

**COMPREHENSIVE ECONOMIC PARTNERSHIP
AGREEMENT BETWEEN THE UNITED ARAB
EMIRATES AND
AUSTRALIA**

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PREAMBLE

The Government of Australia (“Australia”) and the Government of the United Arab Emirates (the “UAE”), hereinafter referred to individually as a “Party” or collectively as the “Parties”, resolving to:

REINFORCE the ties of friendship and cooperation between them;

STRENGTHEN their economic relations through the liberalisation, facilitation and expansion of bilateral trade in goods and services, and investment;

BUILD on their rights and obligations under the WTO Agreement and other international agreements to which the Parties are party;

ESTABLISH clear and mutually advantageous rules governing their trade and investment to promote a predictable business environment, and eliminate barriers between them;

FACILITATE trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

ENCOURAGE equitable, inclusive and sustainable growth and development, including by promoting high levels of environmental protection, protecting labour rights, and empowering and enhancing the ability of women, First Nations people and small and medium-sized enterprises to participate in and benefit from the opportunities created by this Agreement;

RECOGNISE the importance of facilitating new opportunities for business, workers and consumers through digital trade and the development of the digital economy;

RECOGNISE their inherent right to regulate and resolve to preserve the flexibility of the Parties to set legislative and regulatory priorities, safeguard public welfare, and protect legitimate public welfare objectives, such as public health, safety, the environment, the conservation of living or non-living exhaustible natural resources, the integrity and stability of the financial system and public morals; and

PROMOTE transparency and prevent and combat corruption, including bribery, in international trade and investment;

HAVE AGREED as follows:

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1

Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of the GATT 1994 and Article V of the GATS, hereby establish a free trade area in accordance with the provisions of this Agreement.

Article 1.2

General Definitions

For the purposes of this Agreement, unless otherwise provided in this Agreement:

Agreement means the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates;

Agreement on Agriculture means the *Agreement on Agriculture*, in Annex 1A to the WTO Agreement;

Anti-Dumping Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

central level of government means:

- (a) for Australia, the Commonwealth government; and
- (b) for the UAE, the Federal government;

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

days means calendar days, including weekends and holidays;

GATS means the *General Agreement on Trade in Services*, in Annex 1B to the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

GPA means the *Agreement on Government Procurement*, in Annex 4 to the WTO Agreement;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, defined in the *International Convention on the Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, and legal notes which includes Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective laws;

Import Licensing Agreement means the *Agreement on Import Licensing Procedures*, in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established pursuant to Article 23.1 (Joint Committee) of this Agreement;

level of government means:

- (a) central level of government;
- (b) regional level of government; or
- (c) local level of government;

local level of government means:

- (a) for Australia, any government below a regional level of government; and
- (b) for the UAE, local government in accordance with the UAE Constitution;

measure means any measure whether in the form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

regional level of government means:

- (a) for Australia, a state of Australia, the Australian Capital Territory, or the Northern Territory; and
- (b) for the UAE, each Emirate Members and in accordance with the UAE Constitution;

Safeguards Agreement means the *Agreement on Safeguards*, in Annex 1A to the WTO Agreement;

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, in Annex 1A to the WTO Agreement;

SME means a small and medium-sized enterprise, including a micro-sized enterprise.

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, in Annex 1A to the WTO Agreement;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, in Annex 1A to the WTO Agreement;

territory means:

- (a) for the UAE, its land territories and internal waters, including its Free Zones, territorial sea, including the seabed, and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf and exclusive economic zone, over which the UAE has sovereignty, sovereign rights or jurisdiction as defined in its laws, and in accordance with international law; and
- (b) for Australia, the territory of Australia:
 - (i) excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and
 - (ii) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf over which Australia exercises sovereignty, sovereign rights or jurisdiction in accordance with international law, particularly the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982;

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994.

Article 1.3 **Relation to Other Agreements**

1. The Parties affirm their existing rights and obligations with respect to each other under international agreements to which the Parties are party, including the WTO Agreement.
2. In the event of any inconsistency between this Agreement and any other international agreement to which the Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

Article 1.4
Regional and Local Government

1. Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities and by non-governmental bodies in the exercise of governmental powers delegated by central, regional and local governments and authorities within its territories, except as otherwise provided in this Agreement.
2. This provision is to be interpreted and applied in accordance with the principles set out in paragraph 12 of Article XXIV of the GATT 1994 and paragraph 3 of Article I of the GATS.

