Description
0207.32-1 0207.35-1	Other meat and edible offal than fatty livers, of ducks, fresh or chilled
0301.91-2	Other live trout than fry for fish culture
0302.62	Haddock, fresh or chilled
0302.63	Coalfish, fresh or chilled
0302.65	Dogfish and other sharks, fresh or chilled
0302.70-1 ex.	Hard ores of Nishin, fresh or chilled
0303.72	Haddock, frozen
0303.73	Coalfish, frozen
0303.78-2	Hake (<i>Urophycis spp.</i>), frozen
0304.10-2-(2) ex.	Other fish meat than fish fillets, of dogfish and other sharks, Barracouta, king-clip and sea breams, fresh or chilled
0304.20-2 ex.	Other fish fillets, frozen, excluding tunas, marlin, swordfish and mero
0305.42	Smoked herrings, including fillets
0305.49	Other smoked fish including fillets than Pacific salmon, Atlantic salmon, Danube salmon and Herrings
0306.11 0306.12 0306.13	Rock lobster and other sea crawfish, lobsters, shrimps and prawns, frozen
0306.21-1 0306.22-1 0306.23-1	Rock lobster and other sea crawfish, lobsters, shrimps and prawns, live, fresh or chilled
0307.59-2	Octopus, dried, salted or in brine
0307.60	Snails, other than sea snails, live, fresh, chilled, frozen, dried, salted or in brine
0307.91-4-(2) ex.	Live Akagai (bloody clam), and sea urchins and jellyfish, live, fresh or chilled
0307.99-1-(3) ex., 0307.99-2-(3) ex.	Sea urchins and jellyfish, frozen, dried, salted or in brine, including their flours, meals and pellets
0307.99-2-(4)-A	Hard clam, salted or in brine
0408.99	Birds' eggs, not in shell, not dried
0508.00-1	Coral, unworked or simply prepared but not otherwise worked
0703.10-2	Shallots, fresh or chilled
0703.90 ex.	Other leeks and other alliaceous vegetables than welsh onions, fresh or chilled
0704.10 0704.20 0704.90	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled

Tariff Item Number (HS based)	Description
0705.11 0705.19	Lettuce, fresh or chilled
0706.10	Carrots and turnips, fresh or chilled
0706.90 ex.	Salad beetroot salsify, celeriac, radishes and similar edible roots, other than burdock, fresh or chilled
0707.00	Cucumbers and gherkins, fresh or chilled
0708.10 0708.20 0708.90	Leguminous vegetables, fresh or chilled
0709.20	Asparagus, fresh or chilled
0709.40	Celery other than celeriac, fresh or chilled
0709.70	Spinach, New Zealand spinach and orache spinach, fresh or chilled
0709.90-2 ex.	Pumpkins, fresh or chilled
0712.31	Mushrooms of the genus <i>Agaricus</i> , dried
0712.32	Wook ears (<i>Auricularia spp.</i>), dried
0712.33	Jelly fungi (<i>Tremella spp.</i>), dried
0712.39 ex.	Other dried mushrooms and truffles than shiitake mushrooms
0712.90-2 ex.	Other vegetables; mixtures of vegetable: excluding sweet corn, potatoes (whether or not cut or sliced but not further prepared) and bamboo shoots
0804.30-2	Pineapples, dried
0811.90-1-(4) 0811.90-2-(3) ex.	Peaches and pears, frozen
0813.10	Apricots, dried
0813.40-2 ex.	Other fruits, dried, excluding berries, kehapi, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chocomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi
0902.30 ex.	Black tea, in immediate packings of a content not exceeding 3 kg
1008.10-2	Buckwheat, not rendered suitable solely for sowing by chemical treatment
1104.23-1	Other worked grains (for example, hulled, pearled, sliced or kibbled) of maize (corn), intended for use in the manufacture of cornflakes
1104.30	Germ of cereals, whole, rolled, flaked or ground
1210.10 1210.20	Hop cones, fresh or dried, and lupulin
1211.20	Ginseng roots, fresh or dried
1302.14-1	Pyrethrum extract
1302.19-1	Bases for beverage, of other vegetable saps and extracts
1302.19-2-(3)-A	Other vegetable saps and extracts, of an alcoholic strength by volume of 50 per cent vol. or higher (other than bases for beverage, crude urushi, etc)
1302.31	Agar-agar

Tariff Item Number (HS based)	Description
1504.30-2	Fats and oils and their fractions, of marine mammals, other than whale oil
1505.00-2	Other wool grease and fatty substances derived therefrom than crude wool grease
1515.90-3	Jojoba oil and its fractions
1517.90-3	Edible oils of a kind used as mould release
1522.00-1	Degras
1602.20-2 ex.	Other prepared or preserved liver than that of bovine animals or swine, not in airtight containers
1602.32-2-(2), 1602.39-2-(2)	Other prepared or preserved meat, meat offal or blood other than guts, bladders and stomachs, whole and pieces thereof, simply boiled in water, of poultry of heading No. 01.05, excluding turkeys, not containing meat or meat offal of bovine animals or swine
1604.20-1-(1) ex	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), prepared or preserved, in airtight containers
1605.10-1	Crab, prepared or preserved, in airtight containers, not smoked
1605.20-2, 1605.30-2, 1605.40-1-(2)	Prepared or preserved shrimps, prawns, lobster and ebi, other than smoked, simply boiled in water or in brine, chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine, ones
1702.20	Maple sugar and maple syrup
1702.90-4-(1)	Hi-test molasses, intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order
1703.10-1 1703.90-1	Molasses resulting from the extraction or refining of sugar, intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order
1904.10-3	Prepared foods obtained by the swelling or roasting of cereals or cereals products, other than breakfast cereals and prepared foods containing not less than 50 per cent by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley
1904.20-3	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereals flakes or swelled cereals, other than breakfast cereals and prepared foods containing not less than 50 per cent by weight of those obtained by merely swelling of rice, wheat, triticale or barley
1904.90-4	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats, and meal), precooked or otherwise prepared, not elsewhere specified or included, other than those of rice, wheat, triticale an barley
1905.90-1	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
1905.90-2	Communion waters, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

