



Miscellaneous Series No.9 (2020)

Economic Partnership Agreement

between the United Kingdom of Great Britain and Northern Ireland, of the one part,
and the Republic of Kenya, a Member of the East African Community, of the other
part

London, 8 December 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
December 2020*



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ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE ONE PART, AND THE REPUBLIC OF KENYA, A MEMBER OF THE EAST AFRICAN COMMUNITY, OF THE OTHER PART

PARTIES TO THE AGREEMENT

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (hereinafter referred to as the “United Kingdom” or the “UK”), of the one part, and

THE REPUBLIC OF KENYA (hereinafter referred to as the “EAC Partner State(s)”), of the other part

RECALLING their commitments within the framework of the Marrakesh Agreement Establishing the World Trade Organization (WTO), done at Marrakesh on 15 April 1994, hereinafter referred to as the “WTO Agreement”;

HAVING REGARD TO the Agreement establishing the African, Caribbean and Pacific (ACP) Group of States, signed in Georgetown on 6 June 1975 and amended in 2003 (the Georgetown Agreement) and to the revised Georgetown Agreement, endorsed by ACP Heads of State and Government in Nairobi, in December 2019, which established the Organisation of African Caribbean and Pacific States;

HAVING REGARD TO The Treaty for the Establishment of the East African Community (EAC) signed in Arusha on 30 November 1999, and its Protocol on the Establishment of the East African Community Customs Union;

REITERATING their desire for a wider unity of Africa and the achievement of the objectives of The Treaty for the Establishment of the East African Community;

CONSIDERING that the EAC Partner State(s) and the UK have agreed that their trade and economic cooperation shall aim at fostering the smooth and gradual integration of the ACP states into the world economy with due regard to their political choices, levels of development and development priorities, thereby promoting their sustainable development and contributing to poverty eradication in the EAC Partner State(s);

REAFFIRMING also that the Economic Partnership Agreement (EPA) shall be consistent with the objectives and principles of the Joint Statement of the Parties on the Objectives and Essential and Fundamental Elements of this Agreement as set out at Annex III;

REAFFIRMING that the EPA shall serve as an instrument of development and shall promote sustained growth, increase the production and supply-side capacity of the EAC Partner State(s), foster structural transformation of the EAC Partner State(s)’ economies and their diversification and competitiveness and lead to the development of trade, the attraction of investment, technology and the creation of employment in the EAC Partner State(s);

REITERATING the need to ensure that particular emphasis shall be placed on regional integration and the provision of special and differential treatment to all EAC Partner States, while maintaining special treatment for least developed EAC Partner States;

RECOGNISING that substantial investment is required to uplift the standards of living of the EAC Partner State(s);

RECOGNISING that UK development cooperation in support of this Agreement shall continue to be guided by the internationally agreed aid effectiveness agenda and assessment of a government's commitment to the UK Partnership Principles, reducing poverty and achieving the Sustainable Development Goals; that UK development cooperation takes the form of financial and non-financial support; and that financial resources may be provided through a range of forms and means, including assistance provided through multilateral and regional organisations.

HAVE AGREED AS FOLLOWS:

PART I
GENERAL PROVISIONS

ARTICLE 1

Scope of the Agreement

The Parties hereby establish an EPA, that covers:

- (a) General Provisions;
- (b) Trade in Goods;
- (c) Fisheries;
- (d) Agriculture;
- (e) Economic and Development Cooperation;
- (f) Institutional Provisions;
- (g) Dispute Avoidance and Settlement;
- (h) General Exceptions;
- (i) General and Final Provisions; and
- (j) Annexes and Protocols to the above.

ARTICLE 2

Objectives

1. The objectives of this Agreement are to:
 - (a) contribute to economic growth and development through the establishment of a strengthened and strategic trade and development partnership consistent with the objective of sustainable development and in accordance with Article 75;
 - (b) promote regional integration, economic cooperation and good governance in the EAC;
 - (c) promote the gradual integration of the EAC into the world economy, in conformity with its political choices and development priorities;

- (d) foster the structural transformation of EAC economies, and their diversification and competitiveness by enhancing their production, supply and trading capacity;
 - (e) improve EAC capacity in trade policy and trade-related issues;
 - (f) establish and implement an effective, predictable and transparent regional regulatory framework for trade and investment in the EAC Partner State(s), thus supporting the conditions for increasing investment, and private sector initiative; and
 - (g) strengthen the existing relations between the Parties on the basis of solidarity and mutual interest. To this end, consistent with their WTO rights and obligations, this Agreement shall enhance commercial and economic relations, support a new trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade and investment.
2. This Agreement also aims to:
- (a) establish an agreement consistent with Article XXIV of the General Agreement on Tariffs and Trade 1994 (GATT 1994);
 - (b) facilitate continuation of trade by the EAC Partner State(s) through economic and trade cooperation in accordance with the objectives set out in Annex III; and
 - (c) establish the framework and scope of potential negotiation in relation to other issues including trade in services, trade-related issues and any other areas of interest to both Parties.

ARTICLE 3

Rendez-vous Clause

The Parties undertake to conclude the negotiations in the subject matters listed below, within five (5) years upon entry into force of this Agreement:

- (a) trade in services;
- (b) trade related issues namely:
 - (i) competition policy;
 - (ii) investment and private sector development;

- (iii) trade, environment and sustainable development;
 - (iv) intellectual property rights; and
 - (v) transparency in public procurement;
- (c) any other areas that the Parties may agree upon.

ARTICLE 4

Principles

This Agreement is based on the following principles:

- (a) the essential and fundamental elements of this Agreement, as jointly stated by the Parties in Annex III;
- (b) strengthening integration in the EAC Region;
- (c) ensuring asymmetry, in favour of the EAC Partner State(s), in the liberalisation of trade and in the application of trade-related measures and trade defence instruments;
- (d) allowing the EAC Partner State(s) to maintain regional preferences with other African countries and regions without an obligation to extend them to the UK; and
- (e) contributing to enhance the production, supply and trading capacities of the EAC Partner State(s).

PART II
TRADE IN GOODS

ARTICLE 5

Scope and Objectives

1. The provisions of this Part shall apply to all goods originating in the UK and the EAC Partner State(s).
2. The objectives in the area of trade in goods are to:
 - (a) provide full duty-free and quota-free market access conditions for goods originating in the EAC Partner State(s) into the market of the UK on a secure, long-term and predictable basis in accordance with the modalities established in this Agreement;
 - (b) liberalise progressively and gradually the EAC Partner State(s)' markets for goods originating from the UK in accordance with the modalities established in this Agreement; and
 - (c) preserve and improve market access conditions to ensure that the EAC Partner State(s) fully benefit from the EPA.

TITLE I

CUSTOMS DUTIES AND FREE MOVEMENT OF GOODS

ARTICLE 6

Customs Duty

1. A customs duty shall include any duty or charge of any kind imposed on or in connection with the importation of goods and any form of surtax or surcharge in connection with such importation, but shall not include:
 - (a) charges equivalent to internal taxes levied on both imported and locally produced goods consistent with the provisions of Article 20;
 - (b) anti-dumping, countervailing or safeguard measures applied in accordance with the provisions of Title VI; and
 - (c) fees or other charges imposed in accordance with the provisions of Article 8.

2. The basic customs duty to which the successive reductions are to be applied shall be that specified in each Party's tariff schedule for each product.

ARTICLE 7

Classification of Goods

1. The classification of goods in trade covered by this Agreement shall be that set out in each Party's respective tariff nomenclature in conformity with the International Convention in the Harmonised Commodity Description and Coding System (HS).

2. The Parties shall exchange all necessary information, within a period of three months after a tariff modification or a change in the HS, in respect of their applied customs duties and the corresponding nomenclatures with those products listed in Annexes I and II.

ARTICLE 8

Fees and Other Charges

Fees and other charges referred to in Article 6(c) shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection for domestic products or a taxation of imports for fiscal purposes. Trade-related fees and charges shall not be imposed for consular services.

ARTICLE 9

Rules of Origin

For the purposes of this Part, the term “originating” means qualifying under the rules of origin set out in Protocol 1 to this Agreement.

ARTICLE 10

Customs Duties on Products Originating in the EAC Partner State(s)

Products originating in the EAC Partner State(s) shall be imported into the UK free of customs duties, under the conditions set out in Annex I.

ARTICLE 11

Customs Duties on Products Originating in the UK

Products originating in the UK shall be imported into the EAC Partner State(s) under the conditions set out in the schedule of tariff liberalisation in Annex II.

ARTICLE 12

Standstill

1. The Parties agree not to increase their applied customs duties for products subject to liberalisation under this Agreement, with the exception of measures adopted according to Articles 48, 49 and 50.
2. In order to preserve the prospect for the wider African regional integration processes, the Parties may decide, in the EPA Council, to modify the level of customs duties stipulated in Annexes II(a), II(b) and II(c), which may be applied to a product originating in the UK upon its importation into the EAC Partner State(s). The Parties shall ensure that any such modification does not result in an incompatibility of this Agreement with the requirements of Article XXIV of GATT 1994.

ARTICLE 13

Movement of Goods

1. Customs duties shall be imposed once for goods originating in one Party imported into the territory of the other Party.
2. Any duty paid upon importation into an EAC Partner State shall be refunded fully for the goods that leave the EAC Partner State of first importation to another EAC Partner State. The duty shall be paid in the EAC Partner State of consumption of the goods.
3. The Parties agree on cooperation to facilitate the movement of goods and simplify customs procedures.

ARTICLE 14

Export Duties and Taxes

1. A Party shall not institute any new duties or taxes in connection with the exportation of goods to the other Party that are in excess of those imposed on like products destined for internal sale.

2. Notwithstanding paragraph 1, the EAC Partner State(s) can impose, after notifying the UK, a temporary duty or tax in connection with the exportation of goods under the following circumstances:

- (a) to foster the development of domestic industry;
- (b) to maintain currency stability, when the increase in the world price of an export commodity creates the risk of a currency overvaluation; or
- (c) to protect revenue, food security and environment.

3. Such taxes should be enforced on a limited number of products for a limited period of time and shall be reviewed by the EPA Council for renewal after 48 months.

4. Any more favourable treatment consisting in or in relation to taxes applied by the EAC Partner State(s) to exports of any products destined for any major trading economy shall, from the entry into force of this Agreement, be accorded to the like product destined for the territory of the UK.

5. For the purposes of Articles 14 and 15, “major trading economy” means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the free trade agreement referred to in Article 15, or any group of countries acting individually, collectively or through a free trade agreement accounting collectively for a share of world merchandise exports above 1.5 percent in the year before the entry into force of the free trade agreement referred to in Article 15¹.

ARTICLE 15

More Favourable Treatment Resulting from a Free Trade Agreement

1. With respect to the goods covered by this Part, the UK shall accord to the EAC Partner State(s) any more favourable treatment applicable as a result of the UK becoming party to a free trade agreement with a Third Party after the signature of this Agreement.

2. With respect to the goods covered by this Part, the EAC Partner State(s) shall accord to the UK any more favourable treatment applicable as a result of the EAC Partner State(s) becoming parties to a free trade agreement with any major trading economy after the signature of this Agreement. Provided that the UK can demonstrate that it has been given less favourable treatment than that offered by the EAC Partner State(s) to any other major trading economy, the Parties shall to the extent possible, consult and jointly decide on how best to implement the provisions of this paragraph on a case by case basis.

¹ This calculation shall be based on the WTO official data on leading exporters on world merchandise trade (excluding intra-EU trade).

3. The provisions of this Part shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of one of them being party to a free trade agreement with a Third Party on the date of signature of this Agreement.

4. The provisions of paragraph 2 shall not apply in respect of trade agreements between the EAC Partner State(s) with countries of the ACP Group, or other African countries and regions.

5. For the purposes of this Article, “free trade agreement” means an agreement substantially liberalising trade and substantially eliminating discriminatory measures and / or prohibiting new or more discriminatory measures among Parties at the entry into force of that agreement or within a reasonable time frame.

ARTICLE 16

Special Provisions on Administrative Cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and control of the preferential treatment granted under this Part and underline their commitment to combat irregularities and fraud in customs and related matters.

2. Where a Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purpose of this Article, a failure to provide administrative cooperation shall mean, *inter alia*:

- (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

4. A finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Party that is linked to objective information concerning irregularities or fraud.

5. The application of a temporary suspension shall be subject to the following conditions:

- (a) The Party which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the Committee of Senior Officials of its finding together with the objective information and enter into consultations within the Committee of Senior Officials, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties.
- (b) Where the Parties have entered into consultations within the Committee of Senior Officials as above and have failed to agree on an acceptable solution within three (3) months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Council without undue delay.
- (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six (6) months, and may be renewed. They shall be subject to periodic consultations within the Committee of Senior Officials in particular with a view to their termination as soon as the conditions for their application no longer exist.

6. At the same time as the notification to the Committee of Senior Officials under paragraph 5(a) of this Article, the Party concerned should publish a notice to importers in its official journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

ARTICLE 17

Management of Administrative Errors

In case of error by the competent authorities in the proper management of the preferential system of export, and in particular in the application of the provisions of Protocol 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the Committee of Senior Officials to examine the possibilities of adopting all appropriate measures with a view to resolving the situation.

ARTICLE 18

Customs Valuation

1. Article VII of GATT 1994 and the Agreement on the implementation of Article VII of GATT 1994 shall govern customs valuation rules applied to trade between the Parties.
2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

TITLE II

NON-TARIFF MEASURES

ARTICLE 19

Prohibition of Quantitative Restrictions

1. All prohibitions or restrictions on the importation, exportation or sale for exports between the Parties, other than customs duties, taxes, fees and other charges provided for under Article 6, whether made effective through quotas, import or export licenses or other measures, shall be eliminated upon the entry into force of this Agreement. No new such measures shall be introduced in trade between the Parties. The provisions of this Article shall be without prejudice to the provisions of Title VI of this Part.
2. The provisions of paragraph 1 of this Article shall not extend to the following:
 - (a) Export prohibitions or restrictions temporarily applied to prevent or relieve critical shortages of foodstuffs or other products essential to the exporting contracting party;
 - (b) Import and export prohibitions or restrictions necessary to the application of standards or regulations for the classification, grading or marketing of commodities in international trade.

ARTICLE 20

National Treatment on Internal Taxation and Regulation

1. Imported products originating in one Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like domestic products of the other Party. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to their respective production.

2. Imported products originating in one Party shall be accorded treatment no less favourable than that accorded to like domestic products of the other Party in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges, which are based exclusively on the economic operation of the means of transport and not on the origin of the product.

3. Neither Party shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, neither Party shall apply internal quantitative regulations so as to afford protection to their respective production.

4. The provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products.

5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.

ARTICLE 21

Good Governance in the Tax Area

The Parties recognise the importance of cooperation on the principles of good governance in the area of taxation through the relevant authorities in line with their respective national laws and regulations.

TITLE III
CUSTOMS COOPERATION AND TRADE FACILITATION

ARTICLE 22

Scope and Objectives

1. The Parties acknowledge the importance of customs cooperation and trade facilitation matters in the evolving global trading environment and agree:
 - (a) to reinforce cooperation and ensure that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objective of promoting trade facilitation.
 - (b) that the EAC Partner State(s) need transitional periods of time and capacity building to smoothly implement the provisions of this Title.
2. The objectives of this Title are to:
 - (a) facilitate trade between the Parties;
 - (b) promote harmonisation of customs legislation and procedures at regional level;
 - (c) provide support to the EAC Partner State(s) to strengthen trade facilitation;
 - (d) provide support to the EAC Partner State(s)' customs administrations to implement this agreement and other international customs best practices; and
 - (e) enhance cooperation between the Parties' customs authorities and other related border agencies.

ARTICLE 23

Customs Cooperation and Mutual Administrative Assistance

1. In order to ensure compliance with the provisions of this Title and effectively respond to the objectives laid down in Article 22, the Parties shall:
 - (a) exchange information on customs legislation and procedures;
 - (b) develop joint initiatives in mutually agreed areas;

- (c) cooperate in the following areas, subject to the provisions of Article 75, including paragraph 4 of that Article:
 - (i) modernisation of customs systems and procedures, as well as reduction of customs clearance time;
 - (ii) simplification and harmonisation of customs procedures and trade formalities, including those related to import, export and transit;
 - (iii) enhancement of regional transit systems;
 - (iv) enhancement of transparency in accordance with Article 24(3);
 - (v) capacity building which may include financial or technical assistance to the EAC Partner State(s);
 - (vi) any other area of customs as may be agreed by the Parties;
- (d) establish, as far as possible, common positions in international organisations in the field of customs and trade facilitation, such as the WTO, World Customs Organisation (WCO), United Nations (UN) and United Nations Conference on Trade and Development (UNCTAD); and
- (e) promote coordination between all related agencies, both internally and across borders.

2. Notwithstanding paragraph 1, the Parties shall provide each other mutual administrative assistance in customs matters in accordance with the provisions of Protocol 2.

ARTICLE 24

Customs Legislation and Procedures

1. The Parties agree that their respective trade and customs legislation and procedures shall draw upon international instruments and standards applicable in the field of customs and trade including the substantive elements of the revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures, the substantive elements of the WCO Framework of Standards to secure and Facilitate Global Trade, the WCO data set and the HS Convention.

2. The Parties agree that their respective trade and customs legislation and procedures shall be based upon:

- (a) the need to protect and facilitate legitimate trade through effective enforcement of, and compliance with the requirements set out in the customs legislation;

- (b) the need to avoid unnecessary and discriminatory burdens on economic operators, to protect against fraud and corruption and to provide further facilitation for operators that meet high levels of compliance with customs legislation and procedures;
- (c) the need to use a single administrative document or electronic equivalent, for the purposes of establishing customs declarations in the UK and in the EAC Partner State(s) respectively;
- (d) modern customs techniques, including risk assessment, simplified procedures for entry and release of goods, post release controls, and audits;
- (e) the progressive development of systems, including those based upon information technology, for export import and transit operations, to facilitate the exchange of information between economic operators, customs administrations and other agencies;
- (f) the principle that penalties imposed for minor breaches of customs regulations or procedural requirements are proportionate and, do not give rise to undue delays in their application in customs clearance;
- (g) a system of binding rulings on customs matters, notably on tariff classification and rules of origin, in accordance with the rules laid down in regional and/or national legislations;
- (h) the need to apply fees and charges that are commensurate with the service provided in relation to any specific transaction, and not be calculated on an ad valorem basis. Fees and charges shall not be imposed on consular services in respect of trade in goods;
- (i) the elimination of any requirement for the mandatory use of pre-shipment inspections as defined by the WTO Agreement on Pre-shipment Inspection, or their equivalent; and
- (j) the elimination of all requirements for the mandatory use of customs brokers as well as transparent, non-discriminatory and proportionate rules for their licensing.

3. In order to improve working methods and to ensure transparency and efficiency of customs operations, the Parties shall:

- (a) take further steps towards the simplification and standardisation of documentation and trade formalities to enable the rapid release and clearance of goods;

- (b) provide effective, prompt and non-discriminatory procedures enabling the right of appeal against customs and other agency administrative actions, rulings and decisions affecting imports, exports or goods in transit. Such procedures shall be easily accessible to all enterprises; and
- (c) ensure that integrity is maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments.

ARTICLE 25

Facilitation of Transit Movements

1. The Parties shall ensure freedom of transit through their territory via most convenient routes. Any restriction, control or requirement shall be non-discriminatory, proportionate and applied uniformly.
2. A Party may require that traffic in transit through its territory be entered at the proper customs house through designated routes. Should a Party require the use of such routes, it shall do it in full compliance with Article V(3) of GATT 1994.
3. Without prejudice to legitimate customs controls, a Party shall accord no less favourable treatment for goods in transit in the territory of the other Party than that accorded to domestic goods.
4. The Parties shall operate bonded transport regimes that allow the transit of goods without payment of customs duties or other charges having an equivalent effect, subject to the provision of an appropriate guarantee in accordance with regional and/or national customs legislations.
5. The Parties shall promote and implement regional transit arrangements.
6. The Parties shall promote co-ordination between all concerned agencies, both internally and across borders.
7. The legislation of the Parties shall draw upon international standards and instruments relevant to transit.

ARTICLE 26

Relations with the Business Community

The Parties agree to:

- (a) ensure that all legislation, procedures, fees and charges are made publicly available, as far as possible through electronic or any other appropriate means, and whenever possible provide necessary clarifications;
- (b) regularly consult in a timely manner with trade representatives on legislative proposals and procedures related to customs and trade issues;
- (c) introduce new or amended legislations and procedures in a way that allows traders to become well prepared for complying with them;
- (d) make publicly available relevant notices of an administrative nature, including agency requirements and entry procedures, hours of operation and operating procedures for customs offices at ports and border crossing points, and points of contact for information enquiries;
- (e) foster co-operation between operators and relevant administrations via the use of non-arbitrary and publicly accessible procedures, such as Memoranda of Understanding, based upon those promulgated by the WCO; and
- (f) ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices and remain as little trade-restrictive as possible.

ARTICLE 27

Transitional Provisions

In view of the need to enhance the EAC Partner State(s)' capacity in the area of customs and trade facilitation and without prejudice to their WTO commitments, the Parties agree that the EAC Partner State(s) shall benefit from a transitional period of five (5) years after the entry into force of this Agreement to meet the obligations in Articles 23, 24 and 25.

This transitional period can be further extended by authorisation of the EPA Council.

ARTICLE 28

Harmonisation of Customs Standards at Regional Level

The Parties acknowledge and recognise the importance of consolidating the harmonisation of customs standards and trade facilitation measures at regional level, including the initiation of reforms in the field of customs and trade facilitation where necessary.

ARTICLE 29

Special Committee on Customs and Trade Facilitation

1. The Parties hereby establish a Special Committee on Customs and Trade Facilitation, composed of their representatives, which shall:

- a) meet on a date and with an agenda agreed in advance by the Parties;
- b) be chaired alternately by either Party; and
- c) report to the EPA Council.

2. The functions of the Special Committee on Customs and Trade Facilitation shall include:

- (a) monitoring the implementation and administration of this Title and Protocol 1 on rules of origin;
- (b) providing a forum to consult and discuss all issues concerning customs, including rules of origin, general customs procedures, customs valuation, tariff classification, transit and mutual administrative assistance in customs matters;
- (c) enhancing cooperation on the development, application and enforcement of rules of origin and related customs procedures, general customs procedures and mutual administrative assistance in customs matters;
- (d) enhancing cooperation on capacity building and technical assistance; and
- (e) any other issues agreed by the Parties in respect of this Title.

TITLE IV
SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 30

Scope and Definitions

1. The provisions of this Title apply to measures covered by the World Trade Organization Agreement on the Application of Sanitary and Phytosanitary Measures (the “WTO SPS Agreement”).
2. For the purpose of this Title, unless otherwise provided, the definitions of the WTO SPS Agreement, the Codex Alimentarius Commission, the World Animal Health Organisation and International Plant Protection Convention shall apply.

ARTICLE 31

Objectives

The objectives in the area of application of sanitary and phytosanitary (SPS) measures are to:

- (a) facilitate the Parties' inter-regional and intra-regional trade, whilst safeguarding human, animal and plant health or life in accordance with the WTO SPS Agreement;
- (b) address problems arising from SPS measures on agreed priority sectors and products giving due consideration to regional integration;
- (c) establish procedures and modalities for facilitating cooperation in SPS matters;
- (d) ensure transparency as regards SPS measures applicable to trade between and within the Parties;
- (e) promote intra-regional harmonisation of measures with international standards, in accordance with the WTO SPS Agreement, and the development of appropriate policies, legislative, regulatory and institutional frameworks within the EAC Partner State(s);
- (f) enhance the effective participation of the EAC Partner State(s) in the Codex Alimentarius Commission, World Animal Health Organisation and International Plant Protection Convention;

- (g) promote consultation and exchanges between the EAC Partner State(s) and UK institutions and laboratories;
- (h) facilitate the development of capacity for setting and implementing regional and national standards in accordance with international requirements in order to facilitate regional integration;
- (i) to establish and enhance the EAC Partner State(s)' capacity to implement and monitor SPS measures pursuant to the provisions of Title VI of Part V on Economic and Development Cooperation; and
- (j) promote technology transfer.

ARTICLE 32

Rights and Obligations

1. The Parties reaffirm their rights and obligations under the international treaties and agreements relating to this Title to which they are party.
2. Each Party shall:
 - (a) have the sovereign right to implement SPS measures, provided that such measures are consistent with the provisions of the WTO SPS Agreement;
 - (b) consult the other Party prior to the introduction of any new SPS measures, through the notification mechanisms provided for in the WTO SPS Agreement and, if and when appropriate, through the Parties' contact points;
 - (c) support the other in gathering information needed to make informed decisions; and
 - (d) promote linkages, joint ventures, joint research and development between the EAC Partner State(s) and UK institutions and laboratories.

ARTICLE 33

Scientific Justification of Measures

Subject to the provisions of this Title, the Parties shall ensure that the introduction, alteration or modification of any SPS measure in their territories shall be based on scientific justifications and comply with the WTO SPS Agreement.

ARTICLE 34

Harmonisation

1. The Parties shall aim to achieve harmonisation of their respective rules and procedures for formulation of their SPS measures, including inspection, testing and certification procedures, in accordance with the WTO SPS Agreement.
2. The Committee of Senior Officials shall develop modalities to assist and to monitor this process of harmonisation.

ARTICLE 35

Equivalence

The Parties shall apply the principles of equivalence according to the provisions of the WTO SPS Agreement. For this purpose, each Party shall give reasonable access, upon request, to the other for inspection, testing and other relevant procedures.

ARTICLE 36

Zoning and Compartmentalisation

The Parties shall recognise, on a case by case basis, designated areas, which are free from pests or diseases or areas of low pest or disease prevalence as potential sources of plant and animal products taking into account the provisions of Article 6 of the WTO SPS Agreement.

ARTICLE 37

Notification, Enquiry and Transparency

1. The Parties shall be transparent in their application of SPS measures in accordance with the WTO SPS Agreement.
2. The Parties recognise the importance of effective mechanisms for consultation, notification and exchange of information with respect to SPS measures in accordance with the WTO SPS Agreement.
3. The importing Party shall inform the exporting Party of any changes in its SPS import requirements that may affect trade falling under the scope of this Title. The Parties also undertake to establish mechanisms for the exchange of such information.

ARTICLE 38

Conformity Assessment

The Parties shall, for the purpose of ensuring compliance with SPS standards, agree on procedures for conformity assessment.

ARTICLE 39

Information Exchange and Transparency of Trade Conditions

Cooperation shall include:

- (a) information sharing and consultation on changes to SPS measures which may affect products of export interest to either Party;
- (b) exchange of information on other areas of potential relevance to their trade relations, including rapid alerts, scientific opinions and events upon specific request;
- (c) advance notice to ensure that the EAC Partner State(s) are informed of new SPS measures that may affect EAC exports to the UK. This system shall build on existing mechanisms under WTO obligations, especially Article 7 of the WTO SPS Agreement; and
- (d) promotion of transparency as regards the sampling, analysis and action following official controls on feed and food from either Party.

ARTICLE 40

Competent Authorities

1. The respective SPS authorities of the Parties shall be the Competent Authorities in the EAC Partner State(s) and the UK for the implementation of the measures referred to in this Title.
2. The Competent Authorities referred to in paragraph 1 shall have the roles conferred upon them under the WTO SPS Agreement.
3. The Parties shall notify each other of their respective Competent Authorities referred to in Paragraph 1 and any changes thereto.

TITLE V
STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY
ASSESSMENT

ARTICLE 41

Scope and Definitions

1. The provisions of this Title shall apply to the preparation, adoption and application of technical regulations, standards and conformity assessment, as defined in the WTO Technical Barriers to Trade Agreement (the “TBT Agreement”).
2. For the purpose of this Title the definitions of the TBT Agreement shall apply.

ARTICLE 42

Rights and Obligations

1. The Parties reaffirm their rights and obligations under the TBT Agreement, while taking account of their rights and commitments under other international arrangements to which both the EAC Partner State(s) and the UK are parties, including those relating to the protection of environment and biodiversity in particular.
2. The Parties shall ensure that technical regulations are not prepared, adopted or applied with a view to or with an effect of creating unnecessary obstacles to trade between them, in accordance with the provisions of the TBT Agreement.

ARTICLE 43

Mutual Recognition Agreements

The Parties may negotiate mutual recognition agreements in sectors of mutual economic interest.

ARTICLE 44

Transparency and Notification

1. The Parties reaffirm their obligations concerning the notification and sharing of information about technical regulations, standards and conformity assessment procedures as provided for by the TBT Agreement.

2. The Parties shall exchange information on issues of potential relevance to their trade relations, including rapid alerts, scientific opinions and events through enquiry points.

3. The Parties may cooperate in the establishment and maintenance of enquiry points, and in the setting up and maintenance of common data bases.

ARTICLE 45

Harmonisation

The Parties shall endeavour to harmonise their standards, technical regulations and conformity assessment procedures.

ARTICLE 46

Conformity Assessment

1. The Parties reaffirm their commitments on conformity assessment in accordance with the TBT Agreement.

2. The Parties may consider, taking account of the extent of alignment of their technical regulations, standards, and conformity assessment infrastructure, the negotiation of agreements on the mutual recognition of conformity assessment procedures.

ARTICLE 47

Technical Regulatory Bodies

1. The Regulatory Bodies of the EAC Partner State(s) shall be the competent authorities in the EAC Partner State(s) for the implementation of the measures referred to in this Title that have the responsibility and competence for ensuring or supervising the implementation of standardisation, metrology, accreditation and conformity assessment.

2. The body responsible in the UK for the implementation of this Title is the Government of the UK.

3. The EAC Partner State(s) shall in accordance with this Agreement, notify the UK of its respective Technical Regulatory Bodies.

TITLE VI
TRADE DEFENCE MEASURES

ARTICLE 48

Anti-dumping and Countervailing Measures

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the UK or the EAC Partner State(s), whether individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products imported from either Party, the Parties shall consider the possibility of constructive remedies as provided for in the relevant WTO agreements.
3. Where an anti-dumping or countervailing measure has been imposed by either Party, there shall be one single forum of judicial review, including at the stage of appeals.
4. Where anti-dumping or countervailing measures can be imposed on a regional basis and on a national basis, where applicable, the Parties shall ensure that such measures are not applied simultaneously in respect of the same product by regional authorities on the one hand, and national authorities on the other.
5. Either Party shall notify the exporting Party of the receipt of a properly documented complaint before initiating any investigation.
6. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
7. WTO rules on dispute settlement shall apply to any disputes related to anti-dumping or countervailing measures.

ARTICLE 49

Multilateral Safeguards

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the EAC Partner State(s) and the UK from adopting measures in accordance with Article XIX of the GATT 1994, the WTO Agreement on Safeguards, and Article 5 of the WTO Agreement on Agriculture annexed to the Marrakesh Agreement establishing the WTO . For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.

2. Notwithstanding paragraph 1, the UK shall, in the light of the overall development objectives of this Agreement and the small size of the economies of the EAC Partner State(s), exclude imports from any EAC Partner State from any measures taken pursuant to Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.

3. The provisions of paragraph 2 shall apply for a period of five (5) years beginning with the date of entry into force of this Agreement. Not later than one hundred and twenty (120) days before the end of this period, the EPA Council shall review the operation of those provisions in the light of the development needs of the EAC Partner State(s), with a view to determining whether to extend their application for a further period.

4. The provisions of paragraph 1 shall be subject to the WTO Agreement on the Understanding on Rules and Procedures Governing the Settlement of Disputes.

ARTICLE 50

Bilateral Safeguards

1. After having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Article 10 and 11 under the conditions and in accordance with the procedures laid down in this Article.

2. Safeguard measures referred to in paragraph 1 may be taken where a product originating in one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Party; or
- (b) disturbances in a sector of the economy, particularly where these disturbances produce major social problems, or difficulties which could bring about serious deterioration in the economic situation of the importing Party; or
- (c) disturbances in the markets of like or directly competitive agricultural products¹ or in the mechanisms regulating those markets.

3. Safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious injury or disturbances, as defined in paragraphs 2 and 4(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

¹ For the purpose of this Article, agricultural products are those covered by Annex I of the WTO Agreement on Agriculture.

- (a) suspension of the further reduction of the rate of import duty for the product concerned, as provided for under this Agreement;
 - (b) increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO Members; and
 - (c) introduction of tariff quotas on the product concerned.
4. (a) Without prejudice to paragraphs 1 to 3 where any product originating in the UK is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2 to the EAC Partner State(s), the EAC Partner State(s) may take surveillance or safeguard measures limited to their territory in accordance with the procedures laid down in paragraphs 5 to 8.
- (b) The EAC Partner State(s) may take safeguard measures, in accordance with the procedures laid down in paragraphs 5 to 8, where a product originating in the UK as a result of the reduction of duties is being imported into their territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. Such provision is only applicable for a period of ten (10) years from the date of entry into force of this Agreement. This period may be extended by the EPA Council for a period of a maximum of five (5) years.
5. (a) Safeguard measures referred to in this Article shall only be maintained for such a time as may be necessary to prevent or remedy serious injury or disturbances as defined in paragraphs 2 and 4.
- (b) Safeguard measures referred to in this Article shall not be applied for a period exceeding two (2) years. Where the circumstances warranting imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two (2) years. Where the EAC Partner State(s) apply a safeguard measure, such measure may however be applied for a period not exceeding four years and, where the circumstances warranting imposition of safeguard measures continue to exist, extended for a further period of four (4) years.
- (c) Safeguard measures referred to in this Article that exceed one (1) year shall contain clear elements progressively leading to their elimination at the end of the set period, at the latest.
- (d) No safeguard measure referred to in this Article shall be applied to the import of a product that has previously been subject to such a measure, for a period of at least one year since the expiry of the measure.

6. For the implementation of the above paragraphs, the following provisions shall apply:

- (a) Where a Party takes the view that one of the circumstances set out in paragraphs 2 and/or 4 exists, it shall immediately refer the matter to the Committee of Senior Officials for examination;
- (b) The Committee of Senior Officials may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the Committee of Senior Officials aimed at remedying the circumstances, or no other satisfactory solution has been reached within thirty (30) days of the matter being referred to the Committee of Senior Officials the importing party may adopt the appropriate measures to remedy the circumstances in accordance with this Article;
- (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 7 of this Article applies, as soon as possible, the EAC Partner State(s) shall supply the Committee of Senior Officials with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
- (d) In the selection of safeguard measures pursuant to this Article, priority must be given to those which least disturb the operation of this Agreement;
- (e) Any safeguard measure taken pursuant to this Article shall be notified in writing immediately to the Committee of Senior Officials and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

7. Where exceptional circumstances require immediate action, the importing Party concerned, may take the measures provided for in paragraph 3 or 4 on a provisional basis without complying with the requirements of paragraph 6. Such action may be taken for a maximum period of one hundred and eighty (180) days where measures are taken by the UK and two hundred (200) days where measures are taken by the EAC Partner State(s). The duration of any such provisional measure shall be counted as a part of the initial period and any extension referred to in paragraph 5. In the taking of such provisional measures, the interest of all Parties involved shall be taken into account including their level of development. The importing Party concerned shall inform the other party concerned and shall immediately refer the matter to the Committee of Senior Officials for examination.

8. If an importing party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the Committee of Senior Officials without delay.

9. The WTO Agreement shall not be invoked to preclude a Party from adopting safeguard measures in conformity with this Article.

PART III

FISHERIES

TITLE I

GENERAL PROVISIONS

ARTICLE 51

Scope and Principles

1. The cooperation in fisheries trade and development shall cover marine, inland fisheries and aquaculture.
2. The Parties recognise that fisheries constitute a key economic resource of the EAC Partner State(s), contribute significantly to the economies of the EAC Partner State(s) and have great potential for future regional economic development and poverty reduction. It is also an important source of food and foreign exchange.
3. The Parties further recognise that fisheries resources are also of considerable interest to both the UK and the EAC Partner State(s), and agree to cooperate for the sustainable development and management of the fisheries sector in their mutual interests taking into account economic, environmental and social impacts.
4. The Parties agree that the appropriate strategy to promote the economic growth of the fisheries sector and to enhance its contribution to the economy of the EAC Partner State(s), while taking into consideration its long term sustainability, is through increasing value-adding activities within the sector.

ARTICLE 52

Principles of Cooperation

1. The principles of cooperation in fisheries shall include:

- (a) supporting the development and strengthening of regional integration;
- (b) providing special and differential treatment;
- (c) taking into account the best available scientific information for the resource assessment and management;
- (d) ensuring functioning monitoring systems of the environmental, economic and social impacts in the EAC Partner State(s);
- (e) ensuring conformity with existing national laws and relevant international instruments including the United Nations Convention on the Law Of the Sea (UNCLOS), regional and sub-regional agreements; and
- (f) ensuring preservation and priority of particular needs of the artisanal/subsistence fishery.

2. These guiding principles should contribute to sustainable and responsible development of the living inland, marine resources, aquaculture and to optimising the benefits of this sector for present and future generations, through increased investment, capacity building and improved market access.

3. The Parties shall cooperate to ensure that financial and other support will be provided to improve the competitiveness and production capacity of the processing factories, the diversification of the fishing industry and development and improvement of port facilities in the EAC Partner State(s).

4. Detailed areas of cooperation are identified under Title IV of Part V of this Agreement.

TITLE II

MARINE FISHERIES

ARTICLE 53

Scope and Objectives

1. The provisions of this Title shall apply to the utilisation, conservation and management of marine fisheries resources to optimise the benefits from fisheries for the EAC Partner State(s) through investment, capacity building and improved market access.

2. The objectives of cooperation are to:

- (a) promote sustainable development and management of fisheries;
- (b) strengthen cooperation to ensure the sustainable exploitation and management of fisheries resources as a strong basis for regional integration, given the straddling and migratory species which are shared among coastal EAC Partner States and given that no individual EAC Partner State has the capacity to ensure sustainability of the resource;
- (c) ensure a more equitable share of the benefits derived from the fisheries sector;
- (d) ensure effective Monitoring Control and Surveillance (MCS) necessary for combating Illegal, Unreported and Unregulated (IUU) fishing;
- (e) promote effective exploitation, conservation and management of the living marine resource in the Exclusive Economic Zone (EEZ) and waters in which the EAC Partner State(s) have jurisdiction based on international instruments, including UNCLOS, for the social and economic benefit of the Parties;
- (f) promote and develop regional and international trade based on best practices;
- (g) create an enabling environment, including infrastructure and capacity building, for the EAC Partner State(s) to cope with the stringent market requirements for both industrial and small scale fisheries;
- (h) support national and regional policies aimed at increasing productivity and competitiveness of the fisheries sector; and
- (i) build links with other economic sectors.

ARTICLE 54

Fisheries Management and Conservation Issues

1. A precautionary approach shall be applied in determining levels of sustainable catch, fishing capacity and other management strategies to avoid or reverse undesirable outcomes such as over-capacity and over-fishing, as well as undesirable impacts on the ecosystems and artisanal fisheries.
2. Each EAC Partner State may take appropriate measures, including seasonal and gear restrictions in order to protect its territorial waters and ensure the sustainability of the artisanal and coastal fisheries.

3. The Parties shall promote the membership of all the concerned EAC Partner State(s) to the Indian Ocean Tuna Commission (IOTC) and other relevant fisheries organisations. The EAC Partner State(s) concerned, with the UK, shall coordinate action to ensure the management and conservation of all fish species, including tuna and tuna-like resources and facilitate relevant scientific research.
4. Where there is insufficient scientific evidence for the competent national management authority to determine limits and target levels of sustainable catch in an EAC Partner State's EEZ, the Parties in consultation with the competent national authority and together with IOTC and, where relevant, other regional fisheries organisations, shall cooperate to support such scientific analysis.
5. The Parties agree to take appropriate measures where an increase in effort results in catch levels above the target sustainable level established by the competent national authority.
6. In order to conserve and manage straddling stocks and highly migratory fish stocks, the UK and the EAC Partner State(s) shall ensure compliance by vessels flying their flags with relevant national, regional and sub-regional fisheries management measures and related national laws and regulations.

ARTICLE 55

Vessel Management and Post-Harvest Arrangements

1. Vessel management and post-harvest arrangements emerging from the IOTC and any other relevant regional fisheries organisations will be observed. The EAC Partner State(s) and the UK shall set out minimum terms and conditions with respect to monitoring, control and surveillance of UK fishing vessels operating in the waters of the EAC Partner State(s), which should include the following:
 - (a) A Vessel Monitoring System (VMS) will be set up for the EAC Partner State(s), and all EAC Partner State(s) will use a compatible VMS. Those EAC Partner State(s) which do not have a VMS may be assisted by the UK to set up a compatible VMS.
 - (b) In addition to a compulsory compatible VMS system, all coastal EAC Partner State(s), in conjunction with the UK, will develop other mechanisms to ensure effective Monitoring, Control and Surveillance (MCS) and the UK may support the EAC Partner State(s) to put such an agreed system in place and assist in implementation.

- (c) The UK and the EAC Partner State(s) shall have the right of placing observers, whether in national or international waters, with the procedures concerning the deployment of observers being well stipulated. Observers are to be paid by the national governments but all costs on board are to be met by the ship-owner. The UK may support the costs of training observers.
- (d) Common systems of reporting of fishing will be developed and used throughout the region, with minimum terms set for reporting.
- (e) All vessels that land or tranship their catch within an EAC Partner State shall do so in ports or outer-port areas. No transhipment shall be allowed at sea, except on particular conditions foreseen by the relevant Regional Fisheries Management Organisation (RFMO). The Parties shall cooperate to develop and modernise landing or transhipment infrastructure in ports of the EAC Partner State(s), including development capacity of fish products.
- (f) Discards reporting shall be compulsory. Priority should be given to avoiding discards through the use of selective fishing methods in line with principles of the IOTC and relevant regional fisheries organisations. As far as possible, by-catch shall be brought ashore.

2. The Parties agree to cooperate in developing and implementing national/regional training programmes for EAC nationals in order to facilitate their effective participation in the fishing industry. If the UK negotiates a bilateral fisheries agreement, employment of nationals of the EAC Partner State(s) shall be encouraged. The International Labour Organisation (ILO) Declaration on fundamental principles and rights at work shall apply as of right to seamen signed on UK vessels.

3. The Parties shall undertake coordinated efforts to improve the means for preventing, deterring, and eliminating IUU fishing, and to this end take appropriate measures. Fishing vessels involved in IUU fishing should be confiscated and the owners prosecuted by the competent authorities. They should not be allowed to fish again in waters of the EAC Partner State(s) concerned unless prior authorisation has been obtained from both the flag State and the concerned EAC Partner State(s) as well as, where relevant, the RFMO concerned.

TITLE III

INLAND FISHERIES AND AQUACULTURE DEVELOPMENT

ARTICLE 56

Scope and Objectives

1. The provisions of this Title shall apply to inland fisheries, coastal and aquaculture development in the EAC Partner State(s) with respect to capacity building, technology transfer, SPS standards, investment and investment finance, environmental protection as well as legal and regulatory frameworks.
2. The objectives of cooperation in inland fisheries and aquaculture development will be to promote sustainable exploitation of inland fisheries resources, and enhance aquaculture production, remove supply-side constraints, improve fish and fish products quality to meet international SPS measures, improve access to the market of the UK, address intra regional trade barriers, attract capital inflows and investment into the sector, build capacity and enhance access to financial support for the private investors for inland fisheries and aquaculture development.

PART IV

AGRICULTURE

ARTICLE 57

Scope and Definitions

1. The provisions of this Part shall apply to crops and livestock including productive insects.
2. For purposes of this Part and Title II of Part V, the following definitions shall apply:
 - (a) agriculture includes crops, livestock and productive insects;
 - (b) agricultural products are those covered by Annex I of the WTO Agreement on Agriculture;
 - (c) agricultural financing means providing financial resources in support of agricultural related activities along the whole value chain such as input supplies, agricultural services, production, storage, distribution, product transformation and marketing;

- (d) agricultural inputs means all substances or materials, equipments and tools used in the production and handling of agricultural products;
- (e) sustainable agriculture technology means a technology designed with special consideration to its environmental, social and economic impacts;
- (f) food and nutrition security implies that all people at all times have both physical and economic access to safe, sufficient and nutritious food to meet their needs for a productive and healthy life;
- (g) livelihood security is defined as adequate and sustainable access to income and resources to meet basic needs in an equitable manner (including adequate access to food, potable water, health facilities, educational opportunities, housing and time for community participation and social integration);
- (h) natural disaster is the consequence of natural calamities, e.g. drought, earthquake, landslide, volcano eruptions, floods, pests and diseases;
- (i) small scale farmers are producers with limited resources and own small land holding of less than two (2) hectares and whose scale of operations is too small to attract the provision of services needed to significantly increase productivity and leverage markets opportunity; and
- (j) sustainable development in the context of this Part includes the management and protection of the natural resource base for economic and social development in such a manner as to aim at meeting human needs for present and future generations.

ARTICLE 58

Objectives

1. The Parties agree that the fundamental objective of this Part is sustainable agricultural development which includes, but is not limited to, food and livelihoods security, rural development and poverty reduction in the EAC Partner State(s).
2. The objectives of this Part are to:
 - (a) foster cooperation between the Parties with a view to creating wealth and improving the quality of life of those engaged in agricultural activities through increased production, productivity and market share;
 - (b) improve food and nutrition security in the EAC Partner State(s) by promoting value addition, increasing output, quality, safety, market integration, trade, availability and accessibility;

- (c) contribute to provision of gainful employment throughout the value chain of a modernised agricultural sector;
- (d) develop modern and competitive agro-based industries;
- (e) promote sustainable use and management of natural and cultural resources by developing environmentally friendly and sustainable technologies that improve the agricultural productivity;
- (f) contribute to competitiveness by promoting value addition throughout the supply chains to access markets;
- (g) improve producers' revenue by developing the marketing of value added agricultural products in the marketplace;
- (h) facilitate the adjustment of the agricultural sector and the rural economy, to cope with global economic changes;
- (i) mobilise and increase the economic performance of small scale farmers through capacity building of farmers' organisations;
- (j) improve trade and market facilitation for agricultural commodities in order to increase foreign exchange earnings; and
- (k) improve infrastructure within the EAC Partner State(s) for enhancing production, productivity, marketing and distribution of agricultural inputs and products, with particular attention to storage, grading, handling, packing and transport.

ARTICLE 59

General Principles

1. The Parties recognise the importance of agriculture in the EAC Partner State(s)' economies, as the main source of livelihood for the majority of the EAC Partner State(s)' population, as the primary factor to ensure food and nutrition security, potential sector for high growth and added value and a source of export earnings.
2. In view of the multi-functional role agriculture plays in the economy of the EAC Partner State(s), the Parties agree to use a comprehensive approach to agriculture as a basis for sustainable development.
3. The Parties agree to cooperate in promoting the sustainable growth of the agriculture sector, taking into account its multiple facets and the diversity of the economic, social, environmental characteristics and development strategies of the EAC Partner State(s).

4. The Parties recognise that deeper integration of the agricultural sector across the EAC Partner State(s) will contribute to the expansion of inter-regional markets, and increase the scope for investment and private sector development.

5. The Parties recognise the importance of supporting agricultural production, promotion of value addition, agricultural trade and market development initiatives through appropriate instruments and provision of appropriate regulatory framework to respond to changing market conditions. In this respect, the Parties resolve to work together to attract necessary investment into the EAC Partner State(s).

6. The Parties agree that agricultural priorities considered in this Part shall be clearly linked to the regional overarching policy framework for food and nutrition security and poverty reduction to ensure consistency and guidance of the regional development agenda.

ARTICLE 60

Comprehensive Dialogue

1. The Parties shall establish an EAC-UK Comprehensive Dialogue on Agriculture and Rural Development Policy (the “Agriculture Dialogue”) on all matters covered in this Part. The Agriculture Dialogue shall monitor the progress in implementing this Part and shall provide a forum for exchange and cooperation on the Parties' respective domestic agricultural policies and, in particular, the role of agriculture in the EAC Partner State(s) in raising farm incomes, food security, sustainable use of resources, rural development and economic growth.

2. The Agriculture Dialogue shall take place within the Committee of Senior Officials established under Article 106.

3. The Parties shall establish the working procedures and modalities of the Agriculture Dialogue by mutual agreement.

ARTICLE 61

Regional Integration

The Parties recognise that the integration of the agricultural sector across the EAC Partner State(s), through the progressive removal of barriers and the provision of an appropriate regulatory and institutional framework, harmonisation and convergence of policies, will contribute to the deepening of the regional integration process and thus contribute to the expansion of regional markets, which will increase the scope for investment and private sector development.

ARTICLE 62

Enabling Policies

The Parties recognise the importance of adopting and implementing policies and institutional reforms to enable and facilitate the achievement of objectives of this Part.

ARTICLE 63

Sustainable Agricultural Development

The Parties shall cooperate in achieving sustainable agricultural development with special focus on supporting vulnerable rural population in the EAC Partner State(s) in light of the changing world production and trade patterns as well as consumer tastes and preference.

ARTICLE 64

Food and Nutrition Security

1. The Parties agree that the provisions of this Agreement shall enable the EAC Partner State(s) to implement effective measures to achieve food and nutrition security and sustainable agricultural development, and to develop commercial agricultural markets in the region to ensure food and nutrition security.
2. The Parties shall ensure that actions taken under this Part aim at enhancing food and nutrition security, and avoiding adoption of measures that could endanger achievement of food and nutrition security at the household, national and regional levels.

ARTICLE 65

Value Chain Management

The Parties agree to have a regional strategy for enhancing supply capacities in agriculture, identifying high value agricultural sub-sectors for which the region has competitive advantage and capitalise on investments that can facilitate the shift from comparative to competitive advantages.

ARTICLE 66

Early Warning Systems

The Parties recognise the need to establish, improve and enhance food security information systems, including national early warning systems, as well as vulnerability assessment and monitoring systems, and implement capacity building actions, in conjunction with and through existing international and regional mechanisms.

ARTICLE 67

Technology

The Parties recognise the importance of modern and sustainable agricultural technologies and agree to cooperate to develop and promote the use of modern agricultural technologies that include:

- (a) sustainable irrigation and fertigation technologies;
- (b) tissue culture and micro propagation;
- (c) improved seed;
- (d) artificial insemination;
- (e) integrated pest management;
- (f) product packaging;
- (g) post harvest handling;
- (h) accredited laboratories;
- (i) biotechnologies; and
- (j) risk assessment and management.

ARTICLE 68

Domestic Policy Measures

1. Each Party shall ensure transparency in the area of agricultural support related to trade in agricultural products. To this end, the UK shall report periodically within the Agriculture Dialogue to the EAC Partner State(s) on the legal basis, form and amount of such support. Such information is deemed to have been provided if it is made available by the Parties or on their behalf on a publicly accessible website.
2. The UK shall not grant export subsidies for all agricultural products to the EAC Partner State(s), as from the entry into force of this Agreement.
3. Furthermore, the Committee of Senior Officials shall examine issues that may arise in relation to the access of the Parties' agricultural products to each other's markets. This Committee may make recommendations to the EPA Council in accordance with Article 106.

ARTICLE 69

Production and Marketing of Agricultural Commodities

1. The Parties recognise challenges faced by the EAC Partner State(s) because of their dependence on export of primary agricultural commodities, which are subject to high price volatility and declining terms of trade, for foreign exchange earnings.
2. The Parties agree to cooperate to:
 - (a) strengthen Public-Private-Partnership in investments for production, processing and marketing of agricultural commodities;
 - (b) cooperate in developing capacities to access niche markets and facilitate compliance with commodity standards to meet such markets requirements;
 - (c) support diversification of agricultural production and export products in the EAC Partner State(s); and
 - (d) improve producers' revenue by developing the marketing of value added agricultural products in the market place.

ARTICLE 70

Monitoring

The Parties agree that the EPA Council shall review and monitor the implementation of their obligations under this Agreement. The EPA Council shall provide effective surveillance of compliance with obligations through ensuring transparency and give them an opportunity to assess the contribution of these obligations to their long-term objective of establishing a fair and market- oriented agricultural trading system.

ARTICLE 71

Net Food Importing Countries

1. The Parties recognise the importance of addressing the concerns of the net food importing EAC Partner State(s). The objective of this Article therefore is to assist countries that are net food importers to develop programmes to ensure food security.
2. The Parties agree to support efforts to:
 - (a) address constraints for food production, storage and distribution in the EAC region;
 - (b) source food aid from within the EAC Partner State(s) and other African Regional Economic Communities as far as possible; and
 - (c) improve coordination of food aid.
3. Parties agree to support efforts to maintain an adequate level of food aid, taking into account the interests of food aid recipients and to ensure that the measures mentioned in paragraph 2 do not unintentionally impede the delivery of food aid provided to deal with emergency situations.
4. The Parties shall support efforts to ensure that food aid is provided in full conformity with the measures that aim at preventing commercial displacement, which include:
 - (a) ensuring that all food aid transactions are need driven and in full grant form; and
 - (b) not tying them directly or indirectly to commercial exports of agricultural products or of other goods and services.

ARTICLE 72

Importance of Certain Sectors

1. The Parties recognise that:
 - (a) provision of adequate access to food, clean and safe drinking water, health facilities, educational opportunities, housing, community participation and social integration is important for livelihood security of rural populations;
 - (b) agricultural infrastructure development including production, processing, marketing and distribution plays a crucial role in the EAC Partner State(s)' social-economic rural development and regional integration;
 - (c) technical support services such as agricultural research, extension and advisory services training are important in increasing agricultural productivity;
 - (d) facilitating agricultural financing is an important measure for transforming the agricultural sector in the EAC Partner State(s). Financing is required for agricultural technology development, agricultural credit and insurance, infrastructure development and markets as well as farmers' training; and
 - (e) sustainable rural development is important to improve standards of living of the rural population of the EAC Partner State(s).
2. The Parties agree to cooperate in livelihood security, agricultural infrastructure, technical support services, agricultural financing services and rural development as provided for in Title II of Part V.

ARTICLE 73

Exchange of Information and Consultation

1. The Parties agree to exchange experiences and information on best practices and consult on all issues in pursuit of the objectives of this Part.
2. The Parties agree to:
 - (a) exchange information on agricultural production, consumption and trade and on the respective market developments for agricultural products;
 - (b) exchange information on investment opportunities and incentives available in the agricultural sector, including small-scale activities;

- (c) exchange information on agricultural policies, laws and regulations between the two Parties;
- (d) discuss policy and institutional changes needed to underpin the transformation of the agricultural sector as well as the formulation and implementation of regional policies on agriculture and rural development in pursuit of regional integration; and
- (e) exchange information on new and appropriate technologies as well as policies and measures related to the quality of agricultural products.

ARTICLE 74

Geographical Indications

1. The Parties recognise the importance of geographical indications for sustainable agriculture and rural development.
2. The Parties agree to cooperate in the identification, recognition and registration of products that could benefit from protection as geographical indications and any other action aimed at achieving protection for identified products.

PART V

ECONOMIC AND DEVELOPMENT COOPERATION

ARTICLE 75

General Provisions

1. The Parties reaffirm that development cooperation is a core element of their Partnership and an essential factor for the realisation of the objectives of this Agreement.
2. The Parties agree to consider the developmental needs of the EAC Partner State(s) and how they can increase production and supply capacity, foster structural transformation and competitiveness of their economies, enhance their economic diversification; add value, in order to promote sustainable development and support regional integration.

3. The Parties commit to cooperate in order to facilitate the implementation of this Agreement and to support regional integration and development strategies. The Parties agree that cooperation shall be informed by this Economic and Development Cooperation Part, in addition to the regional and national development strategies of the EAC Partner State(s). The cooperation shall include financial and non-financial support to the EAC Partner State(s). Financial support may be provided through a range of forms and means, including assistance provided through multilateral and regional organisations.

4. Without prejudice to paragraph 3, the Parties agree that the cooperation provisions contained in this Part and in Parts III and IV of this Agreement reflect the ambition of the Parties and do not create any obligations on the UK to provide financial or non-financial support in specific areas identified.

5. The UK financing pertaining to development cooperation between the EAC Partner State(s) and the UK supporting the implementation of this Agreement shall be carried out within the framework for development cooperation as agreed in Annex III. This will be primarily guided by the principles of the internationally agreed aid effectiveness agenda and the UK Partnership Principles, and aims to reduce poverty and achieve the Sustainable Development Goals. In this context, taking into account the new challenges deriving from enhanced regional integration and competition on the global markets, the Parties agree that one of the priorities shall be to support the implementation of this Agreement.

6. For the purposes of the implementation of this Agreement, the Parties commit to jointly and individually mobilising resources with the guidance provided by the specific provisions of Title X on resource mobilisation.

7. Consistent with the Paris Declaration on Aid Effectiveness adopted in 2005, the Parties agree to use and support as appropriate nationally and/or regionally owned delivery mechanisms, funds or facilities for channelling and coordinating resources for the implementation of this Agreement.

ARTICLE 76

Objectives

1. The economic and development cooperation shall aim at:
 - (a) enhancing the competitiveness of the EAC Partner State(s)' economies;
 - (b) building up supply capacity and enabling the smooth implementation of this Agreement;
 - (c) transforming the structure of the EAC Partner State(s)' economies by establishing a strong, competitive and diversified economic base through enhancing production, distribution, transport, marketing;

- (d) developing trade capacity as well as capacity to attract investment;
- (e) strengthening trade, investment policies and regulations; and
- (f) deepening regional integration.