CHAPTER 2

TRADE IN GOODS

Article 2.1 Definitions

For the purposes of this Chapter:

customs duty refers to any duty or charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed in conformity with Article III of the GATT 1994;
- (b) anti-dumping, countervailing or safeguard duty that is applied consistent with the provisions of Article VI of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, and the Safeguards Agreement; or
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered and which does not represent a direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes.

export subsidy means a subsidy as defined in paragraph 1(a) of Article 3 of the SCM Agreement, including those listed in Annex 1 of the SCM Agreement, and those listed in paragraph (e) of Article 1 of the Agreement on Agriculture.

import licensing means administrative procedures used for the operation of import licensing regimes requiring the submission of an application or other documentation, other than that required for customs purposes, to the relevant administrative body as a prior condition for importation into the customs territory of the importing Party.

Article 2.2 Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

Article 2.3

National Treatment on Internal Taxation and Regulation

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretative notes. To this end, Article III of the GATT 1994 and its interpretative notes are incorporated into and form part of this Agreement, *mutatis mutandis*.

Article 2.4

Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, a Party shall not increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.
2. Each Party shall eliminate or reduce its customs duties applied to goods originating from the other Party in accordance with Annex 2A, Part B (Schedule of Australia) and Annex 2A, Part C (Schedule of the United Arab Emirates).
3. Where a Party reduces its most-favoured-nation applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the rate of customs duty on the same good as specified in Annex 2A, Part B (Schedule of Australia) for Australia and Annex 2A, Part C (Schedule of the United Arab Emirates).

Article 2.5

Acceleration or Improvement of Tariff Commitments

1. Upon request of a Party, the other Party shall consult with the requesting Party to consider accelerating or improving the scope of the elimination or reduction of customs duties as set out in its Schedule to Annex 2A (Schedules of Tariff Commitments).
2. Further commitments between the Parties to accelerate or improve the scope of the elimination or reduction of customs duties shall take effect after the Parties have exchanged written notification advising that they have completed necessary internal legal procedures and on such date or dates as may be agreed between them.
3. Nothing in this Agreement shall prohibit a Party from unilaterally accelerating or improving the scope of the elimination or reduction of customs duties set out in its Schedule to Annex 2A (Schedules of Tariff Commitments) on originating goods. A Party shall inform the other Party as early as practicable before the new rate of customs duty takes effect. Any such unilateral acceleration or improvement of the scope of the elimination or reduction of customs duties will not permanently supersede any duty rate or staging category determined

pursuant to their respective Schedule nor serve to waive that Party's right to raise the customs duty back to the level established in its Schedule to Annex 2A (Schedules of Tariff Commitments) following a unilateral acceleration or improvement.

Article 2.6

Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be in conformity with the Harmonized System and its amendments. Each Party shall ensure consistency in applying its laws and regulations to the tariff classification of originating goods of the other Party.
2. The Parties shall mutually decide whether any revisions are necessary to implement Annex 2A, Part B (Schedule of Australia) and Annex 2A Part C (Schedule of the United Arab Emirates) due to periodic amendments and transposition of the Harmonized System.
3. If the Parties decide that revisions are necessary in accordance with paragraph 2, the transposition of Annex 2A, Part B (Schedule of Australia) and Annex 2A, Part C (Schedule of the United Arab Emirates) shall be carried out in accordance with the methodologies and procedures adopted by the Joint Committee.
4. Each Party shall ensure that the transposition of its Schedule of Tariff Commitments in Annex 2A under paragraph 3 does not afford less favourable treatment to an originating good of the other Party than that set out in its Schedule of Tariff Commitments in Annex 2A, Part B (Schedule of Australia) and Annex 2A, Part C (Schedule of the United Arab Emirates).

Article 2.7

Import and Export Restrictions

1. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes. To this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.
2. Where a Party proposes to adopt an export prohibition or restriction on foodstuffs in accordance with paragraph 2(a) of Article XI of the GATT 1994, the Party shall:
 - (a) give due consideration to the effects of such proposed prohibition or restriction on the other Party's foodstuff security;
 - (b) provide notice in writing, as far in advance as practicable, to the other Party of such proposed prohibition or restriction and its reasons together with its nature and expected duration; and

- (c) on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to the proposed prohibition or restriction.

Article 2.8 **Import Licensing**

1. A Party shall not adopt or maintain a measure that is inconsistent with the Import Licensing Agreement, which is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Promptly after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:
 - (a) include the information specified in Article 5 of the Import Licensing Agreement; and
 - (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.
3. Before applying any new or modified import licensing procedure, a Party shall publish it in such a manner as to enable governments and traders to become acquainted with it, including through publication on an official government website. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect. Upon request of the other Party, the Party shall exchange information concerning its implementation in a reasonable period.