Tariff Item Number (HS based)	Description
2002.90-1	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, other than whole or in pieces, containing added sugar
2003.10-1	Mushrooms of the genus <i>Agaricus</i> , prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar
2003.90-1	Other Mushrooms than those of the genus <i>Agaricus</i> , prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar
2005.40-1-(1)	Unshelled peas (<i>Pisum sativum</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
2005.59-1	Unshelled beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) prepared or preserved otherwise than by vinegar or acetic acid not frozen, containing added sugar
2005.90-1-(2)	Other vegetables and mixtures of vegetables than leguminous vegetables (podded out), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
2005.90-2-(5)-A-(a)	Garlic powder, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not containing added sugar, in airtight containers not more than 10 kg each including container
2006.00-1	Marrons glace
2008.11-1-(1), 2008.11-2-(1)	Peanut butter
2008.19-1-(2)-B ex.	Chesnuts (in airtight containers not more than 10 kg each including container), not roasted, otherwise prepared or preserved, containing added sugar, not in pulp form
2008.19-2-(2)-D-(a)	Other roasted nuts, etc., otherwise prepared or preserved, not elsewhere specified or included, not containing added sugar, otherwise than in pulp form
2008.40-2-(1)-A, 2008.40-2-(2)-A	Pears in airtight containers
2008.60-2-(1)	Cherries in pulp form
2008.70-2-(2)	Peaches, not in pulp form, otherwise prepared or preserved, not containing added sugar
2008.70-1-(2)-A-(a), 2008.70-1-(2)-A-(b)	Peaches, otherwise prepared or preserved, not elsewhere specified or included, containing added sugar, otherwise than in pulp form, in airtight containers
2008.92-1 ex	Mixed fruit, fruit salad and fruit cocktail, otherwise prepared or preserved not elsewhere specified or included containing added sugar
2009.31-2-(1)-A 2009.39-2-(1)-A	Lemon juice, not containing added sugar, not more than 10 per cent by weight of sucrose
2009.80-2-(1), 2009.80-2-(2) ex.	Juice of single vegetable other than tomato, containing added sugar or otherwise than in airtight containers
2009.90-2	Mixtures of vegetable juices
2101.12-2-(2)-B	Preparations with a basis of coffee, not containing added sugar, less than 30 per cent of natural milk constituents by weight in the dry state

Tariff Item Number (HS based)	Description
2101.20-1-(2)	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, excluding instant tea
2101.20-2-(2)-B	Preparations with a basis of tea or maté, not containing added sugar, less than 30 per cent of natural milk constituents by weight in the dry state
2103.30-2	Mustard flour and meal and prepared mustard, not put up in containers for retail sale
2104.10	Soups and broths and preparations thereof
2106.10-2-(2)-A	Vegetable protein, not containing added sugar
2106.10-2-(2)-B	Other protein concentrates and textured protein substances, not containing added sugar, other than vegetable protein
2106.90-2-(2)-E-(a) ex. (2106.90-261, 262, 269)	Food supplement with a basis of vitamins, containing added sugar
2106.90-2-(2)-E-(b) ex. (2106.90-292)	Bases for beverage, non-alcoholic, containing Panax Ginseng or its extract, not containing added sugar
2106.90-2-(2)-E-(b) ex. (2106.90-293)	Bases for beverage, non-alcoholic, not containing Panax Ginseng or its extract, not containing added sugar
2106.90-2-(2)-E-(b) ex. (2106.90-294)	Other food preparations, of products specified in heading 04.10, not containing added sugar
2106.90-2-(2)-E-(b) ex. (2106.90-295, 296)	Food supplement with a basis of vitamins or of hydrolyzed vegetable protein, not containing added sugar
2106.90-2-(2)-E-(b) ex. (2106.90-299)	Other food preparations, not elsewhere specified or included
2309.10-1	Dog or cat food, put up for retail sale, containing not less than 10 per cent of lactose by weight
2309.90-2-(1)-B	Other preparations of a kind used in animal feeding, directly used as feed or fodder, containing not less than 10 per cent of lactose by weight, not intended for feeding calves suitable for white veal
2309.90-2-(2)-B-(b) ex. (2309.90-298)	Other preparations of a kind used in animal feeding, directly used as feed or fodder, containing less than 10 per cent of lactose by weight (in powders, meals, flakes, pellets, cubes or similar forms (containing less than 5 per cent by weight of sugars evaluated as sucrose, less than 20 per cent by weight of free starch, less than 35 per cent by weight of crude protein, other than those be separable 10 per cent or more by weight of broken rice and flour or meal or rice taken together when determined by means of separating methods stipulated by a Cabinet Order)), not for dogs, cats and other similar kind of ornamental animals and pet animals
2309.90-2-(2)-B-(b) ex. (2309.90-299)	Other preparations of a kind used in animal feeding, not elsewhere specified or included

(ii) Industrial products

Tariff Item Number (HS based)	Description
2710.11-1-(1)-A-(b), 2710.11-1-(1)-B, 2710.11-1-(2)-A, 2710.19-1(1)-A, 2710.19-1-(4), 2710.19-1-(5), 2711.14-1, 2711.19-2, 2711.21, 2711.29	Petroleum spirits which are mixed alkylenes with a very low degree of polymerisations, etc. Kerosenes which are mixed alkylenes with a very low degree of polymerisation Lubricating oils, including liquid paraffin Other petroleum oils and oils obtained from bituminous minerals than petroleum spirits, kerosenes, gas oils, heavy fuel oils, raw oils and lubricating oils Petroleum gases and other gaseous hydrocarbons
4101.20-2, 4101.50-2, 4101-90-2, 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2, 4104.49-1-(2), 4104.49-2, 4105.30-1, 4106.22-1, 4107.11-2, 4107.12-2, 4107.19-2, 4107.91-2, 4107.92-2, 4107.99-2, 4112.00-2-(1), 4113.10-2-(1)	Leather of bovine or equine animals (dyed, coloured, stamped or embossed) Leather of bovine or equine animals (other) Sheep or lamb skin leather (dyed, coloured, stamped or embossed) Goat or kid skin leather (dyed, coloured, stamped or embossed)
4601.20-1, 4601.91-3-(1)	Mats, matting and screens of Igua (<i>Juncus effusus</i>) or of Shichitoi (<i>Cyperus tegetiformis</i>)
5007.20, 5007.90	Woven fabrics of silk or of silk waste (other than fabrics of noil silk)
5206.xx-2, 5206.xx-2, 5207.xx-2-(2), 52.08ex-52.12 ex	Cotton yarn Woven fabrics of cotton
5801.21-2, 5801.22-2, 5801.23-2, 5801.24-2, 5801.25-2, 5801.26-2-(2), 5813.90-1-(2), 5811.00-2-(2)	Woven pile fabrics and chenille fabrics of cotton (other than fabrics of heading No. 58.02 or 58.06) Gauze of silk (other than narrow fabrics of heading No. 58.06) Quilted textile products of cotton in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (other than embroidery of heading No. 58.10)
61 (other than 6113.00-1, 6116.10-1-(2) ex, 6116.10-2-(2) ex, 6117.80-1)	Articles of apparel and clothing accessories knitted or crocheted