ARTICLE 77

Areas of Cooperation

Economic and development cooperation shall include the following areas:

- (a) infrastructure;
- (b) agriculture and livestock;
- (c) private sector development;
- (d) fisheries;
- (e) water and environment;
- (f) market access issues:
 - (i) SPS;
 - (ii) TBT;
 - (iii) customs and trade facilitation in the EAC Partner State(s);
- (g) EPA adjustment measures; and
- (h) mobilisation of resources.

TITLE I

INFRASTRUCTURE

ARTICLE 78

Scope and Objectives

1. Cooperation in the development of physical infrastructure shall include particular transport, energy, information communication and technology.

2. The objectives in this area are to:
 - (a) increase the competitiveness of the EAC Partner State(s);
 - (b) address supply side constraints at institutional, national, and regional levels; and
 - (c) enhance the development of Public Private Partnerships.

ARTICLE 79

Transport

1. Cooperation in transport shall include road, rail, air and water transport.
2. The objectives in this area are to:
 - (a) improve national and regional connectivity to deepen regional economic integration;
 - (b) develop, restructure, rehabilitate, upgrade and modernise the EAC Partner State(s)' durable and efficient transport systems;
 - (c) improve the movement of people and flow of goods; and
 - (d) provide better access to markets through improved road, air, maritime, inland water and rail transports.
3. The Parties agree to cooperate in the following areas:
 - (a) management of transport systems;
 - (b) improvement, development and modernisation of infrastructure at all levels, including the development of inter-modal infrastructure networks;
 - (c) strengthening of the institutional, technical and administrative capacities of the EAC Partner State(s) in standards, quality assurance, metrology and conformity assessment services;
 - (d) technology development and transfer, innovation, information exchange and networks, and marketing;
 - (e) encouragement of partnerships, linkages and joint ventures between economic operators;

- (f) improvement of safety and reliability of the transport sector, including meteorological forecasting, management of hazardous goods and emergency responses; and
- (g) development of regional transport policies and regulatory frameworks.

ARTICLE 80

Energy

1. Cooperation in the energy sector shall include public and private sector participation in energy generation, transmission, distribution and cross-border energy trade.

2. The objectives in this area are to:

- (a) develop, increase and expand the region's energy generation capacity;
- (b) increase the number of alternative sources of energy;
- (c) develop, increase and expand networks;
- (d) develop, increase and expand distribution and transmission;
- (e) improve the access of the EAC Partner State(s) to modern, efficient, reliable, diversified, sustainable and renewable sources of clean energy at competitive prices;
- (f) enhance the production, distribution and management capacity of energy at national and regional levels;
- (g) promote power interconnectivity both within and outside the EAC Partner State(s) for maximum energy utilisation; and
- (h) support the creation of a conducive environment for attracting investment in this sector.

3. The Parties agree to cooperate in the following areas:

- (a) production, transmission and distribution capacity of existing energy sources, in particular hydropower, petroleum and biomass;
- (b) diversification of the energy mix to include other potential sources of energy that are socially and environmentally acceptable and that reduce dependency on oil;
- (c) development of energy infrastructure, including for rural areas;

- (d) development of appropriate energy regulatory and policy reforms, including commercialisation and privatisation;
- (e) regional and inter-regional interconnectivity and cooperation in the production and distribution of energy;
- (f) capacity building in human resources, improvement in management, service standards, and institutional structures;
- (g) technology development and transfer, Research and Development, innovation, information exchange, development of databases and networks; and
- (h) partnerships, linkages and joint ventures.

ARTICLE 81

Information and Communications Technologies (ICT)

1. Cooperation in the ICT sector shall include: the development of ICT, competitiveness, innovation, as well as the smooth transition towards the information society.
2. The objectives in this area are to:
 - (a) develop the ICT sector; and
 - (b) enhance the contribution of ICT in facilitation of trade through e-services, e-commerce, e- government, e-health, secure transactions and other socio-economic sectors.
3. The Parties agree to cooperate in the following areas:
 - (a) ICT connectivity and cost effectiveness at the national, regional and global levels;
 - (b) dissemination of new ICT;
 - (c) development of the legal and regulatory frameworks on ICT;
 - (d) technology development, transfer and applications, R&D, innovation, information exchange and networks, and marketing;
 - (e) capacity building in human resources, improvement in service standards, and institutional structures;

- (f) partnerships, linkages and joint ventures between economic operators; and
- (g) promotion and support for the development of niche markets for ICT-enabled services.

TITLE II

AGRICULTURE

ARTICLE 82

Scope and Objectives

1. Cooperation in this Title shall apply to crops and livestock including productive insects.
2. The Parties agree that the main objective of this Title is the sustainable agricultural development, which includes but is not limited to food and livelihoods security, rural development and poverty reduction in the EAC Partner State(s).
3. The other objectives of this Title are stipulated in Article 58 of Part IV.

ARTICLE 83

Areas of Cooperation

1. The Parties acknowledge the importance of the agricultural sector to the economies of the EAC Partner State(s) and agree to cooperate in promoting its transformation to increase its competitiveness, ensure food and nutrition security, rural development and facilitate the adjustment of agriculture and rural economy to accommodate the effects of implementation of this Agreement with special attention to small scale farmers.
2. The Parties agree to cooperate in the following areas:

(a) Regional Integration

Improvement of access to regional and international markets for agricultural products including the development of market systems and market development strategies;

(b) Enabling Policies

- i. development of national and regional agricultural policies, legal and regulatory frameworks, building of the necessary capacity and support to institutional development; and
- ii. building capacities in the EAC Partner State(s) to take full advantage of increased trading opportunities and to maximise the benefits of trade reforms.

(c) Sustainable Agricultural Development

- i. undertaking joint activities on a regional basis including fertiliser production, seed production, livestock development and plant and animal disease control;
- ii. promotion and strengthening Processing, Marketing, Distribution and Transportation (PMDT) and handling of agricultural products; and
- iii. capacity building to comply with international standards relating to agricultural production, packaging and SPS measures.

(d) Agricultural Infrastructure

- i. development of agricultural support infrastructure including sustainable irrigation systems, water harvesting, storage and management, marketing, and grading;
- ii. development of research and training infrastructure, storage facilities, feeder and community access roads;
- iii. development of agro-processing infrastructure;
- iv. establishment of agro-meteorology centre in the EAC Partner State(s); and
- v. development of modern market infrastructure for expansion of domestic and regional markets.

(e) Food and Nutrition Security

- i. capacity building of rural and urban communities for the promotion of improved livelihoods, eradication of poverty, and sustainable development;
- ii. diversification of agricultural production and development of products that address food and nutrition security needs of the EAC Partner State(s);

- iii. designing and implementation of programmes that lead to increased production and productivity in the agricultural sector with special focus on small scale farmers;
- iv. capacity development for national and regional food safety compliance; and
- v. designing and implementation of social adjustment programmes in regions adversely affected by natural disasters.

(f) Value Chain Management

- i. promotion of the use of sustainable agricultural technologies and supply of necessary farm inputs;
- ii. enhancing production, productivity and competitiveness of the agricultural sector through promoting agro-based industries;
- iii. enhancing value addition throughout the supply chain of agricultural products to meet the requirements of national, regional and international markets; and
- iv. promoting the development of activities in the areas of processing, marketing, distribution and transport of agricultural products.

(g) Early Warning Systems

- i. capacity building in terms of assessing and disseminating information on the likely impacts of impending disasters well in advance in order to take contingent measures and early responsiveness;
- ii. development and management of national and regional information systems;
- iii. development, strengthening and linking of early warning systems and contingency plans and strategies for disaster response management at national and regional levels; and
- iv. supporting climate change adaptation and mitigation options in the EAC Partner State(s).

(h) Production and Marketing of Agricultural Commodities

- i. developing capacities to access niche markets and facilitating compliance with commodity standards to meet such markets requirements;

- ii. diversification of agricultural production and export products in the EAC Partner State(s);
- iii. development of modern market infrastructure for expansion of domestic and regional markets; and
- iv. developing product packaging and labelling programmes which enable the EAC Partner State(s)' producers to secure premium prices for commodity exports.

(i) Rural Development

- i. capacity building of farmer groups along the entire agricultural value chain;
- ii. improving transport, communication and market facilities for agricultural inputs and outputs marketing;
- iii. addressing socio-cultural barriers such as language differences, literacy levels, gender biases, community health that influence the nature of farming systems;
- iv. improving farmers' access to credit services and natural and cultural resource management; and
- v. developing relevant policy measures to support availability of adequate agricultural inputs to small scale farmers on a timely basis.

(j) Net Food Importing Countries

Addressing constraints in food production, storage and distribution in the EAC Partner State(s).

(k) Livelihood Security

- i. capacity building for developing social services for populations in rural and peri-urban areas;
- ii. improving total household income from agricultural production through diversification, add value, off farm employment and adoption of new sustainable agricultural technologies among others in the EAC Partner State(s);
- iii. increasing productivity of the agricultural sector within the EAC Partner State(s); and
- iv. increasing the use of sustainable agricultural technologies.

(l) Technical Support Services

- i. strengthening of innovation and transfer of technology, knowledge, R&D;
- ii. developing and increasing use of mechanisation of the EAC Partner State(s)' agricultural sector;
- iii. establishing agricultural input plants and distribution system within the EAC Partner State(s);
- iv. promoting and strengthening investment in agricultural research, extension services, training and research-extension –farmers linkage;
- v. establishing and strengthening regional centres of excellence including an agro-meteorology centre, biotechnology, analytical and diagnostic laboratories for crop, livestock and soils; and
- vi. improving access to services in plant and animal production including livestock breeding services, veterinary services and plant protection services.

(m) Agricultural Financing Services

- i. strengthening rural financial services for small-scale producers, processors and traders;
- ii. developing regionally owned mechanisms or a fund for agricultural and rural development;
- iii. developing agricultural micro-financing institutions and insurance schemes;
- iv. facilitating access to credit from banks and other financial institutions for agro-processors, traders and farmers; and
- v. supporting the EAC Partner State(s)' financial institutions serving the agriculture sector and facilitating access by the private sector to capital markets to raise both short and long-term capital.

(n) Geographical Indications

- i. developing policies and legal frameworks on geographical indications;
- ii. establishing regulations on geographical indications;
- iii. developing a code of practice to define products in relation to their origin;

- iv. facilitating local organisations and institutions to coordinate local stakeholders on geographical indications and product conformity;
- v. building capacity on identification, registration, marketing, traceability and conformity on geographical indications products; and
- vi. developing any other area of cooperation under this heading that may arise in the future.

TITLE III

PRIVATE SECTOR DEVELOPMENT

ARTICLE 84

Scope and Objectives

1. Cooperation on private sector development shall include investment promotion and enterprise development.
2. The objectives of this Title are to:
 - (a) create a conducive environment for promotion of investment and private enterprises including development of new industries, Foreign Direct Investment (FDI) and technology transfer;
 - (b) enhance supply capacities, competitiveness and value addition;
 - (c) improve access to investment finance such as from relevant UK financing institutions;
 - (d) build capacity and provide institutional support for private sector development institutions such as investment promotion agencies, apex bodies, chambers of commerce, associations, contact points and trade facilitation institutions;
 - (e) develop and/or strengthen a policy, legal and regulatory framework that promotes and protects investment;
 - (f) improve support and delivery mechanisms to the Private Sector such as from the relevant UK institutions for promotion of investment in the EAC Partner State(s); and
 - (g) create and strengthen partnerships, joint ventures, subcontracting, outsourcing and linkages.

ARTICLE 85

Investment Promotion

The Parties agree to cooperate to promote investments within the EAC Partner State(s) in the following areas:

- (a) supporting reforms in the policies, legal and regulatory frameworks;
- (b) supporting enhancement of institutional capacities, in particular, capacity building for investment promotion agencies of the EAC Partner State(s) and institutions involved in promoting and facilitating foreign and local investment;
- (c) supporting the establishment of appropriate administrative structures, including one-stop shops, for the entry and setting up of investments;
- (d) supporting the creation and continuity of a predictable and secure investment climate;
- (e) supporting efforts of the EAC Partner State(s) to design revenue generating instruments to mobilise investment resources;
- (f) establishing and supporting risk insurance schemes as a risk-mitigating mechanism in order to boost investor confidence in the EAC Partner State(s);
- (g) supporting the establishment of mechanisms for exchange of information between the EAC Partner State(s) investment agencies and their UK counterparts;
- (h) encouraging UK private sector investments in the EAC Partner State(s);
- (i) supporting the establishment of financial frameworks and instruments adapted to investment needs of SMEs; and
- (j) facilitating partnerships through joint ventures and capital financing.

ARTICLE 86

Enterprise Development

The Parties agree to cooperate on enterprise development within the EAC Partner State(s) through supporting:

- (a) promotion of EAC-UK private sector business dialogue, cooperation and partnerships;

- (b) efforts for Micro, Small and Medium size Enterprises (MSME) promotion and integration into the mainstream business activities;
- (c) promotion of efficient production and marketing of the EAC Partner State(s)' firms;
- (d) implementation of the EAC Partner State(s)' Private Sector Development Strategies (PSDS);
- (e) promotion of a favourable environment for the development and growth of MSMEs;
- (f) private sector organisations' capacities to comply with international standards;
- (g) protection of innovations from piracy; and
- (h) capacities of the EAC Partner State(s) for exploration, exploitation and marketing of natural resources.

TITLE IV

FISHERIES

ARTICLE 87

Scope of Cooperation

Cooperation in fisheries shall cover marine and inland fisheries and aquaculture.

ARTICLE 88

Areas of Cooperation in Marine Fisheries

1. Cooperation in marine fisheries shall include:
 - (a) fisheries management and conservation issues;
 - (b) vessel management and post-harvest arrangements;
 - (c) financial and trade measures; and
 - (d) development of fisheries and fisheries products and marine aquaculture.

2. The UK may contribute to the mobilisation of the resources for the implementation of the identified areas of cooperation at national and regional levels, which will also include support for regional capacity building.

3. Subject to the provisions of Part III of this Agreement, the Parties agree to cooperate, in the following areas:

- (a) development and improvement of infrastructure for storage, marketing and distribution of fish and fish products;
- (b) capacity building at the national and regional levels to meet SPS/TBT/Hazard Analysis Critical Control Points technical requirements, development of monitoring control and surveillance systems of the EAC Partner State(s)' EEZ, and introduction and management of certification schemes for specific marine fisheries;
- (c) investment and technology transfer in fishing operations, fish processing, port services, development and improvement of port facilities, diversification of the fishery to include non-tuna species which are under-exploited or not exploited;
- (d) joint ventures and linkages especially with MSME and artisanal fisheries within the fisheries supply chain;
- (e) value addition on fish; and
- (f) R&D on stock assessment and sustainability levels.

4. The Parties undertake to cooperate in promoting the setting-up of joint ventures in fishing operations, fish processing, port services, enhance production capacity, improve competitiveness of fishing and related industries and services, downstream processing, development and improvement of port facilities, diversification of the fishery to include non-tuna species which are under-exploited or not exploited.

ARTICLE 89

Inland Fisheries and Aquaculture Development

Cooperation on inland fisheries and aquaculture development shall include the following areas:

- (a) Capacity building and export market development through:
 - (i) building capacity in industrial and artisanal production, processing and product diversification that strengthen the competitiveness of the region's inland fisheries and aquaculture. This could, for example, be achieved by the creation of Research and Development (R&D) centres including the development of aquaculture for commercial fishing farms;
 - (ii) building capacity for managing export market chains, including the introduction and management of certification schemes for specific product lines; and implementation of market promotion, value addition and reduction in post-harvest losses in fisheries products; and
 - (iii) increasing capacity in the region through, for example, improving fisheries competent authorities, traders and fishermen's associations in order to participate in fisheries trade with the UK and training programmes in product development and branding.
- (b) Infrastructure through:
 - (i) development and improvement of infrastructure for inland fisheries and aquaculture; and
 - (ii) facilitation of access to funding for infrastructure, including all type of equipment.
- (c) Technology through:
 - (i) development of technical capabilities, including value-adding technology promotion, for example through fisheries technology transfer from the UK to the EAC Partner State(s); and
 - (ii) enhancement of fisheries management capacity in the region, for example through research and data collection systems and contribution towards appropriate technologies on harvesting and post-harvest management.

- (d) Legal and regulatory framework through:
 - (i) development of inland fisheries and aquaculture regulations and monitoring control and surveillance systems;
 - (ii) development of appropriate legal and regulatory instruments on Intellectual Property Rights and building capacity for their implementation in international trade; and
 - (iii) protection of eco-labelling and intellectual property.
- (e) Investment and finance through:
 - (i) promotion of joint ventures and other forms of mixed investments between stakeholders in the Parties, for example for the setting up of modalities for identifying investors for joint venture operations in inland fisheries and aquaculture; and
 - (ii) providing access to credit facilities for the development of small to medium scale enterprises as well as industrial scale inland fisheries.
- (f) Environmental and stocks conservation in fisheries through:
 - (i) measures to ensure that fish trade supports environmental conservation, and safeguards against stock depletion and the maintenance of biodiversity and cautious introduction of exotic species for aquaculture; for example, through the cautious introduction of exotic species to be introduced only in managed/closed spaces in consultation with all concerned neighbouring countries.
- (g) Socioeconomic and poverty alleviation measures through:
 - (i) promotion of small and medium scale fishers, processors, and fish traders by building the capacity of the EAC Partner State(s) to participate in trade with the UK; and
 - (ii) participation of marginal groups in the fishing industry, for example the promotion of gender equity in fisheries, and particularly developing capacity of women traders involved and intending to engage in fisheries. Other disadvantaged groups with the potential to engage in fisheries for sustainable social economic development will also be involved in such processes.

TITLE V
WATER AND ENVIRONMENT

ARTICLE 90

Scope and Objectives

1. Cooperation in this Title shall include natural resources, in particular water, environment and biodiversity.
2. The objectives of cooperation in this Title are to:
 - (a) enhance the linkages between trade and environment;
 - (b) support the implementation of international environmental agreements, conventions and treaties;
 - (c) ensure the balance between environmental management and poverty reduction;
 - (d) protect the environment and enhance biodiversity conservation and genetic preservation;
 - (e) promote equitable and sustainable utilisation of natural resources;
 - (f) facilitate and encourage sustainable utilisation of shared resources; and
 - (g) promote public and private sector involvement in natural resource management.

ARTICLE 91

Water Resources

1. Cooperation in the area of water resources shall include irrigation, hydropower generation, water production and supply and protection of water catchment areas.
2. The objectives of cooperation in this area are to:
 - (a) develop sustainable use and management of water resources in the EAC Partner State(s) so as to improve the livelihood of the population of the EAC Partner State(s);
 - (b) promote regional cooperation for the sustainable utilisation of transboundary water resources; and

- (c) develop water supply infrastructure for productive purposes.
3. The Parties agree to cooperate in the following areas:
- (a) development of water supply infrastructure in the region;
 - (b) development of the relevant legal and regulatory frameworks;
 - (c) integrated water resource management;
 - (d) capacity building in human resources, improvement in service standards, water management, and institutional structures;
 - (e) creation of partnerships, linkages, and joint ventures between economic operators;
 - (f) promotion of technology development, transfer and applications, R&D, innovation, information exchange and networks;
 - (g) development of water pollution control, purification and conservation, wastewater treatment and sanitation; and
 - (h) promotion of sustainable irrigation schemes.

ARTICLE 92

Environment

1. Cooperation in the area of environment shall include protection and sustainable management of the environment, as well as implementation of trade-related environmental policies.
2. The objectives of cooperation in this area are to:
- (a) protect, restore and conserve the environment and biodiversity (flora, fauna and microbial genetic resources including their ecosystems);
 - (b) develop industries of the EAC Partner State(s) that use environmentally friendly technologies; and
 - (c) promote technology development, transfer and application, research and development, innovation and information exchange.
3. The Parties agree to cooperate in the following areas:
- (a) implementation of international environmental agreements, conventions and treaties;

- (b) strengthening and promoting equitable and sustainable utilisation, conservation and management of environment and biodiversity, including forestry and wildlife resources;
- (c) reinforcement of institutional and legal frameworks and the capacity to develop, implement, administer and enforce environmental laws, regulations, standards and policies;
- (d) creation of partnerships, linkages, and joint ventures between economic operators;
- (e) prevention and mitigation against natural environmental disasters, and the loss of biodiversity;
- (f) promotion of technology development and adaptation, transfer and applications, R&D, and innovation;
- (g) protection and management of coastal and marine resources, domestic and wild indigenous biological and genetic resources;
- (h) development of alternative environmentally friendly activities and livelihoods;
- (i) production and facilitating trade of goods and services for which eco-labelling is important;
- (j) information exchange and networking on products and their requirements in terms of production process, transport, marketing and labelling;
- (k) development of infrastructure facilities on environmentally friendly products;
- (l) integration of local communities in the management of biodiversity, forestry, and wildlife resources;
- (m) development of waste management and disposal of industrial and toxic wastes; and
- (n) promotion of stakeholder participation in international environmental dialogue.

TITLE VI
SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 93

Scope and Objectives

1. Cooperation in this Title shall include support and building capacity in harmonisation, zoning and compartmentalisation, conformity assessment, information exchange and transparency of trade conditions.
2. The objectives of cooperation in this Title are to:
 - (a) facilitate the Parties' inter-regional and intra-regional trade, whilst safeguarding human, animal and plant health or life in accordance with the WTO SPS Agreement;
 - (b) address problems arising from SPS measures on agreed priority sectors and products giving due consideration to regional integration;
 - (c) stipulate procedures and modalities for facilitating cooperation in SPS matters;
 - (d) ensure transparency as regards SPS measures applicable to trade between and within the Parties;
 - (e) promote intra-regional harmonisation of measures with international standards, in accordance with the WTO SPS Agreement, and the development of appropriate policies, legislative, regulatory and institutional frameworks within the EAC Partner State(s);
 - (f) enhance the effective participation of the EAC Partner State(s) in the Codex Alimentarius Commission, World Organisation for Animal Health (OIE) and International Plant Protection Convention (IPPC);
 - (g) promote consultation and exchanges between EAC and UK institutions and laboratories;
 - (h) facilitate the development of capacity for setting and implementing regional and national standards in accordance with international requirements in order to facilitate regional integration;
 - (i) establish and enhance the EAC Partner State(s)' capacity to implement and monitor SPS measures pursuant to this Article; and
 - (j) promote technology transfer.

3. The Parties agree to cooperate in the following areas:
- (a) Support the EAC Partner State(s) to comply with SPS measures, including the development of appropriate regulatory frameworks, policies, matters concerning the work of the relevant international standards-setting bodies, training, information events, capacity building, and technical assistance;
 - (b) support the harmonisation of SPS measures within the EAC Partner State(s) and the setting up of national SPS coordinating committees and to promote the capacity of the public and private sector for sanitary control. Priority areas include development and implementation of a quality programme, training, information events, the building, upgrading, modernisation and accreditation of laboratories;
 - (c) support on matters concerning the work of the relevant international standards-setting bodies. This cooperation may include training, information events, capacity building and technical assistance;
 - (d) support in the area of fisheries with the aim of developing harmonised regional rules, legislation and standards of fish products to promote trade between the Parties and within the EAC region;
 - (e) support with the aim of promoting cooperation between the EAC Partner State(s)' SPS institutions and equivalent UK SPS institutions;
 - (f) support the implementation of the SPS Agreement, particularly, in strengthening the EAC Partner State(s) competent authorities, notification and enquiry points; and
 - (g) support information sharing and exchange.

ARTICLE 94

Harmonisation

1. The Parties shall aim to achieve harmonisation of their respective rules and procedures for formulation of their SPS measures, including inspection, testing and certification procedures, in accordance with the WTO SPS Agreement.
2. The EAC Partner State(s) will develop, with the support of the UK, a programme and timeframe for harmonising their SPS standards.
3. The Committee of Senior Officials shall develop modalities to assist and to monitor the process of harmonisation within the regions, as appropriate.

ARTICLE 95

Zoning and Compartmentalisation

The Parties shall recognise on a case by case basis designated areas which are free from pests or diseases or areas of low pest or disease prevalence as potential sources of plant and animal products, taking into account the provisions of Article 6 of the WTO SPS Agreement.

ARTICLE 96

Special and Differential Treatment and Technical Assistance

1. The UK agrees to provide technical assistance and special and differential treatment in accordance with Articles 9 and 10 of the WTO SPS Agreement.
2. The Parties shall cooperate to address the special needs of the EAC Partner State(s) arising from the implementation of provisions of this Title.
3. The Parties agree to cooperate in relation to the following areas as priorities for technical assistance:
 - (a) the building of technical capacity in the public and private sectors of the EAC Partner State(s) to enable sanitary and phytosanitary controls, including training and information events for inspection, certification, supervision and control;
 - (b) the enhancement of technical capacity for the implementation and monitoring of SPS measures, including promoting greater use of international standards;
 - (c) the development of capacities for risk analysis, harmonisation, compliance, testing, certification, residue monitoring, traceability and accreditation including through the upgrading or setting up of laboratories and other equipment to help the EAC Partner State(s) comply with international standards;
 - (d) the support for the participation of the EAC Partner State(s) in the work of relevant international standards setting bodies; and
 - (e) the development of the EAC Partner State(s)' capacity for effective participation in the notification processes.

TITLE VII
TECHNICAL BARRIERS TO TRADE

ARTICLE 97

Scope and Objectives

1. Cooperation in this Title shall include the preparation, adoption and application of technical regulations, standards and conformity assessment procedures, as defined in the WTO Agreement on Technical Barriers to Trade (WTO TBT Agreement).
2. The objectives of cooperation in this Title are to:
 - (a) progressively eliminate technical barriers to trade, in order to facilitate trade between the Parties and within the EAC Partner State(s);
 - (b) enhance regional integration among the EAC Partner State(s) by harmonising standards, technical regulations and conformity assessment procedures applied in the EAC Partner State(s), in accordance with the WTO TBT Agreement;
 - (c) promote greater use of international technical regulations, standards and conformity assessment procedures, including sector specific measures;
 - (d) develop functional links, joint ventures and joint research and development work between the EAC Partner State(s) and UK standardisation, conformity assessment and regulatory institutions;
 - (e) enhance the market access for products originating in the EAC Partner State(s) through improvements in the safety, quality and competitiveness of their products;
 - (f) promote greater use of international best practices for technical regulations, international standards and conformity assessment procedures;
 - (g) ensure that the preparation, adoption and application of standards and technical regulations are transparent and do not create unnecessary obstacles to trade between the Parties in accordance with the provisions of the WTO TBT Agreement;
 - (h) support the development of appropriate regulatory framework, policies and reform within the EAC Partner State(s) to meet internationally accepted practices; and

- (i) assist the EAC Partner State(s) to implement the WTO TBT Agreement and to comply with the TBT requirements of their trading partners in the context of the WTO TBT Agreement.
3. The Parties agree to cooperate in the following areas:
- (a) support the promotion of greater use of international standards, technical regulations and conformity assessments, including sector specific measures in the Parties' territories;
 - (b) support the EAC Partner State(s)' capacity building in the fields of standardisation, metrology, accreditation and conformity assessment procedures, including support in the upgrading and setting up of laboratories and relevant institutions as well as procurement of relevant equipment;
 - (c) support quality management and assurance in selected sectors of importance to the EAC Partner State(s);
 - (d) support the EAC Partner State(s)' standards and other technical regulatory bodies full participation in international standard setting bodies, and reinforcing the role of international standards as a basis for technical regulations;
 - (e) support the efforts by the EAC Partner State(s)' conformity assessment bodies to obtain international accreditation;
 - (f) development of functional links between the Parties' standardisation, conformity assessment and certification institutions;
 - (g) support the development of common understanding on good regulatory practices, including:
 - (i) transparency in the preparation, adoption and application of technical regulations, standards and conformity assessment procedures;
 - (ii) necessity and proportionality of regulatory measures and related conformity assessment procedures, which may include the use of suppliers' declarations of conformity;
 - (iii) use of international standards as a basis for setting up technical regulations, except where such international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued;
 - (iv) enforcement of technical regulations and market surveillance activities; and

- (v) establishment of mechanisms and methods for reviewing technical regulations, standards and conformity assessment procedures;
- (h) identification, prioritisation and support in the development of the necessary technical infrastructure and transfer of technology, in terms of metrology, standardisation, testing, certification and accreditation, to support technical regulations;
- (i) enhancement of regulatory, technical and scientific cooperation by, *inter alia*, exchange of information, experiences and data, with a view to improving the quality and level of their technical regulations and making efficient use of regulatory resources;
- (j) development of compatibility and convergence of the respective technical regulations, standards and conformity assessment procedures;
- (k) promotion and encouragement of bilateral cooperation between the Parties' respective organisations responsible for metrology, standardisation, testing, certification and accreditation; and
- (l) promotion of cooperation between the Parties and between the EAC Partner State(s) in relation to the work of relevant international institutions and organisations, and fora dealing with TBT issues.

TITLE VIII

CUSTOMS AND TRADE FACILITATION

ARTICLE 98

Scope and Objectives

1. The Parties acknowledge and recognise the importance of cooperation in customs and trade facilitation matters in the evolving global trading environment.
2. The Parties agree to reinforce cooperation with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objective of promoting trade facilitation.
3. The Parties acknowledge the need for proper administrative capacity to meet these objectives. They agree that the EAC Partner State(s) will need transitional periods of time and capacity building to smoothly implement the provisions of this Title.
4. The objectives of cooperation in this Title are to:

- (a) facilitate trade between the Parties;
 - (b) promote harmonisation of customs legislation and procedures at regional level;
 - (c) provide support to the EAC Partner State(s) to strengthen trade facilitation;
 - (d) provide support to the EAC Partner State(s)' customs administrations to implement this Agreement and other international customs best practices; and
 - (e) enhance cooperation between the Parties' customs authorities and other related border agencies.
5. The Parties agree to cooperate in the following areas:
- (a) exchange of information on customs legislation and procedures;
 - (b) development of joint initiatives in mutually agreed areas;
 - (c) support of the:
 - (i) modernisation of customs systems and procedures and reduction of customs clearance time;
 - (ii) simplification and harmonisation of customs procedures and trade formalities, including those related to import, export, and transit;
 - (iii) enhancement of regional transit systems;
 - (iv) enhancement of transparency in accordance with Article 134;
 - (v) capacity building including financial and technical assistance to the EAC Partner State(s) in this area; and
 - (vi) any other area of customs as agreed on by the Parties.
 - (d) establishment, as far as possible, of common positions in international organisations in the field of customs and trade facilitation, such as the WTO, WCO, UN and UNCTAD; and
 - (e) promotion of coordination between all related agencies, both internally and across borders.
6. The Parties shall provide each other mutual administrative assistance in customs matters in accordance with the provisions of Protocol 1 on rules of origin and may cooperate in the following areas:

- (a) introduction of procedures and practices which reflect international instruments and standards applicable in the field of customs and trade facilitation, including WTO rules and WCO instruments and standards;
- (b) implementation of activities aimed at consolidating the harmonisation of customs standards and trade facilitation measures;
- (c) the application of modern customs techniques, including risk assessment, binding rulings, simplified procedures, post-release controls and audit methods;
- (d) the automation of customs and other trade procedures, including electronic exchange of customs and trade information;
- (e) the training of customs officials and other relevant public and private sector officials on customs and trade facilitation; and
- (f) any other areas that may be identified by the Parties.

TITLE IX

EPA ADJUSTMENT MEASURES

ARTICLE 99

Scope and Objectives

1. The Parties recognise that the elimination and/or substantial reduction of tariffs as set out in this Agreement will be a challenge for the EAC Partner State(s).
2. The Parties also recognise that the implementation of this Agreement may result in potential challenges, *inter alia*, social, economic and environmental to the economies of the EAC Partner State(s). The Parties agree that these challenges may be addressed through economic and development cooperation actions.
3. Cooperation in this Title aims at addressing actual and potential adjustment challenges resulting from the implementation of this Agreement.

ARTICLE 100

Areas of Cooperation

1. With regard to revenue losses linked to the reduction of tariffs, the UK may:
 - (a) engage in an enhanced dialogue on fiscal adaptation measures and reforms;

- (b) establish cooperation modalities to support fiscal reform.
2. To ensure that the economies of the EAC Partner State(s) take full advantage of this Agreement, the UK agrees to work with the EAC Partner State(s) to undertake appropriate cooperation activities aiming at:
- (a) improving competitiveness of productive sectors within the EAC Partner State(s);
 - (b) improving productive and professional capacities of the workforce of the EAC Partner State(s) including training of workers displaced with closure of firms or equipping them with new skills for new activities etc.;
 - (c) supporting measures towards sustainable environment;
 - (d) building capacity to enhance macro-economic discipline;
 - (e) mitigating the possible impacts affecting food and nutrition security, rural development, livelihood security and export earnings in the EAC Partner State(s); and
 - (f) addressing other possible areas of cooperation related to the implementation challenges of this Agreement.

TITLE X

RESOURCE MOBILISATION

ARTICLE 101

Principles and Objectives

1. Recognising the UK's commitment to support the implementation of this Agreement and the EAC Partner State(s) own efforts to financing their development needs, the Parties agree to work both jointly and independently to mobilise financial resources to support the implementation of this Agreement, regional integration and the EAC Partner State(s)' development strategies.
2. The objective of joint resource mobilisation is to complement, support and promote in the spirit of interdependence, the efforts of the EAC Partner State(s) in pursuing alternative sources of funding to support regional integration and the development strategies contained in this Agreement.

ARTICLE 102

Obligations

1. The EAC Partner State(s) may:
 - (a) commit resources from their financing mechanisms on a timely and predictable basis to support regional integration and the EPA-related development strategies and projects;
 - (b) develop their development strategies with due regard for the right of the EAC Partner State(s) to determine the direction and the sequence of their development strategies and priorities; and
 - (c) establish an EPA fund to channel EPA-related resources.
2. The EAC Partner State(s) shall formulate rules and regulations for the management of the Fund to ensure transparency, accountability and value for money in the utilisation of these resources. Without prejudice to other partners' contributions to the EAC EPA Fund, the UK may consider channelling resources and this will be made provisional on a successful assessment of the Fund by the UK.
3. The UK may commit resources taking particularly into account the supply side constraints of the EAC Partner State(s) linked to the implementation of this Agreement, through:
 - (a) the UK Budget; or
 - (b) any other instrument enabling technical or financial support that will be used to implement the UK's Official Development Assistance (ODA), including assistance provided through multilateral and regional organisations.
4. The Parties shall jointly commit to work towards mobilising the following resources:
 - (a) funds of other donors (multilateral and bilateral donors);
 - (b) grants, concessional loans, public-private partnerships, and specialised facilities;
 - (c) any other ODA resources available from development partners.

PART VI
INSTITUTIONAL PROVISIONS

ARTICLE 103

Scope and Objective

1. The provisions of this Part apply to the EPA Council, the Committee of Senior Officials, the Consultative Committee and any institutions and Committees as may be established under this Agreement.
2. The objective of this Part is to establish institutions which will facilitate the achievement of the objectives of this Agreement.

ARTICLE 104

EPA Council

1. An EPA Council is hereby established upon entry into force of this Agreement.
2. The EPA Council shall be composed of the representatives of the Parties at ministerial level.
3. The EPA Council shall establish its own rules of procedure within six (6) months of entry into force of this Agreement.
4. The EPA Council shall be co-chaired by a representative of each Party, in accordance with the provisions laid down in its rules of procedure.
5. The EPA Council shall meet at regular intervals, not exceeding a period of two (2) years, and extraordinarily whenever circumstances so require with the agreement of the Parties.
6. The EPA Council shall be responsible for:
 - (a) the operation and implementation of this Agreement and the monitoring of the fulfilment of its objectives;
 - (b) the examination of any major issue arising within the framework of this Agreement, as well as any other question of common interest affecting trade between the Parties, without prejudice to the rights conferred in Part VII; and
 - (c) the examination of proposals and recommendations from the Parties for the review and amendment of this Agreement.

ARTICLE 105

Powers of the EPA Council

1. The EPA Council shall have powers to take decisions and may adopt recommendations from the Committee of Senior Officials in writing by mutual agreement.
2. The decisions taken shall be binding on the Parties that shall take all the measures necessary to implement them in accordance with their respective internal rules.
3. The EPA Council shall establish and adopt within six (6) months after the entry into force of this Agreement the Rules of Procedure required for the establishment of the Arbitration Panel.
4. For matters in which an EAC Partner State acts individually the adoption of such decisions by the EPA Council shall require the agreement of the EAC Partner State concerned.

ARTICLE 106

Committee of Senior Officials

1. A Committee of Senior Officials is hereby established upon entry into force of this Agreement.
2. It shall be composed of Permanent Secretaries or Principal Secretaries, as the case may be, from the EAC Partner State(s) and representatives from the UK at Senior Official level.
3. Subject to any directions which may be given by the EPA Council, the Committee of Senior Officials shall meet at least once in each year and may hold extraordinary meetings whenever circumstances so require at any time agreed by the Parties. The Committee of Senior Officials shall also meet preceding the meetings of the EPA Council.
4. The Committee shall be co-chaired by a representative of each of the Parties.
5. The Committee of Senior Officials shall be responsible for:
 - (a) assisting the EPA Council in the performance of its duties;
 - (b) receiving and considering reports of the specialised committees, working sessions, task forces or any bodies established by the Committee under Article 107(1) and co-ordinating their activities as well as making recommendations for consideration by the EPA Council;

- (c) submitting reports and recommendations on the implementation of this Agreement to the EPA Council either on its own initiative or upon the request of the EPA Council, or upon request of a Party;
- (d) in the area of trade:
 - (i) supervising and being responsible for the implementation and proper application of the provisions of this Agreement and discussing and recommending areas of cooperation in this regard;
 - (ii) undertaking action to avoid disputes and resolving disputes that may arise regarding the interpretation or application of the Agreement, in accordance with the provisions of Title I of Part VII;
 - (iii) assisting the EPA Council in the performance of its functions, including the submission of recommendations for decisions to be taken by the EPA Council;
 - (iv) monitoring the development of regional integration and of economic and trade relations between the Parties;
 - (v) monitoring and assessing the impact of the implementation of this Agreement on the sustainable development of the Parties;
 - (vi) discussing and undertaking actions that may facilitate trade, investment and business opportunities between the Parties; and
 - (vii) discussing any matters pertaining to this Agreement and any issue liable to affect the attainment of its objectives;
- (e) in the area of development:
 - (i) assisting the EPA Council in the performance of its functions regarding development cooperation related matters falling under this Agreement;
 - (ii) monitoring the implementation of the cooperation provisions laid down in this Agreement and to coordinate such action with third party donors;
 - (iii) making recommendations on trade-related cooperation between the Parties;
 - (iv) keeping under periodic review the areas of cooperation set out in this Agreement, and making recommendations on the inclusion of new priorities, as appropriate; and

- (v) reviewing and discussing cooperation issues pertaining to regional integration and implementation of this Agreement.

ARTICLE 107

Powers of the Committee of Senior Officials

1. In the performance of its functions, the Committee of Senior Officials shall:
 - (a) establish as appropriate, give directives to and oversee any specialised committees, working sessions, task forces or bodies to deal with matters falling within its competence, and determine their composition, duties and their rules of procedure unless otherwise provided for in this Agreement;
 - (b) take decisions or adopt recommendations in the cases provided for in this Agreement or where such implementing power has been delegated to it by the EPA Council, in such cases, the Committee shall take decisions or make recommendations in accordance with the conditions laid down in Article 105; and
 - (c) consider any issues under this Agreement and take appropriate action in the exercise of its functions.
2. The Committee shall hold specific working sessions to perform the functions provided for in paragraph 1(a).
3. The Committee shall determine its own rules of procedure within three (3) months of the entry into force of this Agreement.

ARTICLE 108

EPA Consultative Committee

1. An EPA Consultative Committee is hereby established with the task of assisting the Committee of Senior Officials to promote dialogue and cooperation between representatives of the private sector, organisations of civil society, including the academic community, and social and economic partners. Such dialogue and cooperation shall include all matters covered under this Agreement as they arise in the context of the implementation of this Agreement.
2. Participation in the EPA Consultative Committee shall be decided by the EPA Council, upon recommendations from the Committee of Senior Officials, with a view to ensuring a broad representation of all interested parties.

3. The EPA Consultative Committee shall carry out its activities on the basis of consultation by the Committee of Senior Officials or on its own initiative and make recommendations to the Committee of Senior Officials. Representatives of the Parties shall attend the meetings of the EPA Consultative Committee.

4. The EPA Consultative Committee shall adopt its rules of procedure within three (3) months after its establishment in agreement with the Committee of Senior Officials.

PART VII

DISPUTE AVOIDANCE AND SETTLEMENT

ARTICLE 109

Scope and Objective

1. This Part applies to any dispute concerning the interpretation and application of the provisions of this Agreement, unless otherwise provided.

2. The objective of this Part is to avoid and settle any dispute between the Parties concerning the interpretation and application of this Agreement in good faith and to arrive at, where possible, a mutually agreed solution.

TITLE I

DISPUTE AVOIDANCE

ARTICLE 110

Consultations

1. The Parties shall enter into consultations and endeavour to resolve any dispute concerning the interpretation and application of this Agreement in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations by means of a written request to the other Party, copied to the Committee of Senior Officials, identifying the measure at issue and the provisions of the Agreement that it considers the measure not to be in conformity with.

3. Consultations shall take place, unless the Parties agree otherwise, in the territory of the Party complained against and shall be held within twenty (20) days of the date of the receipt of the request. The consultations shall be deemed concluded within sixty (60) days of the date of the receipt of the request of the Party complained against, unless the Parties agree to continue consultations. All information disclosed during the consultations shall remain confidential.

4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held as soon as is practically possible and in any event within fifteen (15) days of the date of the receipt of the request, and shall be deemed concluded within thirty (30) days of the date of the receipt of the request, unless the Parties agree to continue consultations.

5. If the Party to which the request is made does not respond to the request for consultations within ten (10) days of the date of its receipt, or if consultations are not held within the timeframes laid down in paragraph 3 or in paragraph 4 above respectively, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, either Party may request settlement of the dispute by arbitration in accordance with Article 112.

6. The Parties may agree to amend the time limits referred to in paragraphs 3 to 5 above given the difficulties or complexities of the case experienced by either Party.

ARTICLE 111

Mediation

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.

2. Either Party may proceed to arbitration under Article 112 without recourse to mediation.

3. Unless the Parties agree on a mediator within fifteen (15) days of the date of the agreement to request mediation, the Chairperson of the Committee of Senior Officials, or his or her delegate, shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 125 and are not nationals of either Party. The selection shall be made within twenty-five (25) days of the date of the submission of agreement to request mediation and in the presence of a representative of each Party. The mediator will convene a meeting with the Parties no later than thirty (30) days after being selected. The mediator shall receive the submissions of each Party no later than fifteen (15) days before the meeting and notify an opinion no later than forty-five (45) days after having been selected.

4. The mediator's opinion may include a recommendation on how to resolve the dispute consistent with the provisions of this Agreement. The mediator's opinion is non-binding.

5. The Parties may agree to amend the time limits referred to in paragraph 3. The mediator may also decide to amend these time limits upon request of any of the Parties or on his own initiative, given the difficulties experienced by the Party concerned or the complexities of the case.

6. The proceedings involving mediation, in particular all information disclosed and positions taken by the Parties during these proceedings, shall remain confidential.

TITLE II

DISPUTE SETTLEMENT

ARTICLE 112

Initiation of the Arbitration Procedure

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 110, the complaining Party may give notice to initiate the procedure for the establishment of an arbitration panel, which shall be established in accordance with Article 113.

2. The notice for establishment of an arbitration panel shall be made in writing to the Party complained against and to the Committee of Senior Officials. The complaining Party shall identify in its notice the specific measures at issue, and it shall clearly explain how such measures constitute a breach of the provisions of this Agreement.

ARTICLE 113

Establishment of the Arbitration Panel

1. An arbitration panel shall be composed of three arbitrators.

2. Within ten (10) days of the date of the submission of the notice for the establishment of an arbitration panel to the Committee of Senior Officials, the Parties shall consult in order to reach an agreement on the composition of the arbitration panel.

3. In the event that the Parties are unable to agree on its composition within the timeframe laid down in paragraph 2, each Party will select an arbitrator from the list of arbitrators established under Article 125 within five (5) days. If any of the Parties fails to appoint its arbitrator, upon request of the other Party, this arbitrator shall be selected by lot by the Chairperson of the Committee of Senior Officials, or the Chairperson's delegate from the sub-list of that Party established under Article 125.
4. Unless the Parties reach an agreement concerning the Chairperson of the arbitration panel within the timeframe established in paragraph 2, the two arbitrators shall in turn appoint a third arbitrator as the Chairperson of the panel from the list established under Article 125 within five (5) days of their appointment and shall notify the Committee of Senior Officials of the appointment. In the event of failure to appoint the Chairperson of the panel, either Party may ask the Chairperson of the Committee of Senior Officials or the Chairperson's delegate to select by lot the Chairperson of the arbitration panel from the sub-list of Chairpersons contained in the list established under Article 125 within five (5) days.
5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected and have accepted their appointment according to the rules of procedure.

ARTICLE 114

Interim Panel Report

1. The arbitration panel shall notify the Parties of an interim report containing both the descriptive section and its findings and conclusions, as a general rule not later than ninety (90) days from its date of establishment. Where it considers that this deadline cannot be met, the Chairperson of the arbitration panel must notify the Parties and the Committee of Senior Officials in writing, stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances should the interim report be issued later than one hundred and twenty (120) days after the date of the establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on precise aspects of its interim report within fifteen (15) days of the notification of the report.
2. In cases of urgency, including those involving perishable or seasonal goods, the arbitration panel shall make every effort to issue its interim report in thirty (30) days, and in any case no later than forty-five (45) days after its establishment. A Party may submit a written request for the arbitration panel to review precise aspects of the interim report, within seven (7) days of the notification of the interim report.
3. After considering any written comments by the Parties on the interim report, the arbitration panel may modify its report and make any further examination it considers appropriate. The final arbitration panel ruling shall include a discussion of the arguments made at the interim review stage and shall answer clearly to the questions and observations of the Parties.

ARTICLE 115

Arbitration Panel Ruling

1. The arbitration panel shall:
 - (a) notify its ruling to the Parties and to the Committee of Senior Officials within one hundred and twenty (120) days from the date of its establishment;
 - (b) notwithstanding subparagraph (a) above, where this deadline cannot be met, the Chairperson of the arbitration panel shall notify the Parties and the Committee of Senior Officials in writing, stating the reasons for the delay and the date on which the panel plans to issue its ruling. Under no circumstances shall the ruling be notified later than one hundred and fifty (150) days from the date of its establishment.
2. In cases of urgency including those involving perishable and seasonal goods, the arbitration panel:
 - (a) shall notify its ruling within sixty (60) days from the date of its establishment; and
 - (b) may give a preliminary ruling, as soon as is practically possible and in any event within seven (7) days of its establishment on whether it deems the case to be urgent.
3. The arbitration panel ruling shall include recommendations as to how the Party complained against could bring itself into compliance.
4. Notwithstanding the provisions of paragraphs 6 to 9 on the Reasonable Period of Time (RPT), the Party complained against shall take any measure necessary to comply immediately and in good faith with the arbitration panel ruling.
5. If immediate compliance is not possible, the Parties shall endeavour to agree on the period of time to comply with the ruling. In such a case, the Party complained against shall, no later than twenty-one (21) days after the notification of the arbitration panel ruling to the Parties, notify the complaining Party and the Committee of Senior Officials of the time it will require for compliance.
6. If there is disagreement between the Parties on the RPT to comply with the arbitration panel ruling, the complaining Party shall, within fourteen (14) days of the notification made under paragraph 1, request in writing the arbitration panel to determine the length of the RPT. Such request shall be notified simultaneously to the other Party and to the Committee of Senior Officials. The arbitration panel shall notify its ruling to the Parties and to the Committee of Senior Officials within twenty-one (21) days from the date of the submission of the request.

7. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 113 shall apply. The time limit for notifying the ruling shall be thirty-five (35) days from the date of the submission of the request referred to in paragraph 6.

8. In determining the length of the RPT, the arbitration panel shall take into consideration the length of time that it will normally take the Party complained against to adopt comparable legislative or administrative measures to those identified by such Party as being necessary to ensure compliance, and in particular, the panel shall take into account the difficulties the EAC Partner State(s) may encounter due to lack of requisite capacity.

9. The RPT may be extended by agreement of the Parties.

ARTICLE 116

Review of Any Measure Taken to Comply with the Arbitration Panel Ruling

1. The Party complained against shall notify the complaining Party and the Committee of Senior Officials before the end of the reasonable period of time of any measure that it has taken to comply with the arbitration panel ruling.

2. Where at the end of the RPT the Party complained against has not complied with paragraph 1 above, the complaining Party may take, upon notification to the other Party and the Committee of Senior Officials, appropriate measures in accordance with Article 117(2).

3. Where there is a disagreement between the Parties as to whether the Party complained against has brought itself into compliance with the provisions of this Agreement, either Party may request in writing the arbitration panel to rule on the matter. Such request shall identify the specific measure at issue and it shall explain clearly how such measure is incompatible or compatible with the provisions of the Agreement and the arbitration panel ruling.

4. The arbitration panel shall endeavour to notify its ruling within forty-five (45) days of the date of the submission of the request above. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall notify its ruling within thirty (30) days of the date of the submission of the request.

5. In the event that the original arbitration panel or some of its members being unable to reconvene within fifteen (15) days, the procedures set out in Article 113 shall apply. In such cases, the time limit for notifying the ruling shall be eighty (80) days from the date of the submission of the request referred to in paragraph 3 above.

ARTICLE 117

Temporary Remedies in case of Non-Compliance

1. If the Party complained against fails to notify any measure taken to comply with the arbitration panel ruling before the expiry of the RPT or if the arbitration panel rules that the measure notified under Article 116(1) is not compatible with the obligations of the Party complained against under the provisions of this Agreement, the complaining Party shall be entitled, upon notification to the other Party, to adopt appropriate measures.
2. In adopting such measures, the complaining Party shall endeavour to select measures that least affects the attainment of the objectives of this Agreement and shall take into consideration their impact on the economy of the Party complained against. In addition, where the UK has obtained the right to adopt such measures, it shall select measures which are specifically aimed at bringing into compliance the EAC Partner State whose measures were found to be in breach of this Agreement.
3. At any time after the expiry of the RPT, the complaining Party may request the Party complained against to provide an offer for temporary compensation and the Party complained against shall present such an offer.
4. Compensation or retaliatory measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement have been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

ARTICLE 118

Review of Any Measure Taken to Comply After the Adoption of Appropriate Measures

1. The Party complained against shall notify the other Party and the Committee of Senior Officials of any measure it has taken to comply with the ruling of the arbitration panel and of its request for an end to application of appropriate measures by the complaining Party.
2. Where the Parties do not reach an agreement on the compatibility of the notified measure with the provisions of this Agreement within thirty (30) days of the date of the submission of the notification, the complaining Party shall request in writing the arbitration panel to rule on the matter. Such request shall be notified to the other Party and to the Committee of Senior Officials. The arbitration panel ruling shall be notified to the Parties and to the Committee of Senior Officials within forty-five (45) days of the date of the submission of the request.

3. If the arbitration panel rules that any measure taken to comply is not in conformity with the provisions of this Agreement, it shall determine whether the complaining Party can continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated immediately following the date of the ruling.

4. In the event that the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 113 shall apply. The period for notifying the ruling shall be sixty (60) days from the date of the submission of the request referred to in paragraph 2 above.

TITLE III

COMMON PROVISIONS

ARTICLE 119

Mutually Agreed Solution

The Parties may reach an agreed solution to a dispute under this Part at any time and shall notify the Committee of Senior Officials of any such solution. If the solution requires approval pursuant to the relevant domestic procedures of either Party, the notification shall refer to this requirement, and the procedure shall be suspended. If such approval is not required, or upon notification of the completion of any such domestic procedure, the procedure shall be terminated.

ARTICLE 120

Rules of Procedure

Dispute settlement procedures shall be governed by Rules of Procedure to be adopted by the EPA Council within six (6) months after the entry into force of this Agreement.

ARTICLE 121

Information and Technical Advice

At the request of either Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, it deems appropriate for the arbitration panel proceeding. The arbitration panel shall also have the right to seek the relevant opinion of experts as it deems appropriate. Interested natural or legal persons of the Parties and other third parties are authorised to submit *amicus curiae* briefs to the arbitration panel in accordance with the Rules of Procedure. Any information obtained in this manner must be disclosed to the Parties which may submit comments.

ARTICLE 122

Language of the Submissions

1. The written and oral submissions of the Parties shall be made in any official language of the Parties.
2. The Parties shall endeavour to agree on a common working language for any specific proceedings under this Part. If the Parties are unable to agree on a common working language, each Party shall arrange for and bear the costs of the translation of its written submissions and interpretations at the hearings into the language chosen by the Party complained against, unless such language is an official language of that Party.¹

ARTICLE 123

Rules of Interpretation

1. Arbitration panels shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including those codified in the Vienna Convention on the Law of Treaties.
2. The interpretations and rulings of the arbitration panel cannot add to or diminish the rights and obligations provided in the provisions of this Agreement.

¹ For the purpose of this Article, the official languages are those listed in Article 145.

ARTICLE 124

Arbitration Panel Rulings Procedure

1. The arbitration panel shall make every effort to take any decision by consensus. Where a decision cannot be adopted by consensus, the matter at issue shall be decided by majority vote.
2. Any ruling of the arbitration panel shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the reasoning behind any findings, recommendations and conclusions that it makes. The Committee of Senior Officials shall make the arbitration panel rulings publicly available.
3. The arbitration panel ruling shall be final and binding on Parties.

ARTICLE 125

List of Arbitrators

1. The Committee of Senior Officials shall, not later than six (6) months after the entry into force of this Agreement, establish a list of at least fifteen (15) individuals who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists: one sub-list for each Party to serve as arbitrators; and one sub-list of individuals that are not nationals of either Party and who shall act as Chairperson to the arbitration panel. Each sub-list shall include at least five (5) individuals. The Committee of Senior Officials shall ensure that the list is always maintained at this level in accordance with the Rules of Procedure.
2. Should any of the sub-lists not be established or not contain sufficient names of individuals at the time a notice is made pursuant to Article 113(2), the arbitrators shall be drawn by lot from the individuals who have been formally proposed for the respective sub-list by one or both of the Parties. If only one Party has proposed names, the three arbitrators shall be drawn by lot from among these names.
3. In case there is no list of arbitrators established under paragraph 1 above or names of arbitrators proposed under paragraph 2, the Party initiating the process of arbitration shall request the Secretary General of the Permanent Court of Arbitration to act as the appointing authority.
4. Arbitrators shall have specialised knowledge of and experience in law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, or be affiliated with the government of any of the Parties, and shall comply with the Code of Conduct annexed to the Rules of Procedures to be adopted by the EPA Council within six (6) months after the entry into force of this Agreement.

ARTICLE 126

Relations with WTO Dispute Settlement

1. Arbitration panels set up under this Agreement shall not adjudicate disputes on either Party's rights and obligations under the WTO Agreement.
2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO Agreement, including dispute settlement action. However, where a Party has, with regard to a particular measure, initiated a dispute settlement proceeding, either under this Title or under the WTO Agreement, it may not institute a dispute settlement proceeding regarding the same measure in the other forum until the first proceeding has ended. In addition, a Party shall not seek redress for the breach of an obligation which is identical under the Agreement and under the WTO Agreement in the two fora. In such case, once a dispute settlement proceeding has been initiated, the Party shall not bring a claim seeking redress for the breach of the identical obligation under the other agreement to the other forum, unless the forum selected fails for procedural or jurisdictional reasons to make findings on the claim seeking redress of that obligation.
3. A Party may, with regard to a particular measure, institute a dispute settlement proceeding, either under this Part or under the WTO Agreement:
 - (a) dispute settlement proceedings under this Part are deemed to be initiated by a Party's request for the establishment of an arbitration panel under Article 112 and are deemed to be ended when the arbitration panel notifies its ruling to the Parties and to the Committee of Senior Officials under Article 115 or where a mutually agreed solution has been reached under Article 119;
 - (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated by a Party's request for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO (DSU) and are deemed to be ended when the Dispute Settlement Body adopts the Panel's report, and the Appellate Body's report as the case may be, under Articles 16 and 17(14) of the DSU.
4. Nothing in this Agreement shall preclude a Party from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO. The WTO Agreement shall not preclude a Party from suspending obligations under this Agreement.

ARTICLE 127

Time Limits

1. Any time limits laid down in this Part, including the limits for the arbitration panels to notify their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.
2. Any time limit referred to in this Part may be extended by mutual agreement of the Parties.

PART VIII

GENERAL EXCEPTIONS

ARTICLE 128

General Exception Clause

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the UK or the EAC Partner State(s) of measures:
 - (a) necessary to protect public security and morals or to maintain public order;
 - (b) necessary to protect human, animal or plant life or health;
 - (c) relating to the importation or exportation of gold or silver;
 - (d) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to customs enforcement, the enforcement of monopolies operated under paragraph 4 of Article II and Article XVII of GATT 1994, the protection of patents, trade marks and copyrights, and the prevention of deceptive practices;
 - (e) relating to the products of prison labour;
 - (f) imposed for the protection of national treasures of artistic, historic or archaeological value;

- (g) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;
- (h) undertaken in pursuance of obligations under any intergovernmental commodity agreement which conforms to criteria submitted to the GATT 1994 Contracting Parties and not disapproved by them or which is itself so submitted and not so disapproved¹;
- (i) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilisation plan. However, such measures shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement relating to non-discrimination; or
- (j) essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that the UK or the EAC Partner State(s) are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of this Agreement, shall be eliminated as soon as the conditions giving rise to them have ceased to exist.