Article 2.9 **Customs Valuation**

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of the GATT 1994 and the Customs Valuation Agreement, *mutatis mutandis*.

Article 2.10 **Export Subsidies**

A Party shall not maintain, adopt or reintroduce export subsidies on any good destined for the territory of the other Party.

Article 2.11
Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of the GATT 1994 and its interpretive notes, that all fees and charges of whatever character, other than import and export duties, charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of the GATT 1994, and anti-dumping and countervailing duties, imposed on, or in connection with, importation or exportation of goods are limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. Each Party shall promptly publish details and shall make such information available online regarding the fees and charges it imposes in connection with importation or exportation.

Article 2.13
Temporary Admission of Goods

1. Each Party shall, as provided for in its laws and regulations, grant temporary admission free of customs duties for the following goods imported from the other Party, regardless of their origin:
 - (a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, that are necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;
 - (b) scientific equipment used within its territory solely for purposes of scientific research or education;
 - (c) goods intended for display or demonstration at exhibitions, fairs, or other similar events;
 - (d) commercial samples and advertising films and recordings;
 - (e) goods admitted for sports purposes; and

- (f) containers¹ and pallets² that are in use or to be used in the shipment of goods in international traffic.
- 2. Each Party shall, at the request of the importer and for reasons deemed valid by its Customs Administration, extend the time limit for temporary admission beyond the period initially fixed.
- 3. A Party shall not condition the temporary admission of a good referred to in paragraph 1, other than to require that the good:
 - (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
 - (b) not be sold or leased while in its territory;
 - (c) be accompanied by a security in an amount no greater than the custom duties and any other tax imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;
 - (d) be capable of identification when imported and exported;
 - (e) be exported on the departure of the national or resident referred to in subparagraph 3(a), or within such other period related to the purpose of the temporary admission as the Party may establish, unless extended;
 - (f) not be admitted in a quantity greater than is reasonable for its intended use; or
 - (g) be otherwise admissible into the importing Party's territory under its law.

¹ An article of transport equipment (lift-van, movable tank or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic metre or more.

"Container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term "container" shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. "Demountable bodies" shall be regarded as containers.

² A device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, that Party may apply the customs duty, and any other tax or charge that would normally be owed on the importation of the good and any other charges or penalties provided for under its law.
5. Each Party shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.
6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted, in accordance with its customs procedures.
7. Each Party shall, in accordance with its law, provide that the importer of a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

Article 2.14

Goods Re-Entered After Repair or Alteration

1. A Party shall not apply a customs duty to a good, regardless of its origin, that re-enters its territory in accordance with a Party's laws after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory from which the good was exported, except that a customs duty or other taxes may be applied to the addition resulting from the repair or alteration that was performed in the territory of the other Party.
2. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.
3. For purposes of this Article, "repair" or "alteration" does not include an operation or process that:
 - (a) destroys a good's essential characteristics or creates a new or commercially different good;
 - (b) transforms an unfinished good into a finished good; or
 - (c) results in a change of the classification at the six-digit level of the Harmonized System.

Article 2.15
Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party, in accordance with its law, shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) such samples be imported solely for the solicitation of orders for goods or services provided from the territory of the other Party or a non-Party; or
- (b) such advertising materials be imported in packets, that each contain no more than one copy of each such material, and that neither the materials nor the packets form part of a larger consignment.

Article 2.12
Technical Consultations and Contact Points

1. Each Party shall designate and notify a contact point to facilitate communications between the Parties on any matter covered by this Chapter. Each Party shall promptly notify the other Party of any change of its contact point.
2. A Party may request technical consultations with the other Party to discuss any measure arising under this Chapter if it considers the measure was prepared, adopted or applied with a view to, or with the effect of, creating an unnecessary obstacle to trade and adversely affecting trade between the Parties. The request shall be in writing and shall clearly identify the measure, explain the reasons for the request and how the measure adversely affects trade between the Parties, indicate any provisions of the Chapter to which the concerns relate and, if possible, provide suggested solutions.
3. The requested Party shall respond to the requesting Party and enter into technical consultations within 60 days of the receipt of the written request, unless otherwise agreed by the Parties, with a view to reaching a mutually acceptable solution within 180 days of the request.
4. Technical consultations are entered into without prejudice to the Parties' rights under Chapter 25 (Dispute Settlement). For greater certainty, a request for technical consultations under this Article shall not be deemed a request for consultation under Chapter 25 (Dispute Settlement).