Tariff Item Number (HS based)	Description
62.01-62.08, 6209.10-2-(1), 6209.10-2-(2) ex, 6209.20-2-(1), 6209.20-2-(2)-B, 6209.30-2-(1), 6209.30-2-(2)-B, 6209.90-2-(1), 6209.90-2-(2)-B, 62.10, 62.11	Outwear and underwear, not knitted or crocheted
6302.10, 6302.40, 6303.11, 6303.12, 6203.19, 6304.11, 6304.91	Bed linen, table linen, curtains (including drapes), interior blinds; curtain or bed valances and other furnishing articles (other than those of heading No. 94.04); knitted or crocheted
64.03, 64.04, 6405.10-1, 6405.10-2, 6405.90-1	Footwear (other than waterproof footwear and footwear with outer soles and uppers of rubber or plastics)

Note: Excluding products for which tariffs are eliminated

Table 2:

**LIST OF INDUSTRIAL PRODUCTS TO WHICH THE CEILINGS SYSTEM IS
APPLIED IN FISCAL YEAR 2005**

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
1	2825.80 ex	Antimony trioxide	2,578,428 Kg
2	2849.1 2849.90 ex	Carbide of calcium, etc.	711,011
3	2905.44	Sorbitol	975,205
4	2906.11	Menthol	246,909
5	2918.14	Citric acid	159,725
6	2918.15-1	Calcium citrate	8,747
7	2922.42-1	Sodium glutamates	917,897
8	3301.25-1-(2)	Peppermint oils, obtained from <i>Mentha arvensis</i> containing 65% or less by weight of total menthol	38,544
9	3502.11 3502.19	Egg albumin	1,013,210
10	3505.10-1	Starch derivatives	12,066,962
11	3505.10-2 3505.20	Dextrins, dextrin glues, etc.	171,892
12	36.04	Fireworks, etc.	1,398,306
13	39.01 ex etc.* ¹	Polyethylene, polystyrene, etc., in blocks of irregular shape, lumps, powders(including moulding powders), granules, flakes and similar bulk forms	19,022,201
14	3926.90-2 ex	Woven fabrics of plastics obtained from strip, entirely coated or covered on both sides with plastics	1,358,967
15	4114.2	Patent leather, etc.	13,942
16	Chapter 41 ex	Raw hides or skins (other than furskins) and leather (other than goods of heading No. 4101.20-2 etc.* ²)	1,734.302
17	4202.11 etc.* ³	Trunks, suit-cases, etc.	6,911,107

*¹ 39.01 ex~39.04 ex, 39.06 ex, 3911.10 ex, 3914.00 ex

*² 4101.20-2, 4101.50-2, 4101.90-2, 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2, 4104.49-1-(2), 4104.49-2, 4105.30-1, 4106.22-1, 4107.11-2, 4107.12-2, 4107.19-2, 4107.91-2, 4107.92-2, 4107.99-2, 4112.00-2-(1), 4113.10-2-(1), 4114.20

*³ 4202.11, 4202.12, 4202.21~4202.32, 4202.91, 4202.92, 9605.00

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
18	4205 9305.99-1	Articles of composition leather, etc.	645,044
19	Chapter 42 ex	Articles of leather (other than goods of heading No.42.03 and Group Nos.17 and 18)	470,441
20	4302.11 etc.* ⁴	Tanned furskins	543,814
21	4302.30-1 ex 4303.10 ex 4303.90 ex	Articles of apparel, and other articles of furskin	1,177,292
22	4403.99-1	Wood of Kiri (Paulownia spp.)	220,836
23	4407.25 ex etc.* ⁵	Tropical wood of Dipterocarpaceae, planed or sanded, etc.	15,139,555
24	4407.25 ex etc.* ⁶	Tropical wood of Dipterocarpaceae, not planed nor sanded (other than goods of Group No.23)	134,281
25	4408.10-2-(2) ex * ⁷	Sheets for plywood	1,733,066
26	4408.10-2-(2) ex etc.* ⁸	Veneer sheets (other than goods of Group No.25)	3,737,590
27	4409.20-1 ex 4421.90-1	Drawn wood of bamboo and Kushi of bamboo	316,953
28	44.10 44.11	Particle board, etc.	7,938,205
29	4408.10-2-(1) etc.* ⁹	Laminated wood, etc.	5,981,841
30	4418.90-2-(2) ex	Transom	711,150
31	4419.00-1	Waribashi	1,423,738
32	4421.90-3-(1)	Articles of wood of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	242,203
33	Chapter 44 ex	Wood and articles of wood (other than goods of heading Nos.4412.13, 4412.14 and 4412.19 and Group Nos.22 to 32)	65,858,038

*⁴ 4302.11, 4302.19 ex, 4302.20 ex, 4302.30-2ex

*⁵ 4407.25 ex, 4407.26 ex, 4407.29-1 ex, 4407.99-1 ex, 4409.20-3-(1)

*⁶ 4407.25 ex, 4407.26 ex, 4407.29-1 ex, 4407.99-1 ex

*⁷ 4408.10-2-(2) ex, 4408.31-2 ex, 4408.39-4-(2) ex, 4408.90-2-(2) ex

*⁸ 4408.10-2-(2) ex, 4408.31-2 ex, 4408.39-1-(2), 4408.39-4-(2) ex, 4408.90-1-(2), 4408.90-2-(2) ex

*⁹ 4408.10-2-(1), 4408.31-1, 4408.39-1-(1), 4408.39-3-(1), 4408.39-4-(1), 4408.90-1-(1), 4408.90-2-(1), 4412.22, 4412.23, 4412.29, 4412.92, 4412.93, 4412.99, 4420-90-1