ARTICLE 129

Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require the UK or the EAC Partner State(s) to furnish any information the disclosure of which it considers contrary to its essential security interests; or
 - (b) to prevent the UK or the EAC Partner State(s) from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable materials or the materials from which they are derived;

¹ The exception provided for in this sub-paragraph extends to any commodity agreement which conforms to the principles approved by the Economic and Social Council in its resolution 30 (IV) of 28 March 1947.

- (ii) the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (iii) relating to government procurement indispensable for national security or for national defence purposes;
 - (iv) taken in time of war or other emergency in international relations; or
- (c) to prevent the UK or the EAC Partner State(s) from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

2. The Committee of Senior Officials shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) above and of their termination.

ARTICLE 130

Taxation

1. Nothing in this Agreement, or in any arrangement adopted under this Agreement, shall be construed to prevent a Party from distinguishing, in the application of the relevant provisions of its fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

2. Nothing in this Agreement, or in any arrangement adopted under this Agreement, shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

PART IX
GENERAL AND FINAL PROVISIONS

ARTICLE 131

Balance of Payments Difficulties

1. Where a Party is in serious balance of payments and external financial difficulties, or under threat thereof, it may adopt or maintain restrictive measures with regard to trade in goods.
2. The Parties shall endeavour to avoid the application of the restrictive measures referred to in paragraph 1.
3. Any restrictive measure adopted or maintained under this Article shall be non-discriminatory and of limited duration and shall not go beyond what is necessary to remedy the balance of payments and external financial situation. They shall be in accordance with the conditions established in the WTO Agreement and consistent with the Articles of Agreement of the International Monetary Fund (IMF), as applicable.
4. A Party maintaining or having adopted restrictive measures, or any changes thereto, shall promptly notify them to the other Party and to the EPA Council and present as soon as possible, a time schedule for their removal.
5. Consultations shall be held promptly within the EPA Council and such consultations shall assess the balance of payments situation of the concerned Party and the restrictions adopted or maintained under this Article, taking into account, *inter alia*, such factors as:
 - (a) the nature and extent of the balance of payments and the external financial difficulties;
 - (b) the external economic and trading environment;
 - (c) alternative corrective measures which may be available.
6. The consultations shall address the compliance of any restrictive measures with paragraphs 3 and 4. All findings of statistical and other facts presented by the IMF relating to foreign exchange, monetary reserves and balance of payments shall be accepted and conclusions shall be based on the assessment by the IMF of the balance of payments and the external financial situation of the concerned Party adopting or maintaining the measure.

ARTICLE 132

Definition of the Parties and Fulfilment of Obligations

1. The Contracting Parties of this Agreement are the Republic of Kenya and any other Contracting Parties to The Treaty for the Establishment of the East African Community that accede to this Agreement in accordance with Article 143, herein referred to as the 'EAC Partner State(s)', on the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.
2. For the purposes of this Agreement, the term 'Party' shall refer to the EAC Partner State(s) or the UK as the case may be. The term 'Parties' shall refer to the EAC Partner State(s) and the UK.
3. For the purposes of this Agreement, the term 'EAC Partner State' shall refer to a State that is a Contracting Party to both this Agreement and to The Treaty for the Establishment of the East African Community.
4. The EAC Partner State(s) may mandate one of their representatives to act on their behalf on all matters under this Agreement for which they have agreed to act collectively.
5. The Parties shall adopt any general or specific measures required from them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

ARTICLE 133

Contact Points

1. In order to facilitate communication relating to the effective implementation of this Agreement, the Parties shall designate a contact point for the exchange of information upon entry into force of this Agreement. The designation of a contact point for the exchange of information is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.
2. On the request of the contact points for exchange of information, each Party shall indicate the office or official responsible for any matter pertaining to the implementation of this Agreement and provide the required support to facilitate communication with the requesting Party.
3. Each Party, as the case may be, shall, on the request of the other Party, and to the extent legally possible, provide information and reply promptly to any question from the other Party relating to an actual or proposed measure that might affect trade between the Parties.

ARTICLE 134

Transparency and Confidentiality

1. Each Party shall ensure that any laws, regulations, procedures and administrative rulings of general application as well as any international commitments relating to any trade matter covered by this Agreement are promptly published or made publicly available and brought to the attention of the other Party.
2. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been made available to the Governments of the EAC Partner State(s) and the UK or to the WTO or on the official, publicly and fee-free accessible website of the Parties.
3. Nothing in this Agreement shall require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private, except to the extent that it may be necessary to be disclosed in the context of a dispute settlement proceeding under Part VII of this Agreement. Where such disclosure is considered necessary by a panel established under Article 113 of Part VII the panel shall ensure that confidentiality is fully protected.

ARTICLE 135

Relations with Annex III

Nothing in this Agreement shall be construed so as to prevent the adoption by either Party of any appropriate measures consistent with and pursuant to Annex III.

ARTICLE 136

Relations with the WTO Agreement

The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their WTO obligations.

ARTICLE 137

Notifications

Notifications required under this Agreement shall be made in writing and sent to the Governments of the EAC Partner State(s) or the UK, as the case may be.

ARTICLE 138

Entry into Force

1. This Agreement shall be signed and ratified, or approved in accordance with the applicable constitutional or internal rules and procedures of the respective Parties.
2. This Agreement shall enter into force the first day of the second month, or on such date as the Parties may otherwise agree, following notification from both of the Parties of the completion of the internal legal procedures referred to in paragraph 1.
3. Notifications under paragraph 2 shall be sent, in the case of the EAC Partner State(s) to the Government of Kenya and in the case of the UK to the Government of the UK¹, who shall be joint depositaries of this Agreement. Each depositary shall notify the other depositary upon receipt of the notification indicating the completion of the Parties' internal legal procedures for the purpose of entry into force.
4. The joint depositary arrangements above shall be reviewed as part of the review provided for in paragraph 2 of Article 143 (Accession of Contracting Parties to The Treaty for the Establishment of the East African Community).
5. Pending entry into force of this Agreement, the EAC Partner State(s) and the UK may provisionally apply the provisions of this Agreement.
6. Provisional application of this Agreement shall be notified to the depositaries. Such provisional application shall take effect ten (10) days, or on such date as the EAC Partner State(s) and the UK may otherwise agree, following the date on which the last notification is made to the depositaries of the completion of the internal legal procedures necessary for that purpose.
7. Where a provision of this Agreement is applied in accordance with paragraph 5, any reference in such provision to the date of entry into force of this Agreement shall be understood to refer to the date from which the EAC Partner State(s) and the UK agree to apply that provision in accordance with paragraph 6.
8. Notwithstanding paragraph 5, the EAC Partner State(s) and the UK may unilaterally take steps to apply this Agreement, before provisional application, to the extent feasible.

¹ Treaty Section, FCDO Legal Directorate, Foreign, Commonwealth and Development Office, WH.2.143, King Charles Street, London SW1A 2AH, United Kingdom

ARTICLE 139

Denunciation

1. A Party to this Agreement may give written notice to the other of its intention to denounce this Agreement.
2. Denunciation shall take effect one year after notification to the other Party.

ARTICLE 140

Territorial Application

1. This Agreement shall apply, on the one hand, to the territories of the EAC Partner State(s), as defined in Article 132(1), and, on the other hand, to the United Kingdom of Great Britain and Northern Ireland and the following territories for whose international relations the UK is responsible to the extent that and under the conditions which the Treaty on European Union and the Treaty on the Functioning of the European Union applied to those territories before those treaties ceased to apply to the UK:
 - (a) Gibraltar; and
 - (b) the Channel Islands and the Isle of Man.
2. References to 'territory' in this Agreement shall be understood in this sense.

ARTICLE 141

Review Clause

1. This Agreement shall be reviewed after every five (5) years from the date of its entry into force.
2. As regards the implementation of this Agreement, a Party may make suggestions oriented towards adjusting trade-related cooperation, taking into account the experience acquired during the implementation of this Agreement.

ARTICLE 142

Amendment Clause

1. The Parties may agree, in writing, to amend this Agreement. A Party may submit proposals for the amendment of this Agreement to the EPA Council for consideration. The other Party may comment on the proposals for amendment within ninety (90) days from the date of receipt of the proposal.
2. Should the EPA Council adopt amendments to this Agreement, such amendments shall be submitted to the Parties for ratification, acceptance or approval in accordance with their respective constitutional or internal legal requirements.
3. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, on such date as the Parties may agree.

ARTICLE 143

Accession of Contracting Parties to the Treaty for the Establishment of the East African Community

1. This Agreement shall be open to accession by any State that is a Contracting Party to The Treaty for the Establishment of the East African Community. A request for accession shall be submitted to the EPA Council.
2. The Parties shall review the effects of the accession of the eligible State on this Agreement. The EPA Council may decide on any transitional or amending measures that might be necessary.
3. Following the EPA Council's approval of the eligible State's application for accession, the eligible State may deposit an instrument of accession with the relevant depositary.
4. This Agreement shall enter into force in relation to the acceding State on the date its instrument of accession is deposited or on such other date as that State and the Parties to this Agreement agree.

ARTICLE 144

Amendments to Agreement Made on Accession

1. Upon accession of a State under Article 143:
 - (a) the title of the Agreement shall be updated to include the State that has acceded to the Agreement and the words ‘A MEMBER OF THE EAST AFRICAN COMMUNITY’ shall be updated to ‘MEMBERS OF THE EAST AFRICAN COMMUNITY’;
 - (b) the EAC Partner State(s) listed under ‘PARTIES TO THE AGREEMENT’ shall be updated to include the State that has acceded to the Agreement; and
 - (c) all references to ‘EAC Partner State(s)’ in this Agreement, including its Annexes and Protocols, shall be updated to ‘EAC Partner States’.

2. Upon accession of all the Contracting Parties to The Treaty for the Establishment of the East African Community, under Article 143:
 - (a) the title of the Agreement shall be replaced with the following:

ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE EAST
AFRICAN COMMUNITY PARTNER STATES, OF THE ONE PART,
AND THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND, OF THE OTHER PART
 - (b) the EAC Partner State(s) listed under ‘PARTIES TO THE AGREEMENT’ shall be updated to include all the Contracting Parties to The Treaty for the Establishment of the East African Community.

ARTICLE 145

Authentic Texts

This Agreement is drawn up in English.

ARTICLE 146

Annexes

The Annexes and Protocols to this Agreement shall form an integral part of this Agreement.

Annex I	Customs duties on products originating in the EAC Partner State(s)
Annex II	Customs duties on products originating in the UK
Annex III	Joint Statement of the Parties on the objectives and essential and fundamental elements of this agreement
Protocol 1	Concerning the definition of the concept of “originating products” and methods of administrative cooperation
Protocol 2	On mutual administrative assistance in customs matters

DONE in Duplicate at London this eighth day of December 2020.

**For the Government of the United
Kingdom of Great Britain and
Northern Ireland:**

RANIL JAYWARDENA

**For the Government of the
Republic of Kenya:**

BETTY MAINA

ANNEX I

CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE EAC PARTNER STATE(S)

1. Without prejudice to paragraphs 2 and 3, customs duties of the UK (hereinafter “UK customs duties”) shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonized System, except those of Chapter 93 thereof, originating in an EAC Partner State on the date of entry into force of this Agreement. For products of Chapter 93, the UK shall continue to impose the applied Most Favoured Nation duty rate (hereinafter “MFN duty rate”).
2. The importation of products of tariff heading 1701 originating in any EAC Partner State that is recognised by the United Nations as a least developed country shall remain subject to the provisions of Article 50.
3.
 - (a) For the purpose of the application of the provisions of Article 50, disturbances in the markets of products of tariff heading 1701 may be deemed to arise in situations where the UK market price of white sugar falls during two consecutive months below 80 per cent of the UK market price for white sugar prevailing during the previous marketing year.
 - (b) Subparagraph 3(a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement.
 - (c) The Parties agree to review subparagraph 3(a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement, on a percentage of the UK market price for white sugar prevailing during the previous marketing year which, if the UK market price of white sugar falls below this percentage during two consecutive months, may be deemed a disturbance in the market of products of tariff heading 1701.

ANNEX II

CUSTOMS DUTIES ON PRODUCTS

ORIGINATING IN THE UK

1. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(a), shall be eliminated upon the entry into force of this Agreement.

2. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(b) shall be progressively abolished in accordance with the following schedule:

- seven years after the entry into force of this Agreement each duty shall be reduced to 80 per cent of the basic duty;
- eight years after the entry into force of this Agreement each duty shall be reduced to 70 per cent of the basic duty;
- nine years after the entry into force of this Agreement each duty shall be reduced to 60 per cent of the basic duty;
- ten years after the entry into force of this Agreement each duty shall be reduced to 50 per cent of the basic duty;
- eleven years after the entry into force of this Agreement each duty shall be reduced to 40 per cent of the basic duty;
- twelve years after the entry into force of this Agreement each duty shall be reduced to 30 per cent of the basic duty;
- thirteen years after the entry into force of this Agreement each duty shall be reduced to 20 per cent of the basic duty;
- fourteen years after the entry into force of this Agreement each duty shall be reduced to 10 per cent of the basic duty;
- fifteen years after the entry into force of this Agreement the remaining duties shall be abolished.

3. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(c) shall be progressively abolished in accordance with the following schedule:

- twelve years after the entry into force of this Agreement each duty shall be reduced to 95 per cent of the basic duty;

- thirteen years after the entry into force of this Agreement each duty shall be reduced to 90 per cent of the basic duty;
- fourteen years after the entry into force of this Agreement each duty shall be reduced to 85 per cent of the basic duty;
- fifteen years after the entry into force of this Agreement each duty shall be reduced to 80 per cent of the basic duty;
- sixteen years after the entry into force of this Agreement each duty shall be reduced to 70 per cent of the basic duty;
- seventeen years after the entry into force of this Agreement each duty shall be reduced to 65 per cent of the basic duty;
- eighteen years after the entry into force of this Agreement each duty shall be reduced to 60 per cent of the basic duty;
- nineteen years after the entry into force of this Agreement each duty shall be reduced to 55 per cent of the basic duty;
- twenty years after the entry into force of this Agreement each duty shall be reduced to 50 per cent of the basic duty;
- twenty-one years after the entry into force of this Agreement each duty shall be reduced to 40 per cent of the basic duty;
- twenty-two years after the entry into force of this Agreement each duty shall be reduced to 30 per cent of the basic duty;
- twenty-three years after the entry into force of this Agreement each duty shall be reduced to 20 per cent of the basic duty;
- twenty-four years after the entry into force of this Agreement each duty shall be reduced to 10 per cent of the basic duty;
- twenty-five years after the entry into force of this Agreement the remaining duties shall be abolished.

4. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(d) shall be excluded from any of the regimes of tariff phase-down contained in this Annex.

ANNEX II(A)

NUMBER OF TARIFF LINES 1934

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
01012100	010121	-- Pure-bred breeding animals	0%	T0
01013010	010130	--- Pure-bred breeding animals	0%	T0
01022100	010221	-- Pure-bred breeding animals	0%	T0
01023100	010231	-- Pure-bred breeding animals	0%	T0
01029010	010290	-- Pure-bred breeding animals	0%	T0
01031000	010310	- Pure-bred breeding animals	0%	T0
01041010	010410	--- Pure-bred breeding animals	0%	T0
01042010	010420	--- Pure-bred breeding animals	0%	T0
05111000	051110	- Bovine semen	0%	T0
05119110	051191	--- Fish eggs and roes	0%	T0
05119120	051191	--- Fish waste	0%	T0
05119910	051199	--- Animal semen other than of bovine	0%	T0
06011000	060110	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0%	T0
06012000	060120	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0%	T0
06021000	060210	- Unrooted cuttings and slips	0%	T0
06022000	060220	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0%	T0
06023000	060230	- Rhododendrons and azaleas, grafted or not	0%	T0
06024000	060240	- Roses, grafted or not	0%	T0
06029000	060290	- Other	0%	T0
10011100	100111	-- Seed	0%	T0
10011900	100119	-- Other	0%	T0
10019100	100191	-- Seed	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
10021000	100210	- Seed	0%	T0
10029000	100290	- Other	0%	T0
10031000	100310	- Seed	0%	T0
10041000	100410	- Seed	0%	T0
10049000	100490	- Other	0%	T0
12091000	120910	- Sugar beet seeds	0%	T0
12092100	120921	-- Lucerne (alfalfa) seeds	0%	T0
12092200	120922	-- Clover (<i>Trifolium</i> spp.) seeds	0%	T0
12092300	120923	-- Fescue seeds	0%	T0
12092400	120924	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0%	T0
12092500	120925	-- Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0%	T0
12092900	120929	-- Other	0%	T0
12093000	120930	- Seeds of herbaceous plants cultivated principally for their flowers	0%	T0
12099100	120991	-- Vegetable seeds	0%	T0
12099900	120999	-- Other	0%	T0
12101000	121010	- Hop cones, neither ground nor powdered nor in the form of pellets	0%	T0
12102000	121020	- Hop cones, ground, powdered or in the form of pellets; lupulin	0%	T0
12119010	121190	-- For Pharmaceutical purposes e.g. Cinchona Bark	0%	T0
13012000	130120	- Gum Arabic	0%	T0
13019000	130190	- Other	0%	T0
13021100	130211	-- Opium	0%	T0
13021200	130212	-- Of liquorice	0%	T0
13021300	130213	-- Of hops	0%	T0
13021900	130219	-- Other	0%	T0
13022000	130220	- Pectic substances, pectinates and pectates	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
13023100	130231	-- Agar-agar	0%	T0
13023200	130232	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0%	T0
13023900	130239	-- Other	0%	T0
15029000	150290	- Other	0%	T0
15050000	150500	Wool grease and fatty substances derived therefrom (including lanolin)	0%	T0
15071000	150710	- Crude oil, whether or not degummed	0%	T0
15081000	150810	- Crude oil	0%	T0
15091000	150910	- Virgin	0%	T0
15111000	151110	- Crude oil	0%	T0
15131100	151311	-- Crude oil	0%	T0
15132100	151321	-- Crude oil	0%	T0
15141100	151411	-- Crude oil	0%	T0
15149100	151491	-- Crude oil	0%	T0
15151100	151511	-- Crude oil	0%	T0
15200000	152000	Glycerol, crude; glycerol waters and glycerol lyes	0%	T0
15220000	152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	0%	T0
18031000	180310	- Not defatted	0%	T0
18032000	180320	- Wholly or partly defatted	0%	T0
18040000	180400	Cocoa butter, fat and oil	0%	T0
18050000	180500	Cocoa powder, not containing added sugar or other sweetening matter	0%	T0
19053210	190532	--- Communion wafers	0%	T0
19059010	190590	--- Empty cachets of a kind suitable for pharmaceutical use	0%	T0
25020000	250200	Unroasted iron pyrites	0%	T0
25030000	250300	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
25041000	250410	- In powder or in flakes	0%	T0
25049000	250490	- Other	0%	T0
25051000	250510	- Silica sands and quartz sands	0%	T0
25059000	250590	- Other	0%	T0
25061000	250610	- Quartz	0%	T0
25062000	250620	- Quartzite	0%	T0
25081000	250810	- Bentonite	0%	T0
25083000	250830	- Fireclay	0%	T0
25084000	250840	- Other clays	0%	T0
25085000	250850	- Andalusite, kyanite and sillimanite	0%	T0
25086000	250860	- Mullite	0%	T0
25087000	250870	- Chamotte or dinas earths	0%	T0
25090000	250900	Chalk	0%	T0
25101000	251010	- Unground	0%	T0
25102000	251020	- Ground	0%	T0
25111000	251110	- Natural barium sulphate (barytes)	0%	T0
25112000	251120	- Natural barium carbonate (witherite)	0%	T0
25120000	251200	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	0%	T0
25131000	251310	- Pumice stone	0%	T0
25132000	251320	- Emery, natural corundum, natural garnet and other natural abrasives	0%	T0
25140000	251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0%	T0
25151100	251511	-- Crude or roughly trimmed	0%	T0
25151200	251512	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
25152000	251520	- Ecaussine and other calcareous monumental or building stone; alabaster	0%	T0
25161100	251611	-- Crude or roughly trimmed	0%	T0
25161200	251612	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0%	T0
25162000	251620	- Sandstone	0%	T0
25169000	251690	- Other monumental or building stone	0%	T0
25201000	252010	- Gypsum; anhydrite	0%	T0
25202000	252020	- Plasters	0%	T0
26011100	260111	-- Non-agglomerated	0%	T0
26011200	260112	-- Agglomerated	0%	T0
26012000	260120	- Roasted iron pyrites	0%	T0
26020000	260200	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0%	T0
26030000	260300	Copper ores and concentrates	0%	T0
26040000	260400	Nickel ores and concentrates	0%	T0
26050000	260500	Cobalt ores and concentrates	0%	T0
26060000	260600	Aluminium ores and concentrates	0%	T0
26070000	260700	Lead ores and concentrates	0%	T0
26080000	260800	Zinc ores and concentrates	0%	T0
26090000	260900	Tin ores and concentrates	0%	T0
26100000	261000	Chromium ores and concentrates	0%	T0
26110000	261100	Tungsten ores and concentrates	0%	T0
26121000	261210	- Uranium ores and concentrates	0%	T0
26122000	261220	- Thorium ores and concentrates	0%	T0
26131000	261310	- Roasted	0%	T0
26139000	261390	- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
26140000	261400	Titanium ores and concentrates	0%	T0
26151000	261510	- Zirconium ores and concentrates	0%	T0
26159000	261590	- Other	0%	T0
26161000	261610	- Silver ores and concentrates	0%	T0
26169000	261690	- Other	0%	T0
26171000	261710	- Antimony ores and concentrates	0%	T0
26179000	261790	- Other	0%	T0
26180000	261800	Granulated slag (slag sand) from the manufacture of iron or steel	0%	T0
26190000	261900	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	0%	T0
26201100	262011	-- Hard zinc spelter	0%	T0
26201900	262019	-- Other	0%	T0
26202100	262021	-- Leaded gasoline sludges and leaded anti-knock compound sludges	0%	T0
26202900	262029	-- Other	0%	T0
26203000	262030	- Containing mainly copper	0%	T0
26204000	262040	- Containing mainly aluminium	0%	T0
26206000	262060	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0%	T0
26209100	262091	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0%	T0
26209900	262099	-- Other	0%	T0
26211000	262110	- Ash and residues from the incineration of municipal waste	0%	T0
26219000	262190	- Other	0%	T0
27090000	270900	Petroleum oils and oils obtained from bituminous minerals, crude	0%	T0
27101210	271012	--- Motor Spirit (gasoline) regular	0%	T0
27101220	271012	--- Motor Spirit (gasoline) premium	0%	T0
27101230	271012	--- Aviation Spirit	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
27101240	271012	--- Spirit type Jet Fuel	0%	T0
27101250	271012	--- Special boiling point spirit and white spirit	0%	T0
27101290	271012	--- Other light oils and preparations	0%	T0
27101910	271019	--- Partly refined (including topped crudes)	0%	T0
27101921	271019	---- Kerosene type Jet Fuel	0%	T0
27101922	271019	---- Illuminating Kerosene (IK)	0%	T0
27101929	271019	---- Other medium oils and preparations	0%	T0
27101931	271019	---- Gas oil (automotive, light, amber for high speed engines)	0%	T0
27101932	271019	---- Diesel oil (industrial heavy, black, for low speed marine and stationery engines)	0%	T0
27101939	271019	---- Other gas oils	0%	T0
27101941	271019	---- Residual fuel oils(marine, furnace and similar fuel oils) of a Kinematic viscosity of 125 centistrokes	0%	T0
27101942	271019	---- Residual fuel oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 180 centistrokes	0%	T0
27101943	271019	---- Residual fuel oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 280 centistrokes	0%	T0
27101949	271019	---- Other residual fuels	0%	T0
27101955	271019	---- Transformer oils	0%	T0
27101957	271019	---- White oil –Technical grade	0%	T0
27102000	271020	- 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, containing biodiesel, other than waste oils	0%	T0
27122000	271220	- Paraffin wax containing by weight less than 0,75 % of oil	0%	T0
27129000	271290	- Other	0%	T0
27131200	271312	-- Calcined	0%	T0
28011000	280110	- Chlorine	0%	T0
28012000	280120	- Iodine	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28013000	280130	- Fluorine; bromine	0%	T0
28020000	280200	Sulphur, sublimed or precipitated; colloidal sulphur	0%	T0
28030000	280300	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	0%	T0
28041000	280410	- Hydrogen	0%	T0
28042100	280421	-- Argon	0%	T0
28042900	280429	-- Other	0%	T0
28043000	280430	- Nitrogen	0%	T0
28045000	280450	- Boron; tellurium	0%	T0
28046100	280461	-- Containing by weight not less than 99,99 % of silicon	0%	T0
28046900	280469	-- Other	0%	T0
28047000	280470	- Phosphorus	0%	T0
28048000	280480	- Arsenic	0%	T0
28049000	280490	- Selenium	0%	T0
28051100	280511	-- Sodium	0%	T0
28051200	280512	-- Calcium	0%	T0
28051900	280519	-- Other	0%	T0
28053000	280530	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0%	T0
28054000	280540	- Mercury	0%	T0
28061000	280610	- Hydrogen chloride (hydrochloric acid)	0%	T0
28062000	280620	- Chlorosulphuric acid	0%	T0
28080000	280800	Nitric acid; sulphonitric acids	0%	T0
28091000	280910	- Diphosphorus pentoxide	0%	T0
28092000	280920	- Phosphoric acid and polyphosphoric acids	0%	T0
28100000	281000	Oxides of boron; boric acids	0%	T0
28112200	281122	-- Silicon dioxide	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28112900	281129	-- Other	0%	T0
28121000	281210	- Chlorides and chloride oxides	0%	T0
28129000	281290	- Other	0%	T0
28131000	281310	- Carbon disulphide	0%	T0
28139000	281390	- Other	0%	T0
28141000	281410	- Anhydrous ammonia	0%	T0
28142000	281420	- Ammonia in aqueous solution	0%	T0
28151100	281511	-- Solid	0%	T0
28151200	281512	-- In aqueous solution (soda lye or liquid soda)	0%	T0
28152000	281520	- Potassium hydroxide (caustic potash)	0%	T0
28153000	281530	- Peroxides of sodium or potassium	0%	T0
28161000	281610	- Hydroxide and peroxide of magnesium	0%	T0
28164000	281640	- Oxides, hydroxides and peroxides, of strontium or barium	0%	T0
28170010	281700	--- Zinc oxide	0%	T0
28170020	281700	--- zinc peroxide.	0%	T0
28181000	281810	- Artificial corundum, whether or not chemically defined	0%	T0
28182000	281820	- Aluminium oxide, other than artificial corundum	0%	T0
28183000	281830	- Aluminium hydroxide	0%	T0
28191000	281910	- Chromium trioxide	0%	T0
28199000	281990	- Other	0%	T0
28201000	282010	- Manganese dioxide	0%	T0
28209000	282090	- Other	0%	T0
28211000	282110	- Iron oxides and hydroxides	0%	T0
28212000	282120	- Earth colours	0%	T0
28220000	282200	Cobalt oxides and hydroxides; commercial cobalt oxides	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28230000	282300	Titanium oxides	0%	T0
28241000	282410	- Lead monoxide (litharge, massicot)	0%	T0
28249000	282490	- Other	0%	T0
28251000	282510	- Hydrazine and hydroxylamine and their inorganic salts	0%	T0
28252000	282520	- Lithium oxide and hydroxide	0%	T0
28253000	282530	- Vanadium oxides and hydroxides	0%	T0
28254000	282540	- Nickel oxides and hydroxides	0%	T0
28255000	282550	- Copper oxides and hydroxides	0%	T0
28256000	282560	- Germanium oxides and zirconium dioxide	0%	T0
28257000	282570	- Molybdenum oxides and hydroxides	0%	T0
28258000	282580	- Antimony oxides	0%	T0
28259000	282590	- Other	0%	T0
28261200	282612	-- Of aluminium	0%	T0
28261900	282619	-- Other	0%	T0
28263000	282630	- Sodium hexafluoroaluminate (synthetic cryolite)	0%	T0
28269000	282690	- Other	0%	T0
28271000	282710	- Ammonium chloride	0%	T0
28272000	282720	- Calcium chloride	0%	T0
28273100	282731	-- Of magnesium	0%	T0
28273200	282732	-- Of aluminium	0%	T0
28273500	282735	-- Of nickel	0%	T0
28273900	282739	-- Other	0%	T0
28274100	282741	-- Of copper	0%	T0
28274900	282749	-- Other	0%	T0
28275100	282751	-- Bromides of sodium or of potassium	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28275900	282759	-- Other	0%	T0
28276000	282760	- Iodides and iodide oxides	0%	T0
28281000	282810	- Commercial calcium hypochlorite and other calcium hypochlorites	0%	T0
28289000	282890	- Other	0%	T0
28291100	282911	-- Of sodium	0%	T0
28291900	282919	-- Other	0%	T0
28299000	282990	- Other	0%	T0
28301000	283010	- Sodium sulphides	0%	T0
28309000	283090	- Other	0%	T0
28311000	283110	- Of sodium	0%	T0
28319000	283190	- Other	0%	T0
28321000	283210	- Sodium sulphites	0%	T0
28322000	283220	- Other sulphites	0%	T0
28323000	283230	- Thiosulphates	0%	T0
28331100	283311	-- Disodium sulphate	0%	T0
28331900	283319	-- Other	0%	T0
28332100	283321	-- Of magnesium	0%	T0
28332200	283322	-- Of aluminium	0%	T0
28332400	283324	-- Of nickel	0%	T0
28332500	283325	-- Of copper	0%	T0
28332700	283327	-- Of barium	0%	T0
28332900	283329	-- Other	0%	T0
28333000	283330	- Alums	0%	T0
28334000	283340	- Peroxosulphates (persulphates)	0%	T0
28341000	283410	- Nitrites	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28342100	283421	-- Of potassium	0%	T0
28342900	283429	-- Other	0%	T0
28351000	283510	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0%	T0
28352200	283522	-- Of mono- or disodium	0%	T0
28352400	283524	-- Of potassium	0%	T0
28352500	283525	-- Calcium hydrogenorthophosphate ('dicalcium phosphate')	0%	T0
28352600	283526	-- Other phosphates of calcium	0%	T0
28352900	283529	-- Other	0%	T0
28353100	283531	-- Sodium triphosphate (sodium tripolyphosphate)	0%	T0
28353900	283539	-- Other	0%	T0
28362000	283620	- Disodium carbonate	0%	T0
28363000	283630	- Sodium hydrogencarbonate (sodium bicarbonate)	0%	T0
28364000	283640	- Potassium carbonates	0%	T0
28365000	283650	- Calcium carbonate	0%	T0
28366000	283660	- Barium carbonate	0%	T0
28369100	283691	-- Lithium carbonates	0%	T0
28369200	283692	-- Strontium carbonate	0%	T0
28369900	283699	-- Other	0%	T0
28371100	283711	-- Of sodium	0%	T0
28371900	283719	-- Other	0%	T0
28372000	283720	- Complex cyanides	0%	T0
28391100	283911	-- Sodium metasilicates	0%	T0
28391900	283919	-- Other	0%	T0
28399000	283990	- Other	0%	T0
28401100	284011	-- Anhydrous	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28401900	284019	-- Other	0%	T0
28402000	284020	- Other borates	0%	T0
28403000	284030	- Peroxoborates (perborates)	0%	T0
28413000	284130	- Sodium dichromate	0%	T0
28415000	284150	- Other chromates and dichromates; peroxochromates	0%	T0
28416100	284161	-- Potassium permanganate	0%	T0
28416900	284169	-- Other	0%	T0
28417000	284170	- Molybdates	0%	T0
28418000	284180	- Tungstates (wolframates)	0%	T0
28419000	284190	- Other	0%	T0
28421000	284210	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0%	T0
28429000	284290	- Other	0%	T0
28431000	284310	- Colloidal precious metals	0%	T0
28432100	284321	-- Silver nitrate	0%	T0
28432900	284329	-- Other	0%	T0
28433000	284330	- Gold compounds	0%	T0
28439000	284390	- Other compounds; amalgams	0%	T0
28441000	284410	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0%	T0
28442000	284420	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0%	T0
28443000	284430	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
28444000	284440	- Radioactive elements and isotopes and compounds other than those of subheading 284410, 284420 or 284430; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0%	T0
28445000	284450	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	0%	T0
28451000	284510	- Heavy water (deuterium oxide) (Euratom)	0%	T0
28459000	284590	- Other	0%	T0
28461000	284610	- Cerium compounds	0%	T0
28469000	284690	- Other	0%	T0
28470000	284700	Hydrogen peroxide, whether or not solidified with urea	0%	T0
28480000	284800	Phosphides, whether or not chemically defined, excluding ferrophosphorus	0%	T0
28491000	284910	- Of calcium	0%	T0
28492000	284920	- Of silicon	0%	T0
28499000	284990	- Other	0%	T0
28500000	285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	0%	T0
28521000	285210	- Chemically defined	0%	T0
28529000	285290	- Other	0%	T0
28530000	285300	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	0%	T0
29011000	290110	- Saturated	0%	T0
29012100	290121	-- Ethylene	0%	T0
29012200	290122	-- Propene (propylene)	0%	T0
29012300	290123	-- Butene (butylene) and isomers thereof	0%	T0
29012400	290124	-- Buta-1,3-diene and isoprene	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29012900	290129	-- Other	0%	T0
29021100	290211	-- Cyclohexane	0%	T0
29021900	290219	-- Other	0%	T0
29022000	290220	- Benzene	0%	T0
29023000	290230	- Toluene	0%	T0
29024100	290241	-- o-Xylene	0%	T0
29024200	290242	-- m-Xylene	0%	T0
29024300	290243	-- p-Xylene	0%	T0
29024400	290244	-- Mixed xylene isomers	0%	T0
29025000	290250	- Styrene	0%	T0
29026000	290260	- Ethylbenzene	0%	T0
29027000	290270	- Cumene	0%	T0
29029000	290290	- Other	0%	T0
29031100	290311	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0%	T0
29031200	290312	-- Dichloromethane (methylene chloride)	0%	T0
29031300	290313	-- Chloroform (trichloromethane)	0%	T0
29031400	290314	-- Carbon tetrachloride	0%	T0
29031500	290315	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	0%	T0
29031910	290319	- - - 1,1,1-Trichloroethane (methyl chloroform)	0%	T0
29031990	290319	- - - Other	0%	T0
29032100	290321	-- Vinyl chloride (chloroethylene)	0%	T0
29032200	290322	-- Trichloroethylene	0%	T0
29032300	290323	-- Tetrachloroethylene (perchloroethylene)	0%	T0
29032900	290329	-- Other	0%	T0
29033100	290331	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29033910	290339	- - - Bromomethane (methyl bromide)	0%	T0
29033990	290339	- - - Other	0%	T0
29037100	290371	-- Chlorodifluoromethane	0%	T0
29037200	290372	-- Dichlorotrifluoroethanes	0%	T0
29037300	290373	-- Dichlorofluoroethanes	0%	T0
29037400	290374	-- Chlorodifluoroethanes	0%	T0
29037500	290375	-- Dichloropentafluoropropanes	0%	T0
29037600	290376	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0%	T0
29037700	290377	-- Other, perhalogenated only with fluorine and chlorine	0%	T0
29037800	290378	-- Other perhalogenated derivatives	0%	T0
29037900	290379	-- Other	0%	T0
29038100	290381	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0%	T0
29038200	290382	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0%	T0
29038900	290389	-- Other	0%	T0
29039100	290391	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0%	T0
29039200	290392	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0%	T0
29039900	290399	-- Other	0%	T0
29041000	290410	- Derivatives containing only sulpho groups, their salts and ethyl esters	0%	T0
29042000	290420	- Derivatives containing only nitro or only nitroso groups	0%	T0
29049000	290490	- Other	0%	T0
29051100	290511	-- Methanol (methyl alcohol)	0%	T0
29051200	290512	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0%	T0
29051300	290513	-- Butan-1-ol (n-butyl alcohol)	0%	T0
29051400	290514	-- Other butanols	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29051600	290516	-- Octanol (octyl alcohol) and isomers thereof	0%	TO
29051700	290517	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0%	TO
29051900	290519	-- Other	0%	TO
29052200	290522	-- Acyclic terpene alcohols	0%	TO
29052900	290529	-- Other	0%	TO
29053100	290531	-- Ethylene glycol (ethanediol)	0%	TO
29053200	290532	-- Propylene glycol (propane-1,2-diol)	0%	TO
29053900	290539	-- Other	0%	TO
29054100	290541	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0%	TO
29054200	290542	-- Pentaerythritol	0%	TO
29054300	290543	-- Mannitol	0%	TO
29054400	290544	-- D-glucitol (sorbitol)	0%	TO
29054500	290545	-- Glycerol	0%	TO
29054900	290549	-- Other	0%	TO
29055100	290551	-- Ethchlorvynol (INN)	0%	TO
29055900	290559	-- Other	0%	TO
29061100	290611	-- Menthol	0%	TO
29061200	290612	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0%	TO
29061300	290613	-- Sterols and inositols	0%	TO
29061900	290619	-- Other	0%	TO
29062100	290621	-- Benzyl alcohol	0%	TO
29062900	290629	-- Other	0%	TO
29071100	290711	-- Phenol (hydroxybenzene) and its salts	0%	TO
29071200	290712	-- Cresols and their salts	0%	TO
29071300	290713	-- Octylphenol, nonylphenol and their isomers; salts thereof	0%	TO

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29071500	290715	-- Naphthols and their salts	0%	T0
29071900	290719	-- Other	0%	T0
29072100	290721	-- Resorcinol and its salts	0%	T0
29072200	290722	-- Hydroquinone (quinol) and its salts	0%	T0
29072300	290723	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0%	T0
29072900	290729	-- Other	0%	T0
29081100	290811	-- Pentachlorophenol (ISO)	0%	T0
29081900	290819	-- Other	0%	T0
29089100	290891	-- Dinoseb (ISO) and its salts	0%	T0
29089200	290892	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0%	T0
29089900	290899	-- Other	0%	T0
29091100	290911	-- Diethyl ether	0%	T0
29091900	290919	-- Other	0%	T0
29092000	290920	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29093000	290930	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29094100	290941	-- 2, -Oxydiethanol (diethylene glycol, digol)	0%	T0
29094300	290943	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0%	T0
29094400	290944	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0%	T0
29094900	290949	-- Other	0%	T0
29095000	290950	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29096000	290960	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29101000	291010	- Oxirane (ethylene oxide)	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29102000	291020	- Methyloxirane (propylene oxide)	0%	T0
29103000	291030	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0%	T0
29104000	291040	- Dieldrin (ISO, INN)	0%	T0
29109000	291090	- Other	0%	T0
29110000	291100	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29121100	291211	-- Methanal (formaldehyde)	0%	T0
29121200	291212	-- Ethanal (acetaldehyde)	0%	T0
29121900	291219	-- Other	0%	T0
29122100	291221	-- Benzaldehyde	0%	T0
29122900	291229	-- Other	0%	T0
29124100	291241	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0%	T0
29124200	291242	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0%	T0
29124900	291249	-- Other	0%	T0
29125000	291250	- Cyclic polymers of aldehydes	0%	T0
29126000	291260	- Paraformaldehyde	0%	T0
29130000	291300	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	0%	T0
29141100	291411	-- Acetone	0%	T0
29141200	291412	-- Butanone (methyl ethyl ketone)	0%	T0
29141300	291413	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0%	T0
29141900	291419	-- Other	0%	T0
29142200	291422	-- Cyclohexanone and methylcyclohexanones	0%	T0
29142300	291423	-- Ionones and methylionones	0%	T0
29142900	291429	-- Other	0%	T0
29143100	291431	-- Phenylacetone (phenylpropan-2-one)	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29143900	291439	-- Other	0%	T0
29144000	291440	- Ketone-alcohols and ketone-aldehydes	0%	T0
29145000	291450	- Ketone-phenols and ketones with other oxygen function	0%	T0
29146100	291461	-- Anthraquinone	0%	T0
29146900	291469	-- Other	0%	T0
29147000	291470	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0%	T0
29151100	291511	-- Formic acid	0%	T0
29151200	291512	-- Salts of formic acid	0%	T0
29151300	291513	-- Esters of formic acid	0%	T0
29152100	291521	-- Acetic acid	0%	T0
29152400	291524	-- Acetic anhydride	0%	T0
29152900	291529	-- Other	0%	T0
29153100	291531	-- Ethyl acetate	0%	T0
29153200	291532	-- Vinyl acetate	0%	T0
29153300	291533	-- n-Butyl acetate	0%	T0
29153600	291536	-- Dinoseb (ISO) acetate	0%	T0
29153900	291539	-- Other	0%	T0
29154000	291540	- Mono-, di- or trichloroacetic acids, their salts and esters	0%	T0
29155000	291550	- Propionic acid, its salts and esters	0%	T0
29156000	291560	- Butanoic acids, pentanoic acids, their salts and esters	0%	T0
29157000	291570	- Palmitic acid, stearic acid, their salts and esters	0%	T0
29159000	291590	- Other	0%	T0
29161100	291611	-- Acrylic acid and its salts	0%	T0
29161200	291612	-- Esters of acrylic acid	0%	T0
29161300	291613	-- Methacrylic acid and its salts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29161400	291614	-- Esters of methacrylic acid	0%	T0
29161500	291615	-- Oleic, linoleic or linolenic acids, their salts and esters	0%	T0
29161600	291616	-- Binapacryl (ISO)	0%	T0
29161900	291619	-- Other	0%	T0
29162000	291620	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	T0
29163100	291631	-- Benzoic acid, its salts and esters	0%	T0
29163200	291632	-- Benzoyl peroxide and benzoyl chloride	0%	T0
29163400	291634	-- Phenylacetic acid and its salts	0%	T0
29163900	291639	-- Other	0%	T0
29171100	291711	-- Oxalic acid, its salts and esters	0%	T0
29171200	291712	-- Adipic acid, its salts and esters	0%	T0
29171300	291713	-- Azelaic acid, sebacic acid, their salts and esters	0%	T0
29171400	291714	-- Maleic anhydride	0%	T0
29171900	291719	-- Other	0%	T0
29172000	291720	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	T0
29173200	291732	-- Dioctyl orthophthalates	0%	T0
29173300	291733	-- Dinonyl or didecyl orthophthalates	0%	T0
29173400	291734	-- Other esters of orthophthalic acid	0%	T0
29173500	291735	-- Phthalic anhydride	0%	T0
29173600	291736	-- Terephthalic acid and its salts	0%	T0
29173700	291737	-- Dimethyl terephthalate	0%	T0
29173900	291739	-- Other	0%	T0
29181100	291811	-- Lactic acid, its salts and esters	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29181200	291812	-- Tartaric acid	0%	T0
29181300	291813	-- Salts and esters of tartaric acid	0%	T0
29181400	291814	-- Citric acid	0%	T0
29181500	291815	-- Salts and esters of citric acid	0%	T0
29181600	291816	-- Gluconic acid, its salts and esters	0%	T0
29181800	291818	-- Chlorobenzilate (ISO)	0%	T0
29181900	291819	-- Other	0%	T0
29182100	291821	-- Salicylic acid and its salts	0%	T0
29182200	291822	-- o-Acetylsalicylic acid, its salts and esters	0%	T0
29182300	291823	-- Other esters of salicylic acid and their salts	0%	T0
29182900	291829	-- Other	0%	T0
29183000	291830	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	T0
29189100	291891	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0%	T0
29189900	291899	-- Other	0%	T0
29191000	291910	- Tris(2,3-dibromopropyl) phosphate	0%	T0
29199000	291990	- Other	0%	T0
29201100	292011	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0%	T0
29201900	292019	-- Other	0%	T0
29209000	292090	- Other	0%	T0
29211100	292111	-- Methylamine, di- or trimethylamine and their salts	0%	T0
29211900	292119	-- Other	0%	T0
29212100	292121	-- Ethylenediamine and its salts	0%	T0
29212200	292122	-- Hexamethylenediamine and its salts	0%	T0
29212900	292129	-- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29213000	292130	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0%	T0
29214100	292141	-- Aniline and its salts	0%	T0
29214200	292142	-- Aniline derivatives and their salts	0%	T0
29214300	292143	-- Toluidines and their derivatives; salts thereof	0%	T0
29214400	292144	-- Diphenylamine and its derivatives; salts thereof	0%	T0
29214500	292145	-- 1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof	0%	T0
29214600	292146	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0%	T0
29214900	292149	-- Other	0%	T0
29215100	292151	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0%	T0
29215900	292159	-- Other	0%	T0
29221100	292211	-- Monoethanolamine and its salts	0%	T0
29221200	292212	-- Diethanolamine and its salts	0%	T0
29221300	292213	-- Triethanolamine and its salts	0%	T0
29221400	292214	-- Dextropropoxyphene (INN) and its salts	0%	T0
29221900	292219	-- Other	0%	T0
29222100	292221	-- Aminohydroxynaphthalenesulphonic acids and their salts	0%	T0
29222900	292229	-- Other	0%	T0
29223100	292231	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0%	T0
29223900	292239	-- Other	0%	T0
29224100	292241	-- Lysine and its esters; salts thereof	0%	T0
29224200	292242	-- Glutamic acid and its salts	0%	T0
29224300	292243	-- Anthranilic acid and its salts	0%	T0
29224400	292244	-- Tilidine (INN) and its salts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29224900	292249	-- Other	0%	T0
29225000	292250	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0%	T0
29231000	292310	- Choline and its salts	0%	T0
29232000	292320	- Lecithins and other phosphoaminolipids	0%	T0
29239000	292390	- Other	0%	T0
29241100	292411	-- Meprobamate (INN)	0%	T0
29241200	292412	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0%	T0
29241900	292419	-- Other	0%	T0
29242100	292421	-- Ureines and their derivatives; salts thereof	0%	T0
29242300	292423	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0%	T0
29242400	292424	-- Ethinamate (INN)	0%	T0
29242900	292429	-- Other	0%	T0
29251100	292511	-- Saccharin and its salts	0%	T0
29251200	292512	-- Glutethimide (INN)	0%	T0
29251900	292519	-- Other	0%	T0
29252100	292521	-- Chlordimeform (ISO)	0%	T0
29252900	292529	-- Other	0%	T0
29261000	292610	- Acrylonitrile	0%	T0
29262000	292620	- 1-Cyanoguanidine (dicyandiamide)	0%	T0
29263000	292630	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0%	T0
29269000	292690	- Other	0%	T0
29270000	292700	Diazo-, azo- or azoxy-compounds	0%	T0
29280000	292800	Organic derivatives of hydrazine or of hydroxylamine	0%	T0
29291000	292910	- Isocyanates	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29299000	292990	- Other	0%	T0
29302000	293020	- Thiocarbamates and dithiocarbamates	0%	T0
29303000	293030	- Thiuram mono-, di- or tetrasulphides	0%	T0
29304000	293040	- Methionine	0%	T0
29305000	293050	- Captafol (ISO) and methamidophos (ISO)	0%	T0
29309000	293090	- Other	0%	T0
29311000	293110	- Tetramethyl lead and tetraethyl lead	0%	T0
29312000	293120	- Tributyltin compounds	0%	T0
29319000	293190	- Other	0%	T0
29321100	293211	-- Tetrahydrofuran	0%	T0
29321200	293212	-- 2-Furaldehyde (furfuraldehyde)	0%	T0
29321300	293213	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0%	T0
29321900	293219	-- Other	0%	T0
29322000	293220	- Lactones	0%	T0
29329100	293291	-- Isosafrole	0%	T0
29329200	293292	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0%	T0
29329300	293293	-- Piperonal	0%	T0
29329400	293294	-- Safrole	0%	T0
29329500	293295	-- Tetrahydrocannabinols (all isomers)	0%	T0
29329900	293299	-- Other	0%	T0
29331100	293311	-- Phenazone (antipyrin) and its derivatives	0%	T0
29331900	293319	-- Other	0%	T0
29332100	293321	-- Hydantoin and its derivatives	0%	T0
29332900	293329	-- Other	0%	T0
29333100	293331	-- Pyridine and its salts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29333200	293332	-- Piperidine and its salts	0%	TO
29333300	293333	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0%	TO
29333900	293339	-- Other	0%	TO
29334100	293341	-- Levorphanol (INN) and its salts	0%	TO
29334900	293349	-- Other	0%	TO
29335200	293352	-- Malonylurea (barbituric acid) and its salts	0%	TO
29335300	293353	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0%	TO
29335400	293354	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0%	TO
29335500	293355	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0%	TO
29335900	293359	-- Other	0%	TO
29336100	293361	-- Melamine	0%	TO
29336900	293369	-- Other	0%	TO
29337100	293371	-- 6-Hexanelactam (epsilon-caprolactam)	0%	TO
29337200	293372	-- Clobazam (INN) and methyprylon (INN)	0%	TO
29337900	293379	-- Other lactams	0%	TO
29339100	293391	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam	0%	TO

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
		(INN) and triazolam (INN); salts thereof		
29339900	293399	-- Other	0%	T0
29341000	293410	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0%	T0
29342000	293420	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0%	T0
29343000	293430	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0%	T0
29349100	293491	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0%	T0
29349900	293499	-- Other	0%	T0
29350000	293500	Sulphonamides	0%	T0
29362100	293621	-- Vitamins A and their derivatives	0%	T0
29362200	293622	-- Vitamin B1 and its derivatives	0%	T0
29362300	293623	-- Vitamin B2 and its derivatives	0%	T0
29362400	293624	-- D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0%	T0
29362500	293625	-- Vitamin B6 and its derivatives	0%	T0
29362600	293626	-- Vitamin B12 and its derivatives	0%	T0
29362700	293627	-- Vitamin C and its derivatives	0%	T0
29362800	293628	-- Vitamin E and its derivatives	0%	T0
29362900	293629	-- Other vitamins and their derivatives	0%	T0
29369000	293690	- Other, including natural concentrates	0%	T0
29371100	293711	-- Somatotropin, its derivatives and structural analogues	0%	T0
29371200	293712	-- Insulin and its salts	0%	T0
29371900	293719	-- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29372100	293721	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0%	T0
29372200	293722	-- Halogenated derivatives of corticosteroidal hormones	0%	T0
29372300	293723	-- Oestrogens and progestogens	0%	T0
29372900	293729	-- Other	0%	T0
29375000	293750	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0%	T0
29379000	293790	- Other	0%	T0
29381000	293810	- Rutoside (rutin) and its derivatives	0%	T0
29389000	293890	- Other	0%	T0
29391100	293911	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0%	T0
29391900	293919	-- Other	0%	T0
29392000	293920	- Alkaloids of cinchona and their derivatives; salts thereof	0%	T0
29393000	293930	- Caffeine and its salts	0%	T0
29394100	293941	-- Ephedrine and its salts	0%	T0
29394200	293942	-- Pseudoephedrine (INN) and its salts	0%	T0
29394300	293943	-- Cathine (INN) and its salts	0%	T0
29394400	293944	-- Norephedrine and its salts	0%	T0
29394900	293949	-- Other	0%	T0
29395100	293951	-- Fenetylline (INN) and its salts	0%	T0
29395900	293959	-- Other	0%	T0
29396100	293961	-- Ergometrine (INN) and its salts	0%	T0
29396200	293962	-- Ergotamine (INN) and its salts	0%	T0
29396300	293963	-- Lysergic acid and its salts	0%	T0
29396900	293969	-- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
29399100	293991	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0%	T0
29399900	293999	-- Other	0%	T0
29400000	294000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	0%	T0
29411000	294110	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0%	T0
29412000	294120	- Streptomycins and their derivatives; salts thereof	0%	T0
29413000	294130	- Tetracyclines and their derivatives; salts thereof	0%	T0
29414000	294140	- Chloramphenicol and its derivatives; salts thereof	0%	T0
29415000	294150	- Erythromycin and its derivatives; salts thereof	0%	T0
29419000	294190	- Other	0%	T0
29420000	294200	Other organic compounds	0%	T0
30012000	300120	- Extracts of glands or other organs or of their secretions	0%	T0
30019000	300190	- Other	0%	T0
30021000	300210	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	0%	T0
30022000	300220	- Vaccines for human medicine	0%	T0
30023000	300230	- Vaccines for veterinary medicine	0%	T0
30029000	300290	- Other	0%	T0
30031000	300310	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	T0
30032000	300320	- Containing other antibiotics	0%	T0
30033100	300331	-- Containing insulin	0%	T0
30033900	300339	-- Other	0%	T0
30034000	300340	- Containing alkaloids or derivatives thereof but not containing hormones or other products of	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
		heading 2937 or antibiotics		
30039000	300390	- Other	0%	T0
30043100	300431	-- Containing insulin	0%	T0
30051000	300510	- Adhesive dressings and other articles having an adhesive layer	0%	T0
30059010	300590	--- White absorbent cotton Wadding	0%	T0
30059090	300590	--- Other	0%	T0
30061000	300610	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0%	T0
30062000	300620	- Blood-grouping reagents	0%	T0
30063000	300630	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0%	T0
30064000	300640	- Dental cements and other dental fillings; bone reconstruction cements	0%	T0
30066000	300660	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0%	T0
30067000	300670	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0%	T0
31010000	310100	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	0%	T0
31021000	310210	- Urea, whether or not in aqueous solution	0%	T0
31022100	310221	-- Ammonium sulphate	0%	T0
31022900	310229	-- Other	0%	T0
31023000	310230	- Ammonium nitrate, whether or not in aqueous solution	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
31024000	310240	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0%	T0
31025000	310250	- Sodium nitrate	0%	T0
31026000	310260	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0%	T0
31028000	310280	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0%	T0
31029000	310290	- Other, including mixtures not specified in the foregoing subheadings	0%	T0
31031000	310310	- Superphosphates	0%	T0
31039000	310390	- Other	0%	T0
31042000	310420	- Potassium chloride	0%	T0
31043000	310430	- Potassium sulphate	0%	T0
31049000	310490	- Other	0%	T0
31051000	310510	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0%	T0
31052000	310520	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0%	T0
31053000	310530	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0%	T0
31054000	310540	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0%	T0
31055100	310551	-- Containing nitrates and phosphates	0%	T0
31055900	310559	-- Other	0%	T0
31056000	310560	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0%	T0
31059000	310590	- Other	0%	T0
32011000	320110	- Quebracho extract	0%	T0
32012000	320120	- Wattle extract	0%	T0
32019000	320190	- Other	0%	T0
32021000	320210	- Synthetic organic tanning substances	0%	T0
32029000	320290	- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
32030000	320300	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin	0%	TO
32041100	320411	-- Disperse dyes and preparations based thereon	0%	TO
32041200	320412	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	0%	TO
32041300	320413	-- Basic dyes and preparations based thereon	0%	TO
32041400	320414	-- Direct dyes and preparations based thereon	0%	TO
32041500	320415	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0%	TO
32041600	320416	-- Reactive dyes and preparations based thereon	0%	TO
32041700	320417	-- Pigments and preparations based thereon	0%	TO
32041900	320419	-- Other, including mixtures of colouring matter of two or more of the subheadings 320411 to 320419	0%	TO
32042000	320420	- Synthetic organic products of a kind used as fluorescent brightening agents	0%	TO
32049000	320490	- Other	0%	TO
32050000	320500	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	0%	TO
32061100	320611	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0%	TO
32061900	320619	-- Other	0%	TO
32062000	320620	- Pigments and preparations based on chromium compounds	0%	TO
32064100	320641	-- Ultramarine and preparations based thereon	0%	TO
32064200	320642	-- Lithopone and other pigments and preparations based on zinc sulphide	0%	TO
32064900	320649	-- Other	0%	TO
32065000	320650	- Inorganic products of a kind used as luminophores	0%	TO
32071000	320710	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0%	TO
32072000	320720	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	0%	TO
32073000	320730	- Liquid lustres and similar preparations	0%	TO