ANNEX 2A SCHEDULES OF TARIFF COMMITMENTS

PART A

General Notes

For the purpose of this Annex:

HS Code and **Description** refer to the relevant national tariff line of each Party and its corresponding description as they existed in that Party's national tariff schedule as of 1 January 2024.

Base Rate refers to the applied most-favoured-nation (MFN) rate of duty in effect as of 1 January 2024 for each Party as indicated in Part B (Schedule of Australia) and Part C (Schedule of the United Arab Emirates).

Entry into force (EIF) shall refer to the date of entry into force of this Agreement.

The term '**year**' means, with respect to the first year ('Year 1'), the period from the date of entry into force of this Agreement until 31 December of the same year and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Additional Notes for Schedule of Australia

The provisions of this Annex, as they apply to Part B (Schedule of Australia), are generally expressed in terms of the corresponding items in Schedule 3 to the *Customs Tariff Act 1995* (Cth) (“Tariff Act”), and the interpretation of the provisions of this Annex, including the product coverage of subheadings of this Annex, shall be governed by the Tariff Act. To the extent that provisions of this Annex are identical to the corresponding provisions of the Tariff Act, the provisions of this Annex shall have the same meaning as the corresponding provisions of the Tariff Act.

Additional Notes for Schedule of the United Arab Emirates

The provisions of this Annex, as they apply to Part C (Schedule of the United Arab Emirates), are generally expressed in terms of the corresponding items in the *Unified Customs Tariff of the United Arab Emirates (Unified Customs Tariff)*, set out in *Cabinet Resolution N°17* for the year 2022 in force at 1 January 2023, amended by *Cabinet Resolution N°123* for the year 2023 in force at 1 January 2024, and the interpretation of the provisions of this Annex, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes, Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the said Unified Customs Tariff. To the extent that provisions of this Annex are identical to the corresponding provisions of the Unified Customs Tariff, the provisions of this Annex shall have the same meaning as the corresponding provisions of the said Unified Customs Tariff.

CHAPTER 3

RULES OF ORIGIN

Article 3.1 Definitions

For the purposes of this Chapter:

aquaculture refers to the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock including seed stock imported from non-parties, such as eggs, fry, fingerlings and larvae, parr, smolts, or other immature fish at post-larval stage, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, and protection from predators;

change in tariff classification means a change at the two-digit, four-digit, or six-digit level of the Harmonized System;

competent authority refers to:

- (a) for the UAE, to the Ministry of Economy or any other agency notified from time to time; and
- (b) for Australia, the Department of Foreign Affairs and Trade or its successor, or any other agency, or any entity authorised to issue a Certificate of Origin; as notified from time to time;

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;

customs value refers to the value as determined in accordance with the Customs Valuation Agreement;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical, irrespective of minor differences in appearance that are not relevant to a determination of origin;

Generally Accepted Accounting Principles means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information the preparation of financial statements. These principles may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

good refers to any article product, material or merchandise;

indirect material means a material used in the production, testing, or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:

- (a) fuel, energy, catalysts, and solvents;
- (b) equipment, devices, and supplies used to test or inspect the good;
- (c) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (d) tools, dies, and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and
- (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

material refers to any ingredient, raw material, compound or part used in the production of a good and physically incorporated into it;

non-originating good or **non-originating material** refers to goods or materials that do not qualify as originating in accordance with this Chapter;

originating good or **originating material** refers to goods or materials that qualify as originating in accordance with this Chapter;

packing materials and containers for shipment means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;

person of a Party means a natural person or juridical person:

- (a) natural person is defined in accordance with Article 9.1 (Definitions) of Chapter 9 (Trade in Services);
- (b) juridical person means any entity constituted or organised under applicable law of a Party, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association or similar organisation;

preferential tariff treatment means the customs duty rate applicable to an originating good, pursuant to each Party's Schedule set out in Annex 2A (Schedules of Tariff Commitments);

producer means a person who engages in the production of a good;

product refers to that which is obtained by growing, cultivating, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, capturing, collecting, breeding, gathering, extracting or working, assembling or manufacturing, even if it is intended for later use in another manufacturing operation; and

production refers to operations including growing, cultivating raising, mining, harvesting, fishing, aquaculture, trapping, hunting, capturing, collecting, breeding, extracting, gathering, manufacturing, working, processing, and other specific operations, including assembling.