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
34	987160 987161 4602-10-3 ex	Basketwork, etc.(other than Tatamidoko)	2,402,826
35	Deletion		-
36	5006.00-2 5007.1 5803.90-1-(1)	Silk worm gut, Woven fabrics of noil silk and gauze of silk noil	31,493
37	51.06	Yarn of carded wool ,not put up for retail sale	215,192
38	51.07	Yarn of combed wool ,not put up for retail sale	1,270,036
39	5111.11-1 etc.* ¹⁰	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair, containing more than 10% by weight of silk	1,097
40	51.11 ex 51.12 ex	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair (other than goods of Group No.39)	3,394,784
41	Chapter 52 ex etc.* ¹¹	Cotton (other than batik woven fabrics of cotton, certified as hand-dyed by the government or a Government instrumentality of the country of origin, of heading No. 5208.51 etc. * ¹²)	251.753
42	5308.90-2 ex 53.09 5311.00-1	Ramie yarn, and woven fabrics of flax and ramie	464,053
43	5402.20-2(1) etc.* ¹³	Filament yarn of polyester, containing 10% by weight less of silk, and containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	814,230
44	54.07 etc.* ¹⁴	Woven fabrics of synthetic filament yarn	1,362,009
45	Chapter 54 ex 5604.20-2-(2) 5604.90-2	Man-made filament yarn and woven fabrics thereof (other than goods of Group Nos.43 and 44)	1,997,013

*¹⁰ 5111.11-1, 5111.19-1, 5111.20-1, 5111.30-1, 5111.90-1, 5112.11-1, 5112.19-1, 5112.20-1, 5112.30-1, 5112.90-1

*¹¹ Chapter 52 ex, 5802.11, 5802.19, 5803.10

*¹² 5208.51, 5208.52, 5208.53, 5208.59, 5209.51, 5209.52, 5209.59, 5210.51, 5210.52, 5210.59, 5211.51, 5211.52, 5211.59, 5212.15, 5212.25

*¹³ 5402.20-2-(1), 5402.33-2-(1), 5402.42-2-(1), 5402.43-2-(1), 5402.52-2-(1), 5402.62-2-(1)

*¹⁴ 54.07, 54.08, 5811.00-2-(1), 5811.00-2-(3)

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
46	55.12~55.16 5801.31-2	Woven fabrics of synthetic staple fibres	1,492,929
47	Chapter 55 ex	Man-made staple fibres and woven fabrics thereof (other than goods of Group No.46)	1,436,883
48	5607.21 etc.* ¹⁵	Twine, cordage, ropes and cables	204,189
49	57.01	Carpets and other textile floor coverings, knotted	6,152,677
50	5702.10 etc.* ¹⁶	Carpets and other textile floor coverings (other than goods of Group No.49)	10,229,500
51	5806.10 etc.* ¹⁷	Narrow woven fabrics, etc.	423,212
52	60.01 etc.* ¹⁸	Knitted or crocheted fabrics, etc.	757,282
53	1574105 etc.* ¹⁹	Corsets, gloves, hosiery, etc.	8,685,905
54	6209.10-2-(3) ex etc.* ²⁰	Babies' clothing accessories, other made up clothing accessories (other than socks) and parts of garments or of clothing accessories (other than those of heading No. 62.12)	598,324
55	62.13	Handkerchiefs	1,258,680
56	6215.1 6307.90-2 ex	Ties, bow ties, cravats, of silk; etc.	4,775,121
57	6301.20 etc.* ²¹	Blankets (other than electric blankets) and travelling rugs	4,568,148
58	6302.21 etc.* ²²	Bed linen, table linen, etc.	3,828,517
59	1645695 6405.2 6405.90-2	Other footwear with uppers of leather and of textile materials, etc.	534,076
60	66.01 6603.20	Umbrellas and sun umbrellas etc. and parts, thereof	42,755

*¹⁵ 5607.21, 5607.29, 5607.41, 5607.49, 5607.50, 5607.90 ex

*¹⁶ 5702.10, 5702.31, 5702.32, 5702.39, 5702.41, 5702.42, 5702.49, 5702.51, 5702.52, 5702.59, 5702.91, 5702.92, 5702.99, 57.03, 5705.00

*¹⁷ 5806.10, 5806.31, 5806.32-2, 5806.39, 5806.40

*¹⁸ 60.01, 6002.40, 6002.90 ex, 60.03, 6004.10, 6004.90 ex, 60.05, 60.06

*¹⁹ 6209.10-1, 6209.20-1, 6209.30-1, 6209.90-1, 62.12, 6216.00, 6217.10 ex

*²⁰ 6209.10-2-(2) ex, 6209.20-2-(2)-A, 6209.30-2-(2)-A, 6209.90-2-(2)-A, 6217.10 ex, 6217.90

*²¹ 6301.20, 6301.30, 6301.40, 6301.90

*²² 6302.21, 6302.22 ex, 6302.29, 6302.31, 6302.32 ex, 6302.39, 6302.51, 6302.52, 6302.53 ex, 6302.59, 6302.60, 6302.91, 6302.92, 6302.93 ex, 6302.99, 6303.91, 6303.92 ex, 6303.99, 6304.19, 6304.92, 6304.93 ex, 6304.99

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
61	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	1,592,356
62	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones, etc.	314,511
63	71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	5,137,392
64	7117.19 7117.90-1 9113.90-2-(1)	Imitation jewellery, watch straps, etc.	1,300,353
65	7202.11 7202.19	Ferro-manganese	18,384,303 Kg
66	7202.30 etc.* ²³	Ferro-silico-manganese, etc. and other ferro-alloys (other than ferro-phosphorus)	43,599,133 Kg
67	7202.41 7202.49	Ferro-chromium	31,143,190 Kg
68	7202.60 ex	Ferro-nickel, containing less than 33% by weight of nickel	3,026,192 Kg
69	7202.60 ex	Ferro-nickel, containing 33% or more by weight of nickel	987,702 Kg
70	7403.11 etc.* ²⁴	Refined copper; unwrought	42,385,516 Kg
71	7407.10 etc.* ²⁵	Copper bars, rods, profiles and wire	4,814,268 Kg
72	7409.11 etc.* ²⁶	Copper plates, sheets and strip (other than those of copper-zinc base alloy (brass) or of copper-tin base alloy (bronze)), copper foil, and refined copper tubes and pipes	5,362,058
73	7501.20-1 7502.10	Unwrought nickel	26,121,306 Kg
74	Chapter 76	Aluminium and articles thereof	10,087,571
75	7801.10	Unwrought refined lead	6,827,083 Kg
76	79.01	Unwrought zinc	22,071,950 Kg
77	81.03 etc.* ²⁷	Other base metals and articles thereof	6,319,468

*²³ 7202.30, 7202.50, 7202.70, 7202.80, 7202.91, 7202.92, 7202.93, 7202.99 ex

*²⁴ 7403.11, 7403.12, 7403.13, 7403.19 ex

*²⁵ 7407.10, 7407.21, 7407.29 ex, 7408.11, 7408.19, 7408.21, 7408.29 ex

*²⁶ 7409.11, 7409.19, 7409.40, 7409.90, 74.10, 7411.10

*²⁷ 81.03, 8106.00, 81.07, 8108.90, 8111.00, 8112.21, 8112.22, 8112.29, 8112.40, 8112.51, 8112.52, 8112.59, 8112.92, 8112.99, 8113.00