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
32074000	320740	- Glass frit and other glass, in the form of powder, granules or flakes	0%	T0
32159010	321590	--- Ink for ball point pens	0%	T0
33011200	330112	-- Of orange	0%	T0
33011300	330113	-- Of lemon	0%	T0
33011900	330119	-- Other	0%	T0
33012400	330124	-- Of peppermint (<i>Mentha piperita</i>)	0%	T0
33012500	330125	-- Of other mints	0%	T0
33012900	330129	-- Other	0%	T0
33013000	330130	- Resinoids	0%	T0
33019000	330190	- Other	0%	T0
33021000	330210	- Of a kind used in the food or drink industries	0%	T0
33029000	330290	- Other	0%	T0
34031100	340311	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0%	T0
34031900	340319	-- Other	0%	T0
34039100	340391	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0%	T0
34039900	340399	-- Other	0%	T0
34042000	340420	- Of poly(oxyethylene) (polyethylene glycol)	0%	T0
34049000	340490	- Other	0%	T0
35071000	350710	- Rennet and concentrates thereof	0%	T0
35079000	350790	- Other	0%	T0
37011000	370110	- For X-ray	0%	T0
37021000	370210	- For X-ray	0%	T0
38011000	380110	- Artificial graphite	0%	T0
38012000	380120	- Colloidal or semi-colloidal graphite	0%	T0
38013000	380130	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
38019000	380190	- Other	0%	T0
38021000	380210	- Activated carbon	0%	T0
38029000	380290	- Other	0%	T0
38030000	380300	Tall oil, whether or not refined	0%	T0
38040000	380400	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	0%	T0
38051000	380510	- Gum, wood or sulphate turpentine oils	0%	T0
38059000	380590	- Other	0%	T0
38061000	380610	- Rosin and resin acids	0%	T0
38062000	380620	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0%	T0
38063000	380630	- Ester gums	0%	T0
38069000	380690	- Other	0%	T0
38070000	380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	0%	T0
38085000	380850	- Goods specified in subheading note 1 to this chapter	0%	T0
38089191	380891	- - - - Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38089199	380891	- - - - Other	0%	T0
38089210	380892	--- Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38089290	380892	--- Other	0%	T0
38089310	380893	--- Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38089390	380893	--- Other	0%	T0
38089410	380894	--- Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38089490	380894	--- Other	0%	T0
38089910	380899	--- Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38089990	380899	--- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
38091000	380910	- With a basis of amylaceous substances	0%	T0
38099100	380991	-- Of a kind used in the textile or like industries	0%	T0
38099200	380992	-- Of a kind used in the paper or like industries	0%	T0
38099300	380993	-- Of a kind used in the leather or like industries	0%	T0
38121000	381210	- Prepared rubber accelerators	0%	T0
38122000	381220	- Compound plasticisers for rubber or plastics	0%	T0
38123000	381230	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0%	T0
38130010	381300	---Containing bromochlorodifluoromethane, bromotrifluoromethane or Dibromotetrafluoroethanes	0%	T0
38130020	381300	--- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	0%	T0
38130030	381300	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	0%	T0
38130040	381300	--- Containing bromochloromethane	0%	T0
38130090	381300	--- Other	0%	T0
38140010	381400	---Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	0%	T0
38140020	381400	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	0%	T0
38140030	381400	--- Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane	0%	T0
38140090	381400	--- Other	0%	T0
38160000	381600	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	0%	T0
38170000	381700	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	0%	T0
38210000	382100	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	0%	T0
38220000	382200	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
38231100	382311	-- Stearic acid	0%	T0
38231200	382312	-- Oleic acid	0%	T0
38231300	382313	-- Tall oil fatty acids	0%	T0
38231900	382319	-- Other	0%	T0
38237000	382370	- Industrial fatty alcohols	0%	T0
38241000	382410	- Prepared binders for foundry moulds or cores	0%	T0
38243000	382430	- Non-agglomerated metal carbides mixed together or with metallic binders	0%	T0
38244000	382440	- Prepared additives for cements, mortars or concretes	0%	T0
38245000	382450	- Non-refractory mortars and concretes	0%	T0
38246000	382460	- Sorbitol other than that of subheading 290544	0%	T0
38247100	382471	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	0%	T0
38247200	382472	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0%	T0
38247300	382473	-- Containing hydrobromofluorocarbons (HBFCs)	0%	T0
38247400	382474	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0%	T0
38247500	382475	-- Containing carbon tetrachloride	0%	T0
38247600	382476	-- Containing 1,1,1-trichloroethane (methyl chloroform)	0%	T0
38247700	382477	-- Containing bromomethane (methyl bromide) or bromochloromethane	0%	T0
38247800	382478	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0%	T0
38247900	382479	-- Other	0%	T0
38248100	382481	-- Containing oxirane (ethylene oxide)	0%	T0
38248200	382482	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
38248300	382483	-- Containing tris(2,3-dibromopropyl) phosphate	0%	T0
38249010	382490	--- "Grey oxide" and "Black oxide" ("Lead dust")	0%	T0
38249090	382490	--- Other	0%	T0
38260000	382600	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	0%	T0
39011000	390110	- Polyethylene having a specific gravity of less than 0,94	0%	T0
39012000	390120	- Polyethylene having a specific gravity of 0,94 or more	0%	T0
39013000	390130	- Ethylene-vinyl acetate copolymers	0%	T0
39019000	390190	- Other	0%	T0
39021000	390210	- Polypropylene	0%	T0
39022000	390220	- Polyisobutylene	0%	T0
39023000	390230	- Propylene copolymers	0%	T0
39029000	390290	- Other	0%	T0
39031100	390311	-- Expansible	0%	T0
39031900	390319	-- Other	0%	T0
39032000	390320	- Styrene-acrylonitrile (SAN) copolymers	0%	T0
39033000	390330	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0%	T0
39039000	390390	- Other	0%	T0
39041000	390410	- Poly(vinyl chloride), not mixed with any other substances	0%	T0
39042100	390421	-- Non-plasticised	0%	T0
39042200	390422	-- Plasticised	0%	T0
39043000	390430	- Vinyl chloride-vinyl acetate copolymers	0%	T0
39044000	390440	- Other vinyl chloride copolymers	0%	T0
39045000	390450	- Vinylidene chloride polymers	0%	T0
39046100	390461	-- Polytetrafluoroethylene	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
39046900	390469	-- Other	0%	T0
39049000	390490	- Other	0%	T0
39071000	390710	- Polyacetals	0%	T0
39072000	390720	- Other polyethers	0%	T0
39073000	390730	- Epoxide resins	0%	T0
39074000	390740	- Polycarbonates	0%	T0
39076000	390760	- Poly(ethylene terephthalate)	0%	T0
39081000	390810	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0%	T0
39089000	390890	- Other	0%	T0
39093000	390930	- Other amino-resins	0%	T0
39094000	390940	- Phenolic resins	0%	T0
39100000	391000	Silicones in primary forms	0%	T0
39111000	391110	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0%	T0
39119000	391190	- Other	0%	T0
39121100	391211	-- Non-plasticised	0%	T0
39121200	391212	-- Plasticised	0%	T0
39122000	391220	- Cellulose nitrates (including collodions)	0%	T0
39123100	391231	-- Carboxymethylcellulose and its salts	0%	T0
39123900	391239	-- Other	0%	T0
39129000	391290	- Other	0%	T0
39131000	391310	- Alginic acid, its salts and esters	0%	T0
39139000	391390	- Other	0%	T0
39140000	391400	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	0%	T0
39151000	391510	- Of polymers of ethylene	0%	T0
39152000	391520	- Of polymers of styrene	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
39153000	391530	- Of polymers of vinyl chloride	0%	T0
39159000	391590	- Of other plastics	0%	T0
39161000	391610	- Of polymers of ethylene	0%	T0
39162000	391620	- Of polymers of vinyl chloride	0%	T0
39169000	391690	- Of other plastics	0%	T0
39171000	391710	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0%	T0
39239010	392390	--- Empty gelatine capsules for pharmaceutical use	0%	T0
40011000	400110	- Natural rubber latex, whether or not prevulcanised	0%	T0
40012100	400121	-- Smoked sheets	0%	T0
40012200	400122	-- Technically specified natural rubber (TSNR)	0%	T0
40012900	400129	-- Other	0%	T0
40013000	400130	- Balata, gutta-percha, guayule, chicle and similar natural gums	0%	T0
40021100	400211	-- Latex	0%	T0
40021900	400219	-- Other	0%	T0
40022000	400220	- Butadiene rubber (BR)	0%	T0
40023100	400231	-- Isobutene-isoprene (butyl) rubber (IIR)	0%	T0
40023900	400239	-- Other	0%	T0
40024100	400241	-- Latex	0%	T0
40024900	400249	-- Other	0%	T0
40025100	400251	-- Latex	0%	T0
40025900	400259	-- Other	0%	T0
40026000	400260	- Isoprene rubber (IR)	0%	T0
40027000	400270	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0%	T0
40028000	400280	- Mixtures of any product of heading 4001 with any product of this heading	0%	T0
40029100	400291	-- Latex	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
40029900	400299	-- Other	0%	T0
40030000	400300	Reclaimed rubber in primary forms or in plates, sheets or strip	0%	T0
40040000	400400	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	0%	T0
40051000	400510	- Compounded with carbon black or silica	0%	T0
40052000	400520	- Solutions; dispersions other than those of subheading 400510	0%	T0
40059100	400591	-- Plates, sheets and strip	0%	T0
40059900	400599	-- Other	0%	T0
40061000	400610	- 'Ca - back' strips for retreading rubber tyres	0%	T0
40070000	400700	Vulcanised rubber thread and cord	0%	T0
40113000	401130	- Of a kind used on aircraft	0%	T0
40116100	401161	-- Of a kind used on agricultural or forestry vehicles and machines	0%	T0
40119200	401192	-- Of a kind used on agricultural or forestry vehicles and machines	0%	T0
40141000	401410	- Sheath contraceptives	0%	T0
40149000	401490	- Other	0%	T0
40151100	401511	-- Surgical	0%	T0
40170010	401700	--- Wastes and scrap	0%	T0
43011000	430110	- Of mink, whole, with or without head, tail or paws	0%	T0
43013000	430130	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0%	T0
43016000	430160	- Of fox, whole, with or without head, tail or paws	0%	T0
43018000	430180	- Other furskins, whole, with or without head, tail or paws	0%	T0
43019000	430190	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0%	T0
44011000	440110	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0%	T0
44012100	440121	-- Coniferous	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
44012200	440122	-- Non-coniferous	0%	T0
44013100	440131	-- Wood pellets	0%	T0
44013900	440139	-- Other	0%	T0
44021000	440210	- Of bamboo	0%	T0
44029000	440290	- Other	0%	T0
44031000	440310	- Treated with paint, stains, creosote or other preservatives	0%	T0
44032000	440320	- Other, coniferous	0%	T0
44034100	440341	-- Dark red meranti, light red meranti and meranti bakau	0%	T0
44034900	440349	-- Other	0%	T0
44039100	440391	-- Of oak (Quercus spp.)	0%	T0
44039200	440392	-- Of beech (Fagus spp.)	0%	T0
44039900	440399	-- Other	0%	T0
44041000	440410	- Coniferous	0%	T0
44042000	440420	- Non-coniferous	0%	T0
44050000	440500	Wood wool; wood flour	0%	T0
44061000	440610	- Not impregnated	0%	T0
44069000	440690	- Other	0%	T0
45011000	450110	- Natural cork, raw or simply prepared	0%	T0
45019000	450190	- Other	0%	T0
45020000	450200	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	0%	T0
47010000	470100	Mechanical wood pulp	0%	T0
47020000	470200	Chemical wood pulp, dissolving grades	0%	T0
47031100	470311	-- Coniferous	0%	T0
47031900	470319	-- Non-coniferous	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
47032100	470321	-- Coniferous	0%	T0
47032900	470329	-- Non-coniferous	0%	T0
47041100	470411	-- Coniferous	0%	T0
47041900	470419	-- Non-coniferous	0%	T0
47042100	470421	-- Coniferous	0%	T0
47042900	470429	-- Non-coniferous	0%	T0
47050000	470500	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0%	T0
47061000	470610	- Cotton linters pulp	0%	T0
47062000	470620	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0%	T0
47063000	470630	- Other, of bamboo	0%	T0
47069100	470691	-- Mechanical	0%	T0
47069200	470692	-- Chemical	0%	T0
47069300	470693	-- Obtained by a combination of mechanical and chemical processes	0%	T0
47071000	470710	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0%	T0
47072000	470720	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0%	T0
47073000	470730	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0%	T0
47079000	470790	- Other, including unsorted waste and scrap	0%	T0
48041910	480419	--- Dry battery Kraftliner	0%	T0
48114110	481141	--- Unprinted	0%	T0
48115910	481159	--- For labelling dry cells and dry batteries	0%	T0
48116010	481160	--- Unprinted	0%	T0
48120000	481200	Filter blocks, slabs and plates, of paper pulp	0%	T0
48131000	481310	- In the form of booklets or tubes	0%	T0
48132000	481320	- In rolls of a width not exceeding 5 cm	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
48139000	481390	- Other	0%	T0
49011000	490110	- In single sheets, whether or not folded	0%	T0
49019100	490191	-- Dictionaries and encyclopaedias, and serial instalments thereof	0%	T0
49019900	490199	-- Other	0%	T0
49021000	490210	- Appearing at least four times a week	0%	T0
49029000	490290	- Other	0%	T0
49030000	490300	Children's picture, drawing or colouring books	0%	T0
49040000	490400	Music, printed or in manuscript, whether or not bound or illustrated	0%	T0
49051000	490510	- Globes	0%	T0
49059100	490591	-- In book form	0%	T0
49059900	490599	-- Other	0%	T0
49060000	490600	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	0%	T0
49070090	490700	--- Other	0%	T0
49119910	491199	--- Instructional charts and diagrams	0%	T0
49119920	491199	--- Examination question papers	0%	T0
50010000	500100	Silkworm cocoons suitable for reeling	0%	T0
50020000	500200	Raw silk (not thrown)	0%	T0
50030000	500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	0%	T0
51011100	510111	-- Shorn wool	0%	T0
51011900	510119	-- Other	0%	T0
51012100	510121	-- Shorn wool	0%	T0
51012900	510129	-- Other	0%	T0
51013000	510130	- Carbonised	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
51021100	510211	-- Of Kashmir (cashmere) goats	0%	T0
51021900	510219	-- Other	0%	T0
51022000	510220	- Coarse animal hair	0%	T0
51031000	510310	- Noils of wool or of fine animal hair	0%	T0
51032000	510320	- Other waste of wool or of fine animal hair	0%	T0
51033000	510330	- Waste of coarse animal hair	0%	T0
51040000	510400	Garnetted stock of wool or of fine or coarse animal hair	0%	T0
51051000	510510	- Carded wool	0%	T0
51052100	510521	-- Combed wool in fragments	0%	T0
51052900	510529	-- Other	0%	T0
51053100	510531	-- Of Kashmir (cashmere) goats	0%	T0
51053900	510539	-- Other	0%	T0
51054000	510540	- Coarse animal hair, carded or combed	0%	T0
52010000	520100	Cotton, not carded or combed	0%	T0
52021000	520210	- Yarn waste (including thread waste)	0%	T0
52029100	520291	-- Garnetted stock	0%	T0
52029900	520299	-- Other	0%	T0
52030000	520300	Cotton, carded or combed	0%	T0
53011000	530110	- Flax, raw or retted	0%	T0
53012100	530121	-- Broken or scutched	0%	T0
53012900	530129	-- Other	0%	T0
53013000	530130	- Flax tow and waste	0%	T0
53021000	530210	- True hemp, raw or retted	0%	T0
53029000	530290	- Other	0%	T0
53031000	530310	- Jute and other textile bast fibres, raw or retted	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
53039000	530390	- Other	0%	T0
53050000	530500	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	0%	T0
55011000	550110	- Of nylon or other polyamides	0%	T0
55012000	550120	- Of polyesters	0%	T0
55013000	550130	- Acrylic or modacrylic	0%	T0
55014000	550140	- Of polypropylene	0%	T0
55019000	550190	- Other	0%	T0
55020000	550200	Artificial filament tow	0%	T0
55031100	550311	-- Of aramids	0%	T0
55031900	550319	-- Other	0%	T0
55032000	550320	- Of polyesters	0%	T0
55033000	550330	- Acrylic or modacrylic	0%	T0
55034000	550340	- Of polypropylene	0%	T0
55039000	550390	- Other	0%	T0
55041000	550410	- Of viscose rayon	0%	T0
55049000	550490	- Other	0%	T0
55051000	550510	- Of synthetic fibres	0%	T0
55052000	550520	- Of artificial fibres	0%	T0
55061000	550610	- Of nylon or other polyamides	0%	T0
55062000	550620	- Of polyesters	0%	T0
55063000	550630	- Acrylic or modacrylic	0%	T0
55069000	550690	- Other	0%	T0
55070000	550700	Artificial staple fibres, carded, combed or otherwise processed for spinning	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
59021000	590210	- Of nylon or other polyamides	0%	T0
59022000	590220	- Of polyesters	0%	T0
59029000	590290	- Other	0%	T0
59114000	591140	- Straining cloth of a kind used in oil-presses or the like, including that of human hair	0%	T0
63049110	630491	--- Mosquito net	0%	T0
63072000	630720	- Life jackets and lifebelts	0%	T0
65061000	650610	- Safety headgear	0%	T0
69021000	690210	- Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	0%	T0
69022000	690220	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0%	T0
69029000	690290	- Other	0%	T0
69091100	690911	-- Of porcelain or china	0%	T0
69091200	690912	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0%	T0
69091900	690919	-- Other	0%	T0
69099000	690990	- Other	0%	T0
70010000	700100	Cullet and other waste and scrap of glass; glass in the mass	0%	T0
70101010	701010	--- For pharmaceutical products	0%	T0
70151000	701510	- Glasses for corrective spectacles	0%	T0
70171000	701710	- Of fused quartz or other fused silica	0%	T0
70172000	701720	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0%	T0
70179000	701790	- Other	0%	T0
71031010	710310	--- Tanzanite	0%	T0
71031020	710310	--- Alexandrite	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
71039910	710399	--- Tanzanite	0%	T0
71039920	710399	--- Alexandrite	0%	T0
71082000	710820	- Monetary	0%	T0
71189000	711890	- Other	0%	T0
72011000	720110	- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0%	T0
72012000	720120	- Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0%	T0
72015000	720150	- Alloy pig iron; spiegeleisen	0%	T0
72021100	720211	-- Containing by weight more than 2 % of carbon	0%	T0
72021900	720219	-- Other	0%	T0
72022100	720221	-- Containing by weight more than 55 % of silicon	0%	T0
72022900	720229	-- Other	0%	T0
72023000	720230	- Ferro-silico-manganese	0%	T0
72024100	720241	-- Containing by weight more than 4 % of carbon	0%	T0
72024900	720249	-- Other	0%	T0
72025000	720250	- Ferro-silico-chromium	0%	T0
72026000	720260	- Ferro-nickel	0%	T0
72027000	720270	- Ferro-molybdenum	0%	T0
72028000	720280	- Ferro-tungsten and ferro-silico-tungsten	0%	T0
72029100	720291	-- Ferro-titanium and ferro-silico-titanium	0%	T0
72029200	720292	-- Ferro-vanadium	0%	T0
72029300	720293	-- Ferro-niobium	0%	T0
72029900	720299	-- Other	0%	T0
72031000	720310	- Ferrous products obtained by direct reduction of iron ore	0%	T0
72039000	720390	- Other	0%	T0
72041000	720410	- Waste and scrap of cast iron	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
72042100	720421	-- Of stainless steel	0%	T0
72042900	720429	-- Other	0%	T0
72043000	720430	- Waste and scrap of tinned iron or steel	0%	T0
72044100	720441	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0%	T0
72044900	720449	-- Other	0%	T0
72045000	720450	- Remelting scrap ingots	0%	T0
72051000	720510	- Granules	0%	T0
72052100	720521	-- Of alloy steel	0%	T0
72052900	720529	-- Other	0%	T0
72061000	720610	- Ingots	0%	T0
72069000	720690	- Other	0%	T0
72071100	720711	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0%	T0
72071200	720712	-- Other, of rectangular (other than square) cross-section	0%	T0
72071900	720719	-- Other	0%	T0
72072000	720720	- Containing by weight 0,25 % or more of carbon	0%	T0
72081000	720810	- In coils, not further worked than hot-rolled, with patterns in relief	0%	T0
72082500	720825	-- Of a thickness of 4,75 mm or more	0%	T0
72082600	720826	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72082700	720827	-- Of a thickness of less than 3 mm	0%	T0
72083600	720836	-- Of a thickness exceeding 10 mm	0%	T0
72083700	720837	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0%	T0
72083800	720838	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72083900	720839	-- Of a thickness of less than 3 mm	0%	T0
72084000	720840	- Not in coils, not further worked than hot-rolled, with patterns in relief	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
72085100	720851	-- Of a thickness exceeding 10 mm	0%	T0
72085200	720852	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0%	T0
72085300	720853	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72085400	720854	-- Of a thickness of less than 3 mm	0%	T0
72089000	720890	- Other	0%	T0
72101200	721012	-- Of a thickness of less than 0,5 mm	0%	T0
72105000	721050	- Plated or coated with chromium oxides or with chromium and chromium oxides	0%	T0
72139100	721391	-- Of circular cross-section measuring less than 14 mm in diameter	0%	T0
72139900	721399	-- Other	0%	T0
72172000	721720	- Plated or coated with zinc	0%	T0
72173010	721730	--- Of a kind used in the manufacture of tyres	0%	T0
72181000	721810	- Ingots and other primary forms	0%	T0
72189100	721891	-- Of rectangular (other than square) cross-section	0%	T0
72189900	721899	-- Other	0%	T0
72191100	721911	-- Of a thickness exceeding 10 mm	0%	T0
72191200	721912	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0%	T0
72191300	721913	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72191400	721914	-- Of a thickness of less than 3 mm	0%	T0
72192100	721921	-- Of a thickness exceeding 10 mm	0%	T0
72192200	721922	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0%	T0
72192300	721923	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72192400	721924	-- Of a thickness of less than 3 mm	0%	T0
72193100	721931	-- Of a thickness of 4,75 mm or more	0%	T0
72193200	721932	-- Of a thickness of 3 mm or more but less than 4,75 mm	0%	T0
72193300	721933	-- Of a thickness exceeding 1 mm but less than 3 mm	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
72193400	721934	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	0%	T0
72193500	721935	-- Of a thickness of less than 0,5 mm	0%	T0
72199000	721990	- Other	0%	T0
72241000	722410	- Ingots and other primary forms	0%	T0
72249000	722490	- Other	0%	T0
73021000	730210	- Rails	0%	T0
73023000	730230	- Switch blades, crossing frogs, point rods and other crossing pieces	0%	T0
73024000	730240	- Fish-plates and sole plates	0%	T0
73029000	730290	- Other	0%	T0
73041100	730411	-- Of stainless steel	0%	T0
73041900	730419	-- Other	0%	T0
73042200	730422	-- Drill pipe of stainless steel	0%	T0
73042300	730423	-- Other drill pipe	0%	T0
73042400	730424	-- Other, of stainless steel	0%	T0
73042900	730429	-- Other	0%	T0
73051100	730511	-- Longitudinally submerged arc welded	0%	T0
73051200	730512	-- Other, longitudinally welded	0%	T0
73051900	730519	-- Other	0%	T0
73052000	730520	- Casing of a kind used in drilling for oil or gas	0%	T0
73061100	730611	-- Welded, of stainless steel	0%	T0
73061900	730619	-- Other	0%	T0
73062100	730621	-- Welded, of stainless steel	0%	T0
73062900	730629	-- Other	0%	T0
73081000	730810	- Bridges and bridge-sections	0%	T0
73082000	730820	- Towers and lattice masts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
73084000	730840	- Equipment for scaffolding, shuttering, propping or pit-propping	0%	T0
73102920	731029	--- Cans and ends for beverages	0%	T0
73259100	732591	-- Grinding balls and similar articles for mills	0%	T0
73261100	732611	-- Grinding balls and similar articles for mills	0%	T0
73269010	732690	--- Traps and sneers for the destruction of pests	0%	T0
73269020	732690	--- Reels for fire hose	0%	T0
74010000	740100	Copper mattes; cement copper (precipitated copper)	0%	T0
74020000	740200	Unrefined copper; copper anodes for electrolytic refining	0%	T0
74040000	740400	Copper waste and scrap	0%	T0
74071000	740710	- Of refined copper	0%	T0
74081100	740811	-- Of which the maximum cross-sectional dimension exceeds 6 mm	0%	T0
74082200	740822	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0%	T0
75011000	750110	- Nickel mattes	0%	T0
75012000	750120	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0%	T0
75021000	750210	- Nickel, not alloyed	0%	T0
75022000	750220	- Nickel alloys	0%	T0
75030000	750300	Nickel waste and scrap	0%	T0
75040000	750400	Nickel powders and flakes	0%	T0
76011000	760110	- Aluminium, not alloyed	0%	T0
76012000	760120	- Aluminium alloys	0%	T0
76020000	760200	Aluminium waste and scrap	0%	T0
76031000	760310	- Powders of non-lamellar structure	0%	T0
76032000	760320	- Powders of lamellar structure; flakes	0%	T0
76109000	761090	- Other	0%	T0
76129010	761290	---Cans and ends for beverages	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
78011000	780110	- Refined lead	0%	T0
78019100	780191	-- Containing by weight antimony as the principal other element	0%	T0
78019900	780199	-- Other	0%	T0
78020000	780200	Lead waste and scrap	0%	T0
78042000	780420	- Powders and flakes	0%	T0
79011100	790111	-- Containing by weight 99,99 % or more of zinc	0%	T0
79011200	790112	-- Containing by weight less than 99,99 % of zinc	0%	T0
79012000	790120	- Zinc alloys	0%	T0
79020000	790200	Zinc waste and scrap	0%	T0
79031000	790310	- Zinc dust	0%	T0
79039000	790390	- Other	0%	T0
80011000	800110	- Tin, not alloyed	0%	T0
80012000	800120	- Tin alloys	0%	T0
80020000	800200	Tin waste and scrap	0%	T0
81011000	810110	- Powders	0%	T0
81019400	810194	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0%	T0
81019600	810196	-- Wire	0%	T0
81019700	810197	-- Waste and scrap	0%	T0
81019900	810199	-- Other	0%	T0
81021000	810210	- Powders	0%	T0
81029400	810294	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0%	T0
81029500	810295	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0%	T0
81029600	810296	-- Wire	0%	T0
81029700	810297	-- Waste and scrap	0%	T0
81029900	810299	-- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
81032000	810320	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0%	T0
81033000	810330	- Waste and scrap	0%	T0
81039000	810390	- Other	0%	T0
81041100	810411	-- Containing at least 99,8 % by weight of magnesium	0%	T0
81041900	810419	-- Other	0%	T0
81042000	810420	- Waste and scrap	0%	T0
81043000	810430	- Raspings, turnings and granules, graded according to size; powders	0%	T0
81049000	810490	- Other	0%	T0
81052000	810520	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0%	T0
81053000	810530	- Waste and scrap	0%	T0
81059000	810590	- Other	0%	T0
81060000	810600	Bismuth and articles thereof, including waste and scrap	0%	T0
81072000	810720	- Unwrought cadmium; powders	0%	T0
81073000	810730	- Waste and scrap	0%	T0
81079000	810790	- Other	0%	T0
81082000	810820	- Unwrought titanium; powders	0%	T0
81083000	810830	- Waste and scrap	0%	T0
81089000	810890	- Other	0%	T0
81092000	810920	- Unwrought zirconium; powders	0%	T0
81093000	810930	- Waste and scrap	0%	T0
81099000	810990	- Other	0%	T0
81101000	811010	- Unwrought antimony; powders	0%	T0
81102000	811020	- Waste and scrap	0%	T0
81109000	811090	- Other	0%	T0
81110000	811100	Manganese and articles thereof, including waste and scrap	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
81121200	811212	-- Unwrought; powders	0%	T0
81121300	811213	-- Waste and scrap	0%	T0
81121900	811219	-- Other	0%	T0
81122100	811221	-- Unwrought; powders	0%	T0
81122200	811222	-- Waste and scrap	0%	T0
81122900	811229	-- Other	0%	T0
81125100	811251	-- Unwrought; powders	0%	T0
81125200	811252	-- Waste and scrap	0%	T0
81125900	811259	-- Other	0%	T0
81129200	811292	-- Unwrought; waste and scrap; powders	0%	T0
81129900	811299	-- Other	0%	T0
81130000	811300	Cermets and articles thereof, including waste and scrap	0%	T0
82084000	820840	- For agricultural, horticultural or forestry machines	0%	T0
84011000	840110	- Nuclear reactors (Euratom)	0%	T0
84012000	840120	- Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	0%	T0
84013000	840130	- Fuel elements (cartridges), non-irradiated (Euratom)	0%	T0
84014000	840140	- Parts of nuclear reactors (Euratom)	0%	T0
84021100	840211	-- Watertube boilers with a steam production exceeding 45 tonnes per hour	0%	T0
84021200	840212	-- Watertube boilers with a steam production not exceeding 45 tonnes per hour	0%	T0
84021900	840219	-- Other vapour generating boilers, including hybrid boilers	0%	T0
84022000	840220	- Superheated water boilers	0%	T0
84029000	840290	- Parts	0%	T0
84031000	840310	- Boilers	0%	T0
84039000	840390	- Parts	0%	T0
84041000	840410	- Auxiliary plant for use with boilers of heading 8402 or 8403	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84042000	840420	- Condensers for steam or other vapour power units	0%	T0
84049000	840490	- Parts	0%	T0
84051000	840510	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0%	T0
84059000	840590	- Parts	0%	T0
84061000	840610	- Turbines for marine propulsion	0%	T0
84068100	840681	-- Of an output exceeding 40 MW	0%	T0
84068200	840682	-- Of an output not exceeding 40 MW	0%	T0
84069000	840690	- Parts	0%	T0
84071000	840710	- Aircraft engines	0%	T0
84072100	840721	-- Outboard motors	0%	T0
84079010	840790	--- For industrial, agricultural, water supply, sewerage and drainage	0%	T0
84081000	840810	- Marine propulsion engines	0%	T0
84089010	840890	--- For industrial, agricultural, water supply, sewerage and drainage	0%	T0
84101100	841011	-- Of a power not exceeding 1000 kW	0%	T0
84101200	841012	-- Of a power exceeding 1000 kW but not exceeding 10000 kW	0%	T0
84101300	841013	-- Of a power exceeding 10000 kW	0%	T0
84109000	841090	- Parts, including regulators	0%	T0
84111100	841111	-- Of a thrust not exceeding 25 kN	0%	T0
84111200	841112	-- Of a thrust exceeding 25 kN	0%	T0
84112100	841121	-- Of a power not exceeding 1100 kW	0%	T0
84112200	841122	-- Of a power exceeding 1100 kW	0%	T0
84118100	841181	-- Of a power not exceeding 5000 kW	0%	T0
84118200	841182	-- Of a power exceeding 5000 kW	0%	T0
84119100	841191	-- Of turbojets or turbopropellers	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84119900	841199	-- Other	0%	T0
84121000	841210	- Reaction engines other than turbojets	0%	T0
84122100	841221	-- Linear acting (cylinders)	0%	T0
84122900	841229	-- Other	0%	T0
84123100	841231	-- Linear acting (cylinders)	0%	T0
84123900	841239	-- Other	0%	T0
84128000	841280	- Other	0%	T0
84129000	841290	- Parts	0%	T0
84132000	841320	- Handpumps, other than those of subheading 841311 or 841319	0%	T0
84134000	841340	- Concrete pumps	0%	T0
84135000	841350	- Other reciprocating positive displacement pumps	0%	T0
84136000	841360	- Other rotary positive displacement pumps	0%	T0
84137000	841370	- Other centrifugal pumps	0%	T0
84138100	841381	-- Pumps	0%	T0
84138200	841382	-- Liquid elevators	0%	T0
84139100	841391	-- Of pumps	0%	T0
84139200	841392	-- Of liquid elevators	0%	T0
84161000	841610	- Furnace burners for liquid fuel	0%	T0
84162000	841620	- Other furnace burners, including combination burners	0%	T0
84163000	841630	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0%	T0
84169000	841690	- Parts	0%	T0
84171000	841710	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0%	T0
84172000	841720	- Bakery ovens, including biscuit ovens	0%	T0
84178000	841780	- Other	0%	T0
84179000	841790	- Parts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84186110	841861	--- For dairying or fishing	0%	T0
84186120	841861	--- For industrial use	0%	T0
84186910	841869	--- For dairying or fishing	0%	T0
84186920	841869	--- For industrial use	0%	T0
84191100	841911	-- Instantaneous gas water heaters	0%	T0
84191900	841919	-- Other	0%	T0
84192000	841920	- Medical, surgical or laboratory sterilisers	0%	T0
84193100	841931	-- For agricultural products	0%	T0
84193200	841932	-- For wood, paper pulp, paper or paperboard	0%	T0
84193900	841939	-- Other	0%	T0
84194000	841940	- Distilling or rectifying plant	0%	T0
84195000	841950	- Heat-exchange units	0%	T0
84196000	841960	- Machinery for liquefying air or other gases	0%	T0
84198100	841981	-- For making hot drinks or for cooking or heating food	0%	T0
84198900	841989	-- Other	0%	T0
84199000	841990	- Parts	0%	T0
84201000	842010	- Calendering or other rolling machines	0%	T0
84209100	842091	-- Cylinders	0%	T0
84209900	842099	-- Other	0%	T0
84211100	842111	-- Cream separators	0%	T0
84212100	842121	-- For filtering or purifying water	0%	T0
84212200	842122	-- For filtering or purifying beverages other than water	0%	T0
84221900	842219	-- Other	0%	T0
84222000	842220	- Machinery for cleaning or drying bottles or other containers	0%	T0
84223000	842230	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers;	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
		machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages		
84224000	842240	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0%	T0
84232000	842320	- Scales for continuous weighing of goods on conveyors	0%	T0
84233000	842330	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0%	T0
84238200	842382	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5000 kg	0%	T0
84241000	842410	- Fire extinguishers, whether or not charged	0%	T0
84242000	842420	- Spray guns and similar appliances	0%	T0
84243000	842430	- Steam or sandblasting machines and similar jet projecting machines	0%	T0
84248100	842481	-- Agricultural or horticultural	0%	T0
84248900	842489	-- Other	0%	T0
84261100	842611	-- Overhead travelling cranes on fixed support	0%	T0
84261200	842612	-- Mobile lifting frames on tyres and straddle carriers	0%	T0
84261900	842619	-- Other	0%	T0
84262000	842620	- Tower cranes	0%	T0
84263000	842630	- Portal or pedestal jib cranes	0%	T0
84264100	842641	-- On tyres	0%	T0
84264900	842649	-- Other	0%	T0
84269100	842691	-- Designed for mounting on road vehicles	0%	T0
84269900	842699	-- Other	0%	T0
84271000	842710	- Self-propelled trucks powered by an electric motor	0%	T0
84272000	842720	- Other self-propelled trucks	0%	T0
84279000	842790	- Other trucks	0%	T0
84281000	842810	- Lifts and skip hoists	0%	T0
84282000	842820	- Pneumatic elevators and conveyors	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84283100	842831	-- Specially designed for underground use	0%	T0
84283200	842832	-- Other, bucket type	0%	T0
84283300	842833	-- Other, belt type	0%	T0
84283900	842839	-- Other	0%	T0
84284000	842840	- Escalators and moving walkways	0%	T0
84286000	842860	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	0%	T0
84289000	842890	- Other machinery	0%	T0
84291100	842911	-- Track laying	0%	T0
84291900	842919	-- Other	0%	T0
84292000	842920	- Graders and levellers	0%	T0
84293000	842930	- Scrapers	0%	T0
84294000	842940	- Tamping machines and roadrollers	0%	T0
84295100	842951	-- Front-end shovel loaders	0%	T0
84295200	842952	-- Machinery with a 360° revolving superstructure	0%	T0
84295900	842959	-- Other	0%	T0
84301000	843010	- Piledrivers and pile extractors	0%	T0
84302000	843020	- Snowploughs and snowblowers	0%	T0
84303100	843031	-- Self-propelled	0%	T0
84303900	843039	-- Other	0%	T0
84304100	843041	-- Self-propelled	0%	T0
84304900	843049	-- Other	0%	T0
84305000	843050	- Other machinery, self-propelled	0%	T0
84306100	843061	-- Tamping or compacting machinery	0%	T0
84306900	843069	-- Other	0%	T0
84321000	843210	- Ploughs	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84322100	843221	-- Disc harrows	0%	T0
84322900	843229	-- Other	0%	T0
84323000	843230	- Seeders, planters and transplanters	0%	T0
84324000	843240	- Manure spreaders and fertiliser distributors	0%	T0
84328000	843280	- Other machinery	0%	T0
84329000	843290	- Parts	0%	T0
84332000	843320	- Other mowers, including cutter bars for tractor mounting	0%	T0
84333000	843330	- Other haymaking machinery	0%	T0
84334000	843340	- Straw or fodder balers, including pick-up balers	0%	T0
84335100	843351	-- Combine harvester-threshers	0%	T0
84335200	843352	-- Other threshing machinery	0%	T0
84335300	843353	-- Root or tuber harvesting machines	0%	T0
84335900	843359	-- Other	0%	T0
84336000	843360	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0%	T0
84339000	843390	- Parts	0%	T0
84341000	843410	- Milking machines	0%	T0
84342000	843420	- Dairy machinery	0%	T0
84349000	843490	- Parts	0%	T0
84351000	843510	- Machinery	0%	T0
84359000	843590	- Parts	0%	T0
84361000	843610	- Machinery for preparing animal feedingstuffs	0%	T0
84362100	843621	-- Poultry incubators and brooders	0%	T0
84362900	843629	-- Other	0%	T0
84368000	843680	- Other machinery	0%	T0
84369100	843691	-- Of poultry-keeping machinery or poultry incubators and brooders	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84369900	843699	-- Other	0%	T0
84371000	843710	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0%	T0
84378000	843780	- Other machinery	0%	T0
84379000	843790	- Parts	0%	T0
84381000	843810	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0%	T0
84382000	843820	- Machinery for the manufacture of confectionery, cocoa or chocolate	0%	T0
84383000	843830	- Machinery for sugar manufacture	0%	T0
84384000	843840	- Brewery machinery	0%	T0
84385000	843850	- Machinery for the preparation of meat or poultry	0%	T0
84386000	843860	- Machinery for the preparation of fruits, nuts or vegetables	0%	T0
84388000	843880	- Other machinery	0%	T0
84389000	843890	- Parts	0%	T0
84391000	843910	- Machinery for making pulp of fibrous cellulosic material	0%	T0
84392000	843920	- Machinery for making paper or paperboard	0%	T0
84393000	843930	- Machinery for finishing paper or paperboard	0%	T0
84399100	843991	-- Of machinery for making pulp of fibrous cellulosic material	0%	T0
84399900	843999	-- Other	0%	T0
84401000	844010	- Machinery	0%	T0
84409000	844090	- Parts	0%	T0
84411000	844110	- Cutting machines	0%	T0
84412000	844120	- Machines for making bags, sacks or envelopes	0%	T0
84413000	844130	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0%	T0
84414000	844140	- Machines for moulding articles in paper pulp, paper or paperboard	0%	T0
84418000	844180	- Other machinery	0%	T0
84419000	844190	- Parts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84423000	844230	- Machinery, apparatus and equipment	0%	T0
84424000	844240	- Parts of the foregoing machinery, apparatus or equipment	0%	T0
84425000	844250	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0%	T0
84431100	844311	-- Offset printing machinery, reel fed	0%	T0
84431200	844312	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0%	T0
84431300	844313	-- Other offset printing machinery	0%	T0
84431400	844314	-- Letterpress printing machinery, reel fed, excluding flexographic printing	0%	T0
84431500	844315	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	0%	T0
84431600	844316	-- Flexographic printing machinery	0%	T0
84431700	844317	-- Gravure printing machinery	0%	T0
84431900	844319	-- Other	0%	T0
84433100	844331	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0%	T0
84433200	844332	-- Other, capable of connecting to an automatic data-processing machine or to a network	0%	T0
84439100	844391	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	0%	T0
84440000	844400	Machines for extruding, drawing, texturing or cutting man-made textile materials	0%	T0
84451100	844511	-- Carding machines	0%	T0
84451200	844512	-- Combing machines	0%	T0
84451300	844513	-- Drawing or roving machines	0%	T0
84451900	844519	-- Other	0%	T0
84452000	844520	- Textile spinning machines	0%	T0
84453000	844530	- Textile doubling or twisting machines	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84454000	844540	- Textile winding (including weft-winding) or reeling machines	0%	T0
84459000	844590	- Other	0%	T0
84461000	844610	- For weaving fabrics of a width not exceeding 30 cm	0%	T0
84462100	844621	-- Power looms	0%	T0
84462900	844629	-- Other	0%	T0
84463000	844630	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0%	T0
84471100	844711	-- With cylinder diameter not exceeding 165 mm	0%	T0
84471200	844712	-- With cylinder diameter exceeding 165 mm	0%	T0
84472000	844720	- Flat knitting machines; stitch-bonding machines	0%	T0
84479000	844790	- Other	0%	T0
84481100	844811	-- Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	0%	T0
84481900	844819	-- Other	0%	T0
84482000	844820	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	0%	T0
84483100	844831	-- Card clothing	0%	T0
84483200	844832	-- Of machines for preparing textile fibres, other than card clothing	0%	T0
84483300	844833	-- Spindles, spindle flyers, spinning rings and ring travellers	0%	T0
84483900	844839	-- Other	0%	T0
84484200	844842	-- Reeds for looms, healds and heald-frames	0%	T0
84484900	844849	-- Other	0%	T0
84485100	844851	-- Sinkers, needles and other articles used in forming stitches	0%	T0
84485900	844859	-- Other	0%	T0
84490000	844900	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	0%	T0
84511000	845110	- Dry-cleaning machines	0%	T0
84512100	845121	-- Each of a dry linen capacity not exceeding 10 kg	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84512900	845129	-- Other	0%	T0
84513000	845130	- Ironing machines and presses (including fusing presses)	0%	T0
84514000	845140	- Washing, bleaching or dyeing machines	0%	T0
84515000	845150	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	T0
84518000	845180	- Other machinery	0%	T0
84519000	845190	- Parts	0%	T0
84521000	845210	- Sewing machines of the household type	0%	T0
84522100	845221	-- Automatic units	0%	T0
84522900	845229	-- Other	0%	T0
84523000	845230	- Sewing machine needles	0%	T0
84529000	845290	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0%	T0
84531000	845310	- Machinery for preparing, tanning or working hides, skins or leather	0%	T0
84532000	845320	- Machinery for making or repairing footwear	0%	T0
84538000	845380	- Other machinery	0%	T0
84539000	845390	- Parts	0%	T0
84541000	845410	- Converters	0%	T0
84542000	845420	- Ingot moulds and ladles	0%	T0
84543000	845430	- Casting machines	0%	T0
84549000	845490	- Parts	0%	T0
84551000	845510	- Tube mills	0%	T0
84552100	845521	-- Hot or combination hot and cold	0%	T0
84552200	845522	-- Cold	0%	T0
84553000	845530	- Rolls for rolling mills	0%	T0
84559000	845590	- Other parts	0%	T0
84561000	845610	- Operated by laser or other light or photon beam processes	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84562000	845620	- Operated by ultrasonic processes	0%	T0
84563000	845630	- Operated by electrodischarge processes	0%	T0
84569000	845690	- Other	0%	T0
84571000	845710	- Machining centres	0%	T0
84572000	845720	- Unit construction machines (single station)	0%	T0
84573000	845730	- Multi-station transfer machines	0%	T0
84581100	845811	-- Numerically controlled	0%	T0
84581900	845819	-- Other	0%	T0
84589100	845891	-- Numerically controlled	0%	T0
84589900	845899	-- Other	0%	T0
84591000	845910	- Way-type unit head machines	0%	T0
84592100	845921	-- Numerically controlled	0%	T0
84592900	845929	-- Other	0%	T0
84593100	845931	-- Numerically controlled	0%	T0
84593900	845939	-- Other	0%	T0
84594000	845940	- Other boring machines	0%	T0
84595100	845951	-- Numerically controlled	0%	T0
84595900	845959	-- Other	0%	T0
84596100	845961	-- Numerically controlled	0%	T0
84596900	845969	-- Other	0%	T0
84597000	845970	- Other threading or tapping machines	0%	T0
84601100	846011	-- Numerically controlled	0%	T0
84601900	846019	-- Other	0%	T0
84602100	846021	-- Numerically controlled	0%	T0
84602900	846029	-- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84603100	846031	-- Numerically controlled	0%	T0
84603900	846039	-- Other	0%	T0
84604000	846040	- Honing or lapping machines	0%	T0
84609000	846090	- Other	0%	T0
84612000	846120	- Shaping or slotting machines	0%	T0
84613000	846130	- Broaching machines	0%	T0
84614000	846140	- Gear-cutting, gear-grinding or gear-finishing machines	0%	T0
84615000	846150	- Sawing or cutting-off machines	0%	T0
84619000	846190	- Other	0%	T0
84621000	846210	- Forging or die-stamping machines (including presses) and hammers	0%	T0
84622100	846221	-- Numerically controlled	0%	T0
84622900	846229	-- Other	0%	T0
84623100	846231	-- Numerically controlled	0%	T0
84623900	846239	-- Other	0%	T0
84624100	846241	-- Numerically controlled	0%	T0
84624900	846249	-- Other	0%	T0
84629100	846291	-- Hydraulic presses	0%	T0
84629900	846299	-- Other	0%	T0
84631000	846310	- Drawbenches for bars, tubes, profiles, wire or the like	0%	T0
84632000	846320	- Thread-rolling machines	0%	T0
84633000	846330	- Machines for working wire	0%	T0
84639000	846390	- Other	0%	T0
84641000	846410	- Sawing machines	0%	T0
84642000	846420	- Grinding or polishing machines	0%	T0
84649000	846490	- Other	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84651000	846510	- Machines which can carry out different types of machining operations without tool change between such operations	0%	T0
84659100	846591	-- Sawing machines	0%	T0
84659200	846592	-- Planing, milling or moulding (by cutting) machines	0%	T0
84659300	846593	-- Grinding, sanding or polishing machines	0%	T0
84659400	846594	-- Bending or assembling machines	0%	T0
84659500	846595	-- Drilling or morticing machines	0%	T0
84659600	846596	-- Splitting, slicing or paring machines	0%	T0
84659900	846599	-- Other	0%	T0
84661000	846610	- Tool holders and self-opening dieheads	0%	T0
84662000	846620	- Work holders	0%	T0
84663000	846630	- Dividing heads and other special attachments for machine tools	0%	T0
84669100	846691	-- For machines of heading 8464	0%	T0
84669200	846692	-- For machines of heading 8465	0%	T0
84669300	846693	-- For machines of headings 8456 to 8461	0%	T0
84669400	846694	-- For machines of heading 8462 or 8463	0%	T0
84671100	846711	-- Rotary type (including combined rotary-percussion)	0%	T0
84671900	846719	-- Other	0%	T0
84672100	846721	-- Drills of all kinds	0%	T0
84672200	846722	-- Saws	0%	T0
84672900	846729	-- Other	0%	T0
84678100	846781	-- Chainsaws	0%	T0
84678900	846789	-- Other	0%	T0
84679100	846791	-- Of chainsaws	0%	T0
84679200	846792	-- Of pneumatic tools	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84679900	846799	-- Other	0%	T0
84681000	846810	- Hand-held blow pipes	0%	T0
84682000	846820	- Other gas-operated machinery and apparatus	0%	T0
84688000	846880	- Other machinery and apparatus	0%	T0
84689000	846890	- Parts	0%	T0
84690000	846900	Typewriters other than printers of heading 8443; word-processing machines	0%	T0
84713000	847130	- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0%	T0
84714100	847141	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	T0
84714900	847149	-- Other, presented in the form of systems	0%	T0
84715000	847150	- Processing units other than those of subheading 847141 or 847149, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0%	T0
84716000	847160	- Input or output units, whether or not containing storage units in the same housing	0%	T0
84717000	847170	- Storage units	0%	T0
84718000	847180	- Other units of automatic data-processing machines	0%	T0
84719000	847190	- Other	0%	T0
84721000	847210	- Duplicating machines	0%	T0
84733000	847330	- Parts and accessories of the machines of heading 8471	0%	T0
84741000	847410	- Sorting, screening, separating or washing machines	0%	T0
84742000	847420	- Crushing or grinding machines	0%	T0
84743100	847431	-- Concrete or mortar mixers	0%	T0
84743200	847432	-- Machines for mixing mineral substances with bitumen	0%	T0
84743900	847439	-- Other	0%	T0
84748000	847480	- Other machinery	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84749000	847490	- Parts	0%	T0
84751000	847510	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0%	T0
84752100	847521	-- Machines for making optical fibres and preforms thereof	0%	T0
84752900	847529	-- Other	0%	T0
84759000	847590	- Parts	0%	T0
84771000	847710	- Injection-moulding machines	0%	T0
84772000	847720	- Extruders	0%	T0
84773000	847730	- Blow-moulding machines	0%	T0
84774000	847740	- Vacuum-moulding machines and other thermoforming machines	0%	T0
84775100	847751	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0%	T0
84775900	847759	-- Other	0%	T0
84778000	847780	- Other machinery	0%	T0
84779000	847790	- Parts	0%	T0
84781000	847810	- Machinery	0%	T0
84789000	847890	- Parts	0%	T0
84791000	847910	- Machinery for public works, building or the like	0%	T0
84792000	847920	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	T0
84793000	847930	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0%	T0
84794000	847940	- Rope- or cable-making machines	0%	T0
84795000	847950	- Industrial robots, not elsewhere specified or included	0%	T0
84796000	847960	- Evaporative air coolers	0%	T0
84797100	847971	-- Of a kind used in airports	0%	T0
84797900	847979	-- Other	0%	T0
84798100	847981	-- For treating metal, including electric wire coil-winders	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
84798200	847982	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0%	T0
84798900	847989	-- Other	0%	T0
84799000	847990	- Parts	0%	T0
84801000	848010	- Moulding boxes for metal foundry	0%	T0
84802000	848020	- Mould bases	0%	T0
84803000	848030	- Moulding patterns	0%	T0
84804100	848041	-- Injection or compression types	0%	T0
84804900	848049	-- Other	0%	T0
84805000	848050	- Moulds for glass	0%	T0
84806000	848060	- Moulds for mineral materials	0%	T0
84807100	848071	-- Injection or compression types	0%	T0
84807900	848079	-- Other	0%	T0
84861000	848610	- Machines and apparatus for the manufacture of boules or wafers	0%	T0
84862000	848620	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0%	T0
84863000	848630	- Machines and apparatus for the manufacture of flat panel displays	0%	T0
84864000	848640	- Machines and apparatus specified in note 9(C) to this chapter	0%	T0
84869000	848690	- Parts and accessories	0%	T0
85011000	850110	- Motors of an output not exceeding 37,5 W	0%	T0
85012000	850120	- Universal AC/DC motors of an output exceeding 37,5 W	0%	T0
85013100	850131	-- Of an output not exceeding 750 W	0%	T0
85013200	850132	-- Of an output exceeding 750 W but not exceeding 75 kW	0%	T0
85013300	850133	-- Of an output exceeding 75 kW but not exceeding 375 kW	0%	T0
85013400	850134	-- Of an output exceeding 375 kW	0%	T0
85014000	850140	- Other AC motors, single-phase	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
85015100	850151	-- Of an output not exceeding 750 W	0%	T0
85015200	850152	-- Of an output exceeding 750 W but not exceeding 75 kW	0%	T0
85015300	850153	-- Of an output exceeding 75 kW	0%	T0
85016100	850161	-- Of an output not exceeding 75 kVA	0%	T0
85016200	850162	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0%	T0
85016300	850163	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0%	T0
85016400	850164	-- Of an output exceeding 750 kVA	0%	T0
85021100	850211	-- Of an output not exceeding 75 kVA	0%	T0
85021200	850212	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0%	T0
85021300	850213	-- Of an output exceeding 375 kVA	0%	T0
85022000	850220	- Generating sets with spark-ignition internal combustion piston engines	0%	T0
85023100	850231	-- Wind-powered	0%	T0
85023900	850239	-- Other	0%	T0
85024000	850240	- Electric rotary converters	0%	T0
85030000	850300	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	0%	T0
85041000	850410	- Ballasts for discharge lamps or tubes	0%	T0
85042100	850421	-- Having a power handling capacity not exceeding 650 kVA	0%	T0
85042200	850422	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA	0%	T0
85042300	850423	-- Having a power handling capacity exceeding 10000 kVA	0%	T0
85043300	850433	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0%	T0
85043400	850434	-- Having a power handling capacity exceeding 500 kVA	0%	T0
85044000	850440	- Static converters	0%	T0
85045000	850450	- Other inductors	0%	T0
85049000	850490	- Parts	0%	T0
85051100	850511	-- Of metal	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
85051900	850519	-- Other	0%	T0
85052000	850520	- Electromagnetic couplings, clutches and brakes	0%	T0
85059000	850590	- Other, including parts	0%	T0
85069000	850690	- Parts	0%	T0
85079000	850790	- Parts	0%	T0
85131010	851310	--- Miner's safety	0%	T0
85141000	851410	- Resistance heated furnaces and ovens	0%	T0
85142000	851420	- Furnaces and ovens functioning by induction or dielectric loss	0%	T0
85143000	851430	- Other furnaces and ovens	0%	T0
85144000	851440	- Other equipment for the heat treatment of materials by induction or dielectric loss	0%	T0
85149000	851490	- Parts	0%	T0
85151100	851511	-- Soldering irons and guns	0%	T0
85151900	851519	-- Other	0%	T0
85152100	851521	-- Fully or partly automatic	0%	T0
85152900	851529	-- Other	0%	T0
85153100	851531	-- Fully or partly automatic	0%	T0
85153900	851539	-- Other	0%	T0
85158000	851580	- Other machines and apparatus	0%	T0
85159000	851590	- Parts	0%	T0
85167100	851671	-- Coffee or tea makers	0%	T0
85167200	851672	-- Toasters	0%	T0
85171200	851712	-- Telephones for cellular networks or for other wireless networks	0%	T0
85176100	851761	-- Base stations	0%	T0
85255000	852550	- Transmission apparatus	0%	T0
85256000	852560	- Transmission apparatus incorporating reception apparatus	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
85261000	852610	- Radar apparatus	0%	T0
85269100	852691	-- Radio navigational aid apparatus	0%	T0
85269200	852692	-- Radio remote control apparatus	0%	T0
85284100	852841	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	0%	T0
85285100	852851	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	0%	T0
85286100	852861	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	0%	T0
85301000	853010	- Equipment for railways or tramways	0%	T0
85308000	853080	- Other equipment	0%	T0
85351000	853510	- Fuses	0%	T0
85352100	853521	-- For a voltage of less than 72,5 kV	0%	T0
85352900	853529	-- Other	0%	T0
85353000	853530	- Isolating switches and make-and-break switches	0%	T0
85354000	853540	- Lightning arresters, voltage limiters and surge suppressors	0%	T0
85359000	853590	- Other	0%	T0
85367000	853670	- Connectors for optical fibres, optical fibre bundles or cables	0%	T0
85372000	853720	- For a voltage exceeding 1000 V	0%	T0
85411000	854110	- Diodes, other than photosensitive or light-emitting diodes	0%	T0
85412100	854121	-- With a dissipation rate of less than 1 W	0%	T0
85412900	854129	-- Other	0%	T0
85413000	854130	- Thyristors, diacs and triacs, other than photosensitive devices	0%	T0
85414000	854140	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes	0%	T0
85415000	854150	- Other semiconductor devices	0%	T0
85416000	854160	- Mounted piezoelectric crystals	0%	T0
85419000	854190	- Parts	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
85433000	854330	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0%	T0
85447000	854470	- Optical fibre cables	0%	T0
85451100	854511	-- Of a kind used for furnaces	0%	T0
86011000	860110	- Powered from an external source of electricity	0%	T0
86012000	860120	- Powered by electric accumulators	0%	T0
86021000	860210	- Diesel-electric locomotives	0%	T0
86029000	860290	- Other	0%	T0
86031000	860310	- Powered from an external source of electricity	0%	T0
86039000	860390	- Other	0%	T0
86040000	860400	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	0%	T0
86050000	860500	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	0%	T0
86061000	860610	- Tank wagons and the like	0%	T0
86063000	860630	- Self-discharging vans and wagons, other than those of subheading 860610	0%	T0
86069100	860691	-- Covered and closed	0%	T0
86069200	860692	-- Open, with non-removable sides of a height exceeding 60 cm	0%	T0
86069900	860699	-- Other	0%	T0
86071100	860711	-- Driving bogies and bissel-bogies	0%	T0
86071200	860712	-- Other bogies and bissel-bogies	0%	T0
86071900	860719	-- Other, including parts	0%	T0
86072100	860721	-- Air brakes and parts thereof	0%	T0
86072900	860729	-- Other	0%	T0
86073000	860730	- Hooks and other coupling devices, buffers, and parts thereof	0%	T0
86079100	860791	-- Of locomotives	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
86079900	860799	-- Other	0%	T0
86080000	860800	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	0%	T0
86090000	860900	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	0%	T0
87011000	870110	- Pedestrian-controlled tractors	0%	T0
87012010	870120	--- Unassembled	0%	T0
87013000	870130	- Track-laying tractors	0%	T0
87019000	870190	- Other	0%	T0
87021011	870210	---- Unassembled	0%	T0
87021021	870210	---- Unassembled	0%	T0
87021091	870210	---- Unassembled	0%	T0
87029011	870290	---- Unassembled	0%	T0
87029021	870290	---- Unassembled	0%	T0
87029091	870290	---- Unassembled	0%	T0
87032110	870321	--- Unassembled	0%	T0
87032210	870322	--- Unassembled	0%	T0
87032310	870323	--- Unassembled	0%	T0
87032410	870324	--- Unassembled	0%	T0
87033110	870331	--- Unassembled	0%	T0
87033210	870332	--- Unassembled	0%	T0
87033310	870333	--- Unassembled	0%	T0
87039010	870390	--- Ambulances and hearses	0%	T0
87039020	870390	--- Unassembled	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
87041010	870410	--- Unassembled	0%	T0
87042110	870421	--- Unassembled	0%	T0
87042210	870422	--- Unassembled	0%	T0
87042310	870423	--- Unassembled	0%	T0
87043110	870431	--- Unassembled	0%	T0
87043210	870432	--- Unassembled	0%	T0
87049010	870490	--- Unassembled	0%	T0
87051000	870510	- Crane lorries	0%	T0
87052000	870520	- Mobile drilling derricks	0%	T0
87053000	870530	- Fire fighting vehicles	0%	T0
87054000	870540	- Concrete-mixer lorries	0%	T0
87059000	870590	- Other	0%	T0
87091100	870911	-- Electrical	0%	T0
87091900	870919	-- Other	0%	T0
87099000	870990	- Parts	0%	T0
87100000	871000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%	T0
87131000	871310	- Not mechanically propelled	0%	T0
87139000	871390	- Other	0%	T0
87142000	871420	- Of carriages for disabled persons	0%	T0
87161010	871610	--- Unassembled or disassembled	0%	T0
87162010	871620	--- Unassembled or disassembled	0%	T0
87163110	871631	--- Unassembled or disassembled	0%	T0
87163910	871639	--- Unassembled or disassembled	0%	T0
87164010	871640	--- Unassembled or disassembled	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
88010000	880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	0%	T0
88021100	880211	-- Of an unladen weight not exceeding 2000 kg	0%	T0
88021200	880212	-- Of an unladen weight exceeding 2000 kg	0%	T0
88022000	880220	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	0%	T0
88023000	880230	- Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15000 kg	0%	T0
88024000	880240	- Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg	0%	T0
88026000	880260	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0%	T0
88031000	880310	- Propellers and rotors and parts thereof	0%	T0
88032000	880320	- Undercarriages and parts thereof	0%	T0
88033000	880330	- Other parts of aeroplanes or helicopters	0%	T0
88039000	880390	- Other	0%	T0
88040000	880400	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	0%	T0
88051000	880510	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0%	T0
88052100	880521	-- Air combat simulators and parts thereof	0%	T0
88052900	880529	-- Other	0%	T0
89011000	890110	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0%	T0
89012000	890120	- Tankers	0%	T0
89013000	890130	- Refrigerated vessels, other than those of subheading 890120	0%	T0
89019000	890190	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	0%	T0
89020000	890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	0%	T0
89040000	890400	Tugs and pusher craft	0%	T0
89051000	890510	- Dredgers	0%	T0
89052000	890520	- Floating or submersible drilling or production platforms	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
89059000	890590	- Other	0%	T0
89061000	890610	- Warships	0%	T0
89069000	890690	- Other	0%	T0
89071000	890710	- Inflatable rafts	0%	T0
89079000	890790	- Other	0%	T0
89080000	890800	Vessels and other floating structures for breaking up	0%	T0
90011000	900110	- Optical fibres, optical fibre bundles and cables	0%	T0
90012000	900120	- Sheets and plates of polarising material	0%	T0
90013000	900130	- Contact lenses	0%	T0
90014000	900140	- Spectacle lenses of glass	0%	T0
90015000	900150	- Spectacle lenses of other materials	0%	T0
90019000	900190	- Other	0%	T0
90049010	900490	--- For correcting vision	0%	T0
90061000	900610	- Cameras of a kind used for preparing printing plates or cylinders	0%	T0
90063000	900630	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0%	T0
90111000	901110	- Stereoscopic microscopes	0%	T0
90112000	901120	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0%	T0
90118000	901180	- Other microscopes	0%	T0
90119000	901190	- Parts and accessories	0%	T0
90121000	901210	- Microscopes other than optical microscopes; diffraction apparatus	0%	T0
90129000	901290	- Parts and accessories	0%	T0
90131000	901310	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	0%	T0
90132000	901320	- Lasers, other than laser diodes	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
90138000	901380	- Other devices, appliances and instruments	0%	T0
90139000	901390	- Parts and accessories	0%	T0
90141000	901410	- Direction finding compasses	0%	T0
90142000	901420	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0%	T0
90148000	901480	- Other instruments and appliances	0%	T0
90149000	901490	- Parts and accessories	0%	T0
90151000	901510	- Rangefinders	0%	T0
90152000	901520	- Theodolites and tachymeters (tacheometers)	0%	T0
90153000	901530	- Levels	0%	T0
90154000	901540	- Photogrammetrical, surveying instruments and appliances	0%	T0
90158000	901580	- Other instruments and appliances	0%	T0
90159000	901590	- Parts and accessories	0%	T0
90160000	901600	Balances of a sensitivity of 5 cg or better, with or without weights	0%	T0
90171000	901710	- Drafting tables and machines, whether or not automatic	0%	T0
90172000	901720	- Other drawing, marking-out or mathematical calculating instruments	0%	T0
90173000	901730	- Micrometers, callipers and gauges	0%	T0
90178000	901780	- Other instruments	0%	T0
90179000	901790	- Parts and accessories	0%	T0
90181100	901811	-- Electrocardiographs	0%	T0
90181200	901812	-- Ultrasonic scanning apparatus	0%	T0
90181300	901813	-- Magnetic resonance imaging apparatus	0%	T0
90181400	901814	-- Scintigraphic apparatus	0%	T0
90181900	901819	-- Other	0%	T0
90182000	901820	- Ultraviolet or infra-red ray apparatus	0%	T0
90183100	901831	-- Syringes, with or without needles	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
90183200	901832	-- Tubular metal needles and needles for sutures	0%	T0
90183900	901839	-- Other	0%	T0
90184100	901841	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0%	T0
90184900	901849	-- Other	0%	T0
90185000	901850	- Other ophthalmic instruments and appliances	0%	T0
90189000	901890	- Other instruments and appliances	0%	T0
90191000	901910	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0%	T0
90192000	901920	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0%	T0
90200000	902000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	0%	T0
90211000	902110	- Orthopaedic or fracture appliances	0%	T0
90212100	902121	-- Artificial teeth	0%	T0
90212900	902129	-- Other	0%	T0
90213100	902131	-- Artificial joints	0%	T0
90213900	902139	-- Other	0%	T0
90214000	902140	- Hearing aids, excluding parts and accessories	0%	T0
90215000	902150	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0%	T0
90219000	902190	- Other	0%	T0
90221200	902212	-- Computed tomography apparatus	0%	T0
90221300	902213	-- Other, for dental uses	0%	T0
90221400	902214	-- Other, for medical, surgical or veterinary uses	0%	T0
90221900	902219	-- For other uses	0%	T0
90222100	902221	-- For medical, surgical, dental or veterinary uses	0%	T0
90222900	902229	-- For other uses	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
90223000	902230	- X-ray tubes	0%	T0
90229000	902290	- Other, including parts and accessories	0%	T0
90230000	902300	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	0%	T0
90241000	902410	- Machines and appliances for testing metals	0%	T0
90248000	902480	- Other machines and appliances	0%	T0
90249000	902490	- Parts and accessories	0%	T0
90251100	902511	-- Liquid-filled, for direct reading	0%	T0
90251900	902519	-- Other	0%	T0
90258000	902580	- Other instruments	0%	T0
90259000	902590	- Parts and accessories	0%	T0
90261000	902610	- For measuring or checking the flow or level of liquids	0%	T0
90262000	902620	- For measuring or checking pressure	0%	T0
90268000	902680	- Other instruments or apparatus	0%	T0
90269000	902690	- Parts and accessories	0%	T0
90271000	902710	- Gas or smoke analysis apparatus	0%	T0
90272000	902720	- Chromatographs and electrophoresis instruments	0%	T0
90273000	902730	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	0%	T0
90275000	902750	- Other instruments and apparatus using optical radiation (UV, visible, IR)	0%	T0
90278000	902780	- Other instruments and apparatus	0%	T0
90279000	902790	- Microtomes; parts and accessories	0%	T0
90281000	902810	- Gas meters	0%	T0
90282000	902820	- Liquid meters	0%	T0
90283000	902830	- Electricity meters	0%	T0
90289000	902890	- Parts and accessories	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
90301000	903010	- Instruments and apparatus for measuring or detecting ionising radiation	0%	T0
90302000	903020	- Oscilloscopes and oscillographs	0%	T0
90303100	903031	-- Multimeters, without a recording device	0%	T0
90303200	903032	-- Multimeters, with a recording device	0%	T0
90303300	903033	-- Other, without a recording device	0%	T0
90303900	903039	-- Other, with a recording device	0%	T0
90304000	903040	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0%	T0
90308200	903082	-- For measuring or checking semiconductor wafers or devices	0%	T0
90308400	903084	-- Other, with a recording device	0%	T0
90308900	903089	-- Other	0%	T0
90309000	903090	- Parts and accessories	0%	T0
90311000	903110	- Machines for balancing mechanical parts	0%	T0
90312000	903120	- Test benches	0%	T0
90314100	903141	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0%	T0
90314900	903149	-- Other	0%	T0
90318000	903180	- Other instruments, appliances and machines	0%	T0
90319000	903190	- Parts and accessories	0%	T0
90321000	903210	- Thermostats	0%	T0
90322000	903220	- Manostats	0%	T0
90328100	903281	-- Hydraulic or pneumatic	0%	T0
90328900	903289	-- Other	0%	T0
90329000	903290	- Parts and accessories	0%	T0
90330000	903300	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances,	0%	T0