Section A: Origin Determination

Article 3.2 Originating Goods

1. For the purpose of implementing this Agreement, except as otherwise provided in this Chapter, a good shall be regarded as originating if it is:
 - (a) wholly obtained in the territory of the Parties, as established in Article 3.3 (Wholly Obtained or Produced Goods);
 - (b) goods produced in the territory of one or both of the Parties exclusively from originating materials; or
 - (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the goods satisfy all applicable requirements of Annex 3A (Product Specific Rules Schedule).
2. In each case provided in paragraph 1, the goods satisfy all other applicable requirements of this Chapter.

Article 3.3 Wholly Obtained or Produced Goods

1. For the purposes of paragraph 1(a) of Article 3.2 (Originating Goods), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:
 - (a) plants and plant products or fungus grown, collected, harvested, cultivated, picked, or gathered there;
 - (b) live animals born and raised there;
 - (c) products obtained from live animals there;

- (d) mineral products or natural resources extracted or taken from that Party's soil, subsoil, waters, seabed or beneath the seabed;
 - (e) products obtained by hunting, trapping, collecting, capturing, fishing or aquaculture conducted there; but not beyond the outer limits of a Party's territorial sea;
 - (f) products of sea fishing and other marine products taken from outside the territorial waters of the Parties by a vessel registered, recorded, listed or licensed with a Party and flying its flag;
 - (g) products made on board a factory ship registered, recorded, listed or licensed with a Party and flying its flag, exclusively from products referred to in subparagraph (h);
 - (h) products, other than products of sea fishing and other marine products, taken or extracted by a Party or a person of a Party from the seabed, ocean floor or the subsoil of the continental shelf or the exclusive economic zone of any of the Parties, provided that the Party or person of the Party has the right to exploit such seabed, ocean floor, or subsoil in accordance with international law;¹
 - (i) a good that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and
 - (j) products produced or obtained there exclusively from products referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production.
2. Where Annex 3A (Product Specific Rules Schedule) provides a choice of rule between a Qualifying Value Content (QVC) based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is an originating good.

¹ "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982.

Article 3.4 Qualifying Value Content

1. Each Party shall provide that a QVC requirement specified in this Chapter, including related Annexes, to determine whether a good is originating, is calculated using one of the following methods as follows:

- (a) Indirect (Build-Down) Method: based on the value of non-originating materials

$$QVC = \frac{\text{ExWorks Value or FOB Value} - \text{VNM}}{\text{Exworks Value or FOB Value}} \times 100$$

or

- (b) Direct (Build-Up) Method: based on the value of originating materials

$$QVC = \frac{\text{VOM} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profit} + \text{Other Costs}}{\text{ExWorks or FOB Value}} \times 100$$

where:

QVC is the qualifying value content of a good, expressed as a percentage.

2. For the purposes of the product specific rules of origin, the following definitions apply:

Value of Non-Originating Materials (VNM) is the customs value of the non-originating materials at the time of importation, inclusive cost of insurance and freight up to the port of importation, or the earliest ascertained price paid or payable in the Party where the production takes place for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. When the producer of a good acquires non-originating materials within that Party the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location;

Value of Originating Materials (VOM) is the value of originating materials, parts, or produce acquired or self-produced, and used in the production of the good;

Free-On-Board (FOB) Value means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier;

Ex-Works Price means the price paid for the good ex-works to the manufacturer in the Party in who's undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the good obtained is exported;

Direct Labour Cost includes wages, remuneration, and other employee benefits;

Direct Overhead Cost is the total overhead expense; and

Other Costs are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges. This cost is only applicable when calculating QVC on FOB basis.

3. Each Party shall provide that all costs considered for the calculation of QVC are recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

Article 3.5 Accumulation

1. An originating good or material of one Party shall be considered originating in the territory of the other Party when used in the production of a good in the territory of the other Party.
2. The Joint Committee may agree to review this Article with a view to providing for other forms of accumulation for the purpose of qualifying goods as originating goods under this Agreement, including cumulation of production.

Article 3.6 De Minimis

1. A good that does not satisfy the requirements pursuant to Annex 3A (Product Specific Rules Schedule) shall nonetheless be treated as an originating good if:
 - (a) for a good classified in Chapters 01-49 and 64-97 of the HS Code, the value of non-originating materials that have been used in the production of the good and did not undergo the applicable change in tariff classification does not exceed 10 per cent of the FOB or 15 per cent of the Ex-Works value of the good. The value of those non-originating materials shall be determined pursuant to paragraph 1 of Article 3.4 (Qualifying Value Content); or
 - (b) for a good classified in Chapters 50 through 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good or the value of those materials does not exceed 10 per cent of the FOB or 15 per cent of the Ex-Works value of the good;

and the good meets all other applicable criteria of this Chapter.