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
78	9401.90-1 9404.1	Parts of seats (leather), Mattress supports	190,134
79	Deletion		-
80	Deletion		-
81	9603.21 etc.* ²⁸	Brooms and brushes, other than those consisting of vegetable materials merely bound together	4,474,016

*²⁸ 9603.21, 9603.29, 9603.30, 9603.40, 9603.50, 9603.90

Table 2.1:**Ceiling for refined copper (goods of group No. 70 of Table 1) originating in Democratic Republic of Congo and Zambia**

Group Number	Tariff Item Number (HS based)	Description	Ceilings for Fiscal Year 2005 by Value (1,000yen) or Quantity
70	7403.11 etc.* ²⁹	Refined copper, unwrought	14,280,276 Kg

²⁹ 7403.11, 7403.12, 7403.13, 7403.19 ex

Annex 5**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.

Annex 6

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

Source: Appendix of "The Administrative Rule for Enforcement of the Temporary Tariff Measures Law"

H.S. Heading No.	Products	Condition for origin country acknowledgement
Chapter 2	Meat and edible meat offal	Manufactured or processed from originating products of Chapter 1 (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 originating products of Chapter 3
ex.04.08	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 dried, excluding egg yolks	Manufactured from originating products of heading No.04.07
Chapter 7	Edible vegetables and certain roots and tubers	Manufactured from originating products of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufactured from originating products of Chapter 8
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufactured from originating products of Chapter 7, 8 or 10
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufactured from originating products of Chapter 12
ex.12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
	Fruit stones and kernels and other vegetable products of a kind used primarily for human consumption	Manufactured from originating products of Chapter 7 or 8
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:	

H.S. Heading No.	Products	Condition for origin country acknowledgement
	Vegetable saps and extracts	Manufactured from products other than those of heading No.13.02, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
	Agar-agar	Manufactured from originating seaweeds and other algae of heading No.12.12
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 originating products of Chapter 1
ex.15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:	
	Palm stearin	Manufactured from products other than palm stearin of heading No.15.11
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufactured from originating products of Chapter 1 or 3
ex.17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	Lactose and lactose syrup	Manufactured from originating products of Chapter 4
	Maple sugar and maple syrup; hi-test molasses	Manufactured from originating products of heading No.12.12
	Chemically pure fructose	Manufactured from products other than chemically pure fructose of heading No.17.02
17.03	Molasses resulting from the extraction or refining of sugar	Manufactured from originating products of heading No.12.12
ex.Chapter 18	Cocoa and cocoa preparations, excluding products of heading No.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	Manufactured from cocoa beans products other than those of heading No.18.06, in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained and provided that milk (including cream) used is originating product

H.S. Heading No.	Products	Condition for origin country acknowledgement
	(2) Other	Manufactured from products other than those of heading No.18.06 in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
ex.19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos.04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	Malt extract	Manufactured from originating products of Chapter 10
ex.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:	
	Couscous	Manufactured from originating products of Chapter 10
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 originating products of Chapter 10
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufactured from products of Chapter 7, 8 or 10
20.01	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from originating products of Chapter 7 or 8
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products of Chapter 7
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from originating products of Chapter 7
ex.20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No.20.06 :	

H.S. Heading No.	Products	Condition for origin country acknowledgement
	Young corncobs	Manufactured from products other than those of heading No.20.04 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06:	
	(1) Young corncobs	Manufactured from products other than those of heading No.20.05 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
	(2) Other	Manufactured from originating products of Chapter 7
20.06	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufactured from originating products of Chapter 7, 8, 9 or 12
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	(1) Peanut butter	Manufactured from products other than those of heading No.20.08 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
	(2) Other	Manufactured from originating products of Chapter 7, 8, 9 or 12
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufactured from products of Chapter 7 or 8
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: Less than 30% of natural milk constituents by weight, in the dry state	Manufactured from products other than those of heading No.21.01, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained

H.S. Heading No.	Products	Condition for origin country acknowledgement
ex.21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	Sauces and preparations therefor, mixed condiments and mixed seasonings	Manufactured from products other than those of heading No.21.03 excluding mustard flour and meal and prepared mustard and provided that contained tomatoes is originating product
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	Manufactured from products other than those of heading Nos. 20.02 to 20.05 excluding sweet corn and young corncobs, or heading No.21.04
21.06	Food preparations not elsewhere specified or included:	
	(1) Protein concentrates and textured protein substances:	
	Other than preparations containing by weight not less than 30% natural milk constituents on the dry matter, excluding protein concentrates containing by weight not less than 80% protein, the largest single ingredient of which is vegetable protein by weight and put up in containers for retail sale by weight of 500g or less	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
	(2) Other:	
	Other than preparations containing by weight not less than 30% natural milk constituents on the dry matter, or food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley:	
	Other than sugar syrup (containing added flavouring or colouring matter), chewing gum or konnyaku:	
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol	Manufactured from products other than compound alcoholic preparations of a kind used for the manufactures of beverages, of an alcoholic strength by volume of more than 0.5% vol, or from products other than those of heading No.22.08, and in which the value of the non-originating products used does not exceed 40 percent of the value of products obtained
Other	Manufactured from products other than those of heading No.21.06, and in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained	

H.S. Heading No.	Products	Condition for origin country acknowledgement
22.04	Wine of fresh grapes,including fortified wines; grape must other than that of heading No.20.09	Manufactured from products other than those of heading No.20.09 or 22.04
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufactured from products other than those of heading No.20.09, 22.04 or 22.05
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,not elsewhere specified or included:	Manufactured from products other than those of heading No.22.06 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
	(1) Ethyl alcohol and spirits	Manufactured from products other than those of heading No.22.07 or 22.08
	(2) Other	Manufactured from products other than those of heading No.22.08 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading No.22.09 or 29.15
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading No.23.09 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
28.43	Colloidal precious metals;inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufactured from products of heading No.28.43 and manufactured through chemical transformation, or from products other than those of heading No.28.43
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading No.29.05
ex.29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading No.29.06
29.31	Other organo-inorganic compounds:	
	(1) Organo-mercury	Manufactured from products compounds other than organo-mercury compounds of heading No.29.31
	(2) Other	Manufactured from products other than those (excluding organo-mercury compounds) of heading No.29.31