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	Year of Commitment to UK
		instruments or apparatus of Chapter 90		
94021010	940210	--- Dentists' chairs and parts thereof	0%	T0
94029010	940290	--- Operating tables, examination tables and hospital beds with mechanical fittings	0%	T0
94060010	940600	--- Green houses, cold rooms	0%	T0
96089100	960891	-- Pen nibs and nib points	0%	T0

ANNEX II(B)
Number of tariff lines 1082

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
05100000	051000	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	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
08021100	080211	-- In shell	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
08022100	080221	-- In shell	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11081100	110811	-- Wheat starch	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11081200	110812	-- Maize (corn) starch	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11081300	110813	-- Potato starch	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11081400	110814	-- Manioc (cassava) starch	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11081900	110819	-- Other starches	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11082000	110820	- Inulin	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
11090000	110900	Wheat gluten, whether or not dried	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12011000	120110	- Seed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12019000	120190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12023000	120230	- Seed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12024100	120241	-- In shell	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12024200	120242	-- Shelled, whether or not broken	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12030000	120300	Copra	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12040000	120400	Linseed, whether or not broken	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12051000	120510	- Low erucic acid rape or colza seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
12059000	120590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12060000	120600	Sunflower seeds, whether or not broken	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12071000	120710	- Palm nuts and kernels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12072100	120721	-- Seed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12072900	120729	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12073000	120730	- Castor oil seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12074000	120740	- Sesamum seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12075000	120750	- Mustard seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12076000	120760	- Safflower (Carthamus tinctorius) seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12077000	120770	- Melon seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12079100	120791	-- Poppy seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12079900	120799	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12081000	120810	- Of soya beans	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12089000	120890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12112000	121120	- Ginseng roots	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12113000	121130	- Coca leaf	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12114000	121140	- Poppy straw	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12119020	121190	-- Pyrethrum	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12119090	121190	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12122100	121221	-- Fit for human consumption	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12122900	121229	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12129100	121291	-- Sugar beet	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
12129200	121292	-- Locust beans (carob)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12129300	121293	-- Sugar cane	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12129400	121294	-- Chicory roots	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12129900	121299	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12130000	121300	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12141000	121410	- Lucerne (alfalfa) meal and pellets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
12149000	121490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
14011000	140110	- Bamboos	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
14012000	140120	- Rattans	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
14019000	140190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
14042000	140420	- Cotton linters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15011000	150110	- Lard	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15012000	150120	- Other pig fat	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15019000	150190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15021000	150210	- Tallow	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15030000	150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15041000	150410	- Fish-liver oils and their fractions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15042000	150420	- Fats and oils and their fractions, of fish, other than liver oils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15043000	150430	- Fats and oils and their fractions, of marine mammals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15060000	150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
15121100	151211	-- Crude oil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15122100	151221	-- Crude oil, whether or not gossypol has been removed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15153000	151530	- Castor oil and its fractions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15211000	152110	- Vegetable waxes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
15219000	152190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
18010000	180100	Cocoa beans, whole or broken, raw or roasted	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
18020000	180200	Cocoa shells, husks, skins and other cocoa waste	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23011000	230110	- Flours, meals and pellets, of meat or meat offal; greaves	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23012000	230120	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23021000	230210	- Of maize (corn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23024000	230240	- Of other cereals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23025000	230250	- Of leguminous plants	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23031000	230310	- Residues of starch manufacture and similar residues	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23032000	230320	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23033000	230330	- Brewing or distilling dregs and waste	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23040000	230400	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23050000	230500	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23061000	230610	- Of cotton seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23062000	230620	- Of linseed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23063000	230630	- Of sunflower seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
23064100	230641	-- Of low erucic acid rape or colza seeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23064900	230649	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23065000	230650	- Of coconut or copra	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23066000	230660	- Of palm nuts or kernels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23069000	230690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23070000	230700	Wine lees; argol	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23080000	230800	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23099010	230990	- - - Premixes used in the manufacture of animal and poultry feeds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
23099090	230990	- - - Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25070000	250700	Kaolin and other kaolinic clays, whether or not calcined	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25171000	251710	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25172000	251720	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 251710	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25173000	251730	- Tarred macadam	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25174100	251741	-- Of marble	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25174900	251749	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25181000	251810	- Dolomite, not calcined or sintered	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25182000	251820	- Calcined or sintered dolomite	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25183000	251830	- Dolomite ramming mix	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
25191000	251910	- Natural magnesium carbonate (magnesite)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25199000	251990	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25210000	252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25221000	252210	- Quicklime	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25222000	252220	- Slaked lime	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25223000	252230	- Hydraulic lime	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25251000	252510	- Crude mica and mica rifted into sheets or splittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25252000	252520	- Mica powder	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25253000	252530	- Mica waste	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25261000	252610	- Not crushed, not powdered	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25262000	252620	- Crushed or powdered	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25280000	252800	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25291000	252910	- Feldspar	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25292100	252921	-- Containing by weight 97 % or less of calcium fluoride	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25292200	252922	-- Containing by weight more than 97 % of calcium fluoride	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25293000	252930	- Leucite; nepheline and nepheline syenite	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25301000	253010	- Vermiculite, perlite and chlorites, unexpanded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25302000	253020	- Kieserite, epsomite (natural magnesium sulphates)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
25309000	253090	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
27011100	270111	-- Anthracite	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27011200	270112	-- Bituminous coal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27011900	270119	-- Other coal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27012000	270120	- Briquettes, ovoids and similar solid fuels manufactured from coal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27021000	270210	- Lignite, whether or not pulverised, but not agglomerated	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27022000	270220	- Agglomerated lignite	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27030000	270300	Peat (including peat litter), whether or not agglomerated	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27040000	270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27050000	270500	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27060000	270600	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27071000	270710	- Benzol (benzene)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27072000	270720	- Toluol (toluene)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27073000	270730	- Xylol (xylenes)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27074000	270740	- Naphthalene	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27075000	270750	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27079100	270791	-- Creosote oils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27079900	270799	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
27081000	270810	- Pitch	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27082000	270820	- Pitch coke	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27101953	271019	---- Mould release oils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27101956	271019	---- Non-lubrcating oils (cutting oils, coolants, anti-rust, brake fluids and similar oils nes.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27101959	271019	---- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27109100	271091	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27109900	271099	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27131100	271311	-- Not calcined	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27132000	271320	- Petroleum bitumen	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27139000	271390	- Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27141000	271410	- Bituminous or oil-shale and tar sands	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27149000	271490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27150000	271500	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
27160000	271600	Electrical energy	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
28070000	280700	Sulphuric acid; oleum	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
28111100	281111	-- Hydrogen fluoride (hydrofluoric acid)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30041000	300410	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
30042000	300420	- Containing other antibiotics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30043200	300432	-- Containing corticosteroid hormones, their derivatives or structural analogues	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30043900	300439	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30044000	300440	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30045000	300450	- Other medicaments containing vitamins or other products of heading 2936	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30049000	300490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
30065000	300650	- First-aid boxes and kits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32100010	321000	- Water pigments of kind used for finishing leather	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32110000	321100	Prepared driers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32121000	321210	- Stamping foils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32129010	321290	--- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32129090	321290	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32151100	321511	-- Black	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
32151900	321519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
34070000	340700	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 packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)										
35011000	350110	- Casein	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35019000	350190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35021100	350211	-- Dried	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35021900	350219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35022000	350220	- Milk albumin, including concentrates of two or more whey proteins	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35029000	350290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35030000	350300	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35040000	350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
35051000	350510	- Dextrins and other modified starches	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
36010000	360100	Propellant powders	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
36020000	360200	Prepared explosives, other than propellant powders	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
36030000	360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37012000	370120	- Instant print film	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37013000	370130	- Other plates and film, with any side exceeding 255 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
37019100	370191	-- For colour photography (polychrome)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37019900	370199	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37023100	370231	-- For colour photography (polychrome)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37023200	370232	-- Other, with silver halide emulsion	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37023900	370239	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37024100	370241	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37024200	370242	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37024300	370243	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37024400	370244	-- Of a width exceeding 105 mm but not exceeding 610 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37025200	370252	-- Of a width not exceeding 16 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37025300	370253	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37025400	370254	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37025500	370255	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37025600	370256	-- Of a width exceeding 35 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37029600	370296	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37029700	370297	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
37029800	370298	-- Of a width exceeding 35 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37031000	370310	- In rolls of a width exceeding 610 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37032000	370320	- Other, for colour photography (polychrome)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37039000	370390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37040000	370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37051000	370510	- For offset reproduction	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37059000	370590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37061000	370610	- Of a width of 35 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37069000	370690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37071000	370710	- Sensitising emulsions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
37079000	370790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38089111	380891	- - - - Containing bromomethane (methyl bromide) or Bromochloromethane	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38089119	380891	- - - - Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38089121	380891	- - - - Containing bromomethane (methyl bromide) or Bromochloromethane	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38089129	380891	- - - - Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38101000	381010	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38109000	381090	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38111100	381111	-- Based on lead compounds	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
38111900	381119	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38112100	381121	-- Containing petroleum oils or oils obtained from bituminous minerals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38112900	381129	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38119000	381190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38151100	381511	-- With nickel or nickel compounds as the active substance	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38151200	381512	-- With precious metal or precious-metal compounds as the active substance	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38151900	381519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38159000	381590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38180000	381800	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38190000	381900	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
38200000	382000	Anti-freezing preparations and prepared de-icing fluids	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39069000	390690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39095000	390950	- Polyurethanes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39199010	391990	--- In rolls of a width exceeding 100 cm, unprinted	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39203010	392030	--- Unprinted	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39203090	392030	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
39206310	392063	--- Unprinted	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39206390	392063	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39234000	392340	- Spools, cops, bobbins and similar supports	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
39239020	392390	--- Plastic tubes for packing of toothpaste, cosmetics and similar products	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40069000	400690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40081900	400819	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40082100	400821	-- Plates, sheets and strip	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40091100	400911	-- Without fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40091200	400912	-- With fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40092100	400921	-- Without fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40092200	400922	-- With fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40093100	400931	-- Without fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40093200	400932	-- With fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40094100	400941	-- Without fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40094200	400942	-- With fittings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40101100	401011	-- Reinforced only with metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40101200	401012	-- Reinforced only with textile materials	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40101900	401019	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103100	401031	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103200	401032	-- Endless transmission belts of trapezoidal cross-section (V-belts),	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm										
40103300	401033	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103400	401034	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103500	401035	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103600	401036	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40103900	401039	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40114000	401140	- Of a kind used on motorcycles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40115000	401150	- Of a kind used on bicycles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40116200	401162	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40116300	401163	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40116900	401169	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40119300	401193	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40119400	401194	-- Of a kind used on construction or industrial handling vehicles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		and machines and having a rim size exceeding 61 cm										
40119900	401199	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40129010	401290	--- Treads for cold retreading	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40132000	401320	- Of a kind used on bicycles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40151900	401519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40159000	401590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40161000	401610	- Of cellular rubber	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40169200	401692	-- Erasers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40169300	401693	-- Gaskets, washers and other seals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40169400	401694	-- Boat or dock fenders, whether or not inflatable	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40169500	401695	-- Other inflatable articles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
40169900	401699	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41012000	410120	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41015000	410150	- Whole hides and skins, of a weight exceeding 16 kg	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41019000	410190	- Other, including butts, bends and bellies	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41021000	410210	- With wool on	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41022100	410221	-- Pickled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41022900	410229	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41032000	410320	- Of reptiles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41033000	410330	- Of swine	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41039000	410390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
41041100	410411	-- Full grains, unsplit; grain splits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41041900	410419	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41044100	410441	-- Full grains, unsplit; grain splits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41044900	410449	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41051000	410510	- In the wet state (including wet-blue)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41053000	410530	- In the dry state (crust)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41062100	410621	-- In the wet state (including wet-blue)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41062200	410622	-- In the dry state (crust)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41063100	410631	-- In the wet state (including wet-blue)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41063200	410632	-- In the dry state (crust)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41064000	410640	- Of reptiles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41069100	410691	-- In the wet state (including wet-blue)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41069200	410692	-- In the dry state (crust)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41071100	410711	-- Full grains, unsplit	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41071200	410712	-- Grain splits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41071900	410719	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41079100	410791	-- Full grains, unsplit	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41079200	410792	-- Grain splits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41079900	410799	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41120000	411200	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 4114	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41131000	411310	- Of goats or kids	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
41132000	411320	- Of swine	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41133000	411330	- Of reptiles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41139000	411390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41141000	411410	- Chamois (including combination chamois) leather	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41142000	411420	- Patent leather and patent laminated leather; metallised leather	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41151000	411510	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
41152000	411520	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
43021100	430211	-- Of mink	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
43021900	430219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
43022000	430220	- Heads, tails, paws and other pieces or cuttings, not assembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
43023000	430230	- Whole skins and pieces or cuttings thereof, assembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44071000	440710	- Coniferous	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072100	440721	-- Mahogany (Swietenia spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072200	440722	-- Virola, imbuia and balsa	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072500	440725	-- Dark red meranti, light red meranti and meranti bakau	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072600	440726	-- White lauan, white meranti, white seraya, yellow meranti and alan	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072700	440727	-- Sapelli	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072800	440728	-- Iroko	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44072900	440729	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
44079100	440791	-- Of oak (Quercus spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44079200	440792	-- Of beech (Fagus spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44079300	440793	-- Of maple (Acer spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44079400	440794	-- Of cherry (Prunus spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44079500	440795	-- Of ash (Fraxinus spp.)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
44079900	440799	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
45041000	450410	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48010010	480100	--- Weighing less than 42g/m2	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48021000	480210	- Handmade paper and paperboard	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48022000	480220	- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48024000	480240	- Wallpaper base	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48025400	480254	-- Weighing less than 40 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48062000	480620	- Greaseproof papers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48063000	480630	- Tracing papers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48064000	480640	- Glassine and other glazed transparent or translucent papers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48092000	480920	- Self-copy paper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48102200	481022	-- Lightweight coated paper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48102900	481029	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48111000	481110	- Tarred, bituminised or asphalted paper and paperboard	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48115990	481159	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
48116090	481160	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
48192010	481920	--- Skillets, free hinge lid packets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
49070010	490700	--- Cheque form and/or books	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
49081000	490810	- Transfers (decalcomanias), vitrifiable	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
49089000	490890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
50040000	500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
50050000	500500	Yarn spun from silk waste, not put up for retail sale	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
50060000	500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51061000	510610	- Containing 85 % or more by weight of wool	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51062000	510620	- Containing less than 85 % by weight of wool	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51071000	510710	- Containing 85 % or more by weight of wool	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51072000	510720	- Containing less than 85 % by weight of wool	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51081000	510810	- Carded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51082000	510820	- Combed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51091000	510910	- Containing 85 % or more by weight of wool or of fine animal hair	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51099000	510990	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
51100000	511000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52051100	520511	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52051200	520512	-- Measuring less than 714,29 decitex but not less than	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)										
52051300	520513	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52051400	520514	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52051500	520515	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052100	520521	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052200	520522	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052300	520523	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052400	520524	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052600	520526	-- Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
52052700	520527	-- Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52052800	520528	-- Measuring less than 83,33 decitex (exceeding 120 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52053100	520531	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52053200	520532	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52053300	520533	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52053400	520534	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52053500	520535	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054100	520541	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054200	520542	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
52054300	520543	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054400	520544	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054600	520546	-- Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054700	520547	-- Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52054800	520548	-- Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52061100	520611	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52061200	520612	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52061300	520613	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52061400	520614	-- Measuring less than 192,31 decitex but not less than 125 decitex	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		(exceeding 52 metric number but not exceeding 80 metric number)										
52061500	520615	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52062100	520621	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52062200	520622	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52062300	520623	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52062400	520624	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52062500	520625	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52063100	520631	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52063200	520632	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52063300	520633	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
52063400	520634	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52063500	520635	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52064100	520641	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52064200	520642	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52064300	520643	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52064400	520644	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52064500	520645	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52071000	520710	- Containing 85 % or more by weight of cotton	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
52079000	520790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53061000	530610	- Single	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53062000	530620	- Multiple (folded) or cabled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53071000	530710	- Single	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
53072000	530720	- Multiple (folded) or cabled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53081000	530810	- Coir yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53082000	530820	- True hemp yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
53089000	530890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54021100	540211	-- Of aramids	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54021900	540219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54022000	540220	- High-tenacity yarn of polyesters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54023100	540231	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54023200	540232	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54023300	540233	-- Of polyesters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54023400	540234	-- Of polypropylene	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54023900	540239	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024400	540244	-- Elastomeric	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024500	540245	-- Other, of nylon or other polyamides	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024600	540246	-- Other, of polyesters, partially oriented	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024700	540247	-- Other, of polyesters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024800	540248	-- Other, of polypropylene	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54024900	540249	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54025100	540251	-- Of nylon or other polyamides	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54025200	540252	-- Of polyesters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54025900	540259	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
54026100	540261	-- Of nylon or other polyamides	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54026200	540262	-- Of polyesters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54026900	540269	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54031000	540310	- High-tenacity yarn of viscose rayon	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54033100	540331	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54033200	540332	-- Of viscose rayon, with a twist exceeding 120 turns per metre	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54033300	540333	-- Of cellulose acetate	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54033900	540339	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54034100	540341	-- Of viscose rayon	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54034200	540342	-- Of cellulose acetate	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54034900	540349	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54041100	540411	-- Elastomeric	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54041200	540412	-- Other, of polypropylene	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54041900	540419	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54049000	540490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54050000	540500	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
54060000	540600	Man-made filament yarn (other than sewing thread), put up for retail sale	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55091100	550911	-- Single yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
55091200	550912	-- Multiple (folded) or cabled yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55092100	550921	-- Single yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55092200	550922	-- Multiple (folded) or cabled yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55093100	550931	-- Single yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55093200	550932	-- Multiple (folded) or cabled yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55094100	550941	-- Single yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55094200	550942	-- Multiple (folded) or cabled yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55095100	550951	-- Mixed mainly or solely with artificial staple fibres	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55095200	550952	-- Mixed mainly or solely with wool or fine animal hair	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55095300	550953	-- Mixed mainly or solely with cotton	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55095900	550959	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55096100	550961	-- Mixed mainly or solely with wool or fine animal hair	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55096200	550962	-- Mixed mainly or solely with cotton	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55096900	550969	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55099100	550991	-- Mixed mainly or solely with wool or fine animal hair	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55099200	550992	-- Mixed mainly or solely with cotton	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55099900	550999	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55101100	551011	-- Single yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55101200	551012	-- Multiple (folded) or cabled yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55102000	551020	- Other yarn, mixed mainly or solely with wool or fine animal hair	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55103000	551030	- Other yarn, mixed mainly or solely with cotton	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55109000	551090	- Other yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
55111000	551110	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55112000	551120	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
55113000	551130	- Of artificial staple fibres	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56031100	560311	-- Weighing not more than 25 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56031200	560312	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56031300	560313	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56031400	560314	-- Weighing more than 150 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56039100	560391	-- Weighing not more than 25 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56039200	560392	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56039300	560393	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56039400	560394	-- Weighing more than 150 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56041000	560410	- Rubber thread and cord, textile covered	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56049000	560490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56050000	560500	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
56060000	560600	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59011000	590110	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
59019000	590190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59031000	590310	- With poly(vinyl chloride)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59032000	590320	- With polyurethane	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59039000	590390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59080000	590800	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	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59111000	591110	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59112000	591120	- Bolting cloth, whether or not made up	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59113100	591131	-- Weighing less than 650 g/m ²	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59113200	591132	-- Weighing 650 g/m ² or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
59119000	591190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
63101000	631010	- Sorted	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
63109000	631090	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
64061000	640610	- Uppers and parts thereof, other than stiffeners	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
64062000	640620	- Outer soles and heels, of rubber or plastics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
64069000	640690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
65010000	650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		nor with made brims; plateaux and manchons (including slit manchons), of felt										
65020000	650200	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
65070000	650700	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
66032000	660320	- Umbrella frames, including frames mounted on shafts (sticks)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
66039000	660390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
68109910	681099	--- Railings and railways' sleepers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
68128000	681280	- Of crocidolite	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
68129100	681291	-- Clothing, clothing accessories, footwear and headgear	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
68138910	681389	--- Friction material	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
68138990	681389	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
69031000	690310	- Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
69032000	690320	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
69039000	690390	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70021000	700210	- Balls	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70022000	700220	- Rods	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70023100	700231	-- Of fused quartz or other fused silica	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70023200	700232	-- Of other glass having a linear coefficient of expansion not	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		exceeding 5 × 10 ⁶ -per Kelvin within a temperature range of 0 °C to 300 °C										
70023900	700239	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70031200	700312	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70031900	700319	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70032000	700320	- Wired sheets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70033000	700330	- Profiles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70051000	700510	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70072900	700729	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70080000	700800	Multiple-walled insulating units of glass	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70111000	701110	- For electric lighting	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70112000	701120	- For cathode ray tubes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70191100	701911	-- Chopped strands, of a length of not more than 50 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70191200	701912	-- Rovings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70191900	701919	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70193100	701931	-- Mats	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70193200	701932	-- Thin sheets (voiles)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70194000	701940	- Woven fabrics of rovings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70195100	701951	-- Of a width not exceeding 30 cm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70195200	701952	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		136 tex										
70195900	701959	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70199010	701990	--- Interwoven netting glass fibre for manufacture of grinding and cutting wheels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70199090	701990	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70200010	702000	--- Floats for fishing nets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
70200091	702000	---- Inner glass in-fills for vacuum flasks	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72091500	720915	-- Of a thickness of 3 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72091600	720916	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72091700	720917	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72091800	720918	-- Of a thickness of less than 0,5 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72092500	720925	-- Of a thickness of 3 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72092600	720926	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72092700	720927	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72092800	720928	-- Of a thickness of less than 0,5 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72099000	720990	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72111300	721113	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72111400	721114	-- Other, of a thickness of 4,75 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72111900	721119	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72112300	721123	-- Containing by weight less than 0,25 % of carbon	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72119000	721190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
72121000	721210	- Plated or coated with tin	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72122000	721220	- Electrolytically plated or coated with zinc	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72123000	721230	- Otherwise plated or coated with zinc	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72124000	721240	- Painted, varnished or coated with plastics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72125000	721250	- Otherwise plated or coated	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72126000	721260	- Clad	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72131000	721310	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72132000	721320	- Other, of free-cutting steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72141000	721410	- Forged	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72142000	721420	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72143000	721430	- Other, of free-cutting steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72149100	721491	-- Of rectangular (other than square) cross-section	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72149900	721499	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72151000	721510	- Of free-cutting steel, not further worked than cold-formed or cold-finished	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72155000	721550	- Other, not further worked than cold-formed or cold-finished	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72159000	721590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72161000	721610	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72162100	721621	-- L sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72162200	721622	-- T sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
72163100	721631	-- U sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72163200	721632	-- I sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72163300	721633	-- H sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72164000	721640	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72165000	721650	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72166100	721661	-- Obtained from flat-rolled products	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72166900	721669	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72169100	721691	-- Cold-formed or cold-finished from flat-rolled products	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72169900	721699	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72171000	721710	- Not plated or coated, whether or not polished	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72173090	721730	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72179000	721790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72201100	722011	-- Of a thickness of 4,75 mm or more	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72201200	722012	-- Of a thickness of less than 4,75 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72202000	722020	- Not further worked than cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72209000	722090	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72210000	722100	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72221100	722211	-- Of circular cross-section	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72221900	722219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72222000	722220	- Bars and rods, not further worked than cold-formed or cold-	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		finished										
72223000	722230	- Other bars and rods	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72224000	722240	- Angles, shapes and sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72230000	722300	Wire of stainless steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72251100	722511	-- Grain-oriented	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72251900	722519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72253000	722530	- Other, not further worked than hot-rolled, in coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72254000	722540	- Other, not further worked than hot-rolled, not in coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72255000	722550	- Other, not further worked than cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72259100	722591	-- Electrolytically plated or coated with zinc	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72259200	722592	-- Otherwise plated or coated with zinc	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72259900	722599	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72261100	722611	-- Grain-oriented	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72261900	722619	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72262000	722620	- Of high-speed steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72269100	722691	-- Not further worked than hot-rolled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72269200	722692	-- Not further worked than cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72269900	722699	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72271000	722710	- Of high-speed steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72272000	722720	- Of silico-manganese steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72279000	722790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72281000	722810	- Bars and rods, of high-speed steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
72282000	722820	- Bars and rods, of silico-manganese steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72283000	722830	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72284000	722840	- Other bars and rods, not further worked than forged	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72285000	722850	- Other bars and rods, not further worked than cold-formed or cold-finished	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72286000	722860	- Other bars and rods	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72287000	722870	- Angles, shapes and sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72288000	722880	- Hollow drill bars and rods	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72292000	722920	- Of silico-manganese steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
72299000	722990	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73011000	730110	- Sheet piling	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73012000	730120	- Angles, shapes and sections	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73043100	730431	-- Cold-drawn or cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73043900	730439	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73044100	730441	-- Cold-drawn or cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73044900	730449	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73045100	730451	-- Cold-drawn or cold-rolled (cold-reduced)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73045900	730459	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73053100	730531	-- Longitudinally welded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73053900	730539	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73059000	730590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73102910	731029	--- Aerosol cans	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
73129000	731290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73151100	731511	-- Roller chain	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73151900	731519	-- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73152000	731520	- Skid chain	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73158100	731581	-- Stud-link	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73158200	731582	-- Other, welded link	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73158900	731589	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73159000	731590	- Other parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73160000	731600	Anchors, grapnels and parts thereof, of iron or steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73181100	731811	-- Coach screws	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73181200	731812	-- Other wood screws	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73181300	731813	-- Screw hooks and screw rings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73181400	731814	-- Self-tapping screws	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73181900	731819	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73182100	731821	-- Spring washers and other lock washers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73182200	731822	-- Other washers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73182300	731823	-- Rivets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73182400	731824	-- Cotters and cotter pins	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73182900	731829	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73221100	732211	-- Of cast iron	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73221900	732219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73229000	732290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
73251000	732510	- Of non-malleable cast iron	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73259900	732599	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
73261900	732619	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74031100	740311	-- Cathodes and sections of cathodes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74031200	740312	-- Wire-bars	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74031300	740313	-- Billets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74031900	740319	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74032100	740321	-- Copper-zinc base alloys (brass)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74032200	740322	-- Copper-tin base alloys (bronze)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74032900	740329	-- Other copper alloys (other than master alloys of heading 7405)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74050000	740500	Master alloys of copper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74061000	740610	- Powders of non-lamellar structure	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74062000	740620	- Powders of lamellar structure; flakes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74072100	740721	-- Of copper-zinc base alloys (brass)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74072900	740729	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74081900	740819	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74082100	740821	-- Of copper-zinc base alloys (brass)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74082900	740829	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74091100	740911	-- In coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74091900	740919	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74092100	740921	-- In coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74092900	740929	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
74093100	740931	-- In coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74093900	740939	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74094000	740940	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74099000	740990	- Of other copper alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74101100	741011	-- Of refined copper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74101200	741012	-- Of copper alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74102100	741021	-- Of refined copper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74102200	741022	-- Of copper alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
74130090	741300	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75051100	750511	-- Of nickel, not alloyed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75051200	750512	-- Of nickel alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75052100	750521	-- Of nickel, not alloyed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75052200	750522	-- Of nickel alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75061000	750610	- Of nickel, not alloyed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
75062000	750620	- Of nickel alloys	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76051100	760511	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76051900	760519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76052100	760521	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76052900	760529	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76061100	760611	-- Of aluminium, not alloyed	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76071100	760711	-- Rolled but not further worked	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76071910	760719	--- Unprinted aluminium foil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
76071990	760719	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76072010	760720	--- Unprinted aluminium foil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76072090	760720	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76121000	761210	- Collapsible tubular containers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76129090	761290	- - -Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76130000	761300	Aluminium containers for compressed or liquefied gas	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76141000	761410	- With steel core	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
76149000	761490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
78041100	780411	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
78041900	780419	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
78060000	780600	Other articles of lead	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
79040000	790400	Zinc bars, rods, profiles and wire	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
79050000	790500	Zinc plates, sheets, strip and foil	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
79070000	790700	Other articles of zinc	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
80030000	800300	Tin bars, rods, profiles and wire	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
80070000	800700	Other articles of tin	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82011000	820110	- Spades and shovels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82013000	820130	- Mattocks, picks, hoes and rakes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82014000	820140	- Axes, billhooks and similar hewing tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82015000	820150	- Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82016000	820160	- Hedge shears, two-handed pruning shears and similar two-	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		handed shears										
82019000	820190	- Other hand tools of a kind used in agriculture, horticulture or forestry	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82021000	820210	- Handsaws	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82022000	820220	- Bandsaw blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82023100	820231	-- With working part of steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82023900	820239	-- Other, including parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82024000	820240	- Chainsaw blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82029100	820291	-- Straight saw blades, for working metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82029900	820299	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82031000	820310	- Files, rasps and similar tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82032000	820320	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82033000	820330	- Metal-cutting shears and similar tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82034000	820340	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82041100	820411	-- Non-adjustable	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82041200	820412	-- Adjustable	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82042000	820420	- Interchangeable spanner sockets, with or without handles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82051000	820510	- Drilling, threading or tapping tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82052000	820520	- Hammers and sledge hammers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82053000	820530	- Planes, chisels, gouges and similar cutting tools for working wood	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82054000	820540	- Screwdrivers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82055900	820559	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82056000	820560	- Blowlamps	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
82057000	820570	- Vices, clamps and the like	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82059000	820590	- Other, including sets of articles of two or more subheadings of this heading	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82060000	820600	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82071300	820713	-- With working part of cermets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82071900	820719	-- Other, including parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82072000	820720	- Dies for drawing or extruding metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82073000	820730	- Tools for pressing, stamping or punching	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82074000	820740	- Tools for tapping or threading	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82075000	820750	- Tools for drilling, other than for rock-drilling	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82076000	820760	- Tools for boring or broaching	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82077000	820770	- Tools for milling	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82078000	820780	- Tools for turning	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82079000	820790	- Other interchangeable tools	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82081000	820810	- For metalworking	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82082000	820820	- For woodworking	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82083000	820830	- For kitchen appliances or for machines used by the food industry	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82089000	820890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82090000	820900	Plates, sticks, tips and the like for tools, unmounted, of cermets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82100000	821000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82111000	821110	- Sets of assorted articles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
82119100	821191	-- Table knives having fixed blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82119200	821192	-- Other knives having fixed blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82119300	821193	-- Knives having other than fixed blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82119400	821194	-- Blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82119500	821195	-- Handles of base metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82129000	821290	- Other parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82130000	821300	Scissors, tailors' shears and similar shears, and blades therefor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82141000	821410	- Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82151000	821510	- Sets of assorted articles containing at least one article plated with precious metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82152000	821520	- Other sets of assorted articles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82159100	821591	-- Plated with precious metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
82159900	821599	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83021000	830210	- Hinges	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83022000	830220	- Castors	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83024100	830241	-- Suitable for buildings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83024200	830242	-- Other, suitable for furniture	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83024900	830249	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83051000	830510	- Fittings for loose-leaf binders or files	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83071000	830710	- Of iron or steel	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83079000	830790	- Of other base metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83081000	830810	- Hooks, eyes and eyelets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
83082000	830820	- Tubular or bifurcated rivets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83089000	830890	- Other, including parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83112000	831120	- Cored wire of base metal, for electric arc-welding	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
83119000	831190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84072900	840729	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84073100	840731	-- Of a cylinder capacity not exceeding 50 cm ³	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84073200	840732	-- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84073300	840733	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1000 cm ³	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84073400	840734	-- Of a cylinder capacity exceeding 1000 cm ³	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84079090	840790	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84082000	840820	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84089090	840890	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84091000	840910	- For aircraft engines	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84099100	840991	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84099900	840999	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84131100	841311	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84131900	841319	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84133000	841330	- Fuel, lubricating or cooling medium pumps for internal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		combustion piston engines										
84141000	841410	- Vacuum pumps	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84142000	841420	- Hand- or foot-operated air pumps	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84143000	841430	- Compressors of a kind used in refrigerating equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84144000	841440	- Air compressors mounted on a wheeled chassis for towing	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84149000	841490	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84159000	841590	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84185000	841850	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84189100	841891	-- Furniture designed to receive refrigerating or freezing equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84189900	841899	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84211200	842112	-- Clothes dryers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84211900	842119	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84212300	842123	-- Oil or petrol filters for internal combustion engines	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84212900	842129	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84213100	842131	-- Intake air filters for internal combustion engines	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84213910	842139	--- Industrial filtering or purifying machinery and apparatus for gases	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84213990	842139	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84219100	842191	-- Of centrifuges, including centrifugal dryers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84219900	842199	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
84229000	842290	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84231000	842310	- Personal weighing machines, including baby scales; household scales	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84238100	842381	-- Having a maximum weighing capacity not exceeding 30 kg	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84238910	842389	--- Weighing machinery having a maximum weighing capacity exceeding 5,000 kg	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84238990	842389	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84239000	842390	- Weighing machine weights of all kinds; parts of weighing machinery	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84249000	842490	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84251100	842511	-- Powered by electric motor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84251900	842519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84253100	842531	-- Powered by electric motor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84253900	842539	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84254100	842541	-- Built-in jacking systems of a type used in garages	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84254200	842542	-- Other jacks and hoists, hydraulic	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84254900	842549	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84311000	843110	- Of machinery of heading 8425	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84312000	843120	- Of machinery of heading 8427	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84313100	843131	-- Of lifts, skip hoists or escalators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84313900	843139	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84314100	843141	-- Buckets, shovels, grabs and grips	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84314200	843142	-- Bulldozer or angledozer blades	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
84314300	843143	-- Parts for boring or sinking machinery of subheading 843041 or 843049	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84314900	843149	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84433900	844339	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84439900	844399	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84501110	845011	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84501210	845012	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84501910	845019	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84502010	845020	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84509000	845090	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84701000	847010	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84702100	847021	-- Incorporating a printing device	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84702900	847029	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84703000	847030	- Other calculating machines	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84705000	847050	- Cash registers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84709000	847090	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84723000	847230	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84729000	847290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84731000	847310	- Parts and accessories of the machines of heading 8469	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
84732100	847321	-- Of the electronic calculating machines of subheading 847010, 847021 or 847029	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84732900	847329	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84734000	847340	- Parts and accessories of the machines of heading 8472	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84735000	847350	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84762100	847621	-- Incorporating heating or refrigerating devices	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84762900	847629	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84768100	847681	-- Incorporating heating or refrigerating devices	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84768900	847689	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84769000	847690	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84811000	848110	- Pressure-reducing valves	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84812000	848120	- Valves for oleohydraulic or pneumatic transmissions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84813000	848130	- Check (non-return) valves	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84814000	848140	- Safety or relief valves	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84818000	848180	- Other appliances	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84819000	848190	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84821000	848210	- Ball bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84822000	848220	- Tapered roller bearings, including cone and tapered roller assemblies	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84823000	848230	- Spherical roller bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84824000	848240	- Needle roller bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84825000	848250	- Other cylindrical roller bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
84828000	848280	- Other, including combined ball/roller bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84829100	848291	-- Balls, needles and rollers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84829900	848299	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84831000	848310	- Transmission shafts (including cam shafts and crank shafts) and cranks	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84832000	848320	- Bearing housings, incorporating ball or roller bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84833000	848330	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84834000	848340	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84835000	848350	- Flywheels and pulleys, including pulley blocks	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84836000	848360	- Clutches and shaft couplings (including universal joints)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84839000	848390	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84841000	848410	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84842000	848420	- Mechanical seals	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84849000	848490	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84871000	848710	- Ships' or boats' propellers and blades therefor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
84879000	848790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85043100	850431	-- Having a power handling capacity not exceeding 1 kVA	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
85043200	850432	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85111000	851110	- Sparking plugs	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85112000	851120	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85113000	851130	- Distributors; ignition coils	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85114000	851140	- Starter motors and dual purpose starter-generators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85115000	851150	- Other generators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85118000	851180	- Other equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85119000	851190	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85121000	851210	- Lighting or visual signalling equipment of a kind used on bicycles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85122000	851220	- Other lighting or visual signalling equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85123000	851230	- Sound signalling equipment	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85124000	851240	- Windscreen wipers, defrosters and demisters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85129000	851290	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85131090	851310	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85139000	851390	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85163100	851631	-- Hairdryers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85163200	851632	-- Other hairdressing apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85163300	851633	-- Hand-drying apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85164000	851640	- Electric smoothing irons	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85165000	851650	- Microwave ovens	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85166000	851660	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
85167900	851679	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85168000	851680	- Electric heating resistors	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85169000	851690	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85171100	851711	-- Line telephone sets with cordless handsets	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85171800	851718	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85176200	851762	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85176900	851769	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85177000	851770	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85232110	852321	--- unrecorded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85232910	852329	---un recorded	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85235100	852351	-- Solid-state non-volatile storage devices	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85235200	852352	-- 'Smart cards'	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85235900	852359	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85238010	852380	---Software	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85285910	852859	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85287210	852872	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85287290	852872	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85287310	852873	--- Unassembled	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85287390	852873	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85311000	853110	- Burglar or fire alarms and similar apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85312000	853120	- Indicator panels incorporating liquid crystal devices (LCD) or light	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
		emitting diodes (LED)										
85318000	853180	- Other apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85319000	853190	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85321000	853210	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322100	853221	-- Tantalum	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322200	853222	-- Aluminium electrolytic	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322300	853223	-- Ceramic dielectric, single layer	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322400	853224	-- Ceramic dielectric, multilayer	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322500	853225	-- Dielectric of paper or plastics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85322900	853229	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85323000	853230	- Variable or adjustable (pre-set) capacitors	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85329000	853290	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85331000	853310	- Fixed carbon resistors, composition or film types	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85332100	853321	-- For a power handling capacity not exceeding 20 W	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85332900	853329	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85333100	853331	-- For a power handling capacity not exceeding 20 W	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85333900	853339	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85334000	853340	- Other variable resistors, including rheostats and potentiometers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85339000	853390	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85340000	853400	Printed circuits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85361000	853610	- Fuses	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
85362000	853620	- Automatic circuit breakers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85363000	853630	- Other apparatus for protecting electrical circuits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85364100	853641	-- For a voltage not exceeding 60 V	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85364900	853649	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85365000	853650	- Other switches	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85366100	853661	-- Lamp holders	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85366900	853669	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85369000	853690	- Other apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85371000	853710	- For a voltage not exceeding 1000 V	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85381000	853810	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85389000	853890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85401100	854011	-- Colour	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85401200	854012	-- Monochrome	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85402000	854020	- Television camera tubes; image converters and intensifiers; other photocathode tubes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85404000	854040	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85406000	854060	- Other cathode ray tubes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85407100	854071	-- Magnetrons	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85407900	854079	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85408100	854081	-- Receiver or amplifier valves and tubes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
85408900	854089	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85409100	854091	-- Of cathode ray tubes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85409900	854099	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85423100	854231	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85423200	854232	-- Memories	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85423300	854233	-- Amplifiers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85423900	854239	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85429000	854290	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85431000	854310	- Particle accelerators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85432000	854320	- Signal generators	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85437000	854370	- Other machines and apparatus	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85439000	854390	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85451900	854519	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85452000	854520	- Brushes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85459000	854590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85461000	854610	- Of glass	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85462000	854620	- Of ceramics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85469000	854690	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85471000	854710	- Insulating fittings of ceramics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85472000	854720	- Insulating fittings of plastics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
85479000	854790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
87012090	870120	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87041090	870410	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87049090	870490	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87081000	870810	- Bumpers and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87082100	870821	-- Safety seat belts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87082900	870829	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87083000	870830	- Brakes and servo-brakes; parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87084000	870840	- Gear boxes and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87085000	870850	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87087000	870870	- Road wheels and parts and accessories thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87088000	870880	- Suspension systems and parts thereof (including shock-absorbers)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87089300	870893	-- Clutches and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87089400	870894	-- Steering wheels, steering columns and steering boxes; parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87089500	870895	-- Safety airbags with inflator system; parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87089900	870899	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87141000	871410	- Of motorcycles (including mopeds)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149100	871491	-- Frames and forks, and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149200	871492	-- Wheel rims and spokes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149300	871493	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
87149400	871494	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149500	871495	-- Saddles	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149600	871496	-- Pedals and crank-gear, and parts thereof	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87149900	871499	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87161090	871610	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87162090	871620	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87163190	871631	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87163990	871639	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87164090	871640	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
87169000	871690	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90021100	900211	-- For cameras, projectors or photographic enlargers or reducers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90021900	900219	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90022000	900220	- Filters	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90029000	900290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90031100	900311	-- Of plastics	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90031900	900319	-- Of other materials	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90039000	900390	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90041000	900410	- Sunglasses	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90049090	900490	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90051000	900510	- Binoculars	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90058000	900580	- Other instruments	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90059000	900590	- Parts and accessories (including mountings)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
90071000	900710	- Cameras	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90072000	900720	- Projectors	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90079100	900791	-- For cameras	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90079200	900792	-- For projectors	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90085000	900850	- Projectors, enlargers and reducers	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90089000	900890	- Parts and accessories	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90101000	901010	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90105000	901050	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90106000	901060	- Projection screens	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90109000	901090	- Parts and accessories	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90291000	902910	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90292000	902920	- Speed indicators and tachometers; stroboscopes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
90299000	902990	- Parts and accessories	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92011000	920110	- Upright pianos	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92012000	920120	- Grand pianos	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92019000	920190	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92021000	920210	- Played with a bow	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92029000	920290	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
92051000	920510	- Brass-wind instruments	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92059000	920590	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92060000	920600	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92071000	920710	- Keyboard instruments, other than accordions	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92079000	920790	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92081000	920810	- Musical boxes	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92089000	920890	- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92093000	920930	- Musical instrument strings	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92099100	920991	-- Parts and accessories for pianos	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92099200	920992	-- Parts and accessories for the musical instruments of heading 9202	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92099400	920994	-- Parts and accessories for the musical instruments of heading 9207	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
92099900	920999	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
93039000	930390	- Other	25%	8%	7%	6%	5%	4%	3%	2%	1%	0%
93069000	930690	- Other	25%	8%	7%	6%	5%	4%	3%	2%	1%	0%
94029090	940290	--- Other	25%	8%	7%	6%	5%	4%	3%	2%	1%	0%
94038100	940381	-- Of bamboo or rattan	25%	8%	7%	6%	5%	4%	3%	2%	1%	0%
94038900	940389	-- Other	25%	8%	7%	6%	5%	4%	3%	2%	1%	0%
94060090	940600	--- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96061000	960610	- Press-fasteners, snap-fasteners and press studs and parts therefor	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

		Reduction rate		20%	30%	40%	50%	60%	70%	80%	90%	100%
				Year and rate applicable								
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+7	T0+8	T0+9	T0+10	T0+11	T0+12	T0+13	T0+14	T0+15
96062100	960621	-- Of plastics, not covered with textile material	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96062200	960622	-- Of base metal, not covered with textile material	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96062900	960629	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96063000	960630	- Button moulds and other parts of buttons; button blanks	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96071100	960711	-- Fitted with chain scoops of base metal	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96071900	960719	-- Other	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96072000	960720	- Parts	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%
96190010	961900	---Sanitary towels (pads) and tampons	10%	8%	7%	6%	5%	4%	3%	2%	1%	0%