2. Notwithstanding paragraph 1, the value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable QVC requirement for the good.

Article 3.7 **Insufficient Working or Processing**

1. Where a claim for origin is based solely on QVC, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:
 - (a) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;
 - (b) sifting, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing;
 - (c) cleaning, including removal of oxide, oil, paint or other coverings;
 - (d) simple painting and polishing operations;
 - (e) testing or calibration;
 - (f) placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and packaging operations;
 - (g) simple mixing of goods, whether or not of different kinds;
 - (h) simple assembly of parts of products to constitute a complete good or disassembly of products into parts;
 - (i) changes of packing, unpacking or repacking operations, and breaking up and assembly of consignments;
 - (j) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
 - (k) husking, partial or total bleaching, polishing and glazing of cereals and rice; and
 - (l) mere dilution with water or another substance that does not materially alter the characteristics of the goods.
2. For the purposes of paragraph 1, the terms “simple” and “simple-mixing” are defined as follows:

- (a) “simple” generally describes an activity which does not need special skills, machines, apparatus or equipment specially produced or installed for carrying out the activity.
- (b) “simple mixing” generally describes an activity which does not need special skills, machine, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include a chemical reaction.

Article 3.8 **Indirect Materials**

An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in accordance with the Generally Accepted Accounting Principles in the records of the producer of the good.

Article 3.9 **Accessories, Spare Parts, Tools**

1. Accessories, spare parts, tools, and instructional or other information materials delivered with a good that form part of the good’s standard accessories, spare parts, tools, and instructional or other information materials shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:
 - (a) the accessories, spare parts, tools, and instructional or other information materials are classified with and not invoiced separately from the good; and
 - (b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the good are customary for the good.
2. Notwithstanding paragraph 1, for goods that are subject to QVC requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the goods.

Article 3.10 **Packaging Materials and Containers for Retail Sale**

1. Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good, according to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable process or change in tariff

classification requirement set out in Annex 3A (Product Specific Rules Schedule) or whether the good is wholly obtained or produced.

2. If the good is subject to QVC requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the good.

Article 3.11

Unit of Qualification

The unit of qualification for the application of the provisions of this Chapter 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 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, each product shall be taken individually into account when in determining whether it qualifies as an originating good.

Article 3.12

Packaging Materials and Containers for Transportation and Shipment

Each Party shall provide that packing materials and containers for transportation and shipment are disregarded in determining whether a good is originating.

Article 3.13

Fungible Goods and Materials

Each Party shall provide that the determination of whether fungible goods or materials are originating goods shall be made either:

- (a) by physical segregation of each of the goods or materials; or
- (b) by the use of an inventory management method recognised in the generally accepted accounting principles of the Party in which the production is performed or otherwise accepted by that Party, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

Article 3.14

Sets of Goods

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component goods are originating. However, 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 non-originating products does not exceed 20% of the FOB value of the set.

Article 3.15 Intermediate Goods

1. If a good which has obtained originating status in a Party in accordance with Article 3.2 (Originating Goods) is used as a material in the manufacture of another good, no account shall be taken of the non-originating materials which may have been used in its manufacture.
2. If a non-originating material is used in the production of a good, the following may be counted as originating content in determining whether the resulting good meets a QVC requirement:
 - (a) the value of production of the non-originating material undertaken in the territory of one or both Parties by one or more producers; and
 - (b) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both Parties by one or more producers.
3. The customs authority of the importing Party may request that the importer provide evidence of compliance with the requirements set out in paragraph 2.

Article 3.16 Value of Materials Used in Production

For the purposes of this Chapter, the value of a material is:

- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of importation or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in the international shipment of the material;
- (b) for a material acquired in the territory where the good is produced:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in subparagraph (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; or
- (c) for a material that is self-produced:

- (i) the costs incurred in the production of the material, which includes general expenses; and
- (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

Article 3.17
Further Adjustments to the Value of Materials

1. For an originating material, the following expenses may be added to the value of the material, if not included under Article 3.16 (Value of Materials Used in Production):
 - (a) the costs of freight, insurance, packing, and all other costs incurred to transport the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
2. For a non-originating material or material of undetermined origin, the following expenses may be deducted from the value of the material:
 - (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
3. For greater certainty, when a non-originating material is used in the production of a good, the values referred to in paragraphs 2(a) through 2(b) of Article 3.15 (Intermediate Goods) may be:
 - (a) deducted from the value of the non-originating material if calculating the QVC requirement using the Indirect Method; or
 - (b) included in the value of originating materials if calculating the QVC requirement using the Direct Method.