H.S. Heading No.	Products	Condition for origin country acknowledgement
29.32	Heterocyclic compounds with oxygen heteroatom(s) only	Manufactured from products of heading No.29.32 and manufactured through chemical transformation, or from products other than those of heading No.29.32
29.33	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufactured from products of heading No.29.33 and manufactured through chemical transformation, or from products other than those of heading No.29.33
ex.29.34	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds: (2) Other than sultones or sultams	Manufactured from products other than those (excluding sultones and sultams) of heading No.29.34
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar acetals and sugar esters, and their salts, other than products of heading No.29.37, 29.38 or 29.39	Manufactured from products, chemically pure, other than maltose or fructose of heading No.17.02, or from products other than those of heading No.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 Nos. 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufactured from products other than those (excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white) of heading No. 32.06
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufactured from products other than those of heading No. 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 No. 32.10 or 32.12
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufactured from products other than those of heading Nos. 32.03 to 32.10, No. 32.12 or 32.13
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufactured from products other than those of heading Nos. 32.08 to 32.10, No. 32.12 or 32.14

H.S. Heading No.	Products	Condition for origin country acknowledgement
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	Manufactured from products other than those of heading No. 33.02 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; 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 No. 34.01 or 34.02
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01	Manufactured from products other than those of heading No. 34.01 or 34.02
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression 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 plates (of calcined gypsum or calcium sulphate)	Manufactured from products other than those of heading No. 34.07 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
	(2) Other	Manufactured from products other than hydrogenated fats and oils of heading No. 15.16, from products other than fatty alcohols of heading No. 15.19, or from products other than those of heading No. 34.04, 34.07 or 38.23
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 originating birds' eggs

H.S. Heading No.	Products	Condition for origin country acknowledgement
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 No. 35.05
	(2) Other	Manufactured from originating products of Chapter 7, 8 or 10
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 (excluding combustible preparations or products) of heading No. 36.06
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading No. 37.01 or 37.02
ex. Chapter 38	Miscellaneous chemical products, excluding products of Nos. 38.01 to 38.07, 38.09, 38.21 or 38.23	Manufactured from products of the different tariff heading of the products obtained, in which the value of the non- originating products used does not exceed 50 percent of the value obtained
ex. 38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
	Preparations based on graphite or other carbon	Manufactured from products other than preparations based on graphite or other carbon of heading No. 38.01
ex. 38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
	Ester gums	Manufactured from products other than ester gums of heading No. 38.06
38.09	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 or heading No. 35.05 or 38.09
	(2) Other	Manufactured from products other than those of heading No. 38.09 and in which the value of non-originating products used does not exceed 50 percent of the value of the products obtained

H.S. Heading No.	Products	Condition for origin country acknowledgement
39.14	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms	Manufactured from products other than those of heading Nos. 39.01 to 39.14
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics	Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.16
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of lastics:	
	(1) Seamless tubes and pipes	
	(2) Other	Manufactured from products other than than those (excluding seamless tubes and pipes) of heading No. 39.17
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.18 to 39.21
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.19 to 39.21
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufactured from products other than those of heading Nos. 39.01 to 39.13, or 39.20
39.21	Other plates, sheets, film, foil and strip, of plastics	Manufactured from products other than those of heading Nos. 39.01 to 39.13, 39.20 or 39.21
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 No. 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 No. 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 No. 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 No. 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 No. 41.02, 41.05 or 41.12

H.S. Heading No.	Products	Condition for origin country acknowledgement
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 No. 41.03, 41.06 or 41.13
41.14	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalized leather	
	(1) Chamois (including combination chamois) leather	Manufactured from products other than those of heading Nos. 41.01 to 41.03, or 41.14
	(2) Patent leather and patent laminated leather; metallised leather	Manufactured from products of heading Nos. 41.01 to 41.03
ex.Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) (excluding products of heading No. 42.05 or 42.06)	Manufactured from products of the different tariff headings (excluding heading No. 42.05) of the products obtained
ex.43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03:	
	Other than dropped furskins	Manufactured from products other than those of heading No. 43.01 or 43.02
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufactured from products other than those of heading No. 43.02 or 43.03
ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:	
	Planed, sanded or end-jointed	Manufactured from products other than those of heading No. 44.07; planed, sanded or end-jointed
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood including staves	Manufactured from products other than those (excluding split staves only one principal surface of which has been sawn and sawn staves at least one principal surface of which has been cylindrically sawn, but not further prepared than sawing) of heading No. 44.16
ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	
	With cellular wood panels	Manufactured from products other than cellular wood panels of heading No. 44.18

H.S. Heading No.	Products	Condition for origin country acknowledgement
ex.44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94:	
	Other than wood marquetry or inlaid wood	Manufactured from products other than those (excluding wood marquetry and inlaid wood) or heading No. 44.20
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 (excluding plaits and similar products of plaiting materials) of heading No. 46.01
50.05	Yarn spun from silk waste, not put up for retail sale	Manufactured from chemical products (i.e. products of Chapters 28 to 39, used in the manufacture of textile materials, hereinafter the same), from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
ex.50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:	
	Other than silk-worm gut	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
50.07	Woven fabrics of silk or of silk waste	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
51.06	Yarn of carded wool, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.07	Yarn of combed wool, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. Heading No.	Products	Condition for origin country acknowledgement
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.11	Woven fabrics of carded wool or of carded fine animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibre or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.12	Woven fabrics of combed wool or of combed from animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.13	Woven fabrics of coarse animal hair or of horsehair	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.04	Cotton sewing thread, whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. Heading No.	Products	Condition for origin country acknowledgement
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
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 Nos. 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 Nos. 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 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 Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

H.S. Heading No.	Products	Condition for origin country acknowledgement
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 Nos. 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 Nos. 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 Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.53.08	Yarn of other vegetable textile fibres; paper yarn:	
	Other than paper yarn	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
53.09	Woven fabrics of flax	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06,or from natural textile fibres, man-made staple fibres, or textile fibre waste
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn	Manufactured from paper, from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
ex.Chapter 54	Man-made filaments, excluding Man-made filaments, excluding products of heading Nos. 54.04 to 54.06:	

H.S. Heading No.	Products	Condition for origin country acknowledgement
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.05	Artificial monofilament of 67 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 products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.06	Man-made filament yarn (other chemical than sewing thread), put up for retail sale	Manufactured from products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.01	Synthetic filament tow	Manufactured from chemical products or from products of heading Nos. 47.01 to 47.06
55.02	Artificial filament tow	Manufactured from chemical products or from products of heading Nos. 47.01 to 47.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading Nos. 47.01 to 47.06
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading Nos. 47.01 to 47.06
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. Heading No.	Products	Condition for origin country acknowledgement
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
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 Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² :	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste

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

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

H.S. Heading No.	Products	Condition for origin country acknowledgement
59.01	Textile fabrics coated with gum or amy-laceous 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
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:	
	(1) Impregnated with plastics or rubber (2) Other	Manufactured from textile yarn Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufactured from textile yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufactured from textile fibres or textile yarn
59.05	Textile wall coverings	Manufactured from textile yarn
59.06	Rubberised textile fabrics, other than those of heading No. 59.02	Manufactured from textile yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas covered; painted canvas studio back-cloths or the like	Manufactured from textile yarn
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile staple fibres or textile fibre waste
Chapter 60	Knitted or crocheted fabrics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

H.S. Heading No.	Products	Condition for origin country acknowledgement
ex.Chapter 61	Articles or apparel and clothing accessories, knitted or crocheted, excluding products of heading No. 61.13	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
61.13	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07	Manufactured from textile yarn
ex.Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, excluding products of heading Nos. 62.13 to 62.17	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
62.13	Handkerchiefs	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.14	Shawls, scarves, mufflers, mantillas, veils and the like	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.15	Ties, bow ties and cravats	Manufactured from textile yarn
62.16	Gloves, mittens and mitts	Manufactured from textile yarn
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12	Manufactured from textile yarn
ex.Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading No. 63.08 or 63.09	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
63.08	Sets consisting of woven 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 Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different heading (excluding heading No. 64.06) from that covering the products obtained
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufactured from products other than those of heading No. 65.01 or 65.03
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Manufactured from products other than those of heading No. 65.02 or 65.04
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading No. 66.01, in which the value of non-originating products used does not exceed 50 percent of the value of the products obtained

H.S. Heading No.	Products	Condition for origin country acknowledgement
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Manufactured from products other than those of heading Nos. 70.03 to 70.05
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufactured from products other than those of heading Nos. 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 No. 70.10 or 70.18) Cut-worked articles	Manufactured from products of heading No. 70.13, cutting of non-originating products the value of which does not exceed 50 percent of the value of the products obtained, or manufactured from products other than those of heading No. 70.13
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufactured from unworked products of heading Nos. 71.01 to 71.04
71.17	Imitation jewellery	Manufactured from products other than those of heading No. 71.17 excluding chain of metal
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products other than those of heading No. 72.06 or 72.07
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	Manufactured from products other than those of heading No. 72.07, 72.08 or 72.11
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.09 or 72.11
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.11
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.09, or 72.11
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.12
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufactured from products other than those of heading No. 72.07, 72.13 or 72.14
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufactured from products other than those of heading No. 72.07, 72.13 or 72.14
72.15	Other bars and rods of iron or non-alloy steel	Manufactured from products other than those of heading Nos. 72.07, or 72.13 to 72.15
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufactured from products other than those of heading Nos. 72.07 to 72.16

H.S. Heading No.	Products	Condition for origin country acknowledgement
72.17	Wire of iron non-alloy steel	Manufactured from products other than those of heading Nos. 72.13 to 72.15, or 72.17
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than those of heading No. 72.19
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than those of heading No. 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 No. 72.18, or from products other than those of heading No. 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 No. 72.18, or from products other than those of heading No. 72.21 or 72.22
	(2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading No. 72.18, or from products other than those of heading Nos. 72.19 to 72.22
72.23	Wire of stainless steel	Manufactured from products other than those of heading No. 72.21 to 72.23
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than those of heading No. 72.25
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than those of heading No. 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 No. 72.24, or from products other than those of heading No. 72.27 or 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; follow 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 No. 72.24, or from products other than those of heading No. 72.25, 72.26 or 72.28
	(2) Other	Manufactured from products other than semi-finished products of heading No. 72.24, or from products other than those of heading No. 72.27 or 72.28

H.S. Heading No.	Products	Condition for origin country acknowledgement
72.29	Wire of other alloy steel	Manufactured from products other than those of heading Nos. 72.27 to 72.29
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Manufactured from products other than those of heading Nos. 72.07 to 72.12, or 72.16, from products other than semi-finished products of heading No.72.18, from products other than those of heading No. 72.19, 72.20 or 72.22, from products other than semi-finished products of heading No. 72.24, or from products other than those of heading No. 72.25, 72.26, 72.28 or 73.01
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufactured from products of heading No. 72.06, or from products of heading No. 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 of heading No. 72.07, 72.18 or 72.24
73.05	Other tubes and pipes (for example, welded riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading No. 72.17, 72.23, 72.29 or 73.12
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Manufactured from products other than those of heading No. 72.17, 72.23, 72.29 or 73.13
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufactured from products other than those of heading No. 74.01 or 74.02
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading Nos. 74.01 to 74.03
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading Nos. 74.07 to 74.09
74.08	Copper wire	Manufactured from products other than those of heading Nos. 74.07 to 74.09
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm	Manufactured from products other than those of heading No. 74.07 or 74.09
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm	Manufactured from products other than those of heading Nos. 74.07 to 74.10

H.S. Heading No.	Products	Condition for origin country acknowledgement
74.11	Copper tubes and pipes	Manufactured from products than those of heading No. 74.07, 74.09 or 74.11
74.13	Standard wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufactured from products other than those of heading No. 74.07, excluding profiles, of which the maximum cross-sectional dimension does not exceed 6mm, from products other than those of heading No. 74.08 or 74.09 of which the maximum cross-sectional dimension does not exceed 6mm, or from products other than those of heading No. 74.13
75.02	Unwrought nickel	Manufactured from products other than those of heading No. 75.01 or 75.02
75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading No. 75.05 or 75.06
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading No. 75.05 or 75.06
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 75.05 to 75.07
ex.75.08	Other articles of nickel:	
	Electroplating anodes including those produced by electrolysis	Manufactured from products other than those cathodes of heading No. 75.01, or from products other than those of heading Nos. 75.05 to 75.08
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading Nos. 76.04 to 76.06
76.05	Aluminium wire	Manufactured from products other than those of heading Nos. 76.04 or 76.06
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading Nos. 76.04 to 76.06
76.07	Aluminium 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 Nos. 76.04 to 76.07
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading No. 76.04, 76.06 or 76.08
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 76.04, 76.06, 76.08 or 76.09
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufactured from products other than those of heading No. 76.05, of which the maximum cross-sectional dimension does not exceed 6 mm, or from products other than those of heading No. 76.14
78.03	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading No. 78.03 or 78.04
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading No. 78.03 or 78.04