**ANNEX II(C)
NUMBER OF TARIFF LINES 990**

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
01012900	010129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01013090	010130	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01019010	010190	--- Pure-bred breeding animals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01019090	010190	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01022900	010229	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01023900	010239	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01029090	010290	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01039100	010391	-- Weighing less than 50 kg	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01039200	010392	-- Weighing 50 kg or more	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01041090	010410	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01042090	010420	---Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
01051200	010512	-- Turkeys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01051300	010513	-- Ducks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01051400	010514	-- Geese	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01051500	010515	-- Guinea fowls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01059400	010594	-- Fowls of the species Gallus domesticus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01059900	010599	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01061100	010611	-- Primates	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01061200	010612	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01061300	010613	-- Camels and other camelids (Camelidae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01061400	010614	-- Rabbits and hares	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
01061900	010619	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01062000	010620	- Reptiles (including snakes and turtles)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01063100	010631	-- Birds of prey	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01063200	010632	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01063300	010633	-- Ostriches; emus (Dromaius novaehollandiae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01063900	010639	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01064100	010641	-- Bees	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01064900	010649	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
01069000	010690	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02011000	020110	- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02021000	020210	- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
02031100	020311	-- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02031900	020319	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02032100	020321	-- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02041000	020410	- Carcasses and half-carcasses of lamb, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02042100	020421	-- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02043000	020430	- Carcasses and half-carcasses of lamb, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02044100	020441	-- Carcasses and half-carcasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02050000	020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02062100	020621	-- Tongues	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02063000	020630	- Of swine, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02064100	020641	-- Livers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02064900	020649	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
02068000	020680	- Other, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02071300	020713	-- Cuts and offal, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02071400	020714	-- Cuts and offal, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02072400	020724	-- Not cut in pieces, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02072500	020725	-- Not cut in pieces, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02072600	020726	-- Cuts and offal, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02072700	020727	-- Cuts and offal, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02074100	020741	-- Not cut in pieces, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02074200	020742	-- Not cut in pieces, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02074300	020743	-- Fatty livers, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02074400	020744	-- Other, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02074500	020745	-- Other, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
02075100	020751	-- Not cut in pieces, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02075200	020752	-- Not cut in pieces, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02075300	020753	-- Fatty livers, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02075400	020754	-- Other, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02075500	020755	-- Other, frozen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02076000	020760	- Of guinea fowls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02081000	020810	- Of rabbits or hares	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02083000	020830	- Of primates	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02084000	020840	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
02085000	020850	- Of reptiles (including snakes and turtles)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02086000	020860	- Of camels and other camelids (Camelidae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02089000	020890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02091000	020910	- Of pigs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02099000	020990	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02109100	021091	-- Of primates	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02109200	021092	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02109300	021093	-- Of reptiles (including snakes and turtles)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
02109900	021099	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03011100	030111	-- Freshwater fish	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
03011900	030119	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019100	030191	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019200	030192	-- Eels (<i>Anguilla</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019300	030193	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019400	030194	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019500	030195	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03019900	030199	-- Other	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
03021100	030211	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03021300	030213	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03021400	030214	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03021900	030219	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03022100	030221	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		stenolepis)															
03022200	030222	-- Plaice (Pleuronectes platessa)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03022300	030223	-- Sole (Solea spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03022400	030224	-- Turbot (Psetta maxima)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03022900	030229	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023100	030231	-- Albacore or longfinned tuna (Thunnus alalunga)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023200	030232	-- Yellowfin tuna (Thunnus albacares)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023300	030233	-- Skipjack or stripe-bellied bonito	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023400	030234	-- Bigeye tuna (Thunnus obesus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023500	030235	-- Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03023600	030236	-- Southern bluefin tuna (Thunnus maccoyii)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024100	030241	-- Herring (Clupea harengus, Clupea pallasii)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03024200	030242	-- Anchovies (<i>Engraulis</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024300	030243	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024400	030244	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024500	030245	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024600	030246	-- Cobia (<i>Rachycentron canadum</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03024700	030247	-- Swordfish (<i>Xiphias gladius</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025100	030251	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025200	030252	-- Haddock (<i>Melanogrammus aeglefinus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025300	030253	-- Coalfish (<i>Pollachius virens</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025400	030254	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03025500	030255	-- Alaska pollack (<i>Theragra chalcogramma</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025600	030256	-- Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03025900	030259	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03027100	030271	-- Tilapia (<i>Oreochromis</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03027200	030272	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03027300	030273	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03027400	030274	-- Eels (<i>Anguilla</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03027900	030279	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03028100	030281	-- Dogfish and other sharks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03028200	030282	-- Rays and skates (Rajidae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03028300	030283	-- Toothfish (Dissostichus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03028400	030284	-- Sea bass (Dicentrarchus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03028500	030285	-- Sea bream (Sparidae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03028900	030289	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03029000	030290	- Livers and roes	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03031100	030311	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03031200	030312	-- Other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03031300	030313	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03031400	030314	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03031900	030319	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03032300	030323	-- Tilapia (<i>Oreochromis</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03032400	030324	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03032500	030325	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03032600	030326	-- Eels (<i>Anguilla</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03032900	030329	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03033100	030331	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03033200	030332	-- Plaice (<i>Pleuronectes platessa</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03033300	030333	-- Sole (<i>Solea</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03033400	030334	-- Turbot (<i>Psetta maxima</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03033900	030339	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034100	030341	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034200	030342	-- Yellowfin tuna (<i>Thunnus albacares</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034300	030343	-- Skipjack or stripe-bellied bonito	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034400	030344	-- Bigeye tuna (<i>Thunnus obesus</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034500	030345	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03034600	030346	-- Southern bluefin tuna	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		(Thunnus maccoyii)		%	%	%	%	%	%	%	%	%	%				
03034900	030349	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035100	030351	-- Herring (Clupea harengus, Clupea pallasii)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035300	030353	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035400	030354	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035500	030355	-- Jack and horse mackerel (Trachurus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035600	030356	-- Cobia (Rachycentron canadum)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03035700	030357	-- Swordfish (Xiphias gladius)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036300	030363	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036400	030364	-- Haddock (Melanogrammus aeglefinus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036500	030365	-- Coalfish (Pollachius virens)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
03036600	030366	-- Hake (Merluccius spp., Urophycis spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036700	030367	-- Alaska pollack (Theragra chalcogramma)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036800	030368	-- Blue whiting (Micromesistius poutassou, Micromesistius australis)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03036900	030369	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03038100	030381	-- Dogfish and other sharks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03038200	030382	-- Rays and skates (Rajidae)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03038300	030383	-- Toothfish (Dissostichus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03038400	030384	-- Sea bass (Dicentrarchus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03038900	030389	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03039000	030390	- Livers and roes	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03052000	030520	- Livers and roes of fish, dried, smoked, salted or in brine	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03054100	030541	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03054200	030542	-- Herring (Clupea harengus, Clupea pallasii)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03055100	030551	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03056100	030561	-- Herring (Clupea harengus, Clupea pallasii)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03056200	030562	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03056300	030563	-- Anchovies (Engraulis spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061100	030611	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03061200	030612	-- Lobsters (Homarus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061400	030614	-- Crabs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061500	030615	-- Norway lobsters (Nephrops norvegicus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061600	030616	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061700	030617	-- Other shrimps and prawns	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03061900	030619	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062100	030621	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062200	030622	-- Lobsters (Homarus spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062400	030624	-- Crabs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062500	030625	-- Norway lobsters (Nephrops norvegicus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
03062600	030626	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062700	030627	-- Other shrimps and prawns	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03062900	030629	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03071100	030711	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03071900	030719	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03072100	030721	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03072900	030729	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03073100	030731	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03073900	030739	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03074100	030741	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03074900	030749	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
03075100	030751	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03075900	030759	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03076000	030760	- Snails, other than sea snails	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03077100	030771	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03077900	030779	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03078100	030781	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03078900	030789	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03079100	030791	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03079900	030799	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03081100	030811	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03081900	030819	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03082100	030821	-- Live, fresh or chilled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
03082900	030829	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03083000	030830	- Jellyfish (Rhopilema spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
03089000	030890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
04081100	040811	-- Dried	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
04089100	040891	-- Dried	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
04100000	041000	Edible products of animal origin, not elsewhere specified or included	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05010000	050100	Human hair, unworked, whether or not washed or scoured; waste of human hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05021000	050210	- Pigs', hogs' or boars' bristles and hair and waste thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05029000	050290	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05040000	050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof,	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		fresh, chilled, frozen, salted, in brine, dried or smoked															
05051000	050510	- Feathers of a kind used for stuffing; down	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05059000	050590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05061000	050610	- Ossein and bones treated with acid	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05069000	050690	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05071010	050710	--- Elephant tusks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05071020	050710	--- Hippo teeth	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05071030	050710	--- Rhinoceros horns	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05071090	050710	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05079000	050790	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05080000	050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof															
05119190	051191	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
05119990	051199	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
06039000	060390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
06042000	060420	- Fresh	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
06049000	060490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07011000	070110	- Seed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07052100	070521	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07052900	070529	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07115100	071151	-- Mushrooms of the genus <i>Agaricus</i>	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07123100	071231	-- Mushrooms of the genus <i>Agaricus</i>	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
07123200	071232	-- Wood ears (Auricularia spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07123300	071233	-- Jelly fungi (Tremella spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07123900	071239	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07141000	071410	- Manioc (cassava)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07142000	071420	- Sweet potatoes	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07143000	071430	- Yams (Dioscorea spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07144000	071440	- Taro (Colocasia spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07145000	071450	- Yautia (Xanthosoma spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
07149000	071490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08011100	080111	-- Desiccated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08011200	080112	-- In the inner shell (endocarp)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08011900	080119	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
08012100	080121	-- In shell	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08012200	080122	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08021200	080212	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08022200	080222	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08023100	080231	-- In shell	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08023200	080232	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08024100	080241	-- In shell	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08024200	080242	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08025100	080251	-- In shell	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08025200	080252	-- Shelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08041000	080410	- Dates	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08042000	080420	- Figs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
08054000	080540	- Grapefruit, including pomelos	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08055000	080550	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08061000	080610	- Fresh	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08091000	080910	- Apricots	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08092100	080921	-- Sour cherries (Prunus cerasus)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08092900	080929	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08101000	081010	- Strawberries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08102000	081020	- Raspberries, blackberries, mulberries and loganberries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08103000	081030	- Black-, white- or redcurrants and gooseberries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08104000	081040	- Cranberries, bilberries and other fruit of the genus Vaccinium	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08105000	081050	- Kiwifruit	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
08106000	081060	- Durians	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08112000	081120	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08121000	081210	- Cherries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08129000	081290	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08131000	081310	- Apricots	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08132000	081320	- Prunes	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
08133000	081330	- Apples	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09030000	090300	Maté	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09061100	090611	-- Cinnamon (Cinnamomum zeylanicum Blume)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09061900	090619	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09082100	090821	-- Neither crushed nor ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
09082200	090822	-- Crushed or ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09093100	090931	-- Neither crushed nor ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
09093200	090932	-- Crushed or ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10039000	100390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10071000	100710	- Seed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10079000	100790	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10082100	100821	-- Seed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10082900	100829	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10083000	100830	- Canary seed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10084000	100840	- Fonio (<i>Digitaria</i> spp.)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10085000	100850	- Quinoa (<i>Chenopodium</i> quinoa)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
10086000	100860	- Triticale	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
10089000	100890	- Other cereals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11031900	110319	-- Of other cereals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11032000	110320	- Pellets	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11042200	110422	-- Of oats	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11042300	110423	-- Of maize (corn)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11043000	110430	- Germ of cereals, whole, rolled, flaked or ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11061000	110610	- Of the dried leguminous vegetables of heading 0713	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11062000	110620	- Of sago or of roots or tubers of heading 0714	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
11063000	110630	- Of the products of Chapter 8	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15089000	150890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15100000	151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified,	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		including blends of these oils or fractions with oils or fractions of heading 1509															
15132900	151329	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15141900	151419	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15149900	151499	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15151900	151519	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15159000	151590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
15161000	151610	- Animal fats and oils and their fractions	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16030000	160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16051000	160510	- Crab	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16052100	160521	-- Not in airtight containers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16052900	160529	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
16053000	160530	- Lobster	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16054000	160540	- Other crustaceans	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055100	160551	-- Oysters	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055200	160552	-- Scallops, including queen scallops	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055300	160553	-- Mussels	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055400	160554	-- Cuttlefish and squid	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055500	160555	-- Octopus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055600	160556	-- Clams, cockles and arkshells	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055700	160557	-- Abalone	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055800	160558	-- Snails, other than sea snails	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16055900	160559	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16056100	160561	-- Sea cucumbers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
16056200	160562	-- Sea urchins	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16056300	160563	-- Jellyfish	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
16056900	160569	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
17031000	170310	- Cane molasses	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
17039000	170390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
19043000	190430	- Bulgur wheat	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
20039000	200390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
25233000	252330	- Aluminous cement	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
25241000	252410	- Crocidolite	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
25249000	252490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27101951	271019	---- Lubricants in liquid form	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27101952	271019	---- Lubricating greases	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
27101954	271019	---- Batching oils	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27111100	271111	-- Natural gas	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27111200	271112	-- Propane	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27111300	271113	-- Butanes	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27111400	271114	-- Ethylene, propylene, butylene and butadiene	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27111900	271119	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27112100	271121	-- Natural gas	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
27112900	271129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
28112100	281121	-- Carbon dioxide	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
30069200	300692	-- Waste pharmaceuticals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
32100090	321000	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
32131000	321310	- Colours in sets	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
32139000	321390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
32159090	321590	---Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
33062000	330620	- Yarn used to clean between the teeth (dental floss)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
36041000	360410	- Fireworks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
36049000	360490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
36069000	360690	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38089131	380891	---- Pyrethrum based	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38089132	380891	- - - - Containing bromomethane (methyl bromide) or bromochloromethane	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38089139	380891	---- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38251000	382510	- Municipal waste	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38252000	382520	- Sewage sludge	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
38253000	382530	- Clinical waste	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38254100	382541	-- Halogenated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38254900	382549	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38255000	382550	- Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38256100	382561	-- Mainly containing organic constituents	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38256900	382569	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
38259000	382590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39199090	391990	---Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39204310	392043	--- Unprinted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39204390	392043	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39204900	392049	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39206210	392062	--- Unprinted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
39206290	392062	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39239090	392390	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39251000	392510	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39252000	392520	- Doors, windows and their frames and thresholds for doors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39253000	392530	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39263000	392630	- Fittings for furniture, coachwork or the like	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
39264000	392640	- Statuettes and other ornamental articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40121100	401211	-- Of a kind used on motor cars (including station wagons and racing cars)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40121200	401212	-- Of a kind used on buses or lorries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40121300	401213	-- Of a kind used on aircraft	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
40121900	401219	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40122000	401220	- Used pneumatic tyres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40129090	401290	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
40170090	401700	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
42010000	420100	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
42060000	420600	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
43031000	430310	- Articles of apparel and clothing accessories	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
43039000	430390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
43040000	430400	Artificial fur and articles thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
44151000	441510	- Cases, boxes, crates, drums	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		and similar packings; cable-drums		%	%	%	%	%	%	%	%	%	%				
44219010	442190	--- Splints for matches	10%	9,5%	8,6%	7,3%	5,8%	4,1%	2,6%	1,6%	0,9%	0,4%	0,2%	0,1%	0,0%	0,0%	0,0%
44219090	442190	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46012100	460121	-- Of bamboo	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46012200	460122	-- Of rattan	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46012900	460129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46019200	460192	-- Of bamboo	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46019300	460193	-- Of rattan	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46019400	460194	-- Of other vegetable materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46019900	460199	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46021100	460211	-- Of bamboo	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46021200	460212	-- Of rattan	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
46021900	460219	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
48010090	480100	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48025500	480255	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48041990	480419	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48044200	480442	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48054000	480540	- Filter paper and paperboard	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48055000	480550	- Felt paper and paperboard	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48059200	480592	-- Weighing more than 150 g/m ² but less than 225 g/m ²	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48101300	481013	-- In rolls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
48114900	481149	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48142000	481420	- Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48192090	481920	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
48234000	482340	- Rolls, sheets and dials, printed for self-recording apparatus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
49119100	491191	-- Pictures, designs and photographs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
49119990	491199	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
50071000	500710	- Fabrics of noil silk	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
50072000	500720	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
50079000	500790	- Other fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51111100	511111	-- Of a weight not exceeding 300 g/m ²	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51111900	511119	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51112000	511120	- Other, mixed mainly or solely with man-made filaments	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51113000	511130	- Other, mixed mainly or solely with man-made staple fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51119000	511190	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51121100	511211	-- Of a weight not exceeding 200 g/m ²	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51121900	511219	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51122000	511220	- Other, mixed mainly or solely with man-made filaments	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51123000	511230	- Other, mixed mainly or solely with man-made staple fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51129000	511290	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
51130000	511300	Woven fabrics of coarse animal hair or of horsehair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
52041100	520411	-- Containing 85 % or more by weight of cotton	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52042000	520420	- Put up for retail sale	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52082300	520823	-- 3-thread or 4-thread twill, including cross twill	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52114100	521141	-- Plain weave	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52121100	521211	-- Unbleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52121300	521213	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52121400	521214	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52122100	521221	-- Unbleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52122200	521222	-- Bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
52122300	521223	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53091100	530911	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53091900	530919	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
53092100	530921	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53092900	530929	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53101000	531010	- Unbleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53109000	531090	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
53110000	531100	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54011000	540110	- Of synthetic filaments	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54012000	540120	- Of artificial filaments	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54079400	540794	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54081000	540810	- Woven fabrics obtained from high-tenacity yarn of viscose rayon	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54082100	540821	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54082200	540822	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
54082300	540823	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54082400	540824	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54083100	540831	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54083200	540832	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
54083300	540833	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55081000	550810	- Of synthetic staple fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55082000	550820	- Of artificial staple fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55163300	551633	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55164300	551643	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55169100	551691	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55169200	551692	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
55169300	551693	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
56013000	560130	- Textile flock and dust and mill neps	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
56021000	560210	- Needleloom felt and stitch-bonded fibre fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
56022100	560221	-- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
56022900	560229	-- Of other textile materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
56074100	560741	-- Binder or baler twine	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57021000	570210	- woven rugs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57022000	570220	- Floor coverings of coconut fibres (coir)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57023100	570231	-- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57023200	570232	-- Of man-made textile materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57023900	570239	-- Of other textile materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57024100	570241	-- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
57024200	570242	-- Of man-made textile	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		materials		%	%	%	%	%	%	%	%	%	%				
57041000	570410	- Tiles, having a maximum surface area of 0,3 m ²	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58011000	580110	- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58012100	580121	-- Uncut weft pile fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58013100	580131	-- Uncut weft pile fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58013200	580132	-- Cut corduroy	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58023000	580230	- Tufted textile fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58043000	580430	- Handmade lace	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58050000	580500	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58081000	580810	- Braids, in the piece	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
58090000	580900	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58101000	581010	- Embroidery without visible ground	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58109100	581091	-- Of cotton	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58109200	581092	-- Of man-made fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
58109900	581099	-- Of other textile materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59041000	590410	- Linoleum	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59049000	590490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59050000	590500	Textile wall coverings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59061000	590610	- Adhesive tape of a width not exceeding 20 cm	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
59069100	590691	-- Knitted or crocheted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59069900	590699	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59070000	590700	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59090000	590900	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
59100000	591000	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	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60011000	600110	- 'Long pile' fabrics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60012200	600122	-- Of man-made fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60012900	600129	-- Of other textile materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
60019200	600192	-- Of man-made fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60024000	600240	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60029000	600290	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60031000	600310	- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60032000	600320	- Of cotton	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60033000	600330	- Of synthetic fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60034000	600340	- Of artificial fibres	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60039000	600390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60041000	600410	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60049000	600490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60052100	600521	-- Unbleached or bleached	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
60052200	600522	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60052300	600523	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60052400	600524	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60053100	600531	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60053200	600532	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60053300	600533	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60053400	600534	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60054100	600541	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60054200	600542	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60054300	600543	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60054400	600544	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60059000	600590	- Other	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%				
60061000	600610	- Of wool or fine animal hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60062100	600621	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60062200	600622	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60062300	600623	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60062400	600624	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60063100	600631	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60063200	600632	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60063300	600633	-- Of yarns of different colours	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60063400	600634	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60064100	600641	-- Unbleached or bleached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60064200	600642	-- Dyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60064300	600643	-- Of yarns of different colours	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
60064400	600644	-- Printed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
60069000	600690	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
61101100	611011	-- Of wool	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
61101200	611012	-- Of Kashmir (cashmere) goats	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
61101900	611019	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
65040000	650400	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
65050000	650500	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
65069100	650691	-- Of rubber or of plastics	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
65069900	650699	-- Of other materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
66019100	660191	-- Having a telescopic shaft	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
66019900	660199	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
66020000	660200	Walking sticks, seat-sticks, whips, riding-crops and the like	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67010000	670100	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67021000	670210	- Of plastics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67029000	670290	- Of other materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67030000	670300	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials,	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		prepared for use in making wigs or the like															
67041100	670411	-- Complete wigs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67041900	670419	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67042000	670420	- Of human hair	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
67049000	670490	- Of other materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68010000	680100	Setts, curbstones and flagstones, of natural stone (except slate)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68022100	680221	-- Marble, travertine and alabaster	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68022300	680223	-- Granite	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68022900	680229	-- Other stone	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68029100	680291	-- Marble, travertine and alabaster	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68029200	680292	-- Other calcareous stone	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68029300	680293	-- Granite	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
68029900	680299	-- Other stone	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68030000	680300	Worked slate and articles of slate or of agglomerated slate	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68041000	680410	- Millstones and grindstones for milling, grinding or pulping	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68043000	680430	- Hand sharpening or polishing stones	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68051000	680510	- On a base of woven textile fabric only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68053000	680530	- On a base of other materials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68061000	680610	- Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68062000	680620	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68091100	680911	-- Faced or reinforced with paper or paperboard only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
68091900	680919	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68099000	680990	- Other articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68101100	681011	-- Building blocks and bricks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68101900	681019	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68109100	681091	-- Prefabricated structural components for building or civil engineering	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68109990	681099	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68114000	681140	- Containing asbestos	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68118100	681181	-- Corrugated sheets	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68118200	681182	-- Other sheets, panels, tiles and similar articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68118900	681189	-- Other articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68129200	681292	-- Paper, millboard and felt	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68129300	681293	-- Compressed asbestos fibre	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		jointing, in sheets or rolls		%	%	%	%	%	%	%	%	%	%				
68129900	681299	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68141000	681410	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68149000	681490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68151000	681510	- Non-electrical articles of graphite or other carbon	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68152000	681520	- Articles of peat	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
68159100	681591	-- Containing magnesite, dolomite or chromite	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
69041000	690410	- Building bricks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
69131000	691310	- Of porcelain or china	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
69139000	691390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
70181000	701810	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		glass smallwares															
70182000	701820	- Glass microspheres not exceeding 1 mm in diameter	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
70200099	702000	---- Other	10%	9,5%	8,6%	7,3%	5,8%	4,1%	2,6%	1,6%	0,9%	0,4%	0,2%	0,1%	0,0%	0,0%	0,0%
71011000	710110	- Natural pearls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71012100	710121	-- Unworked	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71012200	710122	-- Worked	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71021000	710210	- Unsorted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71022100	710221	-- Unworked or simply sawn, cleaved or bruted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71022900	710229	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71023100	710231	-- Unworked or simply sawn, cleaved or bruted	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71023900	710239	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71031090	710310	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71039100	710391	-- Rubies, sapphires and emeralds	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
71039990	710399	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71041000	710410	- Piezoelectric quartz	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71042000	710420	- Other, unworked or simply sawn or roughly shaped	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71049000	710490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71051000	710510	- Of diamonds	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71059000	710590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71061000	710610	- Powder	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71069100	710691	-- Unwrought	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71069200	710692	-- Semi-manufactured	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71070000	710700	Base metals clad with silver, not further worked than semi-manufactured	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71081100	710811	-- Powder	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71081200	710812	-- Other unwrought forms	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
71081300	710813	-- Other semi-manufactured forms	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71090000	710900	Base metals or silver, clad with gold, not further worked than semi-manufactured	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71101100	711011	-- Unwrought or in powder form	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71101900	711019	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71102100	711021	-- Unwrought or in powder form	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71102900	711029	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71103100	711031	-- Unwrought or in powder form	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71103900	711039	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71104100	711041	-- Unwrought or in powder form	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71104900	711049	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71110000	711100	Base metals, silver or gold, clad with platinum, not further	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		worked than semi-manufactured															
71123000	711230	- Ash containing precious metal or precious-metal compounds	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71129100	711291	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71129200	711292	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71129900	711299	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71131100	711311	-- Of silver, whether or not plated or clad with other precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71131900	711319	-- Of other precious metal, whether or not plated or clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71132000	711320	- Of base metal clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
71141100	711411	-- Of silver, whether or not plated or clad with other precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71141900	711419	-- Of other precious metal, whether or not plated or clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71142000	711420	- Of base metal clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71151000	711510	- Catalysts in the form of wire cloth or grill, of platinum	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71159000	711590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71161000	711610	- Of natural or cultured pearls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71162000	711620	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71171100	711711	-- Cuff links and studs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71171900	711719	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71179000	711790	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
71181000	711810	- Coin (other than gold coin),	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		not being legal tender		%	%	%	%	%	%	%	%	%	%				
72102000	721020	- Plated or coated with lead, including terne-plate	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
72106900	721069	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
72112900	721129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73030000	730300	Tubes, pipes and hollow profiles, of cast iron	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73063000	730630	- Other, welded, of circular cross-section, of iron or non-alloy steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73064000	730640	- Other, welded, of circular cross-section, of stainless steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73065000	730650	- Other, welded, of circular cross-section, of other alloy steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73066100	730661	-- Of square or rectangular cross-section	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73066900	730669	-- Of other non-circular cross-section	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73071100	730711	-- Of non-malleable cast iron	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73072100	730721	-- Flanges	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
73072300	730723	-- Butt welding fittings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73072900	730729	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73079100	730791	-- Flanges	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73079300	730793	-- Butt welding fittings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73101000	731010	- Of a capacity of 50 l or more	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73102990	731029	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73141200	731412	-- Endless bands for machinery, of stainless steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73141400	731414	-- Other woven cloth, of stainless steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73142000	731420	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73143100	731431	-- Plated or coated with zinc	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%				
73143900	731439	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73144100	731441	-- Plated or coated with zinc	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73144200	731442	-- Coated with plastics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73145000	731450	- Expanded metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73194000	731940	- Safety pins and other pins	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73199000	731990	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73202000	732020	- Helical springs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73209000	732090	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73211100	732111	-- For gas fuel or for both gas and other fuels	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73211900	732119	-- Other, including appliances for solid fuel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73219000	732190	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73231000	732310	- Iron or steel wool; pot	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		scourers and scouring or polishing pads, gloves and the like		%	%	%	%	%	%	%	%	%	%				
73239100	732391	-- Of cast iron, not enamelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73239200	732392	-- Of cast iron, enamelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73239300	732393	-- Of stainless steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73241000	732410	- Sinks and washbasins, of stainless steel	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73242100	732421	-- Of cast iron, whether or not enamelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73242900	732429	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73249000	732490	- Other, including parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
73262000	732620	- Articles of iron or steel wire	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74111000	741110	- Of refined copper	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74112100	741121	-- Of copper-zinc base alloys (brass)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74112200	741122	-- Of copper-nickel base alloys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		(cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		%	%	%	%	%	%	%	%	%	%				
74112900	741129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74121000	741210	- Of refined copper	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74122000	741220	- Of copper alloys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74130010	741300	--- Cables	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74151000	741510	- Nails and tacks, drawing pins, staples and similar articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74152100	741521	-- Washers (including spring washers)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74152900	741529	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74153300	741533	-- Screws; bolts and nuts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74153900	741539	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74181000	741810	- Table, kitchen or other household articles and parts thereof; pot scourers and	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		scouring or polishing pads, gloves and the like															
74182000	741820	- Sanitary ware and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74191000	741910	- Chain and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74199100	741991	-- Cast, moulded, stamped or forged, but not further worked	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
74199900	741999	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
75071100	750711	-- Of nickel, not alloyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
75071200	750712	-- Of nickel alloys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
75072000	750720	- Tube or pipe fittings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
75081000	750810	- Cloth, grill and netting, of nickel wire	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
75089000	750890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76041000	760410	- Of aluminium, not alloyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76042100	760421	-- Hollow profiles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
76061200	760612	-- Of aluminium alloys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76069200	760692	-- Of aluminium alloys	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76081000	760810	- Of aluminium, not alloyed	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76152000	761520	- Sanitary ware and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76161000	761610	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
76169100	761691	-- Cloth, grill, netting and fencing, of aluminium wire	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
82142000	821420	- Manicure or pedicure sets and instruments (including nail files)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
82149000	821490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83012000	830120	- Locks of a kind used for motor vehicles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83013000	830130	- Locks of a kind used for	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		furniture		%	%	%	%	%	%	%	%	%	%				
83014000	830140	- Other locks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83015000	830150	- Clasps and frames with clasps, incorporating locks	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83017000	830170	- Keys presented separately	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83025000	830250	- Hat-racks, hat-pegs, brackets and similar fixtures	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83026000	830260	- Automatic door closers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83030000	830300	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83040000	830400	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83061000	830610	- Bells, gongs and the like	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%				
83062100	830621	-- Plated with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83062900	830629	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
83063000	830630	- Photograph, picture or similar frames; mirrors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84145100	841451	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84145900	841459	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84146000	841460	- Hoods having a maximum horizontal side not exceeding 120 cm	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84148010	841480	--- Fixed compressors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84148090	841480	--- other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84151000	841510	- Window or wall types, self-	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84152000	841520	- Of a kind used for persons, in motor vehicles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
84158100	841581	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84158200	841582	-- Other, incorporating a refrigerating unit	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84158300	841583	-- Not incorporating a refrigerating unit	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84181000	841810	- Combined refrigerator-freezers, fitted with separate external doors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84182100	841821	-- Compression-type	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84182900	841829	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84183000	841830	- Freezers of the chest type, not exceeding 800 litres capacity	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84184000	841840	- Freezers of the upright type, not exceeding 900 litres capacity	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84186190	841861	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84186990	841869	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
84221100	842211	-- Of the household type	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84331100	843311	-- Powered, with the cutting device rotating in a horizontal plane	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84331900	843319	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84501190	845011	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84501290	845012	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84501990	845019	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
84502090	845020	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85072000	850720	- Other lead-acid accumulators	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85073000	850730	- Nickel-cadmium	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85074000	850740	- Nickel-iron	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85075000	850750	- Nickel-metal hydride	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
85076000	850760	- Lithium-ion	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85078000	850780	- Other accumulators	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85081100	850811	-- Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85081900	850819	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85086000	850860	- Other vacuum cleaners	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85087000	850870	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85094000	850940	- Food grinders and mixers; fruit or vegetable juice extractors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85098000	850980	- Other appliances	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85099000	850990	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85101000	851010	- Shavers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85102000	851020	- Hair clippers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
85103000	851030	- Hair-removing appliances	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85109000	851090	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85161000	851610	- Electric instantaneous or storage water heaters and immersion heaters	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85162100	851621	-- Storage heating radiators	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85162900	851629	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85181000	851810	- Microphones and stands therefor	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85182100	851821	-- Single loudspeakers, mounted in their enclosures	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85182200	851822	-- Multiple loudspeakers, mounted in the same enclosure	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85182900	851829	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85183000	851830	- Headphones and earphones, whether or not combined with a microphone, and sets	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		consisting of a microphone and one or more loudspeakers															
85184000	851840	- Audio-frequency electric amplifiers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85185000	851850	- Electric sound amplifier sets	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85189000	851890	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85192000	851920	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85193000	851930	- Turntables (record-decks)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85195000	851950	- Telephone answering machines	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85198100	851981	-- Using magnetic, optical or semiconductor media	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85198900	851989	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85211000	852110	- Magnetic tape-type	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85219000	852190	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85221000	852210	- Pick-up cartridges	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
85229000	852290	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85232190	852321	--- recorded	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85232990	852329	--- recorded	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85234100	852341	-- Unrecorded	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85234900	852349	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85238090	852380	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85258000	852580	- Television cameras, digital cameras and video camera recorders	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85271200	852712	-- Pocket-size radio cassette players	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85271300	852713	-- Other apparatus combined with sound recording or reproducing apparatus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85271900	852719	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85272100	852721	-- Combined with sound	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		recording or reproducing apparatus		%	%	%	%	%	%	%	%	%	%				
85272900	852729	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85279100	852791	-- Combined with sound recording or reproducing apparatus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85279200	852792	-- Not combined with sound recording or reproducing apparatus but combined with a clock	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85279900	852799	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85284900	852849	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85285990	852859	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85286900	852869	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85287100	852871	-- Not designed to incorporate a video display or screen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85291000	852910	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
85299000	852990	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85309000	853090	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85391000	853910	- Sealed beam lamp units	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85392100	853921	-- Tungsten halogen	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85392200	853922	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85392900	853929	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85393100	853931	-- Fluorescent, hot cathode	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85393200	853932	-- Mercury or sodium vapour lamps; metal halide lamps	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85393900	853939	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85394100	853941	-- Arc lamps	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85394900	853949	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85399000	853990	- Parts	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
85441100	854411	-- Of copper	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85441900	854419	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85442000	854420	- Coaxial cable and other coaxial electric conductors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85443000	854430	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85446000	854460	- Other electric conductors, for a voltage exceeding 1000 V	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
85481000	854810	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
87031000	870310	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
87039090	870390	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
87071000	870710	- For the vehicles of	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		heading 8703		%	%	%	%	%	%	%	%	%	%				
87150000	871500	Baby carriages and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
89031000	890310	- Inflatable	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
89039100	890391	-- Sailboats, with or without auxiliary motor	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
89039200	890392	-- Motor boats, other than outboard motor boats	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
89039900	890399	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90064000	900640	- Instant print cameras	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90065100	900651	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90066100	900661	-- Discharge lamp (electronic) flashlight apparatus	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90066900	900669	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90069100	900691	-- For cameras	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
90069900	900699	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
91011100	910111	-- With mechanical display only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91011900	910119	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91012100	910121	-- With automatic winding	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91012900	910129	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91019100	910191	-- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91019900	910199	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91021100	910211	-- With mechanical display only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91021200	910212	-- With opto-electronic display only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91021900	910219	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91022100	910221	-- With automatic winding	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91022900	910229	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91029100	910291	-- Electrically operated	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%				
91029900	910299	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91031000	910310	- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91039000	910390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91040000	910400	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91051100	910511	-- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91051900	910519	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91052100	910521	-- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91052900	910529	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91059100	910591	-- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91059900	910599	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91061000	910610	- Time-registers; time-	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		recorders		%	%	%	%	%	%	%	%	%	%				
91069000	910690	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91070000	910700	Time switches, with clock or watch movement or with synchronous motor	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91081100	910811	-- With mechanical display only or with a device to which a mechanical display can be incorporated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91081200	910812	-- With opto-electronic display only	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91081900	910819	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91082000	910820	- With automatic winding	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91089000	910890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91091000	910910	- Electrically operated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91099000	910990	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91101100	911011	-- Complete movements, unassembled or partly	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		assembled (movement sets)															
91101200	911012	-- Incomplete movements, assembled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91101900	911019	-- Rough movements	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91109000	911090	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91111000	911110	- Cases of precious metal or of metal clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91112000	911120	- Cases of base metal, whether or not gold- or silver-plated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91118000	911180	- Other cases	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91119000	911190	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91122000	911220	- Cases	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91129000	911290	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91131000	911310	- Of precious metal or of metal clad with precious metal	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91132000	911320	- Of base metal, whether or not gold- or silver-plated	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91139000	911390	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
91141000	911410	- Springs, including hairsprings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91143000	911430	- Dials	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91144000	911440	- Plates and bridges	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
91149000	911490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93011000	930110	- Artillery weapons (for example, guns, howitzers and mortars)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93012000	930120	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93019000	930190	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93020000	930200	Revolvers and pistols, other than those of heading 9303 or 9304	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93031000	930310	- Muzzle-loading firearms	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93032000	930320	- Other sporting, hunting or	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		target-shooting shotguns, including combination shotgun-rifles		%	%	%	%	%	%	%	%	%	%				
93033000	930330	- Other sporting, hunting or target-shooting rifles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93040000	930400	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93051000	930510	- Of revolvers or pistols	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93052000	930520	- Of shotguns or rifles of heading 9303	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93059100	930591	-- Of military weapons of heading 9301	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93059900	930599	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93062100	930621	-- Cartridges	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93062900	930629	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93063000	930630	- Other cartridges and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
93070000	930700	Swords, cutlasses, bayonets,	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		lances and similar arms and parts thereof and scabbards and sheaths therefor		%	%	%	%	%	%	%	%	%	%				
94011000	940110	- Seats of a kind used for aircraft	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
94015100	940151	-- Of bamboo or rattan	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
94015900	940159	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
94021090	940210	--- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
94049000	940490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95030000	950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95042000	950420	- Articles and accessories for billiards of all kinds	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95043000	950430	- Other games, operated by coins, banknotes, bank cards,	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		tokens or by any other means of payment, other than automatic bowling alley equipment															
95044000	950440	- Playing cards	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95045000	950450	- Video game consoles and machines, other than those of subheading 950430	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95049000	950490	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95051000	950510	- Articles for Christmas festivities	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95059000	950590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95061100	950611	-- Skis	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95061200	950612	-- Ski-fastenings (ski-bindings)	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95061900	950619	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95062100	950621	-- Sailboards	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95062900	950629	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
95063100	950631	-- Clubs, complete	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95063200	950632	-- Balls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95063900	950639	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95064000	950640	- Articles and equipment for table tennis	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95065100	950651	-- Lawn-tennis rackets, whether or not strung	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95065900	950659	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95066100	950661	-- Lawn-tennis balls	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95066200	950662	-- Inflatable	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95066900	950669	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95067000	950670	- Ice skates and roller skates, including skating boots with skates attached	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95069100	950691	-- Articles and equipment for general physical exercise,	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		gymnastics or athletics															
95069900	950699	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95071000	950710	- Fishing rods	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95072000	950720	- Fish-hooks, whether or not snelled	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95073000	950730	- Fishing reels	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95079000	950790	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95081000	950810	- Travelling circuses and travelling menageries	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
95089000	950890	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96011000	960110	- Worked ivory and articles of ivory	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96019000	960190	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96020000	960200	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin															
96031000	960310	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96032900	960329	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96033000	960330	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96034000	960340	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 960330); paint pads and rollers	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96035000	960350	- Other brushes constituting	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		parts of machines, appliances or vehicles		%	%	%	%	%	%	%	%	%	%				
96040000	960400	Hand sieves and hand riddles	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96050000	960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96083000	960830	- Fountain pens, stylograph pens and other pens	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96084000	960840	- Propelling or sliding pencils	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96085000	960850	- Sets of articles from two or more of the foregoing subheadings	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96086000	960860	- Refills for ballpoint pens, comprising the ball point and ink-reservoir	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96089900	960899	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96091000	960910	- Pencils and crayons, with leads encased in a rigid sheath	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96092000	960920	- Pencil leads, black or coloured	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96099000	960990	- Other	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
				%	%	%	%	%	%	%	%	%	%	%			
96121000	961210	- Ribbons	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96122000	961220	- Ink-pads	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96131000	961310	- Pocket lighters, gas fuelled, non-refillable	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96132000	961320	- Pocket lighters, gas fuelled, refillable	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96138000	961380	- Other lighters	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96139000	961390	- Parts	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96140000	961400	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96151100	961511	-- Of hard rubber or plastics	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96151900	961519	-- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96159000	961590	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96161010	961610	- - - Heads used in the manufacture of sprays.	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
96161090	961610	- - - Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96162000	961620	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
96180000	961800	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97011000	970110	- Paintings, drawings and pastels	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97019000	970190	- Other	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97020000	970200	Original engravings, prints and lithographs	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97030000	970300	Original sculptures and statuary, in any material	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97040000	970400	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%
97050000	970500	Collections and collectors'	25%	23.8	22.5	21.3	20.0	17.5	16.3	15.0	13.8	12.5	10.0	7.5%	5.0%	2.5%	0.0%

		Reduction rate		5%	10%	15%	20%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%
				Year and rate applicable													
HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate	T0+1 2	T0+1 3	T0+1 4	T0+1 5	T0+1 6	T0+1 7	T0+1 8	T0+1 9	T0+2 0	T0+2 1	T0+2 2	T0+2 3	T0+2 4	T0+2 5
		pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		%	%	%	%	%	%	%	%	%	%				
97060000	970600	Antiques of an age exceeding 100 years	25%	23.8 %	22.5 %	21.3 %	20.0 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%