4. For the purposes of this Article, if a cost, expense, or value is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that cost, expense, or value.

Section B: Origin Procedures

Article 3.18 Transit and Transshipment

1. An originating good shall retain its originating status if the good has been transported to the importing Party without passing through the territory of a non-party.
2. An originating good transported through the territory of one or more non-parties or stored in a temporary warehouse there shall retain its originating status provided that the good:
 - (a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling or marking required by the importing Party or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and
 - (b) is not released to free circulation in the territory of any non-party.
3. "Free circulation" means that the good has cleared customs, applicable duties have been paid, and the good is available for use in a domestic market. The customs authority of the importing Party may request that the importer provides evidence of compliance with the requirements set out in paragraph 2. This evidence may include, but is not limited to, the following:
 - (a) certificate (known as a certificate of non-manipulation) issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the goods;
 - (ii) stating the dates of unloading and reloading of the goods and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the goods remained in the transit country.
 - (b) contractual transport documents such as bills of lading;

- (c) factual or concrete evidence based on the marking or numbering of packages;
- (d) any evidence relating to the good itself; and
- (e) any substantiating documents to the satisfaction of the customs authorities of the importing country.

Article 3.19 **Free Economic Zones or Free Zones**

Goods produced or manufactured in a free zone situated within a Party shall be considered as originating goods in that Party when exported to the other Party provided that the treatment or processing is in conformity with the provisions of this Chapter and supported by a Proof of Origin.

Article 3.20 **Third Party Invoicing**

1. The customs authority in the importing Party shall not deny a claim for preferential tariff treatment only for the reason that the invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter.
2. The exporter of the goods shall indicate “third party invoicing” and such information as name and country of the company issuing the invoice shall appear in the appropriate field as detailed in Annex 3B (Certificate of Origin Minimum Information Requirements) or, in the case of an Origin Declaration made out by an approved exporter as per Article 3.24 (Origin Declaration), on the Origin Declaration.

Article 3.21 **Proof of Origin**

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment under this Agreement on importation into the other Party, on the basis of a Proof of Origin.
2. Either of the following shall be considered as a Proof of Origin:
 - (a) a Certificate of Origin issued by competent authority as per Article 3.22 (Certificate of Origin); or
 - (b) an Origin Declaration implemented in accordance with Article 3.24 (Origin Declaration).

Article 3.22

Certificate of Origin

1. A Certificate of Origin shall:
 - (a) contain information, as set out in Annex 3B (Certificate of Origin Minimum Information Requirements);
 - (b) may cover one or more goods under one consignment provided that each good qualifies as an originating good separately in its own right; and
 - (c) be in a printed or electronic format.
2. Each Certificate of Origin shall bear a unique serial reference number separately given by each place or office of issuance.
3. A Certificate of Origin shall bear an official seal of the competent authority. The official seal may be applied electronically.
4. Each Party shall provide that a Certificate of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued.
5. If an official seal is applied electronically, an authentication mechanism, such as authorised QR code linking to a secured website, may be included in the certificate to assist in verification purposes.

Article 3.23

Electronic Data Origin Exchange System

The Parties shall endeavour to develop an electronic system for origin information exchange to ensure the effective and efficient implementation of this Chapter particularly on transmission or verification of certificate of origin.

Article 3.24

Origin Declaration

1. The Parties shall commence a review of this Article on completion of two years from the date of entry into force of this Agreement to consider the introduction of an Origin Declaration by an exporter, producer or importer as a Proof of Origin. If the review results in the Parties agreeing on introducing an Origin Declaration, the provisions for such implementation shall be agreed and adopted by the Joint Committee and implemented by the Parties.
2. For the purposes of paragraph 2(b) of Article 3.21 (Proof of Origin), the Parties shall recognise an Origin Declaration made by an approved exporter.