H.S. Heading No.	Products	Condition for origin country acknowledgement
78.05	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 78.03 to 78.05
79.04	Zinc bars, rods, profiles and wire	Manufactured from products other than those of heading No. 79.04 or 79.05
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading No. 79.04 or 79.05
79.06	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 79.04 to 79.06
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading No. 80.03 or 80.04
80.04	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading No. 80.03 or 80.04
ex. 80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes:	
	Foil	Manufactured from products other than those of heading Nos. 80.03 to 80.05
80.06	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 80.03, 80.04 or 80.06
ex. Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading No. 81.13	Manufactured from products other than those of the same tariff heading as the products obtained excluding unwrought
Chapter 85	Electrical machinery and value equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading No.90.01 or 90.30	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of value of the products obtained

H.S. Heading No.	Products	Condition for origin country acknowledgement
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading as the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
ex.Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings, excluding products of heading Nos.94.04 to 94.06	Manufactured from products of the different tariff heading as the products obtained, other than manufacture from products of heading No.94.04
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufactured from products other than those of heading No.85.01, 85.03, 85.04, 85.26 or 95.03 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
ex.96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	Manufactured from products other than those of heading No.96.01 excluding worked products
	Articles	
ex.96.03	Brooms, brushes (including brushes constituting parts of brushes constituting parts of vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
	Brooms and brushes, excluding articles of sub-heading No. 9603.10; paint rollers, squeegees and mops	Manufactured from products other than those of heading No.96.03 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
	Hand-operated mechanical floor sweepers, not motorised	Manufactured from products other than hand-operated mechanical floor sweepers, not mortorized, of heading No. 96.03
96.06	Buttons, press-fasteners, snap-fasteners and press- studs, button moulds and other parts of these articles; button blanks	Manufactured from products other than those of heading No.96.06 in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained

H.S. Heading No.	Products	Condition for origin country acknowledgement
ex.96.08	Ballpoint pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No.96.09:	
	Fountain pens, stylograph pens and other pens; pen-holders	Manufactured from products other than those of heading No.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 No.96.14 excluding shaped blocks of wood
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Manufactured from products other than those of heading No.70.12 or 96.17

Annex 7

LIST OF PRODUCTS TO WHICH DONOR COUNTRY CONTENT RULE IS NOT APPLIED

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

Group Number	Tariff Item Number	Description	
	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:
			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:

Group Number	Tariff Item Number	Description
	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	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	ex Section XI	Textiles and textile articles, other than batiks cotton woven fabrics of heading Nos. 52.08 to 52.12 certified as hand-dyed by the Government or a Government instrumentality of the country of origin
6	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
	64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials

Group Number	Tariff Item Number	Description
	64.05	Other footwear:
	6405.1	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
7	65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
	65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.65.01, whether or not lined or trimmed
	65.05	Hats and other 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:
	6505.90	Other than hair-nets
8	95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
	95.02	Dolls representing only human beings
	95.03	Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds

Annex 8**HS HEADING NUMBER OF PRODUCTS WHICH ARE EXEMPTED FROM
DOCUMENTARY REQUIREMENTS**

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, 15.18, 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, 28.38, 28.39, 28.41, 28.42, 28.47, 28.48, 28.50, 28.51, 29.01, 29.03, 29.04, 29.07, 29.08, 29.09, 29.10, 29.11, 29.12, 29.13, 29.14, 29.15, 29.16, 29.19, 29.20, 29.21, 29.23, 29.24, 29.25, 29.27, 29.28, 29.29, 29.30, 29.35, 29.38, 29.42, 32.01, 32.02, 32.04, 32.07, 32.09, 32.11, 32.12, 32.15, 33.03, 33.04, 33.05, 33.06, 33.07, 34.03, 34.04, 34.05, 34.06, 35.01, 35.04, 35.06, 35.07, 36.01, 36.02, 36.03, 36.05, 37.03, 37.07, 38.02, 38.05, 38.21, 38.23, 39.05, 39.07, 39.08, 39.09, 39.10, 39.12, 39.13, 39.15, 39.22, 39.23, 39.24, 39.25, 39.26, 40.03, 40.05, 40.06, 40.07, 40.08, 40.09, 40.10, 40.16, 43.01, 43.04, 48.02, 48.03, 48.04, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 48.11, 48.15, 48.16, 48.17, 48.18, 48.19, 48.20, 48.21, 48.22, 48.23, 63.09, 65.01, 65.02, 65.05, 65.06, 65.07, 66.02, 67.01, 68.04, 68.05, 68.11, 68.12, 68.13, 69.02, 69.03, 69.05, 69.07, 69.08, 69.11, 69.12, 69.13, 71.14, 78.06, 79.07, 80.01, 80.07, 82.11, 82.13, 82.14, 82.15, 83.01, 83.02, 83.04, 83.06, 83.08, 83.09, 83.11, 94.05, 94.06, 95.01, 95.04, 95.05, 95.06, 95.07, 96.02, 96.04, 96.07, 96.13, 96.15, 96.16

Annex 9**FORMS OF DOCUMENTARY EVIDENCE****Specification and Languages of Forms of Documentary Evidence****1. Combined declaration and certificate of origin (Form A)**

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

Measurements:	210mm x 297 mm
Quality of paper:	Writing paper of fine quality and weighing not less than 25 grams per square meter
Special requirements:	Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye
Languages:	Certificates may be printed and completed in English or French

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

NOTES (2005)

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

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

II. General conditions

To qualify for preference, products must:

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

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of 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 counties, 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, Turkey 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 fob 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.

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité		

NOTES (2005)**I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):**

Australie*	Fédération de Russie	Union européenne:	Italie	Autriche
Canada	République de Bélarus	Belgique	Chypre	Pologne
Etats-Unis	République de Bulgarie	République tchèque	Lettonie	Portugal
D'Amérique***		Danemark	Lituanie	Slovénie
Japon		Allemagne	Luxembourg	Slovaquie
Norvège		Estonie	Hongrie	Finlande
Nouvelle-Zélande**		Grèce	Malte	Suède
Suisse		Espagne	Pays-Bas	Royaume-Uni
Turquie		France		
		Irlande		

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pur les produits qui satisfont aux critères d'origine après ouvrison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Japon, Norvège, Suisse, Turquie et Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Bulgarie et Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

** Un visa officiel n'est pas exigé.

*** Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

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

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

Measurements: 210mm x 297mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Languages: Certificates may be printed and completed in English or French