ANNEX II(D)
NUMBER OF TARIFF LINES 1432

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
01051100	010511	-- Fowls of the species Gallus domesticus	25%
02012000	020120	- Other cuts with bone in	25%
02013000	020130	- Boneless	25%
02022000	020220	- Other cuts with bone in	25%
02023000	020230	- Boneless	25%
02031200	020312	-- Hams, shoulders and cuts thereof, with bone in	25%
02032200	020322	-- Hams, shoulders and cuts thereof, with bone in	25%
02032900	020329	-- Other	25%
02042200	020422	-- Other cuts with bone in	25%
02042300	020423	-- Boneless	25%
02044200	020442	-- Other cuts with bone in	25%
02044300	020443	-- Boneless	25%
02045000	020450	- Meat of goats	25%
02061000	020610	- Of bovine animals, fresh or chilled	25%
02062200	020622	-- Livers	25%
02062900	020629	-- Other	25%
02069000	020690	- Other, frozen	25%
02071100	020711	-- Not cut in pieces, fresh or chilled	25%
02071200	020712	-- Not cut in pieces, frozen	25%
02101100	021011	-- Hams, shoulders and cuts thereof, with bone in	25%
02101200	021012	-- Bellies (streaky) and cuts thereof	25%
02101900	021019	-- Other	25%
02102000	021020	- Meat of bovine animals	25%
03023900	030239	-- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
03043100	030431	-- Tilapia (<i>Oreochromis</i> spp.)	25%
03043200	030432	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	25%
03043300	030433	-- Nile perch (<i>Lates niloticus</i>)	25%
03043900	030439	-- Other	25%
03044100	030441	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	25%
03044200	030442	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%
03044300	030443	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	25%
03044400	030444	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	25%
03044500	030445	-- Swordfish (<i>Xiphias gladius</i>)	25%
03044600	030446	-- Toothfish (<i>Dissostichus</i> spp.)	25%
03044900	030449	-- Other	25%
03045100	030451	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%
03045200	030452	-- Salmonidae	25%
03045300	030453	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	25%
03045400	030454	-- Swordfish (<i>Xiphias gladius</i>)	25%
03045500	030455	-- Toothfish (<i>Dissostichus</i> spp.)	25%
03045900	030459	-- Other	25%
03046100	030461	-- Tilapia (<i>Oreochromis</i> spp.)	25%
03046200	030462	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
03046300	030463	-- Nile perch (<i>Lates niloticus</i>)	25%
03046900	030469	-- Other	25%
03047100	030471	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	25%
03047200	030472	-- Haddock (<i>Melanogrammus aeglefinus</i>)	25%
03047300	030473	-- Coalfish (<i>Pollachius virens</i>)	25%
03047400	030474	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	25%
03047500	030475	-- Alaska pollack (<i>Theragra chalcogramma</i>)	25%
03047900	030479	-- Other	25%
03048100	030481	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	25%
03048200	030482	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%
03048300	030483	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	25%
03048400	030484	-- Swordfish (<i>Xiphias gladius</i>)	25%
03048500	030485	-- Toothfish (<i>Dissostichus</i> spp.)	25%
03048600	030486	-- Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	25%
03048700	030487	-- Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	25%
03048900	030489	-- Other	25%
03049100	030491	-- Swordfish (<i>Xiphias gladius</i>)	25%
03049200	030492	-- Toothfish (<i>Dissostichus</i> spp.)	25%
03049300	030493	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%
03049400	030494	-- Alaska pollack (<i>Theragra chalcogramma</i>)	25%
03049500	030495	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> ,	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
		Moridae and Muraenolepididae, other than Alaska pollack (<i>Theragra chalcogramma</i>)	
03049900	030499	-- Other	25%
03051000	030510	- Flours, meals and pellets of fish, fit for human consumption	25%
03053100	030531	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%
03053200	030532	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25%
03053900	030539	-- Other	25%
03054300	030543	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	25%
03054400	030544	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%
03054900	030549	-- Other	25%
03055900	030559	-- Other	25%
03056400	030564	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%
03056900	030569	-- Other	25%
03057100	030571	-- Shark fins	25%
03057200	030572	-- Fish heads, tails and maws	25%
03057900	030579	-- Other	25%
04011000	040110	- Of a fat content, by weight, not exceeding 1 %	60%
04012000	040120	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	60%
04014000	040140	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	60%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
04015000	040150	- Of a fat content, by weight, exceeding 10 %	60%
04021000	040210	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %	60%
04022100	040221	-- Not containing added sugar or other sweetening matter	60%
04022900	040229	-- Other	60%
04029100	040291	-- Not containing added sugar or other sweetening matter	60%
04029900	040299	-- Other	60%
04031000	040310	- Yogurt	25%
04039000	040390	- Other	25%
04041000	040410	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	25%
04049000	040490	- Other	25%
04051000	040510	- Butter	25%
04052000	040520	- Dairy spreads	25%
04059000	040590	- Other	25%
04061000	040610	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	25%
04062000	040620	- Grated or powdered cheese, of all kinds	25%
04063000	040630	- Processed cheese, not grated or powdered	25%
04064000	040640	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	25%
04069000	040690	- Other cheese	25%
04071100	040711	-- Of fowls of the species <i>Gallus domesticus</i>	25%
04071900	040719	-- Other	25%
04072100	040721	-- Of fowls of the species <i>Gallus domesticus</i>	25%
04072900	040729	-- Other	25%
04079000	040790	- Other	25%
04081900	040819	-- Other	25%
04089900	040899	-- Other	25%
04090000	040900	Natural honey	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
06031100	060311	-- Roses	25%
06031200	060312	-- Carnations	25%
06031300	060313	-- Orchids	25%
06031400	060314	-- Chrysanthemums	25%
06031500	060315	-- Lilies (<i>Lilium</i> spp.)	25%
06031900	060319	-- Other	25%
07019000	070190	- Other	25%
07020000	070200	Tomatoes, fresh or chilled	25%
07031000	070310	- Onions and shallots	25%
07032000	070320	- Garlic	25%
07039000	070390	- Leeks and other alliaceous vegetables	25%
07041000	070410	- Cauliflowers and headed broccoli	25%
07042000	070420	- Brussels sprouts	25%
07049000	070490	- Other	25%
07051100	070511	-- Cabbage lettuce (head lettuce)	25%
07051900	070519	-- Other	25%
07061000	070610	- Carrots and turnips	25%
07069000	070690	- Other	25%
07070000	070700	Cucumbers and gherkins, fresh or chilled	25%
07081000	070810	- Peas (<i>Pisum sativum</i>)	25%
07082000	070820	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	25%
07089000	070890	- Other leguminous vegetables	25%
07092000	070920	- Asparagus	25%
07093000	070930	- Aubergines (eggplants)	25%
07094000	070940	- Celery other than celeriac	25%
07095100	070951	-- Mushrooms of the genus <i>Agaricus</i>	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
07095900	070959	-- Other	25%
07096000	070960	- Fruits of the genus Capsicum or of the genus Pimenta	25%
07097000	070970	- Spinach, New Zealand spinach and orache spinach (garden spinach)	25%
07099100	070991	-- Globe artichokes	25%
07099200	070992	-- Olives	25%
07099300	070993	-- Pumpkins, squash and gourds (Cucurbita spp.)	25%
07099900	070999	-- Other	25%
07101000	071010	- Potatoes	25%
07102100	071021	-- Peas (Pisum sativum)	25%
07102200	071022	-- Beans (Vigna spp., Phaseolus spp.)	25%
07102900	071029	-- Other	25%
07103000	071030	- Spinach, New Zealand spinach and orache spinach (garden spinach)	25%
07104000	071040	- Sweetcorn	25%
07108000	071080	- Other vegetables	25%
07109000	071090	- Mixtures of vegetables	25%
07112000	071120	- Olives	25%
07114000	071140	- Cucumbers and gherkins	25%
07115900	071159	-- Other	25%
07119000	071190	- Other vegetables; mixtures of vegetables	25%
07122000	071220	- Onions	25%
07129000	071290	- Other vegetables; mixtures of vegetables	25%
07131000	071310	- Peas (Pisum sativum)	25%
07132000	071320	- Chickpeas (garbanzos)	25%
07133100	071331	-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	25%
07133200	071332	-- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	25%
07133300	071333	-- Kidney beans, including white pea beans (Phaseolus vulgaris)	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
07133400	071334	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	25%
07133500	071335	-- Cow peas (<i>Vigna unguiculata</i>)	25%
07133900	071339	-- Other	25%
07134000	071340	- Lentils	25%
07135000	071350	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	25%
07136000	071360	- Pigeon peas (<i>Cajanus cajan</i>)	25%
07139000	071390	- Other	25%
08013100	080131	-- In shell	25%
08013200	080132	-- Shelled	25%
08026100	080261	-- In shell	25%
08026200	080262	-- Shelled	25%
08027000	080270	- Kola nuts (<i>Cola</i> spp.)	25%
08028000	080280	- Areca nuts	25%
08029000	080290	- Other	25%
08031000	080310	- Plantains	25%
08039000	080390	- Other	25%
08043000	080430	- Pineapples	25%
08044000	080440	- Avocados	25%
08045000	080450	- Guavas, mangoes and mangosteens	25%
08051000	080510	- Oranges	25%
08052000	080520	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	25%
08059000	080590	- Other	25%
08062000	080620	- Dried	25%
08071100	080711	-- Watermelons	25%
08071900	080719	-- Other	25%
08072000	080720	- Papaws (papayas)	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
08081000	080810	- Apples	25%
08083000	080830	- Pears	25%
08084000	080840	- Quinces	25%
08093000	080930	- Peaches, including nectarines	25%
08094000	080940	- Plums and sloes	25%
08107000	081070	- Persimmons	25%
08109000	081090	- Other	25%
08111000	081110	- Strawberries	25%
08119000	081190	- Other	25%
08134000	081340	- Other fruit	25%
08135000	081350	- Mixtures of nuts or dried fruits of this chapter	25%
08140000	081400	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	25%
09011100	090111	-- Not decaffeinated	25%
09011200	090112	-- Decaffeinated	25%
09012100	090121	-- Not decaffeinated	25%
09012200	090122	-- Decaffeinated	25%
09019000	090190	- Other	25%
09021000	090210	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	25%
09022000	090220	- Other green tea (not fermented)	25%
09023000	090230	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	25%
09024000	090240	- Other black tea (fermented) and other partly fermented tea	25%
09041100	090411	-- Neither crushed nor ground	25%
09041200	090412	-- Crushed or ground	25%
09042100	090421	-- Dried, neither crushed nor ground	25%
09042200	090422	-- Crushed or ground	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
09051000	090510	- Neither crushed nor ground	25%
09052000	090520	- Crushed or ground	25%
09062000	090620	- Crushed or ground	25%
09071000	090710	- Neither crushed nor ground	25%
09072000	090720	- Crushed or ground	25%
09081100	090811	-- Neither crushed nor ground	25%
09081200	090812	-- Crushed or ground	25%
09083100	090831	-- Neither crushed nor ground	25%
09083200	090832	-- Crushed or ground	25%
09092100	090921	-- Neither crushed nor ground	25%
09092200	090922	-- Crushed or ground	25%
09096100	090961	-- Neither crushed nor ground	25%
09096200	090962	-- Crushed or ground	25%
09101100	091011	-- Neither crushed nor ground	25%
09101200	091012	-- Crushed or ground	25%
09102000	091020	- Saffron	25%
09103000	091030	- Turmeric (curcuma)	25%
09109100	091091	-- Mixtures referred to in note 1(b) to this chapter	25%
09109900	091099	-- Other	25%
10019910	100199	--- Hard Wheat	35%
10019990	100199	--- Other	35%
10051000	100510	- Seed	25%
10059000	100590	- Other	50%
10061000	100610	- Rice in the husk (paddy or rough)	25%
10062000	100620	- Husked (brown) rice	25%
10063000	100630	- Semi-milled or wholly milled rice, whether or not polished or glazed	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
10064000	100640	- Broken rice	25%
10081000	100810	- Buckwheat	25%
11010000	110100	Wheat or meslin flour	60%
11022000	110220	- Maize (corn) flour	50%
11029000	110290	- Other	25%
11031100	110311	-- Of wheat	25%
11031300	110313	-- Of maize (corn)	25%
11041200	110412	-- Of oats	25%
11041900	110419	-- Of other cereals	25%
11042900	110429	-- Of other cereals	25%
11051000	110510	- Flour, meal and powder	25%
11052000	110520	- Flakes, granules and pellets	25%
11071000	110710	- Not roasted	10%
11072000	110720	- Roasted	10%
14049000	140490	- Other	10%
15079000	150790	- Other	25%
15099000	150990	- Other	25%
15119010	151190	--- Palm olein, fractions	10%
15119020	151190	--- Palm stearin, fractions	10%
15119030	151190	--- Palm olein, RBD	25%
15119040	151190	--- Palm stearin, RBD	10%
15119090	151190	--- Other	25%
15121900	151219	-- Other	25%
15122900	151229	-- Other	25%
15131900	151319	-- Other	25%
15152100	151521	-- Crude oil	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
15152900	151529	-- Other	25%
15155000	151550	- Sesame oil and its fractions	25%
15162000	151620	- Vegetable fats and oils and their fractions	25%
15171000	151710	- Margarine, excluding liquid margarine	25%
15179000	151790	- Other	25%
15180000	151800	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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	25%
16010000	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	25%
16021000	160210	- Homogenised preparations	25%
16022000	160220	- Of liver of any animal	25%
16023100	160231	-- Of turkeys	25%
16023200	160232	-- Of fowls of the species Gallus domesticus	25%
16023900	160239	-- Other	25%
16024100	160241	-- Hams and cuts thereof	25%
16024200	160242	-- Shoulders and cuts thereof	25%
16024900	160249	-- Other, including mixtures	25%
16025000	160250	- Of bovine animals	25%
16029000	160290	- Other, including preparations of blood of any animal	25%
16041100	160411	-- Salmon	25%
16041200	160412	-- Herring	25%
16041300	160413	-- Sardines, sardinella and brisling or sprats	25%
16041400	160414	-- Tuna, skipjack and bonito (Sarda spp.)	25%
16041500	160415	-- Mackerel	25%
16041600	160416	-- Anchovies	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
16041700	160417	-- Eels	25%
16041900	160419	-- Other	25%
16042000	160420	- Other prepared or preserved fish	25%
16043100	160431	-- Caviar	25%
16043200	160432	-- Caviar substitutes	25%
17011210	170112	--- Jaggery	35%
17011290	170112	--- Other	100 %
17011310	170113	--- Jaggery	35%
17011390	170113	--- Other	35%
17011410	170114	--- Jaggery	100 %
17011490	170114	--- Other	100 %
17019100	170191	-- Containing added flavouring or colouring matter	100 %
17019910	170199	--- Sugar for industrial use	100 %
17019990	170199	--- Other	100 %
17021100	170211	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%
17021900	170219	-- Other	10%
17022000	170220	- Maple sugar and maple syrup	10%
17023000	170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	10%
17024000	170240	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose,	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
		excluding invert sugar	
17025000	170250	- Chemically pure fructose	10%
17026000	170260	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	10%
17029000	170290	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	10%
17041000	170410	- Chewing gum, whether or not sugar-coated	25%
17049000	170490	- Other	25%
18061000	180610	- Cocoa powder, containing added sugar or other sweetening matter	25%
18062000	180620	- 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 2 kg	25%
18063100	180631	-- Filled	25%
18063200	180632	-- Not filled	25%
18069000	180690	- Other	25%
19011000	190110	- Preparations for infant use, put up for retail sale	25%
19012010	190120	--- Biscuit Powder	10%
19012090	190120	--- Other	25%
19019010	190190	- - - Malt extract	10%
19019090	190190	- - - Other	25%
19021100	190211	-- Containing eggs	25%
19021900	190219	-- Other	25%
19022000	190220	- Stuffed pasta, whether or not cooked or otherwise prepared	25%
19023000	190230	- Other pasta	25%
19024000	190240	- Couscous	25%
19030000	190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
19041000	190410	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%
19042000	190420	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25%
19049000	190490	- Other	25%
19051000	190510	- Crispbread	25%
19052000	190520	- Gingerbread and the like	25%
19053100	190531	-- Sweet biscuits	25%
19053290	190532	---Other:	25%
19054000	190540	- Rusks, toasted bread and similar toasted products	25%
19059090	190590	--- Other	25%
20011000	200110	- Cucumbers and gherkins	25%
20019000	200190	- Other	25%
20021000	200210	- Tomatoes, whole or in pieces	25%
20029000	200290	- Other	25%
20031000	200310	- Mushrooms of the genus Agaricus	25%
20041000	200410	- Potatoes	25%
20049000	200490	- Other vegetables and mixtures of vegetables	25%
20051000	200510	- Homogenised vegetables	25%
20052000	200520	- Potatoes	25%
20054000	200540	- Peas (Pisum sativum)	25%
20055100	200551	-- Beans, shelled	25%
20055900	200559	-- Other	25%
20056000	200560	- Asparagus	25%
20057000	200570	- Olives	25%
20058000	200580	- Sweetcorn (Zea mays var. saccharata)	25%
20059100	200591	-- Bamboo shoots	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
20059900	200599	-- Other	25%
20060000	200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	25%
20071000	200710	- Homogenised preparations	25%
20079100	200791	-- Citrus fruit	25%
20079900	200799	-- Other	25%
20081100	200811	-- Groundnuts	25%
20081900	200819	-- Other, including mixtures	25%
20082000	200820	- Pineapples	25%
20083000	200830	- Citrus fruit	25%
20084000	200840	- Pears	25%
20085000	200850	- Apricots	25%
20086000	200860	- Cherries	25%
20087000	200870	- Peaches, including nectarines	25%
20088000	200880	- Strawberries	25%
20089100	200891	-- Palm hearts	25%
20089300	200893	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	25%
20089700	200897	-- Mixtures	25%
20089900	200899	-- Other	25%
20091100	200911	-- Frozen	25%
20091200	200912	-- Not frozen, of a Brix value not exceeding 20	25%
20091900	200919	-- Other	25%
20092100	200921	-- Of a Brix value not exceeding 20	25%
20092900	200929	-- Other	25%
20093100	200931	-- Of a Brix value not exceeding 20	25%
20093900	200939	-- Other	25%
20094100	200941	-- Of a Brix value not exceeding 20	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
20094900	200949	-- Other	25%
20095000	200950	- Tomato juice	25%
20096100	200961	-- Of a Brix value not exceeding 30	25%
20096900	200969	-- Other	25%
20097100	200971	-- Of a Brix value not exceeding 20	25%
20097900	200979	-- Other	25%
20098100	200981	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	25%
20098900	200989	-- Other	25%
20099000	200990	- Mixtures of juices	25%
21011100	210111	-- Extracts, essences and concentrates	10%
21011200	210112	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	25%
21012000	210120	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	25%
21013000	210130	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	25%
21021000	210210	- Active yeasts	25%
21022000	210220	- Inactive yeasts; other single-cell micro-organisms, dead	25%
21023000	210230	- Prepared baking powders	25%
21031000	210310	- Soya sauce	25%
21032000	210320	- Tomato ketchup and other tomato sauces	25%
21033000	210330	- Mustard flour and meal and prepared mustard	25%
21039000	210390	- Other	25%
21041000	210410	- Soups and broths and preparations therefor	25%
21042000	210420	- Homogenised composite food preparations	25%
21050000	210500	Ice cream and other edible ice, whether or not containing cocoa	25%
21061000	210610	- Protein concentrates and textured protein substances	10%
21069010	210690	---- Specially prepared for infants	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
21069020	210690	--- Preparations of a kind used in manufacturing of beverages	10%
21069091	210690	---- Food supplements	25%
21069092	210690	---- Mineral premix used in fortification	25%
21069099	210690	---- Other	25%
22011000	220110	- Mineral waters and aerated waters	25%
22019000	220190	- Other	25%
22021000	220210	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	25%
22029000	220290	- Other	25%
22030010	220300	--- Stout and porter	25%
22030090	220300	--- Other	25%
22041000	220410	- Sparkling wine	25%
22042100	220421	-- In containers holding 2 litres or less	25%
22042900	220429	-- Other	25%
22043000	220430	- Other grape must	10%
22051000	220510	- In containers holding 2 litres or less	25%
22059000	220590	- Other	25%
22060010	220600	--- Cider	25%
22060020	220600	--- Opaque beer (e.g., Kibuku)	25%
22060090	220600	--- Other	25%
22071000	220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	25%
22072000	220720	- Ethyl alcohol and other spirits, denatured, of any strength	25%
22082000	220820	- Spirits obtained by distilling grape wine or grape marc	25%
22083000	220830	- Whiskies	25%
22084000	220840	- Rum and other spirits obtained by distilling fermented sugar-cane products	25%
22085000	220850	- Gin and Geneva	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
22086000	220860	- Vodka	25%
22087000	220870	- Liqueurs and cordials	25%
22089010	220890	--- Distilled Spirits (e.g., Konyagi, Uganda Waragi)	25%
22089090	220890	--- Other	25%
22090000	220900	Vinegar and substitutes for vinegar obtained from acetic acid	25%
23023000	230230	- Of wheat	10%
23091000	230910	- Dog or cat food, put up for retail sale	10%
24011000	240110	- Tobacco, not stemmed/stripped	25%
24012000	240120	- Tobacco, partly or wholly stemmed/stripped	25%
24013000	240130	- Tobacco refuse	25%
24021000	240210	- Cigars, cheroots and cigarillos, containing tobacco	25%
24022010	240220	---Of length not exceeding 72 mm in length including the filter tip	35%
24022090	240220	--- Other	35%
24029000	240290	- Other	25%
24031100	240311	-- Water-pipe tobacco specified in subheading note 1 to this chapter	35%
24031900	240319	-- Other	35%
24039100	240391	--'Homogenised' or 'reconstituted' tobacco	25%
24039900	240399	-- Other	25%
25010000	250100	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	25%
25231000	252310	- Cement clinkers	10%
25232100	252321	-- White cement, whether or not artificially coloured	25%
25232900	252329	-- Other	55%
25239000	252390	- Other hydraulic cements	25%
27121000	271210	- Petroleum jelly	25%
28044000	280440	- Oxygen	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
28111900	281119	-- Other	10%
30069100	300691	-- Appliances identifiable for ostomy use	25%
32081000	320810	- Based on polyesters	25%
32082000	320820	- Based on acrylic or vinyl polymers	25%
32089000	320890	- Other	25%
32091000	320910	- Based on acrylic or vinyl polymers	25%
32099000	320990	- Other	25%
32141000	321410	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	25%
32149000	321490	- Other	25%
33030000	330300	Perfumes and toilet waters	25%
33041000	330410	- Lip make-up preparations	25%
33042000	330420	- Eye make-up preparations	25%
33043000	330430	- Manicure or pedicure preparations	25%
33049100	330491	-- Powders, whether or not compressed	25%
33049900	330499	-- Other	25%
33051000	330510	- Shampoos	25%
33052000	330520	- Preparations for permanent waving or straightening	25%
33053000	330530	- Hair lacquers	25%
33059000	330590	- Other	25%
33061000	330610	- Dentifrices	25%
33069000	330690	- Other	25%
33071000	330710	- Pre-shave, shaving or aftershave preparations	25%
33072000	330720	- Personal deodorants and antiperspirants	25%
33073000	330730	- Perfumed bath salts and other bath preparations	25%
33074100	330741	-- 'Agarbatti' and other odoriferous preparations which operate by burning	25%
33074900	330749	-- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
33079000	330790	- Other	25%
34011100	340111	-- For toilet use (including medicated products)	25%
34011900	340119	-- Other	25%
34012010	340120	--- Noodles for manufacture of toilet soap	25%
34012090	340120	--- Other	25%
34013000	340130	- 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	25%
34021100	340211	-- Anionic	10%
34021200	340212	-- Cationic	10%
34021300	340213	-- Non-ionic	25%
34021900	340219	-- Other	25%
34022000	340220	- Preparations put up for retail sale	25%
34029000	340290	- Other	25%
34051000	340510	- Polishes, creams and similar preparations, for footwear or leather	25%
34052000	340520	- Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	25%
34053000	340530	- Polishes and similar preparations for coachwork, other than metal polishes	25%
34054000	340540	- Scouring pastes and powders and other scouring preparations	25%
34059000	340590	- Other	25%
34060000	340600	Candles, tapers and the like	25%
35052000	350520	- Glues	25%
35061000	350610	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	25%
35069100	350691	-- Adhesives based on polymers of headings 3901 to 3913 or on rubber	25%
35069900	350699	-- Other	25%
36050000	360500	Matches, other than pyrotechnic articles of heading 3604	35%
36061000	360610	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
		capacity not exceeding 300 cm ³	
39051200	390512	-- In aqueous dispersion	10%
39051900	390519	-- Other	10%
39052100	390521	-- In aqueous dispersion	10%
39052900	390529	-- Other	10%
39053000	390530	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10%
39059100	390591	-- Copolymers	10%
39059900	390599	-- Other	10%
39061000	390610	- Poly(methyl methacrylate)	10%
39075000	390750	- Alkyd resins	10%
39077000	390770	- Poly(lactic acid)	10%
39079100	390791	-- Unsaturated	10%
39079900	390799	-- Other	10%
39091000	390910	- Urea resins; thiourea resins	10%
39092000	390920	- Melamine resins	10%
39172100	391721	-- Of polymers of ethylene	25%
39172200	391722	-- Of polymers of propylene	25%
39172300	391723	-- Of polymers of vinyl chloride	25%
39172900	391729	-- Of other plastics	25%
39173100	391731	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	25%
39173200	391732	-- Other, not reinforced or otherwise combined with other materials, without fittings	25%
39173300	391733	-- Other, not reinforced or otherwise combined with other materials, with fittings	25%
39173900	391739	-- Other	25%
39174000	391740	- Fittings	25%
39181000	391810	- Of polymers of vinyl chloride	25%
39189000	391890	- Of other plastics	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
39191000	391910	- In rolls of a width not exceeding 20 cm	10%
39201010	392010	--- Unprinted	10%
39201090	392010	--- Other	10%
39202010	392020	--- Unprinted	25%
39202090	392020	--- Other	25%
39205110	392051	--- Unprinted	25%
39205190	392051	--- Other	25%
39205910	392059	--- Unprinted	10%
39205990	392059	--- Other	10%
39206110	392061	--- Unprinted	10%
39206190	392061	--- Other	10%
39206910	392069	--- Unprinted	25%
39206990	392069	--- Other	25%
39207110	392071	--- Unprinted	25%
39207190	392071	--- Other	25%
39207310	392073	--- Unprinted	10%
39207390	392073	--- Other	10%
39207910	392079	--- Unprinted	25%
39207990	392079	--- Other	25%
39209110	392091	--- Unprinted	25%
39209190	392091	--- Other	25%
39209210	392092	--- Unprinted	25%
39209290	392092	--- Other	25%
39209310	392093	--- Unprinted	10%
39209390	392093	--- Other	10%
39209410	392094	--- Unprinted	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
39209490	392094	--- Other	25%
39209910	392099	--- Unprinted	10%
39209990	392099	--- Other	10%
39211110	392111	--- Unprinted	10%
39211190	392111	--- Other	10%
39211210	392112	--- Unprinted	10%
39211290	392112	--- Other	25%
39211310	392113	--- Unprinted	10%
39211390	392113	--- Other	10%
39211410	392114	--- Unprinted	25%
39211490	392114	--- Other	25%
39211910	392119	--- Unprinted	25%
39211990	392119	--- Other	25%
39219000	392190	- Other	25%
39221000	392210	- Baths, shower-baths, sinks and washbasins	25%
39222000	392220	- Lavatory seats and covers	25%
39229000	392290	- Other	25%
39231000	392310	- Boxes, cases, crates and similar articles	25%
39232100	392321	-- Of polymers of ethylene	25%
39232900	392329	-- Of other plastics	25%
39233000	392330	- Carboys, bottles, flasks and similar articles	25%
39235010	392350	--- Inserts	10%
39235090	392350	--- Other	25%
39241000	392410	- Tableware and kitchenware	25%
39249000	392490	- Other	25%
39259000	392590	- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
39261000	392610	- Office or school supplies	25%
39262000	392620	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	25%
39269010	392690	--- Floats for fishing nets	10%
39269090	392690	--- Other	10%
40081100	400811	-- Plates, sheets and strip	10%
40082900	400829	-- Other	10%
40111000	401110	- Of a kind used on motor cars (including station wagons and racing cars)	25%
40112010	401120	--- With a rim size below 17 inches	10%
40112020	401120	--- With a rim size of 17 inches and above	10%
40131000	401310	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	25%
40139000	401390	- Other	25%
40169100	401691	-- Floor coverings and mats	25%
42021100	420211	-- With outer surface of leather or of composition leather	25%
42021200	420212	-- With outer surface of plastics or of textile materials	25%
42021900	420219	-- Other	25%
42022100	420221	-- With outer surface of leather or of composition leather	25%
42022200	420222	-- With outer surface of plastic sheeting or of textile materials	25%
42022900	420229	-- Other	25%
42023100	420231	-- With outer surface of leather or of composition leather	25%
42023200	420232	-- With outer surface of plastic sheeting or of textile materials	25%
42023900	420239	-- Other	25%
42029100	420291	-- With outer surface of leather or of composition leather	25%
42029200	420292	-- With outer surface of plastic sheeting or of textile materials	25%
42029900	420299	-- Other	25%
42031000	420310	- Articles of apparel	25%
42032100	420321	-- Specially designed for use in sports	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
42032900	420329	-- Other	25%
42033000	420330	- Belts and bandoliers	25%
42034000	420340	- Other clothing accessories	25%
42050000	420500	Other articles of leather or of composition leather	10%
44081000	440810	- Coniferous	25%
44083100	440831	-- Dark red meranti, light red meranti and meranti bakau	25%
44083900	440839	-- Other	25%
44089000	440890	- Other	25%
44091000	440910	- Coniferous	25%
44092100	440921	-- Of bamboo	25%
44092900	440929	-- Other	25%
44101100	441011	-- Particle board	25%
44101200	441012	-- Oriented strand board (OSB)	25%
44101900	441019	-- Other	25%
44109000	441090	- Other	25%
44111200	441112	-- Of a thickness not exceeding 5 mm	25%
44111300	441113	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	25%
44111400	441114	-- Of a thickness exceeding 9 mm	25%
44119200	441192	-- Of a density exceeding 0,8 g/cm ³	25%
44119300	441193	-- Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³	25%
44119400	441194	-- Of a density not exceeding 0,5 g/cm ³	25%
44121000	441210	- Of bamboo	25%
44123100	441231	-- With at least one outer ply of tropical wood specified in subheading note 2 to this chapter	25%
44123200	441232	-- Other, with at least one outer ply of non-coniferous wood	25%
44123900	441239	-- Other	25%
44129400	441294	-- Blockboard, laminboard and battenboard	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
44129900	441299	-- Other	25%
44130000	441300	Densified wood, in blocks, plates, strips or profile shapes	25%
44140000	441400	Wooden frames for paintings, photographs, mirrors or similar objects	25%
44152000	441520	- Pallets, box pallets and other load boards; pallet collars	25%
44160000	441600	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	25%
44170000	441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	25%
44181000	441810	- Windows, French windows and their frames	25%
44182000	441820	- Doors and their frames and thresholds	25%
44184000	441840	- Shuttering for concrete constructional work	25%
44185000	441850	- Shingles and shakes	25%
44186000	441860	- Posts and beams	25%
44187100	441871	-- For mosaic floors	25%
44187200	441872	-- Other, multilayer	25%
44187900	441879	-- Other	25%
44189000	441890	- Other	25%
44190000	441900	Tableware and kitchenware, of wood	25%
44201000	442010	- Statuettes and other ornaments, of wood	25%
44209000	442090	- Other	25%
44211000	442110	- Clothes hangers	25%
45031000	450310	- Corks and stoppers	10%
45039000	450390	- Other	10%
45049000	450490	- Other	10%
46029000	460290	- Other	25%
48025600	480256	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
48025700	480257	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	25%
48025800	480258	-- Weighing more than 150 g/m ²	25%
48026100	480261	-- In rolls	25%
48026200	480262	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25%
48026900	480269	-- Other	10%
48030000	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	10%
48041100	480411	-- Unbleached	25%
48042100	480421	-- Unbleached	25%
48042900	480429	-- Other	25%
48043100	480431	-- Unbleached	25%
48043900	480439	-- Other	25%
48044100	480441	-- Unbleached	25%
48044900	480449	-- Other	25%
48045100	480451	-- Unbleached	25%
48045200	480452	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	25%
48045900	480459	-- Other	25%
48051100	480511	-- Semi-chemical fluting paper	25%
48051200	480512	-- Straw fluting paper	25%
48051900	480519	-- Other	25%
48052400	480524	-- Weighing 150 g/m ² or less	25%
48052500	480525	-- Weighing more than 150 g/m ²	25%
48053000	480530	- Sulphite wrapping paper	25%
48059100	480591	-- Weighing 150 g/m ² or less	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
48059300	480593	-- Weighing 225 g/m ² or more	25%
48061010	480610	--- Printed	10%
48061090	480610	--- Other	10%
48070000	480700	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	25%
48081000	480810	- Corrugated paper and paperboard, whether or not perforated	25%
48084000	480840	- Kraft paper, creped or crinkled, whether or not embossed or perforated	25%
48089000	480890	- Other	25%
48099000	480990	- Other	10%
48101400	481014	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25%
48101900	481019	-- Other	25%
48103100	481031	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	10%
48103200	481032	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	25%
48103900	481039	-- Other	25%
48109200	481092	-- Multi-ply	25%
48109900	481099	-- Other	25%
48114190	481141	--- Other	10%
48115100	481151	-- Bleached, weighing more than 150 g/m ²	25%
48119000	481190	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	10%
48149000	481490	- Other	25%
48162000	481620	- Self-copy paper	25%
48169000	481690	- Other	25%
48171000	481710	- Envelopes	25%
48172000	481720	- Letter cards, plain postcards and correspondence cards	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
48173000	481730	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25%
48181000	481810	- Toilet paper	25%
48182000	481820	- Handkerchiefs, cleansing or facial tissues and towels	25%
48183000	481830	- Tablecloths and serviettes	25%
48185000	481850	- Articles of apparel and clothing accessories	25%
48189000	481890	- Other	25%
48191000	481910	- Cartons, boxes and cases, of corrugated paper or paperboard	25%
48193000	481930	- Sacks and bags, having a base of a width of 40 cm or more	25%
48194000	481940	- Other sacks and bags, including cones	25%
48195000	481950	- Other packing containers, including record sleeves	25%
48196000	481960	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25%
48201000	482010	- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25%
48202000	482020	- Exercise books	25%
48203000	482030	- Binders (other than book covers), folders and file covers	25%
48204000	482040	- Manifold business forms and interleaved carbon sets	25%
48205000	482050	- Albums for samples or for collections	25%
48209000	482090	- Other	25%
48211010	482110	--- For labelling dry cell batteries	10%
48211090	482110	--- Other	25%
48219000	482190	- Other	10%
48221000	482210	- Of a kind used for winding textile yarn	10%
48229000	482290	- Other	10%
48232000	482320	- Filter paper and paperboard	25%
48236100	482361	-- Of bamboo	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
48236900	482369	-- Other	25%
48237000	482370	- Moulded or pressed articles of paper pulp	25%
48239010	482390	--- Straw wrappers	10%
48239090	482390	--- Other	10%
49090000	490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	25%
49100000	491000	Calendars of any kind, printed, including calendar blocks	25%
49111000	491110	- Trade advertising material, commercial catalogues and the like	25%
52041900	520419	-- Other	25%
52081100	520811	-- Plain weave, weighing not more than 100 g/m ²	25%
52081200	520812	-- Plain weave, weighing more than 100 g/m ²	25%
52081300	520813	-- 3-thread or 4-thread twill, including cross twill	25%
52081900	520819	-- Other fabrics	25%
52082100	520821	-- Plain weave, weighing not more than 100 g/m ²	25%
52082200	520822	-- Plain weave, weighing more than 100 g/m ²	25%
52082900	520829	-- Other fabrics	25%
52083100	520831	-- Plain weave, weighing not more than 100 g/m ²	25%
52083200	520832	-- Plain weave, weighing more than 100 g/m ²	25%
52083300	520833	-- 3-thread or 4-thread twill, including cross twill	25%
52083900	520839	-- Other fabrics	25%
52084100	520841	-- Plain weave, weighing not more than 100 g/m ²	25%
52084200	520842	-- Plain weave, weighing more than 100 g/m ²	25%
52084300	520843	-- 3-thread or 4-thread twill, including cross twill	25%
52084900	520849	-- Other fabrics	25%
52085110	520851	--- Khanga, Kikoi and Kitenge	50%
52085190	520851	--- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
52085210	520852	--- Khanga, Kikoi and Kitenge	50%
52085290	520852	--- Other	25%
52085900	520859	-- Other fabrics	25%
52091100	520911	-- Plain weave	25%
52091200	520912	-- 3-thread or 4-thread twill, including cross twill	25%
52091900	520919	-- Other fabrics	25%
52092100	520921	-- Plain weave	25%
52092200	520922	-- 3-thread or 4-thread twill, including cross twill	25%
52092900	520929	-- Other fabrics	25%
52093100	520931	-- Plain weave	25%
52093200	520932	-- 3-thread or 4-thread twill, including cross twill	25%
52093900	520939	-- Other fabrics	25%
52094100	520941	-- Plain weave	25%
52094200	520942	-- Denim	25%
52094300	520943	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	25%
52094900	520949	-- Other fabrics	25%
52095110	520951	--- Khanga, Kikoi and Kitenge	50%
52095190	520951	--- Other	25%
52095200	520952	-- 3-thread or 4-thread twill, including cross twill	25%
52095900	520959	-- Other fabrics	25%
52101100	521011	-- Plain weave	25%
52101900	521019	-- Other fabrics	25%
52102100	521021	-- Plain weave	25%
52102900	521029	-- Other fabrics	25%
52103100	521031	-- Plain weave	25%
52103200	521032	-- 3-thread or 4-thread twill, including cross twill	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
52103900	521039	-- Other fabrics	25%
52104100	521041	-- Plain weave	25%
52104900	521049	-- Other fabrics	25%
52105110	521051	--- Khanga, Kikoi and Kitenge	50%
52105190	521051	--- Other	25%
52105900	521059	-- Other fabrics	25%
52111100	521111	-- Plain weave	25%
52111200	521112	-- 3-thread or 4-thread twill, including cross twill	25%
52111900	521119	-- Other fabrics	25%
52112000	521120	- Bleached	25%
52113100	521131	-- Plain weave	25%
52113200	521132	-- 3-thread or 4-thread twill, including cross twill	25%
52113900	521139	-- Other fabrics	25%
52114200	521142	-- Denim	25%
52114300	521143	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	25%
52114900	521149	-- Other fabrics	25%
52115110	521151	--- Khanga, Kikoi and Kitenge	50%
52115190	521151	--- Other	25%
52115200	521152	-- 3-thread or 4-thread twill, including cross twill	25%
52115900	521159	-- Other fabrics	25%
52121200	521212	-- Bleached	25%
52121510	521215	--- Khanga, Kikoi and Kitenge	50%
52121590	521215	--- Other	25%
52122400	521224	-- Of yarns of different colours	25%
52122510	521225	--- Khanga, Kikoi and Kitenge	50%
52122590	521225	--- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
54071000	540710	- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	25%
54072000	540720	- Woven fabrics obtained from strip or the like	25%
54073000	540730	- Fabrics specified in note 9 to Section XI	25%
54074100	540741	-- Unbleached or bleached	25%
54074200	540742	-- Dyed	25%
54074300	540743	-- Of yarns of different colours	25%
54074400	540744	-- Printed	25%
54075100	540751	-- Unbleached or bleached	25%
54075200	540752	-- Dyed	25%
54075300	540753	-- Of yarns of different colours	25%
54075400	540754	-- Printed	25%
54076100	540761	-- Containing 85 % or more by weight of non-textured polyester filaments	25%
54076900	540769	-- Other	25%
54077100	540771	-- Unbleached or bleached	25%
54077200	540772	-- Dyed	25%
54077300	540773	-- Of yarns of different colours	25%
54077400	540774	-- Printed	25%
54078100	540781	-- Unbleached or bleached	25%
54078200	540782	-- Dyed	25%
54078300	540783	-- Of yarns of different colours	25%
54078400	540784	-- Printed	25%
54079100	540791	-- Unbleached or bleached	25%
54079200	540792	-- Dyed	25%
54079300	540793	-- Of yarns of different colours	25%
54083400	540834	-- Printed	25%
55121100	551211	-- Unbleached or bleached	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
55121900	551219	-- Other	25%
55122100	551221	-- Unbleached or bleached	25%
55122900	551229	-- Other	25%
55129100	551291	-- Unbleached or bleached	25%
55129900	551299	-- Other	25%
55131100	551311	-- Of polyester staple fibres, plain weave	25%
55131200	551312	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%
55131300	551313	-- Other woven fabrics of polyester staple fibres	25%
55131900	551319	-- Other woven fabrics	25%
55132100	551321	-- Of polyester staple fibres, plain weave	25%
55132300	551323	-- Other woven fabrics of polyester staple fibres	25%
55132900	551329	-- Other woven fabrics	25%
55133100	551331	-- Of polyester staple fibres, plain weave	25%
55133900	551339	-- Other woven fabrics	25%
55134110	551341	--- Khanga, Kikoi and Kitenge	50%
55134190	551341	--- Other	25%
55134900	551349	-- Other woven fabrics	25%
55141100	551411	-- Of polyester staple fibres, plain weave	25%
55141200	551412	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%
55141900	551419	-- Other woven fabrics	25%
55142100	551421	-- Of polyester staple fibres, plain weave	25%
55142200	551422	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%
55142300	551423	-- Other woven fabrics of polyester staple fibres	25%
55142900	551429	-- Other woven fabrics	25%
55143000	551430	- Of yarns of different colours	25%
55144110	551441	--- Khanga, Kikoi and Kitenge	50%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
55144190	551441	--- Other	25%
55144200	551442	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%
55144300	551443	-- Other woven fabrics of polyester staple fibres	25%
55144900	551449	-- Other woven fabrics	25%
55151100	551511	-- Mixed mainly or solely with viscose rayon staple fibres	25%
55151200	551512	-- Mixed mainly or solely with man-made filaments	25%
55151300	551513	-- Mixed mainly or solely with wool or fine animal hair	25%
55151900	551519	-- Other	25%
55152100	551521	-- Mixed mainly or solely with man-made filaments	25%
55152200	551522	-- Mixed mainly or solely with wool or fine animal hair	25%
55152900	551529	-- Other	25%
55159100	551591	-- Mixed mainly or solely with man-made filaments	25%
55159900	551599	-- Other	25%
55161100	551611	-- Unbleached or bleached	25%
55161200	551612	-- Dyed	25%
55161300	551613	-- Of yarns of different colours	25%
55161400	551614	-- Printed	25%
55162100	551621	-- Unbleached or bleached	25%
55162200	551622	-- Dyed	25%
55162300	551623	-- Of yarns of different colours	25%
55162400	551624	-- Printed	25%
55163100	551631	-- Unbleached or bleached	25%
55163200	551632	-- Dyed	25%
55163400	551634	-- Printed	25%
55164100	551641	-- Unbleached or bleached	25%
55164200	551642	-- Dyed	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
55164400	551644	-- Printed	25%
55169400	551694	-- Printed	25%
56012100	560121	-- Of cotton	25%
56012200	560122	-- Of man-made fibres	25%
56012900	560129	-- Other	25%
56029000	560290	- Other	25%
56072100	560721	-- Binder or baler twine	25%
56072900	560729	-- Other	25%
56074900	560749	-- Other	25%
56075000	560750	- Of other synthetic fibres	10%
56079000	560790	- Other	25%
56081100	560811	-- Made-up fishing nets	10%
56081910	560819	--- Fruit tree and seedbed netting	10%
56081990	560819	--- Other	25%
56089000	560890	- Other	25%
56090000	560900	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	25%
57011000	570110	- Of wool or fine animal hair	25%
57019000	570190	- Of other textile materials	25%
57024900	570249	-- Of other textile materials	25%
57025000	570250	- Other, not of pile construction, not made up	25%
57029100	570291	-- Of wool or fine animal hair	25%
57029200	570292	-- Of man-made textile materials	25%
57029900	570299	-- Of other textile materials	25%
57031000	570310	- Of wool or fine animal hair	25%
57032000	570320	- Of nylon or other polyamides	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
57033000	570330	- Of other man-made textile materials	25%
57039000	570390	- Of other textile materials	25%
57049000	570490	- Other	25%
57050000	570500	Other carpets and other textile floor coverings, whether or not made up	25%
58012200	580122	-- Cut corduroy	25%
58012300	580123	-- Other weft pile fabrics	25%
58012600	580126	-- Chenille fabrics	25%
58012700	580127	-- Warp pile fabrics	25%
58013300	580133	-- Other weft pile fabrics	25%
58013600	580136	-- Chenille fabrics	25%
58013700	580137	-- Warp pile fabrics	25%
58019000	580190	- Of other textile materials	25%
58021100	580211	-- Unbleached	25%
58021900	580219	-- Other	25%
58022000	580220	- Terry towelling and similar woven terry fabrics, of other textile materials	25%
58030000	580300	Gauze, other than narrow fabrics of heading 5806	25%
58041000	580410	- Tullies and other net fabrics	25%
58042100	580421	-- Of man-made fibres	25%
58042900	580429	-- Of other textile materials	25%
58061000	580610	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	25%
58062000	580620	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	25%
58063100	580631	-- Of cotton	25%
58063200	580632	-- Of man-made fibres	25%
58063900	580639	-- Of other textile materials	25%
58064000	580640	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	25%
58071000	580710	- Woven	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
58079000	580790	- Other	25%
58089000	580890	- Other	25%
58110000	581100	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	25%
60012100	600121	-- Of cotton	25%
60019100	600191	-- Of cotton	25%
60019900	600199	-- Of other textile materials	25%
61012000	610120	- Of cotton	25%
61013000	610130	- Of man-made fibres	25%
61019000	610190	- Of other textile materials	25%
61021000	610210	- Of wool or fine animal hair	25%
61022000	610220	- Of cotton	25%
61023000	610230	- Of man-made fibres	25%
61029000	610290	- Of other textile materials	25%
61031000	610310	- Suits	25%
61032200	610322	-- Of cotton	25%
61032300	610323	-- Of synthetic fibres	25%
61032900	610329	-- Of other textile materials	25%
61033100	610331	-- Of wool or fine animal hair	25%
61033200	610332	-- Of cotton	25%
61033300	610333	-- Of synthetic fibres	25%
61033900	610339	-- Of other textile materials	25%
61034100	610341	-- Of wool or fine animal hair	25%
61034200	610342	-- Of cotton	25%
61034300	610343	-- Of synthetic fibres	25%
61034900	610349	-- Of other textile materials	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
61041300	610413	-- Of synthetic fibres	25%
61041900	610419	-- Of other textile materials	25%
61042200	610422	-- Of cotton	25%
61042300	610423	-- Of synthetic fibres	25%
61042900	610429	-- Of other textile materials	25%
61043100	610431	-- Of wool or fine animal hair	25%
61043200	610432	-- Of cotton	25%
61043300	610433	-- Of synthetic fibres	25%
61043900	610439	-- Of other textile materials	25%
61044100	610441	-- Of wool or fine animal hair	25%
61044200	610442	-- Of cotton	25%
61044300	610443	-- Of synthetic fibres	25%
61044400	610444	-- Of artificial fibres	25%
61044900	610449	-- Of other textile materials	25%
61045100	610451	-- Of wool or fine animal hair	25%
61045200	610452	-- Of cotton	25%
61045300	610453	-- Of synthetic fibres	25%
61045900	610459	-- Of other textile materials	25%
61046100	610461	-- Of wool or fine animal hair	25%
61046200	610462	-- Of cotton	25%
61046300	610463	-- Of synthetic fibres	25%
61046900	610469	-- Of other textile materials	25%
61051000	610510	- Of cotton	25%
61052000	610520	- Of man-made fibres	25%
61059000	610590	- Of other textile materials	25%
61061000	610610	- Of cotton	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
61062000	610620	- Of man-made fibres	25%
61069000	610690	- Of other textile materials	25%
61071100	610711	-- Of cotton	25%
61071200	610712	-- Of man-made fibres	25%
61071900	610719	-- Of other textile materials	25%
61072100	610721	-- Of cotton	25%
61072200	610722	-- Of man-made fibres	25%
61072900	610729	-- Of other textile materials	25%
61079100	610791	-- Of cotton	25%
61079900	610799	-- Of other textile materials	25%
61081100	610811	-- Of man-made fibres	25%
61081900	610819	-- Of other textile materials	25%
61082100	610821	-- Of cotton	25%
61082200	610822	-- Of man-made fibres	25%
61082900	610829	-- Of other textile materials	25%
61083100	610831	-- Of cotton	25%
61083200	610832	-- Of man-made fibres	25%
61083900	610839	-- Of other textile materials	25%
61089100	610891	-- Of cotton	25%
61089200	610892	-- Of man-made fibres	25%
61089900	610899	-- Of other textile materials	25%
61091000	610910	- Of cotton	25%
61099000	610990	- Of other textile materials	25%
61102000	611020	- Of cotton	25%
61103000	611030	- Of man-made fibres	25%
61109000	611090	- Of other textile materials	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
61112000	611120	- Of cotton	25%
61113000	611130	- Of synthetic fibres	25%
61119000	611190	- Of other textile materials	25%
61121100	611211	-- Of cotton	25%
61121200	611212	-- Of synthetic fibres	25%
61121900	611219	-- Of other textile materials	25%
61122000	611220	- Ski suits	25%
61123100	611231	-- Of synthetic fibres	25%
61123900	611239	-- Of other textile materials	25%
61124100	611241	-- Of synthetic fibres	25%
61124900	611249	-- Of other textile materials	25%
61130000	611300	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	25%
61142000	611420	- Of cotton	25%
61143000	611430	- Of man-made fibres	25%
61149000	611490	- Of other textile materials	25%
61151000	611510	- Graduated compression hosiery (for example, stockings for varicose veins)	25%
61152100	611521	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	25%
61152200	611522	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	25%
61152900	611529	-- Of other textile materials	25%
61153000	611530	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	25%
61159400	611594	-- Of wool or fine animal hair	25%
61159500	611595	-- Of cotton	25%
61159600	611596	-- Of synthetic fibres	25%
61159900	611599	-- Of other textile materials	25%
61161000	611610	- Impregnated, coated or covered with plastics or rubber	25%
61169100	611691	-- Of wool or fine animal hair	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
61169200	611692	-- Of cotton	25%
61169300	611693	-- Of synthetic fibres	25%
61169900	611699	-- Of other textile materials	25%
61171000	611710	- Shawls, scarves, mufflers, mantillas, veils and the like	25%
61178000	611780	- Other accessories	25%
61179000	611790	- Parts	25%
62011100	620111	-- Of wool or fine animal hair	25%
62011200	620112	-- Of cotton	25%
62011300	620113	-- Of man-made fibres	25%
62011900	620119	-- Of other textile materials	25%
62019100	620191	-- Of wool or fine animal hair	25%
62019200	620192	-- Of cotton	25%
62019300	620193	-- Of man-made fibres	25%
62019900	620199	-- Of other textile materials	25%
62021100	620211	-- Of wool or fine animal hair	25%
62021200	620212	-- Of cotton	25%
62021300	620213	-- Of man-made fibres	25%
62021900	620219	-- Of other textile materials	25%
62029100	620291	-- Of wool or fine animal hair	25%
62029200	620292	-- Of cotton	25%
62029300	620293	-- Of man-made fibres	25%
62029900	620299	-- Of other textile materials	25%
62031100	620311	-- Of wool or fine animal hair	25%
62031200	620312	-- Of synthetic fibres	25%
62031900	620319	-- Of other textile materials	25%
62032200	620322	-- Of cotton	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
62032300	620323	-- Of synthetic fibres	25%
62032900	620329	-- Of other textile materials	25%
62033100	620331	-- Of wool or fine animal hair	25%
62033200	620332	-- Of cotton	25%
62033300	620333	-- Of synthetic fibres	25%
62033900	620339	-- Of other textile materials	25%
62034100	620341	-- Of wool or fine animal hair	25%
62034200	620342	-- Of cotton	25%
62034300	620343	-- Of synthetic fibres	25%
62034900	620349	-- Of other textile materials	25%
62041100	620411	-- Of wool or fine animal hair	25%
62041200	620412	-- Of cotton	25%
62041300	620413	-- Of synthetic fibres	25%
62041900	620419	-- Of other textile materials	25%
62042100	620421	-- Of wool or fine animal hair	25%
62042200	620422	-- Of cotton	25%
62042300	620423	-- Of synthetic fibres	25%
62042900	620429	-- Of other textile materials	25%
62043100	620431	-- Of wool or fine animal hair	25%
62043200	620432	-- Of cotton	25%
62043300	620433	-- Of synthetic fibres	25%
62043900	620439	-- Of other textile materials	25%
62044100	620441	-- Of wool or fine animal hair	25%
62044200	620442	-- Of cotton	25%
62044300	620443	-- Of synthetic fibres	25%
62044400	620444	-- Of artificial fibres	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
62044900	620449	-- Of other textile materials	25%
62045100	620451	-- Of wool or fine animal hair	25%
62045200	620452	-- Of cotton	25%
62045300	620453	-- Of synthetic fibres	25%
62045900	620459	-- Of other textile materials	25%
62046100	620461	-- Of wool or fine animal hair	25%
62046200	620462	-- Of cotton	25%
62046300	620463	-- Of synthetic fibres	25%
62046900	620469	-- Of other textile materials	25%
62052000	620520	- Of cotton	25%
62053000	620530	- Of man-made fibres	25%
62059000	620590	- Of other textile materials	25%
62061000	620610	- Of silk or silk waste	25%
62062000	620620	- Of wool or fine animal hair	25%
62063000	620630	- Of cotton	25%
62064000	620640	- Of man-made fibres	25%
62069000	620690	- Of other textile materials	25%
62071100	620711	-- Of cotton	25%
62071900	620719	-- Of other textile materials	25%
62072100	620721	-- Of cotton	25%
62072200	620722	-- Of man-made fibres	25%
62072900	620729	-- Of other textile materials	25%
62079100	620791	-- Of cotton	25%
62079900	620799	-- Of other textile materials	25%
62081100	620811	-- Of man-made fibres	25%
62081900	620819	-- Of other textile materials	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
62082100	620821	-- Of cotton	25%
62082200	620822	-- Of man-made fibres	25%
62082900	620829	-- Of other textile materials	25%
62089100	620891	-- Of cotton	25%
62089200	620892	-- Of man-made fibres	25%
62089900	620899	-- Of other textile materials	25%
62092000	620920	- Of cotton	25%
62093000	620930	- Of synthetic fibres	25%
62099000	620990	- Of other textile materials	25%
62101000	621010	- Of fabrics of heading 5602 or 5603	25%
62102000	621020	- Other garments, of the type described in subheadings 620111 to 620119	25%
62103000	621030	- Other garments, of the type described in subheadings 620211 to 620219	25%
62104000	621040	- Other men's or boys' garments	25%
62105000	621050	- Other women's or girls' garments	25%
62111100	621111	-- Men's or boys'	25%
62111200	621112	-- Women's or girls'	25%
62112000	621120	- Ski suits	25%
62113200	621132	-- Of cotton	25%
62113300	621133	-- Of man-made fibres	25%
62113900	621139	-- Of other textile materials	25%
62114210	621142	--- Khanga, Kikoi and Kitenge	50%
62114290	621142	--- Other	25%
62114310	621143	--- Khanga, Kikoi and Kitenge	50%
62114390	621143	--- Other	25%
62114910	621149	--- Khanga, Kikoi and Kitenge	50%
62114990	621149	--- Other	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
62121000	621210	- Brassières	25%
62122000	621220	- Girdles and panty girdles	25%
62123000	621230	- Corselettes	25%
62129000	621290	- Other	25%
62132000	621320	- Of cotton	25%
62139000	621390	- Of other textile materials	25%
62141000	621410	- Of silk or silk waste	25%
62142000	621420	- Of wool or fine animal hair	25%
62143000	621430	- Of synthetic fibres	25%
62144000	621440	- Of artificial fibres	25%
62149000	621490	- Of other textile materials	25%
62151000	621510	- Of silk or silk waste	25%
62152000	621520	- Of man-made fibres	25%
62159000	621590	- Of other textile materials	25%
62160000	621600	Gloves, mittens and mitts	25%
62171000	621710	- Accessories	25%
62179000	621790	- Parts	25%
63011000	630110	- Electric blankets	25%
63012000	630120	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25%
63013000	630130	- Blankets (other than electric blankets) and travelling rugs, of cotton	25%
63014000	630140	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25%
63019000	630190	- Other blankets and travelling rugs	25%
63021000	630210	- Bedlinen, knitted or crocheted	25%
63022100	630221	-- Of cotton	50%
63022200	630222	-- Of man-made fibres	25%
63022900	630229	-- Of other textile materials	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
63023100	630231	-- Of cotton	50%
63023200	630232	-- Of man-made fibres	25%
63023900	630239	-- Of other textile materials	25%
63024000	630240	- Table linen, knitted or crocheted	25%
63025100	630251	-- Of cotton	50%
63025300	630253	-- Of man-made fibres	25%
63025900	630259	-- Of other textile materials	25%
63026000	630260	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	25%
63029100	630291	-- Of cotton	50%
63029300	630293	-- Of man-made fibres	25%
63029900	630299	-- Of other textile materials	25%
63031200	630312	-- Of synthetic fibres	25%
63031900	630319	-- Of other textile materials	25%
63039100	630391	-- Of cotton	25%
63039200	630392	-- Of synthetic fibres	25%
63039900	630399	-- Of other textile materials	25%
63041100	630411	-- Knitted or crocheted	25%
63041900	630419	-- Other	25%
63049190	630491	--- Other	25%
63049200	630492	-- Not knitted or crocheted, of cotton	25%
63049300	630493	-- Not knitted or crocheted, of synthetic fibres	25%
63049900	630499	-- Not knitted or crocheted, of other textile materials	25%
63051000	630510	- Of jute or of other textile bast fibres of heading 5303	45%
63052000	630520	- Of cotton	25%
63053200	630532	-- Flexible intermediate bulk containers	25%
63053300	630533	-- Other, of polyethylene or polypropylene strip or the like	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
63053900	630539	-- Other	25%
63059000	630590	- Of other textile materials	25%
63061200	630612	-- Of synthetic fibres	25%
63061900	630619	-- Of other textile materials	25%
63062200	630622	-- Of synthetic fibres	25%
63062900	630629	-- Of other textile materials	25%
63063000	630630	- Sails	25%
63064000	630640	- Pneumatic mattresses	25%
63069000	630690	- Other	25%
63071000	630710	- Floorcloths, dishcloths, dusters and similar cleaning cloths	25%
63079000	630790	- Other	25%
63080000	630800	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	25%
63090000	630900	Worn clothing and other worn articles	45%
64011000	640110	- Footwear incorporating a protective metal toecap	25%
64019200	640192	-- Covering the ankle but not covering the knee	25%
64019900	640199	-- Other	25%
64021200	640212	-- Ski-boots, cross-country ski footwear and snowboard boots	25%
64021900	640219	-- Other	25%
64022000	640220	- Footwear with upper straps or thongs assembled to the sole by means of plugs	25%
64029100	640291	-- Covering the ankle	25%
64029900	640299	-- Other	25%
64031200	640312	-- Ski-boots, cross-country ski footwear and snowboard boots	25%
64031900	640319	-- Other	25%
64032000	640320	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
64034000	640340	- Other footwear, incorporating a protective metal toecap	25%
64035100	640351	-- Covering the ankle	25%
64035900	640359	-- Other	25%
64039100	640391	-- Covering the ankle	25%
64039900	640399	-- Other	25%
64041100	640411	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25%
64041900	640419	-- Other	25%
64042000	640420	- Footwear with outer soles of leather or composition leather	25%
64051000	640510	- With uppers of leather or composition leather	25%
64052000	640520	- With uppers of textile materials	25%
64059000	640590	- Other	25%
66011000	660110	- Garden or similar umbrellas	25%
68021000	680210	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25%
68042100	680421	-- Of agglomerated synthetic or natural diamond	25%
68042200	680422	-- Of other agglomerated abrasives or of ceramics	25%
68042300	680423	-- Of natural stone	25%
68052000	680520	- On a base of paper or paperboard only	25%
68069000	680690	- Other	25%
68071000	680710	- In rolls	25%
68079000	680790	- Other	25%
68080000	680800	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	25%
68132000	681320	- Containing asbestos	10%
68138100	681381	-- Brake linings and pads	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
68159900	681599	-- Other	25%
69010000	690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	25%
69049000	690490	- Other	25%
69051000	690510	- Roofing tiles	25%
69059000	690590	- Other	25%
69060000	690600	Ceramic pipes, conduits, guttering and pipe fittings	25%
69071000	690710	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	25%
69079000	690790	- Other	25%
69081000	690810	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	25%
69089000	690890	- Other	25%
69101000	691010	- Of porcelain or china	25%
69109000	691090	- Other	25%
69111000	691110	- Tableware and kitchenware	25%
69119000	691190	- Other	25%
69120000	691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	25%
69141000	691410	- Of porcelain or china	25%
69149000	691490	- Other	25%
70042000	700420	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%
70049000	700490	- Other glass	10%
70052100	700521	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%
70052900	700529	-- Other	10%
70053000	700530	- Wired glass	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
70060000	700600	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	25%
70071100	700711	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%
70071900	700719	-- Other	10%
70072100	700721	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%
70091000	700910	- Rear-view mirrors for vehicles	10%
70099100	700991	-- Unframed	25%
70099200	700992	-- Framed	25%
70101090	701010	--- Other	25%
70102000	701020	- Stoppers, lids and other closures	10%
70109000	701090	- Other	25%
70119000	701190	- Other	10%
70131000	701310	- Of glass ceramics	25%
70132200	701322	-- Of lead crystal	25%
70132800	701328	-- Other	25%
70133300	701333	-- Of lead crystal	25%
70133700	701337	-- Other	25%
70134100	701341	-- Of lead crystal	25%
70134200	701342	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	25%
70134900	701349	-- Other	25%
70139100	701391	-- Of lead crystal	25%
70139900	701399	-- Other	25%
70140000	701400	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	10%
70159000	701590	- Other	10%
70161000	701610	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
70169000	701690	- Other	25%
70189000	701890	- Other	25%
70193900	701939	-- Other	10%
72101100	721011	-- Of a thickness of 0,5 mm or more	25%
72103000	721030	- Electrolytically plated or coated with zinc	25%
72104100	721041	-- Corrugated	25%
72104900	721049	-- Other	25%
72106100	721061	-- Plated or coated with aluminium-zinc alloys	25%
72107000	721070	- Painted, varnished or coated with plastics	25%
72109000	721090	- Other	25%
73049000	730490	- Other	10%
73069000	730690	- Other	25%
73071900	730719	-- Other	25%
73072200	730722	-- Threaded elbows, bends and sleeves	25%
73079200	730792	-- Threaded elbows, bends and sleeves	25%
73079900	730799	-- Other	25%
73083000	730830	- Doors, windows and their frames and thresholds for doors	25%
73089010	730890	--- Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules	25%
73089091	730890	---- Road guard rails	25%
73089099	730890	---- Other	25%
73090000	730900	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	25%
73102100	731021	-- Cans which are to be closed by soldering or crimping	25%
73110000	731100	Containers for compressed or liquefied gas, of iron or steel	25%
73121000	731210	- Stranded wire, ropes and cables	10%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
73130000	731300	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	25%
73141900	731419	-- Other	25%
73144900	731449	-- Other	25%
73151200	731512	-- Other chain	10%
73170000	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	25%
73181500	731815	-- Other screws and bolts, whether or not with their nuts or washers	10%
73181600	731816	-- Nuts	10%
73201000	732010	- Leaf-springs and leaves therefor	25%
73211200	732112	-- For liquid fuel	25%
73218100	732181	-- For gas fuel or for both gas and other fuels	25%
73218200	732182	-- For liquid fuel	25%
73218900	732189	-- Other, including appliances for solid fuel	25%
73239400	732394	-- Of iron (other than cast iron) or steel, enamelled	25%
73239900	732399	-- Other	25%
73269090	732690	--- Other	25%
76042900	760429	-- Other	25%
76069100	760691	-- Of aluminium, not alloyed	10%
76082000	760820	- Of aluminium alloys	25%
76090000	760900	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	25%
76101000	761010	- Doors, windows and their frames and thresholds for doors	25%
76110000	761100	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	25%
76151000	761510	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
		and the like	
76169900	761699	-- Other	25%
82055100	820551	-- Household tools	10%
82121000	821210	- Razors	25%
82122000	821220	- Safety razor blades, including razor blade blanks in strips	10%
83011000	830110	- Padlocks	25%
83016000	830160	- Parts	10%
83023000	830230	- Other mountings, fittings and similar articles suitable for motor vehicles	10%
83052000	830520	- Staples in strips	10%
83059000	830590	- Other, including parts	10%
83091000	830910	- Crown corks	40%
83099010	830990	--- Easy opening ends in the form of incised flap and a ring pull or other easy opening mechanism made of base metal used for drink or food cans	25%
83099090	830990	--- Other	25%
83100000	831000	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	25%
83111000	831110	- Coated electrodes of base metal, for electric arc-welding	10%
83113000	831130	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10%
85061000	850610	- Manganese dioxide	35%
85063000	850630	- Mercuric oxide	35%
85064000	850640	- Silver oxide	35%
85065000	850650	- Lithium	35%
85066000	850660	- Air-zinc	35%
85068000	850680	- Other primary cells and primary batteries	35%
85071000	850710	- Lead-acid, of a kind used for starting piston engines	25%
85444200	854442	-- Fitted with connectors	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
85444900	854449	-- Other	25%
85489000	854890	- Other	25%
87021019	870210	---- Other	25%
87021022	870210	---- For the transport of not more than 15 persons	25%
87021029	870210	---- Other	25%
87021099	870210	---- Other	25%
87029019	870290	---- Other	25%
87029029	870290	---- Other	25%
87029099	870290	---- Other	25%
87032190	870321	--- Other	25%
87032290	870322	--- Other	25%
87032390	870323	--- Other	25%
87032490	870324	--- Other	25%
87033190	870331	--- Other	25%
87033290	870332	--- Other	25%
87033390	870333	--- Other	25%
87042190	870421	--- Other	25%
87042290	870422	--- Other	25%
87042390	870423	--- Other	25%
87043190	870431	--- Other	25%
87043290	870432	--- Other	25%
87060000	870600	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	25%
87079000	870790	- Other	25%
87089100	870891	-- Radiators and parts thereof	10%
87089200	870892	-- Silencers (mufflers) and exhaust pipes; parts thereof	10%
87111010	871110	- - - Motorcycle ambulances	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
87111090	871110	--- Other	25%
87112010	871120	--- Motorcycle ambulances	25%
87112090	871120	--- Other	25%
87113010	871130	--- Motorcycle ambulances	25%
87113090	871130	--- Other	25%
87114010	871140	--- Motorcycle ambulance	25%
87114090	871140	--- Other	25%
87115010	871150	--- Motorcycles ambulances	25%
87115090	871150	--- Other	25%
87119000	871190	- Other	25%
87120000	871200	Bicycles and other cycles (including delivery tricycles), not motorised	10%
87168000	871680	- Other vehicles	10%
90065200	900652	-- Other, for roll film of a width less than 35 mm	25%
90065300	900653	-- Other, for roll film of a width of 35 mm	25%
90065900	900659	-- Other	25%
94012000	940120	- Seats of a kind used for motor vehicles	25%
94013000	940130	- Swivel seats with variable height adjustment	25%
94014000	940140	- Seats other than garden seats or camping equipment, convertible into beds	25%
94016100	940161	-- Upholstered	25%
94016900	940169	-- Other	25%
94017100	940171	-- Upholstered	25%
94017900	940179	-- Other	25%
94018000	940180	- Other seats	25%
94019000	940190	- Parts	25%
94031000	940310	- Metal furniture of a kind used in offices	25%
94032000	940320	- Other metal furniture	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
94033000	940330	- Wooden furniture of a kind used in offices	25%
94034000	940340	- Wooden furniture of a kind used in the kitchen	25%
94035000	940350	- Wooden furniture of a kind used in the bedroom	25%
94036000	940360	- Other wooden furniture	25%
94037000	940370	- Furniture of plastics	25%
94039000	940390	- Parts	25%
94041000	940410	- Mattress supports	25%
94042100	940421	-- Of cellular rubber or plastics, whether or not covered	25%
94042900	940429	-- Of other materials	25%
94043000	940430	- Sleeping bags	25%
94051000	940510	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	25%
94052000	940520	- Electric table, desk, bedside or floor-standing lamps	25%
94053000	940530	- Lighting sets of a kind used for Christmas trees	25%
94054000	940540	- Other electric lamps and lighting fittings	25%
94055000	940550	- Non-electrical lamps and lighting fittings	25%
94056000	940560	- Illuminated signs, illuminated nameplates and the like	25%
94059110	940591	---For bulbs and flurescent tubes	10%
94059190	940591	---Other	25%
94059200	940592	-- Of plastics	25%
94059910	940599	---For bulbs and flurescent tubes	10%
94059990	940599	---Other	25%
96032100	960321	-- Toothbrushes, including dental-plate brushes	25%
96039000	960390	- Other	25%
96081000	960810	- Ballpoint pens	25%
96082000	960820	- Felt-tipped and other porous-tipped pens and markers	25%

HS Code, 8 Digits	HS Code, 6 Digits	Description	Duty rate
96100000	961000	Slates and boards, with writing or drawing surfaces, whether or not framed	25%
96110000	961100	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	25%
96170000	961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	25%
96190090	961900	--- Other	25%

ANNEX III

JOINT STATEMENT OF THE PARTIES ON THE OBJECTIVES AND ESSENTIAL AND FUNDAMENTAL ELEMENTS OF THIS AGREEMENT

1. Advancing economic development is an essential part of how the UK is helping make the global economy work for all. The UK is focused on trade as an engine for poverty reduction and development and is committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

Objectives and Essential and Fundamental Elements of this Agreement

3. The UK will continue to promote the economic and social development of its EPA partners. This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
4. Respect for human rights, democratic principles and the rule of law, and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties, shall underpin the domestic and international policies of the UK and of the EAC Partner State(s), and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and the EAC Partner State(s) and constitutes a fundamental element of this Agreement.

Development Cooperation

1. The UK and the EAC Partner State(s) place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The UK already holds a productive relationship with its EPA partners, and looks forward to developing further these relationships under this Agreement.
2. UK development cooperation in support of this Agreement shall continue to be primarily guided by the principles of the internationally agreed aid effectiveness agenda and the UK Partnership Principles, and aims to reduce poverty and achieve the Sustainable Development Goals.

PROTOCOL 1
CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE
COOPERATION

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TITLE I
GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) “ACP State” means a State that has acceded to the Georgetown Agreement;
- (b) “chapters” and “headings” mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as “the Harmonized System” or “HS”;
- (c) “classified” refers to the classification of a product or material under a particular heading;
- (d) “UK” means the United Kingdom of Great Britain and Northern Ireland;
- (e) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (f) “customs value” means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (g) “ex-works” price means the price paid for the product ex-works to the manufacturer in the UK or in an EAC Partner State in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

For the purpose of the previous paragraphs, where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” refers to the enterprise that has employed the subcontractor.

- (h) “exporter” means any natural or legal person who exports goods to the territory of an EAC Partner State or of the UK, who is able to prove the origin of the good, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
- (i) “goods” means both materials and products;
- (j) “manufacture” means any kind of working or processing including assembly or specific operations;
- (k) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (l) “non-originating materials” means materials that do not qualify as originating under this Protocol;
- (m) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) “producer” includes among others: mining, manufacturing or agricultural enterprise or any individual grower or craftsman;
- (o) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in the EAC Partner State(s);
- (p) “value added” shall be taken to be the ex-works price of a finished product minus the customs value of all the materials imported from third countries or where the customs value of the imported material is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in an EAC Partner State shall prevail;
- (q) “territories” includes territorial waters;
- (r) “OCTs” means the Overseas Countries and Territories as defined in Annex VIII;
- (s) “conventional duties” are the most favoured nation tariffs applied on goods imported from third countries; these conventional duties exclude the autonomous tariff suspensions of duty and WTO tariff quotas;

- (t) “origin declaration” is a statement given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV;
- (u) “other ACP States” means all the ACP States with the exception of the EAC Partner State(s);
- (v) “this Agreement” means the Economic Partnership Agreement between the Republic of Kenya, a Member of the East African Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part;
- (w) “EU” means the European Union;
- (x) “EU OCTs” means the Overseas Countries and Territories listed in paragraphs 1 to 3 of Annex VIII;
- (y) “UK OCTs” means the Overseas Countries and Territories listed in paragraph 4 of Annex VIII.

TITLE II

DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

ARTICLE 2

General Requirements

1. For the purpose of this Agreement, the following products shall be considered as originating in the UK:
 - (a) products wholly obtained in the UK within the meaning of Article 7 of this Protocol;
 - (b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8.
2. For the purpose of this Agreement, the following products shall be considered as originating in an EAC Partner State:
 - (a) products wholly obtained in an EAC Partner State within the meaning of Article 7 of this Protocol;

- (b) products obtained in an EAC Partner State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that EAC Partner State within the meaning of Article 8.

ARTICLE 3

Working or Processing of Materials Whose Import into the UK is MFN Duty Free and Quota Free

1. Without prejudice to the provisions of Article 2(2), non-originating materials which at importation to the UK are free of customs duties by means of application of conventional duties of the most-favoured nation tariff in accordance with the Tariff of the United Kingdom shall be considered as materials originating in an EAC Partner State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).
2. Movement certificates EUR 1 (in Box/Field 7) or origin declarations issued by application of paragraph 1 shall bear the following entry: ‘Application of Article 3.1 of Protocol 1 to the EPA between the Republic of Kenya, a Member of the EAC, and the UK’.
3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 29 of this Agreement and hereinafter referred to as “the Committee” the list of materials to which the provisions of this Article shall apply.
4. The cumulation provided for in this Article shall not apply to materials:
 - (a) which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties¹;
 - (b) classified in subheadings of the Harmonized system which include also other tariff lines at 8 digits which are not free of customs duties by means of application of conventional rates of the most- favoured nation tariff in accordance with the Tariff of the United Kingdom.

¹ For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply.

ARTICLE 4

Cumulation in the EAC Partner State(s)

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an EAC Partner State if they are produced there, incorporating materials originating in the UK or in the EU, materials originating in another ACP State which are entitled to duty free quota free treatment upon importation in the UK, materials originating in the OCTs or in the other EAC Partner State(s), provided the working or processing carried out in that EAC Partner State goes beyond the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the EAC Partner State(s) does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC Partner State only where the value added there is greater than the value of the materials used originating in any of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of the materials originating in other ACP States and in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU and in the EU OCTs shall be determined in accordance with the rules of origin of this Agreement.

3. For materials as defined in paragraph 1 and notwithstanding Article 2(2)(b), working or processing carried out in the UK, in the EU, in the other EAC Partner State(s), in the other ACP States or in the OCTs shall be considered as having been carried out in an EAC Partner State when the products produced undergo subsequent working or processing in this EAC Partner State.

Where the working or processing carried out in an EAC Partner State does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC Partner State only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 28.

4. The UK shall notify to the Committee the list of materials for which cumulation provided for in paragraphs 1 and 3 shall not apply. After the notification, each Party shall make the list public, according to its internal procedures.

5. For the purpose of implementing cumulation between the EAC Partner State(s), the EU, other ACP States with which the UK applies a preferential trade agreement and the OCTs, as provided for in the other trade agreements and in the UK's preferential arrangements with these countries and territories, the UK and the EAC Partner State(s) supplying the materials shall provide administrative cooperation to the other countries or territories referred to in this Article according to the terms set out in Title V of this Protocol.

6. The cumulation provided for in this Article in respect of the EU and the EU OCTs may only be applied provided that:

- (a) all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article; and
- (b) such arrangement or agreement has been notified to the UK by the EAC Partner State(s) or a competent body representing the relevant countries or territories.

7. Except as provided for in paragraph 6, the cumulation provided in this Article may only be applied provided that all the countries and territories involved in the acquisition of the originating status have entered into an undertaking with each other, using the template in Annex X, which ensures the correct implementation of this Article and includes a reference to the use of appropriate proofs of origin:

- (a) to comply and ensure compliance with this Article;
- (b) to provide the administrative cooperation necessary to ensure the correct implementation of this Article and its provisions on cumulation both with regard to the UK and between themselves;
- (c) the undertakings have been notified to the UK by the EAC Partner State(s) or a competent body representing the countries or territories signatory of the undertaking.

8. The cumulation provided for in this Article may only be applied for the products listed in Annex IX when the materials used in the manufacture of such products are originating, or the working or processing is carried out in another ACP State.

9. The cumulation provided for in this Article shall not apply to materials:

- (a) of Harmonized System headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, of the one part, and the Pacific States, of the other part;
- (b) of Harmonized System headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific States.

ARTICLE 5

Cumulation in the UK

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the UK if they are produced there, incorporating materials originating in an EAC Partner State or in the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs, provided the working or processing carried out in the UK goes beyond that the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.

Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product produced shall be considered as originating in the UK only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the UK.

The origin of the materials originating in the other ACP States with which the UK applies a preferential trade agreement or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU or in the EU OCTs shall be determined in accordance with the rules of origin of this Agreement.

2. Without prejudice to the provisions to Article 2(1)(b), working or processing carried out in an EAC Partner State, the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs shall be considered as having been carried out in the UK when the products obtained there have undergone subsequent working or processing.

3. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in the UK only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

4. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 28. The cumulation provided in this Article may only be applied provided that:

- (a) all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article;
- (b) the UK shall provide the EAC Partner State(s) details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The UK shall publish according to its own procedures, and the EAC Partner State(s) shall publish according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

5. The cumulation provided for in this Article shall not apply to materials:

- (a) of Harmonized System headings 1604 and 1605 originating in the EPA Pacific States by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, on the one part, and the Pacific States, on the other part;
- (b) of Harmonized Systems headings 1604 and 1605 originating in the Pacific States by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific ACP States.

ARTICLE 6

Cumulation with other Countries Benefiting from Duty-Free Quota-Free Access to the UK Market

1.1 Without prejudice to the provisions of Article 2(2) of this Protocol, materials shall be considered as materials originating in an EAC Partner State when incorporated into a product obtained there, provided:

- (a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol; and
- (b) they meet the requirements of paragraph 1.2.

1.2 Subject to paragraph 1.3, the requirements to be satisfied for the purposes of paragraph 1.1(b) are as follows:

- (a) the materials originate in countries or territories that benefit from duty free, quota free import duty arrangements granted by the UK;
- (b) those import duty arrangements are granted under a UK generalised scheme of preferences for developing countries that is notified to the Committee (“the GSP”);
- (c) those import duty arrangements are not granted pursuant to an enhanced framework² under the GSP; and
- (d) the materials originate in countries or territories that:
 - (i) benefitted from the “Special arrangement for least development countries” of the EU’s generalised system of preferences;
 - (ii) benefitted from duty-free quota-free access to the EU market under the general provisions of the EU’s generalised system of preferences, on the date such arrangement and system ceased to be applicable to the UK.

1.3 The requirements in sub-paragraphs 1.2 (c) or (d) may be modified, from such date as the UK may notify in writing to the Committee, as follows:

- (a) the UK may specify materials to which sub-paragraph 1.2(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;
- (b) the UK may specify products as exceptions to sub-paragraph 1.2(d).

1.4 The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK’s preferential arrangements with those countries and territories and in accordance with Article 28.

1.5 The cumulation provided for in this paragraph shall not apply to:

² An enhanced framework is one provided for in GSP, where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets specified conditions relating to the ratification and implementation of certain international agreements.

- (a) materials which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;³
- (b) materials classified in tariff subheadings of the Harmonized System which include also other tariff lines at 8 digits which are not free of customs duties by means of application of the arrangements of paragraph 1;
- (c) tuna products classified under HS Chapter 3 for which the duties are suspended in accordance with general arrangements of the GSP;
- (d) products for which the tariff preferences are removed as a result of graduation, a temporary withdrawal or of safeguard clauses in accordance with general arrangements of the GSP.

2. At the request of an EAC Partner State, without prejudice to the provisions of Article 2 and provided that the conditions of Paragraphs 2.1, 2.2 and 5 are met, materials originating in countries and territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the UK shall be considered as materials originating in an EAC Partner State. The request shall be submitted by the EAC Partner State to the UK which shall grant the request in accordance with its internal procedures. The cumulation will remain in place as long as the aforementioned conditions are fulfilled.

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).

2.1 The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 28.

2.2 The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling within Harmonized System Chapters 1 to 24 and the products listed in the Annex 1 - paragraph 1.(ii) of the WTO Agreement on Agriculture;
- (b) which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;⁴

³ For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply.

⁴ For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply.

- (c) classified in tariff subheadings of the Harmonized System which include also other tariff lines at 8 digits which are not free of customs duties by means of application of agreements or arrangements referred to in paragraph 2;
 - (d) which under any concluded free trade agreement between the UK and a third country are subject to trade remedies and safeguards or any other measure that deny such products duty free quota free market access into the UK.
3. The UK shall notify yearly to the Committee the list of materials and countries to which paragraphs 1 and 2 shall apply. The EAC Partner State(s) shall notify the UK, on a quarterly basis, the materials to which cumulation under paragraphs 1 and 2 has been applied.⁵
4. Movement certificates EUR 1 or origin declarations issued by application of paragraph 1 and 2 shall bear the following entry (in Box/Field 7): ‘Application of Article 6.1 or 6.2 of Protocol 1 to the EPA between the Republic of Kenya, a Member of the EAC, and the UK’.
5. The cumulation provided for in paragraph 1 and 2 of this Article may only be applied provided that:
- (a) all the countries and territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other using the template in Annex X, which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
 - (b) the EAC Partner State or States will provide the UK, with details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to its own procedures, the date on which the cumulation provided for in this Article may be applied with those countries and territories listed in this Article which have fulfilled the necessary requirements.

ARTICLE 7

Wholly Obtained Products

1. The following shall be considered as wholly obtained in an EAC Partner State or in the UK:

⁵ The UK will provide for a form to be used by ACP States for the purposes of the notification. The form will at least cover the following elements: the description of materials used for cumulation and the origin of materials.

- (a) mineral products extracted from their soil or from their seabed;
- (b) plants and vegetable products grown, harvested or gathered there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) (i) products obtained by hunting or fishing conducted there;
- (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
- (g) products of sea fishing and other products taken from the sea outside any territorial sea of the EAC Partner State(s) or of the UK by their vessels;
- (h) products made aboard their factory ships exclusively from products referred to in (f);
- (i) used articles collected there provided that such goods are fit only for the recovery of raw materials;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (l) goods produced there exclusively from the products specified in (a) to (j).

2. The terms “their vessels” and “their factory ships” in paragraph 1(g) and (h) shall apply only to vessels and factory ships:

- (a) which are registered in the UK, in an EAC Partner State or in a UK OCT;
- (b) which sail under the flag of the UK, of an EAC Partner State or of a UK OCT;
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of the UK, of an EU Member State, of an EAC Partner State or of an OCT; or
 - (ii) they are owned by companies

- which have their office and their main place of business in the UK, in an EU Member State, in an EAC Partner State or in an OCT; and
- which are at least 50 percent owned by the UK, by an EU Member State, by an EAC Partner State or by an OCT, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the UK shall recognise, upon request of an EAC Partner State, that vessels chartered or leased by the EAC Partner State be treated as “their vessels” to undertake fisheries activities under the following conditions:

- (a) they operate under the flag of the EAC Partner State; and
- (b) the EAC Partner State offered the UK the opportunity to negotiate a fishery agreement and the UK did not accept this offer; and
- (c) at least 50% of crew, master and officers included are nationals of States party to the Agreement, or of the EU, or of an OCT; and
- (d) the fish is landed and processed in the EAC Partner State; and
- (e) the activities undertaken under this paragraph target a surplus identified by means of scientific advice made available in the context of the IOTC by relevant international, regional or national authorities; and
- (f) the charter or lease contract has been accepted by the Committee as providing adequate opportunities for developing the capacity of the EAC Partner State to fish in its own account and in particular as conferring on the EAC Partner State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

4. The conditions of paragraph 2 may each be fulfilled in the UK, in different EAC Partner State(s), in the EU, in the OCTs or ACP States belonging to other preferential trade agreements insofar as the countries involved benefit from cumulation in accordance with Articles 4 and 5. In this case, the products shall be deemed to have the origin of the country under which flag the vessel or factory ship sails in accordance with paragraph 2(b).

These conditions shall only apply with regard to the EU, the OCTs and ACP States belonging to other preferential trade agreements provided that the provisions of Article 4(3) have been fulfilled.

ARTICLE 8

Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed, when the conditions set out in Annex II are fulfilled.

2. The conditions referred to in paragraph 1 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in Annex II is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II, should not be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- (b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex II shall apply.

4. Paragraph 3 shall not allow exceeding any of the percentages for the maximum content of non- originating materials as specified in the rules laid down in the list in Annex II.

5. Paragraphs 3 and 4 shall not apply to products wholly obtained within the meaning of Article 7. However, without prejudice to Article 9 and 10(1), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex II for that product requires that such materials be wholly obtained.

ARTICLE 9

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total milling of rice, polishing, and glazing of cereals and rice;
- (g) operations to colour and flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more operations specified in (a) to (o);

(q) slaughter of animals.

2. All operations carried out either in the UK or in the EAC Partner State(s) on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 10

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 for the interpretation of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 11

Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 12

Sets

Sets, as defined in General Rule 3 for the interpretation of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 13

Neutral Elements

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 14

Principle of Territoriality

1. Except as provided for in Articles 3, 4, 5 and 6, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the EAC Partner State(s) or in the UK.
2. Except as provided for in Articles 3, 4, 5 and 6, where originating goods exported from an EAC Partner State or from the UK to another country return, they must be considered as non- originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same goods as those exported; and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 15

Non-alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or other than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to the provisions of Title IV, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 16

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4, 5 and 6 with which cumulation is applicable and sold after the exhibition for importation in the UK or in an EAC Partner State shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from an EAC Partner State or from the UK to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in an EAC Partner State or in the UK;

- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 17

General Requirements

1. Products originating in an EAC Partner State, on importation into the UK and products originating in the UK, on importation into an EAC Partner State shall benefit from the provisions of this Agreement upon submission of either:
- (a) a movement certificate EUR 1, a specimen of which appears in Annex III; or
 - (b) in the cases specified in Article 22 (1), a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV.
2. Upon notification in the Committee from the UK to the EAC Partner State(s), products originating in the UK shall on importation into an EAC Partner State benefit from preferential tariff treatment of this Agreement upon submission of an origin declaration made out as provided for in Article 22 by an exporter registered in accordance with the relevant legislation of the UK. Such notification may stipulate that paragraph 1(a) and (b) shall cease to apply to the UK.

3. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

4. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the EAC Partner State(s) and the UK.

ARTICLE 18

Procedure for the Issue of a Movement Certificate EUR 1

1. A movement certificate EUR 1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR 1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR 1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR 1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR 1 shall be issued by the customs authorities of the UK or of an EAC Partner State if the products concerned can be considered as products originating in the UK or in an EAC Partner State or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR 1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR 1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 19

Movement Certificates EUR 1 Issued Retrospectively

1. Notwithstanding Article 18(7), a movement certificate EUR 1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR 1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR 1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR 1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR 1 issued retrospectively must be endorsed with the following phrase in English:

“ISSUED RETROSPECTIVELY”

5. The endorsement referred to in paragraph 4 shall be inserted in the “Remarks” box of the movement certificate EUR 1.

ARTICLE 20

Issue of a Duplicate Movement Certificate EUR 1

1. In the event of theft, loss or destruction of a movement certificate EUR 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word in English:

“DUPLICATE”

3. The endorsement referred to in paragraph 2 shall be inserted in the “Remarks” box of the duplicate movement certificate EUR 1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR 1, shall take effect as from that date.

ARTICLE 21

Issue of Movement Certificates EUR 1 on the Basis of a Proof of Origin Issued or Made Out Previously

When originating products are placed under the control of a customs office in an EAC Partner State or in the UK, it shall be possible to replace the original proof of origin by one or more movement certificates EUR 1 for the purpose of sending all or some of these products elsewhere within the EAC Partner State(s) or within the UK. The replacement movement certificate(s) EUR 1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

ARTICLE 22

Conditions for Making Out an Origin Declaration

1. An origin declaration as referred to in Article 17(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 23; or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An origin declaration may be made out if the products concerned can be considered as products originating in an EAC Partner State or in the UK or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Protocol.

3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 23

Approved Exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 24

Validity of Proof of Origin

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 25

Submission of Proof of Origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

ARTICLE 26

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonized System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 27

Exemptions from Proof of Origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 28

Information Procedure for Cumulation Purposes

1. When Articles 4(1) and 5(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from an EAC Partner State, from the UK, from the EU, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V (A) to this Protocol, given by the exporter in the State, OCT, EU or in the UK from which the materials came.
2. When Articles 4(2) and 5(2) are applied, the evidence of the working or processing carried out in an EAC Partner State, in the UK, in the EU, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V (B) to this Protocol, given by the exporter in the State, OCT, EU or in the UK from which the materials came.
3. When Article 6(1) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules which apply to GSP countries, which are provided for in UK legislation.
4. When Article 6(2) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules laid down in the relevant arrangements or agreements.

5. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

6. Notwithstanding the provisions of paragraph 5 and when Article 4 is applied, when an EAC Partner State supplier regularly supplies a particular EAC Partner State customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration to cover subsequent shipments of those goods, hereinafter referred to as a "Long Term Supplier's Declaration". A Long Term Supplier's Declaration may be issued for a period of up to one (1) year from the date of issue of the Declaration. The supplier shall inform the buyer immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

7. When paragraph 6 is applied the evidence of originating status within the meaning of this Protocol of the materials coming from an EAC Partner State shall be given by the Long Term Supplier's Declaration, a specimen of which appears in Annex V (C). The evidence of the working or processing carried in an EAC Partner State shall be given by the Long Term Supplier's Declaration, a specimen of which appears in Annex V(D).

8. The supplier's declaration or the Long Term Supplier's Declaration as referred to in paragraph 6 may be made out on a pre-printed form.

9. The supplier's declarations or the Long Term Supplier's Declaration as referred to in paragraph 6 shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the supplier's declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

10. The supplier's declarations or the Long Term Supplier's Declaration as referred to in paragraph 6 shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.

11. The supplier or long term supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

ARTICLE 29

Supporting Documents

The documents referred to in Articles 18(3) and 22(3) used for the purpose of proving that products covered by a movement certificate EUR 1 or an origin declaration can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and fulfil the other requirements of this Protocol may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5 where these documents are used in accordance with national law;
- (d) movement certificates EUR 1 or origin declarations proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and in accordance with this Protocol.

ARTICLE 30

Preservation of Proof of Origin and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR 1 shall keep the documents referred to in Article 18(3), for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 22(3).
3. The supplier making out a supplier's declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 29 for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.

4. The customs authorities of the exporting country issuing a movement certificate EUR 1 shall keep the application form referred to in Article 18(2) for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.

5. The customs authorities of the importing country shall keep the movement certificates EUR 1 and the origin declarations submitted to them for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.

ARTICLE 31

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 32

Amounts Expressed in Euro for Goods Referred to in Articles 22(1)(b) and Article 27(3)

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an EAC Partner State, of the UK and of the other countries or territories referred to in Articles 3, 4, 5 and 6 equivalent to the amounts expressed in euro shall be exchange rates fixed annually according to paragraphs 2 to 4. The fixed exchange rate shall not be applicable for tax purposes.

2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the UK by 15 October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Committee at the request of the UK or of the EAC Partner State(s). When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ADMINISTRATIVE COOPERATION

ARTICLE 33

Administrative Conditions for Products to Benefit from this Agreement

1. Products originating within the meaning of this Protocol in the EAC Partner State(s) or in the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from this Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The Parties shall undertake to put in place:

- (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 4, 5 and 6;
- (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

3. The Parties shall make the notifications referred to in Article 34.

ARTICLE 34

Notification of Customs Authorities

1. The EAC Partner State(s) and the UK shall provide each other with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR 1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR 1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the EAC Partner State(s) and the UK.

2. The EAC Partner State(s) and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 35

Methods of Administrative Cooperation

1. In order to ensure the proper application of this Protocol, the UK, the EAC Partner State(s) and the other countries and territories referred to in Articles 4, 5 and 6 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR 1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various EAC Partner State(s), in the UK and the other countries and territories referred to in Articles 4, 5 and 6 concerned.

ARTICLE 36

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR 1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's or manufacturer's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries and territories referred to in Articles 3, 4, 5 and 6 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. The parties will refer to Article 7 of Protocol II on Mutual Administrative Assistance in customs matters for joint enquiries related to proofs of origin.

ARTICLE 37

Verification of Suppliers' Declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR 1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for five (5) years in the case of the EAC Partner State(s) and at least three (3) years in the case of UK.

3. The customs authorities requesting the verification shall be informed of the results thereof within ten (10) months. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR 1 or for making out an origin declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR 1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 38

Dispute Settlement

Where disputes arise in relation to the verification procedures of Articles 36 and 37 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 39

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 40

Derogations

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the EAC Partner State(s) justify them.

An EAC Partner State or States concerned shall, either before or when submitting the matter to the Committee, notify the UK of its request for derogation together with the reasons for the request in accordance with paragraph 2.

The UK shall respond positively to all the EAC Partner State(s)' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established UK industry.

2. In order to facilitate the examination by the Committee of request for derogation, the EAC Partner State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in the EAC Partner State(s) or the countries or territories referred to in Articles 4 and 5 or the materials which have been processed there;
- (d) manufacturing processes;
- (e) value added;
- (f) number of employees in the enterprise concerned;

- (g) anticipated volume of exports to the UK;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the EAC Partner State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an EAC Partner State to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more EAC Partner State(s) have special relations, provided that satisfactory administrative cooperation can be established.

6. Without prejudice to paragraphs 1 to 5, the derogation shall be granted provided that the derogation is not such as to cause serious injury to an economic sector of the UK.

7. Without prejudice to and in addition to paragraphs 1 to 6, derogations concerning tuna loins of heading 1604 made from non-originating tuna of headings 0302 or 0303 shall be granted within an annual quota of 681 tonnes. Applications for such derogations shall be submitted by the EAC Partner State(s) in accordance with the abovementioned quota to the Committee, which shall grant them automatically and put them into force by means of a decision. The Parties agree to review this quota

as appropriate through the Committee and in light of the development of existing industries or the creation of new industries in the EAC Partner State(s).

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five (75) working days after the request is received by the UK Co-chairman of the Committee. If the UK does not inform an EAC Partner State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the EAC Partner State concerned submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

ARTICLE 41

Special Conditions

1. The term “EU” used in this Protocol does not cover Ceuta and Melilla. The term “products originating in the EU” does not cover products originating in Ceuta and Melilla.

TITLE VII
FINAL PROVISIONS

ARTICLE 42

Revision and Application of Rules of Origin

1. In accordance with Articles 9 and 142 of this Agreement, this Protocol including its Annexes shall be reviewed every five (5) years after entry into force of this Agreement, or whenever the EAC Partner State(s) or the UK so request, with a view to making any necessary amendments or adaptations, in particular having regard to the principle that wherever possible and upon agreement by both Parties, for each product specific rule of Annex II the same rule of origin applies to the exports of both Parties. In such review, the Parties shall also take into account the development needs of the EAC Partner State(s) such as development of technologies, production processes and all other factors.

The decisions taken shall be implemented as soon as possible.

2. In accordance with Article 29 of this Agreement, the Committee shall, *inter alia*:

- (a) take decisions on cumulation under the conditions laid down in Article 6;
- (b) take decisions on derogations from this Protocol, under the conditions laid down in Article 40;
- (c) recommend amendments of this Protocol to the EPA Council.

ARTICLE 43

Amendment of the Protocol

The EPA Council may decide to amend the provisions of this Protocol.

ARTICLE 44

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 45

Implementation of the Protocol

The UK and the EAC Partner State(s) shall each take the steps necessary to implement this Protocol.

ANNEX I

Protocol 1

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Protocol.

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4 and 5 or 6. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 and 5 or 6 apply only to the part of that heading as described in column 2.

2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 and 5 or 6 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4 and 5 or 6.

4. Where, for an entry in the first two columns, a rule is specified in both columns 3 or 4 and 5 or 6, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4 or the rule set out in column 5 or that set out in column 6. If no origin rule is given in column 4 or 6, the rule set out in column 3 or 5 has to be applied.

Note 3:

1. The provisions of Article 8 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK or in the EAC Partner State(s).

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the UK from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the UK. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,

- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
 - yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
 - yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
 - products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example¹, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process²;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹;
- (c) cracking;

¹ This example is given for the purpose of explanation only. It is not legally binding.

² See Introductory Note 7.4.

- (d) reforming
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

4. Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheadings 2710 12 11 to 2710 19 48, 2711 11 00, 2711 12 91 to 2711 19 00 , 2711 21 00 and 2711 29 00 (other than propane of a purity of 99% or more) to obtain:

- (a) isolated high-purity hydrocarbons (90% or more in the case of olefins, and 95% or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those processes by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far as this concerns xylenes, ethylbenzene is included with xylene isomers;

- (b) products of subheadings 2707 10 00 to 2707 30 00, 2707 50 00 and 2710 12 11 to 2710 19 48:
 - i. with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90% by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method);
 - ii. with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90% by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method).

Note 8

General Provisions concerning certain agricultural goods

1. All agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of the beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for calculation of such limitations.

ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	Or	(5)	Or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained		All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained		Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained		All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of chapter 3 used		Manufacture in which the value of any materials of	
		are wholly		Chapter 3 used	

		obtained		does not exceed 15% of the ex-works price of the product.	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
0305	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	Manufacture in which all the materials of Chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product.	
ex 0306	Crustaceans, whether in shell or not, 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	Manufacture in which all the materials of Chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
	Smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process	Manufacture: -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of		Manufacture: -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat	

		Chapter 2, and		offal of Chapter 2, and	
		-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained		-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) (4)	or	(5) (6)	or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex- works price of the product.	

	Smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process	<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which all the materials of Chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	

	Smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process	<p>Manufacture:</p> <p>-from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture:</p> <p>-from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	<p>Manufacture in which:</p> <p>-all the materials of Chapter 4 are wholly obtained; and</p> <p>-the weight of sugar used does not exceed 40% of the weight of the final product</p>		<p>Manufacture in which:</p> <p>-all the materials of Chapter 4 are wholly obtained; and</p> <p>-the weight of sugar used does not exceed 40% of the weight of the final product</p>	

Chapter	Products of animal	Manufacture in		Manufacture in	
05	origin, not elsewhere specified or included	which all the materials of Chapter 5 used must be wholly obtained		which all the materials of Chapter 5 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly obtained		Manufacture in which all the materials of Chapter 6 used must be wholly obtained	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained		Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the edible fruit, nuts and peels of citrus fruits or melons of Chapter 8 used must be wholly obtained, and -the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture in which all the Edible fruit, nuts and peels of citrus fruits or melons of Chapter 8 used must be wholly obtained, and - the weight of sugar used does not exceed 40% of the weight of the final product	
Chapter	Coffee, tea, maté and	Manufacture in		Manufacture in	

09	spices; except for:	which all the materials of Chapter 9 used must be wholly obtained		which all the materials of Chapter 9 used must be wholly obtained	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained		Manufacture in which all the materials of Chapter 10 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and subheading 0710 10 are wholly obtained		Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and subheading 0710 10 are wholly obtained	
1101	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained		Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
Chapter	Lac; gums, resins	Manufacture			

13	and other vegetable saps and extracts	from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		Manufacture in which all the materials of Chapter 14 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)	(5) or (6)	(5) or (6)	(5) or (6)
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the animal or vegetable materials used must be wholly obtained		Manufacture from materials of any subheading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)	(5) or (6)	(5) or (6)	(5) or (6)
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture in which all the materials of Chapters 2 or 3 used must be wholly obtained		Manufacture from materials of any heading; except that of the product	
1505,	Wool grease and	Manufacture in		Manufacture	

1506 and 1520	fatty substances derived thereof	which all the materials of Chapter 15 used must be wholly obtained		from materials of any heading	
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture in which all the vegetable materials used are wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1516 and 1517	<p>Animals or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product</p>		<p>Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product</p>	

Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(3)	(4)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture from materials of any heading, except that of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar	Manufacture from materials of any heading, except that of the product in		Manufacture from materials of any heading, except that of the product in	

	syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	which the weight of the materials of heading 1101 to 1108, 1701 and 1703 does not exceed 30% of the weight of the final product		which the weight of the materials of heading 1101 to 1108, 1701 and 1703 does not exceed 30% of the weight of the final product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and materials of Chapter 4 does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product		Manufacture from materials of any heading, except that of the product, in which: -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product	
Ex Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading,		Manufacture from materials of any heading,	

		except that of the product		except that of the product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1806	Chocolate and other food preparations containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>-the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>-the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status				
		(4)	(3)	or	(5)	or
(1)	(2)	(4)	(3)	or	(5)	or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, 			<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and 	

				- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of chapter 7 used are wholly obtained		Manufacture in which all the materials of chapter 7 used are wholly obtained	
ex 2001	Yams, sweet	Manufacture in		Manufacture in	

	potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	which all the materials used are wholly obtained		which all the materials used are wholly obtained	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	
ex 2008	Nuts, not containing added sugar or spirit	Manufacture in which all the materials of Chapter 8 used are wholly obtained		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any heading, except that of the product, in which:		Manufacture from materials of any heading, except that of the product, in which:	
		-the individual weight of sugar and of the materials of Chapter 4 used		-the individual weight of sugar and of the materials of Chapter 4 used	

		<p>does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>		<p>does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>	
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture from materials of any heading, except that of the product and headings 2004, 2207 and 2208, in which:</p> <p>-all the materials of subheadings 0806 10, 2009 61 and 2009 69 used are wholly obtained</p>		<p>Manufacture from materials of any heading, except that of the product and headings 2004, 2207 and 2208, in which:</p> <p>-all the materials of subheadings 0806 10, 2009 61 and 2009 69 used are wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture from materials of any heading except that of the product, in which: -the individual weight of sugar and of the materials of Chapter 4 used does not exceed		Manufacture from materials of any heading except that of the product, in which: -the individual weight of sugar and of the materials of Chapter 4 used does not exceed	

		40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product		40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
2302 and ex 2303	Bran, sharps and other residues derived from the sifting, milling or other working of cereals or of leguminous plants. Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapter 10 used does not exceed 20% of the weight of the final product		Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapter 10 used does not exceed 20% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which:		Manufacture from materials of any heading, except that of the product, in which:	

		<p>-all the materials of Chapter 2 and 3 used are wholly obtained, and</p> <p>-the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and</p> <p>-the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and</p> <p>-the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>		<p>-all the materials of Chapter 2 and 3 used are wholly obtained, and</p> <p>-the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and</p> <p>-the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained		All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub- heading 2403 10 in which: -at least 10% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is wholly obtained, and -at least 10% by weight of all materials of Chapter 24 used is wholly obtained		Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub- heading 2403 10 in which: -at least 10% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is wholly obtained, and -at least 10% by weight of all materials of Chapter 24 used is wholly obtained	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-

			the ex-works price of the product		works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	or	(5)	or
(1)	(2)	(3)	(4)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents	Operations of refining and/or one or more	Other operations in which all the	Operations of refining and/or one or more	Other operations in which all the

	exceeds that of the non-aromatic constituents, being	specific process(es) ¹	materials used are classified within a	specific process(es) ¹	materials used are classified within a
	oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels		heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product		heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials,	Operations of refining and/or one or more specific process(es) ²	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same	Operations of refining and/or one or more specific process(es) ³	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading

¹ For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3.

¹ For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3.

² For the special conditions relating to "specific processes" see Introductory Note 7.2.

³ For the special conditions relating to "specific processes" see Introductory Note 7.2.

	these oils being the		heading as the		as the product
	basic constituents of the preparations		product may be used,		may be used, provided that
			provided that their total value does not exceed 50% of the ex-works price of the product		their total value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁴	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ⁵	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

⁴ For the special conditions relating to "specific processes" see Introductory Note 7.2.

⁵ For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)		(6)	
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ²	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)		(6)	
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2713	Petroleum coke, petroleum bitumen and other residues of	Operations of refining and/or one or more	Other operations in which all the	Operations of refining and/or one or more	Other operations in which all the

	petroleum oils or of oils obtained from bituminous materials	specific process(es) ¹	materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	specific process(es) ²	materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value	Manufacture in which the value of all the materials used does not exceed 60% of the ex-
	or of isotopes; except for:				

¹ For the special conditions relating to “specific processes” see Introductory Note 7.2.

² For the special conditions relating to “specific processes” see Introductory Note 7.2.

		the product		does not exceed 20% of the ex- works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2842 10	Non-chemically defined aluminosilicates	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

		does not exceed 20% of the ex-works price of the product		20% of the ex- works price of the product	
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843		Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	-Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(4)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	<p>- Mercury compounds of other heterocyclic compounds with oxygen hetero-atom(s) only:</p> <p>-- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>-- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product</p>
	<p>- Mercury compounds of other inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals</p>	<p>Manufacture from materials of any heading, including other materials of heading 2843</p>		<p>Manufacture from materials of any heading, including other materials of heading 2843</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	<ul style="list-style-type: none"> - Caseinates and other casein derivatives, containing mercury compounds; casein glues, containing mercury compounds - Other albumines, albuminates and other albumin derivatives, containing mercury compounds - Peptones and their derivatives, containing mercury compounds; other protein substances and their derivatives, not elsewhere specified or included, containing mercury compounds; hide powder, whether or not chromed, containing mercury compounds 	<p>Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex- works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex- works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(4)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, containing mercury compounds, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials, containing mercury compounds	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

		the product		price of the product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, containing mercury compounds	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product			
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
2905 43, 2905 44, and 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

		heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product		heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not	Manufacture in which the value of all the materials used does not exceed 50% of the	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

		exceed 20% of the ex-works price of the product	ex-works price of the product	exceed 20% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)	(5) or (6)	(5) or (6)	(5) or (6)
(1)	(2)	(4)	(3)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading.	Manufacture in which the value of all the	Manufacture from materials of any heading.	Manufacture in which the value of all the materials used

		However, the value of all the materials of headings 2932, 2933 and 2934	materials used does not exceed 50% of the ex-works price of the product	However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	does not exceed 60% of the ex- works price of the product
		used shall not exceed 20% of the ex-works price of the product			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:				
	-Other heterocyclic compounds with nitrogen hetero- atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product

	-Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 2939 11	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	or	(5)	or
(1)	(2)	(4)	or	(5)	or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 30	Pharmaceutical products	Manufacture from materials of any heading		Manufacture from materials from any heading	
ex 3002	- Other carboximide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

	processes	their total value does not exceed 20% of the ex- works price of the product		their total value does not exceed 20% of the ex- works price of the product	
	- Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product

	processes				
	- Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological	Manufacture from materials of any heading, except that of the product. However, materials of the	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works	Manufacture from materials of any heading, except that of the product. However, materials of the	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of

	processes	same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ¹	price of the product	same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ²	the product
ex 3006	- Appliances identifiable for ostomy use made of plastic	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:				

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

	--Made of plastic: --- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
	--- Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
	--- Other	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	Or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	--Made of fabrics	Spinning of natural and/or man-made staple fibres or	Twisting or texturing accompanied by knitting provided that	Spinning of natural and/or man-made staple fibres or	Twisting or texturing accompanied by knitting provided that

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

² The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.

		<p>extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting</p>	<p>the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>	<p>extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting</p>	<p>the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>
3006 70	<p>Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3006 92	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- work price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(4)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring Preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading		Manufacture from materials from any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Refining of crude oil	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

3806 30	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
3809 10	Finishing 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; with a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	Manufacture from materials of any heading, including other		Manufacture from materials of any heading, including other	

		materials of heading 3823		materials of heading 3823	
		or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product	
ex 3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture from materials of any heading		Manufacture from materials from any heading	

	-Clinical waste: surgical gloves, mittens and mitts	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	-Syringes, needles, catheters, cannulae and the like	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
3824 60	Sorbitol other than that of heading No 2905	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

		value does not exceed 20% of the ex-works price of the product		that their total value does not exceed 20% of the ex-works price of the product	
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ¹		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works	

		or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		price of the product ² or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	Polyester	Manufacture from materials of any heading, except that of the product or Manufacture from polycarbonate of tetrabromo-(bisphenol A) or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture from polycarbonate of tetrabromo-(bisphenol A) or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from polycarbonate of tetrabromo-(bisphenol A)

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

² The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:				
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except those of headings 4011 and 4012	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4101 to 4103	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;	Manufacture from materials of any heading		Manufacture from materials of any heading	
	:raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; 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 Chapter 41				
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further	Re-tanning of tanned or pre-tanned hides and skins of	Manufacture from materials of any heading, except that of the product	Re-tanning of tanned or pre-tanned hides and skins of	Manufacture from materials of any heading, except that of the product

	prepared	sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91		sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4107 , 4112 and 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However,		Manufacture from materials of any heading, except that of the product. However,	
		materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place		materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place	
4114 and 4115	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather; composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) (4)	Or	(5) (6)	Or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading		Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4302	Tanned or dressed furskins, assembled:				
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins		Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		Manufacture from non-assembled tanned or dressed furskins of heading No 4302	

ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end- jointing		Planing, sanding or end- jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing		Splicing, planing, sanding or endjointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		Manufacture from boards not cut to size	
ex 4418	Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	Beadings and mouldings	Beading or moulding		Beading or moulding	

ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		Manufacture from wood of any heading except drawn wood of heading No 4409	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status				
		(4)	(3)	or	(5)	or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product	

			price of the product		the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)		(5) or (6)	
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable	Carding or combing of silk		Carding or combing of silk	

	for reeling, yarn waste and garnetted stock), carded or combed	waste		waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽¹⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽²⁾	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK

¹ For the special conditions relating to “specific processes” see Introductory Note 6.

² For the special conditions relating to “specific processes” see Introductory Note 6.

5007	Woven fabrics of silk or of silk waste	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made		Spinning of natural fibres or extrusion of man-made	

¹ For the special conditions relating to “specific processes” see Introductory Note 6.

² For the special conditions relating to “specific processes” see Introductory Note 6.

		fibres accompanied by spinning ⁽¹⁾		fibres accompanied by spinning ⁽²⁾	
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¹ For the special conditions relating to “specific processes” see Introductory Note 6.

² For the special conditions relating to “specific processes” see Introductory Note 6.

5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair	Weaving ⁽¹⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
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¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽¹⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5208 to 5212	Woven fabrics of cotton	Weaving (³) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving (⁴)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status					
		(4)	(3)	or	(6)	(5)	or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)		For EAC Partner State(s) Exports to the UK		For EAC Partner State(s) Exports to the UK
5306 to	Yarn of other	Spinning of			Spinning of		

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5308	vegetable textile fibres; paper yarn	natural fibres or extrusion of man-made fibres accompanied by spinning ⁽¹⁾		natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Weaving ⁽³⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽⁴⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of		Extrusion of man-made fibres accompanied by spinning or spinning of	
		natural fibres ⁽¹⁾		natural fibres ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5407 and 5408	Woven fabrics of man-made filament yarn	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres		Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by		Spinning of natural fibres or extrusion of man-made fibres accompanied	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		spinning ⁽³⁾		by spinning ⁽⁴⁾	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5512 to 5516	Woven fabrics of man-made staple fibres	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ⁽¹⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	Flocking accompanied by dyeing or printing ⁽²⁾
5602	Felt, whether or not impregnated, coated, covered or laminated:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402,	Fabric formation alone in the case of felt made from natural fibres ⁽¹⁾	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402,	Fabric formation alone in the case of felt made from natural fibres ⁽²⁾

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		- polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501,		- polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501,	
		of which the denomination in all cases of a single filament or fibre is less than 9 decitex,		of which the denomination in all cases of a single filament or fibre is less than 9 decitex,	
		may be used, provided that their total value does not exceed 40% of the ex-works price of the product		may be used, provided that their total value does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽¹⁾		Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽²⁾	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Any non-woven process		Any non-woven process including needle	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		including needle punching		punching	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:				
	-Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		Manufacture from rubber thread or cord, not textile covered	
	-Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽³⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽⁴⁾	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽¹⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽²⁾	

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽³⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽⁴⁾	
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³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ¹ However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ² However: - polypropylene filament of heading 5402, - polypropylene fibres of	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		of heading 5501,	heading 5503 or 5506, or
		of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product	- polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product
		Jute fabric may be used as a backing	Jute fabric may be used as a backing

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing		Weaving accompanied by dyeing or by flocking or by coating	Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:				
	- Containing not more than 90% by weight of textile materials	Weaving		Weaving	
	-Other	Extrusion of man-made fibres accompanied by weaving		Extrusion of man-made fibres accompanied by weaving	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving accompanied by dyeing or by coating	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-work price of the product
5904	LinolUKm, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or	Weaving accompanied by dyeing or by coating ⁽¹⁾		Weaving accompanied by dyeing or by coating ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	not cut to shape				
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber or other materials	Weaving accompanied by dyeing or by coating		Weaving accompanied by dyeing or by coating	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽¹⁾ :		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽²⁾ :	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5906	Rubberised textile fabrics, other than those of heading 5902:				
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ⁽³⁾		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ⁽⁴⁾	
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving		Extrusion of man-made fibres accompanied by weaving	
	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving		Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving	

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)	(5) or (6)	(5) or (6)	(5) or (6)
(1)	(2)	(4)	(5)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p>		<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-work price of the product</p>
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5908	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:				
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric		Manufacture from tubular knitted gas mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5909 to 5911	Textile articles of a kind suitable for industrial use: -Polishing discs or rings other than of felt of heading No 5911	Weaving Weaving ⁽¹⁾		Weaving Weaving ⁽³⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	<p>-Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911</p> <p>- Other</p>	<p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving⁽²⁾</p>	<p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving⁽⁴⁾</p>	
		<p>or</p>	<p>or</p>	
		<p>Weaving accompanied by dyeing or by coating</p>	<p>Weaving accompanied by dyeing or by coating</p>	

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product	
		Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product			
Chapter 61	Articles of apparel and clothing accessories, knitted				

	or crocheted:			
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric		Manufacture from fabric	
	-Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)	
		or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽¹⁾		or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽²⁾	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric		Manufacture from fabric	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:				
	Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ or		Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting,	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

¹ See Introductory Note 7.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		<p>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽²⁾⁽³⁾</p>		<p>raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽⁴⁾⁽¹⁾</p>	
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² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ See Introductory Note 7

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

¹ See Introductory Note 7

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽³⁾ ⁽⁴⁾		Weaving accompanied by making-up (including cutting)	Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex- works price of the product ⁽⁵⁾ ⁽⁶⁾

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ See Introductory Note 7

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:				
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾		Weaving accompanied by making-up (including cutting)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK

⁶ See Introductory Note 7

¹ See Introductory Note 7

² See Introductory Note 6

	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽¹⁾		Weaving accompanied by making-up (including cutting)	Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽²⁾
	-Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK

¹ See Introductory Note 7

² See Introductory Note 7

	- Of felt, of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)		Any non-woven process including needle punching accompanied by making up (including cutting)	
	- Other:				
	- - Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ ⁽²⁾		Weaving or knitting accompanied by making-up (including cutting)	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex- works cost of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	(4)	(3)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- - Other	Weaving or knitting accompanied by making-up (including cutting)		Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	Weaving or knitting and making-up (including		Weaving or knitting and making-up (including	

¹ See Introductory Note 7

² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

		cutting) ⁽¹⁾		cutting) ⁽²⁾	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:				
	- Of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)		Any non-woven process including needle punching accompanied by making up (including cutting)	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other	Weaving accompanied by making-up (including cutting) ⁽¹⁾ ⁽²⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product		Weaving accompanied by making-up (including cutting) ⁽³⁾ ⁽⁴⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² See Introductory Note 7.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ See Introductory Note 7.

		accompanied by making-up (including cutting)		accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6308	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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set		Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
		or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and	Manufacture from materials of any heading		Manufacture from materials of any heading	

	magnesium carbonate				
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed

		that of the product			70% of the ex-
		or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.			works price of the product
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:				
	- Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹	Manufacture from non-coated glass-plate substrate of heading 7006		Manufacture from non-coated glass plate substrate of heading No 7006	
	- Other	Manufacture from materials of heading 7001		Manufacture from materials of heading No 7001	

¹ SEMII-Semiconductor Equipment and Materials Institute Incorporated.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 60% of the ex-work price of the product	

		or			
		Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product		or	Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 60% of the ex-work price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: uncoloured slivers, rovings, yarn or chopped strands, or glass wool		Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
7106, 7108 and 7110	Precious metals:				
	Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	Semi-manufactured	Manufacture		Manufacture	

	or in powder form	from unwrought precious metals		from unwrought precious metals	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		Manufacture from metals clad with precious metals, unwrought	
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201,		Manufacture from materials of	

		7202, 7203, 7204, 7205 or 7206		heading 7201, 7202, 7203, 7204, 7205 or 7206	
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207		Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207		Manufacture from semi-finished materials of heading 7207	
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10		Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218		Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218		Manufacture from semi-finished materials of heading 7218	
7224 90	Semi-finished products	Manufacture from materials		Manufacture from materials	

		of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10		of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224		Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224		Manufacture from semi-finished materials of heading 7224	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7207		Manufacture from materials of heading No 7207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties),	Manufacture from materials of heading 7206		Manufacture from materials of heading No 7206	

	fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails				
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224		Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product		Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-work price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	

	thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel				
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials of heading No 7315 used does not exceed 60% of the ex-work price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:	Manufacture from materials of any heading		Manufacture from materials of any heading	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

7601	Unwrought aluminium	Manufacture from materials of any heading		Manufacture from materials of any heading	
7607	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	Manufacture from materials of any heading, except that of the product and heading 7606		Manufacture from materials of any heading, except that of the product and heading 7606	
Chapter 77	Reserved for possible future use in HS				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7801	Unwrought lead:				
	-Refined lead	Manufacture from materials of any heading		Manufacture from materials of any heading	
	-Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading No 7802 may not be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(4)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(4)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading		Manufacture from materials of any heading	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
		or			

		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product			
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings Nos 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set		Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works cost of the set	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	

8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used,		Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used,	

		provided that their total value does not exceed 20% of the ex-works price of the product		provided that their total value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8407	Spark-ignition reciprocating or rotary internal combustion piston	Manufacture in which the value of all the materials used		Manufacture in which the value of all the materials used	

	engines	does not exceed 50% of the ex-works price of the product		does not exceed 70 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
8501 and 8502	Electric motors and generators, Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8503	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product

ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8519	Sound recording or reproducing apparatus; except for:	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- work price of the product

8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8522	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or (4)	(5) or (6)		
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or (4)	(5) or (6)		
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 8523	Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product

8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes) for a voltage exceeding 1,000 volts	Manufacture from materials of any heading, except that of the product and of heading 8538 or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex- work price of the product
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt; connectors for optical fibres, optical fibre bundles or cables:				
	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex- works price of the product
	- Connectors for optical fibres, optical fibre bundles or cables:				

	-- of plastics	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
	-- of ceramics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
	-- of copper	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		or		or	
(1)	(2)	(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product

	control apparatus, other than switching apparatus of heading No 8517				
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product	
8542	Electronic integrated circuits:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4)	(6)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 854231, ex 854232, ex 854233 and 854239	- Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of	

		an appropriate dopant, whether or not assembled and/or tested in a non-party		an appropriate dopant, whether or not assembled and/or tested in a non-party	
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

	electrical purposes				
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product	

	apparatus, not specified or included elsewhere in this Chapter				
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 or Manufacture in which the value of all the materials used does not exceed 70% of the ex- work price of the product		Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9002	Lenses, prisms, mirrors and other optical elements, of	Manufacture in which the value of all the		Manufacture in which the value of all the	

	any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	materials used does not exceed 50% of the ex-works price of the product		materials used does not exceed 70% of the ex-work price of the product	
--	--	---	--	--	--

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
(1)	(2)	(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4)	(6)	(5)	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product	
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	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf club heads may be used		Manufacture from materials of any heading, except that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine	Manufacture from materials of any heading		Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

	feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)				
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9608	Ball-points pens; felt-tipped and other porous-tipped pens	Manufacture from materials of any heading,		Manufacture from materials of any heading,	

	and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	except that of the product. However, nibs or nib-points of the same heading as the product may be used		except that of the product. However, nibs or nib-points classified within the same heading may be used	
--	---	---	--	---	--

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 60% of the ex-works price of the product		Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product		Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and	Manufacture from materials of any heading		Manufacture from materials of any heading	

	parts thereof				
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	Manufacture in which all the materials used are classified within a heading other than that of the product		Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

ANNEX III

FORM FOR MOVEMENT CERTIFICATE

1. Movement certificates EUR 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter(name, full address, country)		EUR 1 No A 000.000	
		See notes overleaf before completing this form	
3. Consignee(name, full address, country) (Optional)		2. Certificate used in preferential trade between	
		and	
		<i>(insert appropriate countries, groups of countries or territories)</i>	
		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details(Optional)		7. Remarks	
8. Item number; Marks and numbers; Number and kind of package ¹ ; Description of goods		9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ² Form No..... Customs office Issuing country or territory Date (Signature)	Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

¹ If goods are not packed, indicate number of articles or state "In bulk" as appropriate.
² Complete only where the regulations of the exporting country or territory require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p style="text-align: right;">..... Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p>	<p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p style="text-align: right;">..... Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p> <p>.....</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR 1 No A 000.000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between		
	and		
	<i>(insert appropriate countries or groups of countries or territories)</i>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....

SUBMIT the following supporting documents:

.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
.....
.....

.....
(Place and date)

.....
(Signature)

ANNEX IV
ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

The exporter of the products covered by this document (customs authorisation No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

NOTES

⁽¹⁾ When the origin declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated.

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 22(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V (A)

**SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL
ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice
.....⁽¹⁾ were produced in
.....⁽²⁾ and satisfy the rules of origin governing
preferential trade between the EAC Partner State(s) and the United
Kingdom.

I undertake to make available to the customs authorities, if required,
evidence in support of this declaration.

.....⁽³⁾.....

.....⁽⁴⁾

.....⁽⁵⁾

Note

The abovementioned text, suitably completed in conformity with
the footnotes below, constitutes a supplier's declaration. The
footnotes do not have to be reproduced.

(1) – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked were produced"

– If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

(2) The United Kingdom, EAC Partner State, the European Union, Member State, OCT or other ACP State. Where an EAC Partner State, the European Union, Member State, OCT or another ACP State is given, a reference must also be made to the United Kingdom customs office holding any EUR 1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

ANNEX V (B)

**SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING
PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice
.....⁽¹⁾ were produced in
.....⁽²⁾ and incorporate the following components or
materials which do not have an EAC Partner State, EU, other ACP
State, OCT or United Kingdom origin for preferential trade:
.....⁽³⁾.....⁽⁴⁾.....
.....⁽⁵⁾
.....
.....
.....
.....⁽⁶⁾

I undertake to make available to the customs authorities, if required,
evidence in support of this declaration.
.....⁽⁷⁾.....
.....⁽⁸⁾
.....
.....⁽⁹⁾

Note

The abovementioned text, suitably completed in conformity with
the footnotes below, constitutes a supplier's declaration. The
footnotes do not have to be reproduced.

- (1) – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " listed on this invoice and markedwere produced".
– If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".
- (2) The United Kingdom, EAC Partner State, European Union, Member State, OCT or another ACP State.
- (3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (4) Customs values to be given only if required.
- (5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
- (6) "and have undergone the following processing in [the United Kingdom] [EAC Partner State] [the European Union] [Member State] [OCT] [other ACP State]", to be added with a description of the processing carried out if this information is required.
- (7) Place and date.
- (8) Name and function in company.
- (9) Signature.

ANNEX V (C)

**LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS HAVING
PREFERENTIAL ORIGIN STATUS AS PROVIDED FOR IN ARTICLE 28
(6)**

I, the undersigned, declare that the goods described below:

.....(1)

.....(2)

which are regularly supplied to(3), originate in
.....(4) and satisfy the
rules of origin governing preferential trade with.....(5).

This declaration is valid for all further shipments of these goods dispatched from
.....to
.....(6).

I undertake to informimmediately this declaration is no longer
valid.

I undertake to make available to the Customs authorities any further supporting
documents they require.

.....(7)

.....(8)

.....(9)

Note

- (1) Description
- (2) Commercial designation as used on the invoices, e.g. model no.
- (3) Name of company to which goods are supplied
- (4) The country, group of countries or territory, from which the goods originate
- (5) Country, group of countries or territories concerned
- (6) Give the dates. The period shall not exceed 12 months
- (7) Place and date
- (8) Name and position, name and address of company
- (9) Signature

ANNEX V (D)

LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS AS PROVIDED FOR IN ARTICLE 28 (6)

I, the undersigned, supplier of the goods covered by this document, which are regularly sent to(1) declare that:

The following materials which do not originate in the UK, EAC Partner State(s), EU, OCT or other ACP States have been used to produce these goods.

Description of goods supplied	Description of non-originating materials used (2)	HS heading of non-originating materials used (3)	Value of non-originating materials used (4)

All the other materials used to produce these goods originate in the UK, EAC Partner State(s), EU, OCT or other ACP States.

This declaration is valid for all further shipments of these products dispatched fromto(5).

I undertake to informimmediately if this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

-(6)
-(7)
-(8)

Note

- (1) Customer's name and address
- (2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
- (3) To be completed only where relevant.
- (4) "Value" means the Customs value of the materials at the time of importation of the non-originating materials used, or, if this is not known, the first ascertainable price paid for the materials in the UK, EAC Partner State(s), EU, OCT or other ACP States.
- (5) Give the dates. The period should not exceed 12 months.
- (6) Place and date.
- (7) Name and position, name and address of company.
- (8) Signature.

ANNEX VI

INFORMATION CERTIFICATE

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier ⁽¹⁾		<p style="text-align: center;">INFORMATION CERTIFICATE to facilitate the issue of a</p> <p style="text-align: center;">MOVEMENT CERTIFICATE for preferential trade between the UNITED KINGDOM and AN EAC PARTNER STATE</p>		
2. Consignee ⁽¹⁾				
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out		
6. Customs office of importation ⁽¹⁾		5. For official use		
7. Import document ⁽²⁾ Form : No : Series :..... Date :				
GOODS SENT TO A STATE OF DESTINATION				
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		
				10. Quantity ⁽¹⁾
		11. Value ⁽⁴⁾		
IMPORTED GOODS USED				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity ⁽³⁾	15. Value ^{(2)/(5)}

16. Nature of the working or processing carried out	
17. Remarks	
<p>18. CUSTOMS ENDORSEMENT</p> <p>Declaration certified:</p> <p>Document :.....</p> <p>Form :.....No :.....</p> <p>Customs office :.....</p> <p>Date: <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>19. DECLARATION BY THE SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate.</p> <p>..... <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Place :.....Date.....</p> <p>.....</p> <p>(Signature)</p>

(1)(2)(3)(4)(5) See footnotes on verso

<p>REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>----- (Place and date)</p> <p>----- -----</p>	<p>RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended)(*)</p> <p>----- (Place and date)</p> <p>----- -----</p> <p>(*) Delete where not</p>
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CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

<p>1. Commercial description of the finished product 1.1. Customs classification (HS code)</p>	<p>2. Anticipated annual quantity of exports to the United Kingdom (weight, No of pieces, meters or other unit)</p>
<p>3. Commercial description of third country materials Customs classification (H. S. code)</p>	<p>4. Anticipated annual quantity of third country materials to be used</p>
<p>5. Value of third country materials</p>	<p>6. Value of finished products</p>
<p>7. Origin of third country materials</p>	<p>8. Reasons why the rule of origin for the finished product cannot be fulfilled</p>
<p>9. Commercial description of materials originating in States or territories referred to in Articles 4 and 5</p>	<p>10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 5 to be used</p>
<p>11. Value of materials of States or territories referred to in Articles 4 and 5</p>	<p>12. Working or processing carried out in States or territories referred to in Articles 4 and 5 on third country materials without obtaining origin</p>
<p>13. Duration requested for derogation from..... to.....</p>	
<p>14. Detailed description of working and processing in the EAC Partner State(s):</p>	<p>15. Capital structure of the firm(s) concerned</p>
	<p>16. Amount of investments made/foreseen</p>
	<p>17. Staff employed/expected</p>

<p>18. Value added by the working or processing in the EAC Partner State(s):</p> <p>18.1. Labour:</p> <p>18.2. Overheads:</p> <p>18.3. Others:</p>	<p>20. Possible developments to overcome the need for a derogation</p>
<p>19. Other possible sources of supply for materials</p>	<p>21. Observations</p>

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: "third country" means any country which is not referred to in Articles 4 and 5.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 4 and 5 without obtaining origin, before being further processed in the EAC Partner State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 4 and 5.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

- Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

- New Caledonia and Dependencies,
- French Polynesia,
- French Southern and Antarctic Territories,
- Wallis and Futuna Islands,
- Saint Barthelemy,
- Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

- Aruba,
- Bonaire,
- Curaçao,
- Saba,
- Sint Eustatius,
- Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

- Anguilla,
- Bermuda,
- Cayman Islands,
- Falkland Islands,
- South Georgia and South Sandwich Islands,
- Montserrat,
- Pitcairn,
- Saint Helena, Ascension and Tristan da Cunha,
- British Antarctic Territory,
- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands.

ANNEX IX

PRODUCTS FOR WHICH THE CUMULATION PROVISIONS REFERRED TO IN ARTICLE 4 APPLY

HS/CN-Code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	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.
Ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10% by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees; caramels and similar sweet; compressed tablets)
ex 1302.20	Pectic substances, pectinates and pectates, added sugar or other sweetening matter
Ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
Ex 1806 10 corresponding to 1806 10 90	Cocoa powder containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
Ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa 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 2 kg (excl. cocoa powder, preparations containing 18% or more by weight of cocoa butter or containing a combined weight of 25% or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes thereof made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
Ex 1901 90 corresponding to 1901 90 99	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 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing nor or less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
Ex 2101 12 corresponding to 2101 12 98	Products with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
Ex 2101 12 corresponding to 2101 12 98	Products with a basis of tea or maté (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)

Ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
Ex 2106 90 corresponding to	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substance, of a kind used for the manufacture of beverages; flavoured or
2106 90 98	coloured sugar syrups; preparations containing no less than 1.5% milkfat; 5% sucrose or isoglucose, 5% glucose or starch)
Ex3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances of a kind used as raw materials in the drinks industries containing all flavouring agents characterising a beverage with an actual alcoholic strength by volume not exceeding 0.5% (excl. preparations containing no less than 1.5% milkfat, 5% sucrose or isoglucose, 5 glucose or starch)

ANNEX X

TEMPLATE ON ADMINISTRATIVE COOPERATION

UNDERTAKING ON ADMINISTRATIVE COOPERATION OF CUMULATION PROVISIONS BETWEEN THE EAC PARTNER STATE(S) AND(COUNTRIES OR REGIONS PROVIDED FOR UNDER ARTICLES 4 AND 6 OF PROTOCOL 1 TO THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF KENYA, A MEMBER OF THE EAST AFRICAN COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART)

Considering the obligation of providing for the administrative cooperation necessary to ensure the correct implementation of the Protocol of origin to the Economic Partnership Agreement between the Republic of Kenya, a Member of the East African Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and wishing to benefit from cumulation between the Parties, as established within Articles 4 and 6 of Protocol 1 to the EPA,

The Parties undertake:

- to comply and ensure compliance with Articles 4 and 6 of this Protocol;
- to provide the administrative cooperation necessary to ensure the correct implementation of Articles 4 and 6 of this Protocol and its provisions on cumulation both with regard to the UK and between themselves;
- to notify their commitment to ensure compliance with the rules of origin laid down in Title IV of the Protocol on Rules of Origin, and to provide, both with regard to the UK and between themselves, the administrative cooperation necessary to ensure the correct implementation of those Articles.

.....

Date and signature of the authorised representative of the Government of...

.....

Date and signature of the authorised representative of the Government of ..

**JOINT DECLARATION
concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra meeting the conditions of Articles 4 and 5 of this Agreement, and falling within Chapters 25 to 97 of the Harmonized System shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

**JOINT DECLARATION
concerning the Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Articles 4 and 5 of this Agreement shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned product.

PROTOCOL 2
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS
MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "Goods" means all goods falling within the scope of the Harmonized System, irrespective of the scope of this Agreement;
- (b) "Customs legislation" means any legal or regulatory provisions applicable in the territories of a Party, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (c) "Applicant Authority" means a competent administrative authority which has been designated by a Party for the implementation of this Protocol and which makes a request for assistance on the basis of this Protocol;
- (d) "Requested Authority" means a competent administrative authority which has been designated by a Party for the implementation of this Protocol and which receives a request for assistance on the basis of this Protocol;
- (e) "Personal data" means all information relating to an identified or identifiable individual;
- (f) "Operation in breach of customs legislation" means any violation or attempted violation of customs legislation.

ARTICLE 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information has the prior authorisation of that authority.

3. Assistance in recovery proceedings regarding duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on Request

1. At the request of the Applicant Authority, the Requested Authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the Applicant Authority, the Requested Authority shall inform it:

- (a) whether goods exported from the territory of a Party have been lawfully imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
- (b) whether goods imported into the territory of a Party have been lawfully exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the Applicant Authority, the Requested Authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and

- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

ARTICLE 4

Spontaneous Assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation; and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

ARTICLE 5

Delivery and Notification

1. At the request of the Applicant Authority, the Requested Authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- (a) to deliver any documents emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority, and, where appropriate;
- (b) to notify any decisions emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the Requested Authority or in a language acceptable to that authority.

ARTICLE 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately. Requests may also be communicated in electronic form.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the name of the Applicant Authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the Requested Authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

ARTICLE 7

Execution of Requests

1. In order to comply with a request for assistance, the Requested Authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the Requested Authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter:
 - (a) be present to obtain in the offices of the Requested Authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the Applicant Authority needs for the purposes of this Protocol;
 - (b) be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which information is to be Communicated

1. The Requested Authority shall communicate results of enquiries to the Applicant Authority in writing together with relevant documents, certified copies or other items.
2. If requested, the information provided for in paragraph 1 may be in electronic form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 9

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party concerned is of the opinion that assistance under this Protocol would:

- (a) be likely to prejudice the sovereignty of an EAC Partner State or that of the UK which has been requested to provide assistance under this Protocol; or
- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
- (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the Requested Authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the Requested Authority shall consult with the Applicant Authority to determine if assistance can be given subject to such terms or conditions as the Requested Authority may require.

3. Where the Applicant Authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the Requested Authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the Requested Authority and the reasons must be communicated to the Applicant Authority without delay.

ARTICLE 10

Information Exchange and Confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. Such information shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it.

2. Personal data may be exchanged only where the Party which may receive them agrees to ensure an adequate level of protection of such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, the Parties shall communicate to each other information on their applicable rules and legal provisions.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 11

Experts and Witnesses

An official of a Requested Authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12

Assistance Expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

ARTICLE 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the EAC Partner State(s) and on the other hand to the customs authorities of the UK as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

ARTICLE 14

Amendments

The Parties may recommend to the competent bodies amendments which they consider should be made to this Protocol.

ARTICLE 15

Final Provisions

1. This Protocol shall complement and not impede application of any agreements on mutual administrative assistance which have been concluded or may be concluded between the Parties nor shall it preclude more extensive mutual assistance granted under such agreements.

2. The provisions of this Protocol shall not affect the obligations of the Parties under any other international agreement or convention.

3. The provisions of this Protocol shall not affect the provisions of the EAC Partner State(s) governing the communication between the competent EAC Organs and the customs authorities (or authority) of the EAC Partner State(s) of any information obtained under this Protocol which could be of interest to the EAC Partner State(s).

4. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between the UK and any EAC Partner State in so far as the provisions of the latter are incompatible with those of this Protocol.

5. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Special Committee on Customs and Trade Facilitation.

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