3. The customs or competent authorities of the exporting Party may authorise any exporter ("approved exporter") who exports goods under this Agreement, to make out Origin Declarations, irrespective of the value of the goods concerned.
4. The customs or competent authorities of the exporting Party may grant the status of approved exporter, subject to any conditions which they consider appropriate.
5. The customs or competent authorities of the exporting Party shall share or publish the list of approved exporters and periodically update it.
6. An exporter seeking such authorisation must offer to the satisfaction of the customs or competent authorities of the exporting party all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.
7. An Origin Declaration (the minimum information requirements of which appears in Annex 3C (Origin Declaration Minimum Information Requirements)) shall be made out by the approved exporter by typing, stamping or printing the declaration on the invoice, the delivery note or another commercial document which describes the products concerned in sufficient detail to enable them to be identified.
8. The declaration may also be hand-written; if the declaration is hand-written, it shall be written in permanent ink in legible printed English characters.
9. The approved exporter making out an Origin Declaration shall be prepared to submit at any time, at the request of the customs or competent authorities of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

Article 3.25
Waiver of a Certificate of Origin or Origin Declaration

1. For the purpose of granting preferential tariff treatment under this Chapter, a Party may waive the requirements for the presentation of a Certificate of Origin or Origin Declaration and grant preferential tariff treatment to:
 - (a) any consignment of originating goods of a customs value not exceeding 1,000 AUD for Australia or 2,000 AED for the United Arab Emirates, or such higher amount as each Party may establish; or
 - (b) other originating goods as provided under its laws, regulations or administrative arrangements.
2. Waivers provided for in paragraph 1 shall not be applicable when it is established by the customs administration of the importing Party that the importation forms part of a series of importations that may reasonably be considered to have been

undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin or Origin Declaration.

Article 3.26
Application for a Certificate of Origin

1. Certificates of Origin shall be issued by the competent authority of the exporting Party, either upon an electronic application or an application in paper form, having been made by the exporter or under the exporter's responsibility by his or her authorised representative in accordance with the domestic regulations or administrative requirements of the exporting Party.
2. The exporter applying for a Certificate of Origin shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfillment of the other requirements of this Chapter.
3. The competent authority shall, to the best of its competence and ability, carry out proper examination to ensure that:
 - (a) the application and the Certificate of Origin is duly completed and signed by an authorised signatory of the exporting party.
 - (b) the origin of the good is in conformity with the provisions of this Chapter; and
 - (c) HS Code, description, gross weight or other quantity and value conform to the good to be exported.

Article 3.27
Certificate of Origin Issued Retrospectively

1. The Certificate of Origin shall be issued by the competent authority of the exporting Party prior to or at the time of shipment.
2. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, due to involuntary errors or omissions or other valid causes, as determined by the competent authority of the exporting party the Certificate of Origin may be issued retroactively but with a validity no longer than one year from the date of shipment, in which case it is necessary to indicate "Issued Retroactively" in the appropriate field as detailed in Annex 3B (Certificate of Origin Minimum Information Requirements).
3. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, and which on the date of its entry into force, are either in transit or are in the territory of the Parties in temporary storage under customs control. This shall be subject to the submission to the customs authorities of the importing Party, within six months from the said date, of a

Certificate of Origin issued retrospectively by the competent authority of the exporting Party together with documents, showing that the goods have been transported in accordance with the provisions of Article 3.18 (Transit and Transshipment).

Article 3.28

Loss of the Certificate of Origin

1. The certified true copy of the original Certificate of Origin shall be endorsed with an authorised signature and seal and bear the words “CERTIFIED TRUE COPY” and the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued within the same validity period of the original Certificate of Origin.
2. The exporter shall immediately notify the loss to the competent authority, and undertake not to use the original Certificate of Origin for exports under this Agreement.

Article 3.29

Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new certificate of origin to replace the erroneous one. The reference number of the corrected Certificate of Origin should be indicated in the appropriate field on the newly issued Certificate of Origin. The validity of the replacement certificate will be the same as the original.

Article 3.30

Treatment of Minor Discrepancies

A Party shall not reject a certificate of origin due to minor errors or discrepancies, such as slight discrepancies between documents, omissions of information or typing errors, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.

Article 3.31

Denial of Preferential Tariff Treatment

1. Except as otherwise provided in this Chapter, the customs authority of the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:
 - (a) the good does not meet the requirements of this Chapter; or
 - (b) the importer of the good failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment; or

- (c) the customs or competent authority of the importing Party has not received sufficient information to determine that the good is originating; or
 - (d) the competent or customs authority of the exporting Party, exporter or producer does not comply with the requirements of verification in accordance with Article 3.32 (Verification) or Article 3.33 (Verification Visits).
2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
 3. Upon being communicated the grounds for denial of preferential tariff treatment, the importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate authority under the customs laws and regulations of the importing Party.
 4. The customs authority of a Party may not deny a claim of preferential tariff treatment based solely on the certificate of origin being submitted in electronic format.

Article 3.32

Verification

1. The customs authority of the importing Party may conduct a verification check when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof.
2. For the purpose of paragraph 1, the custom authority of the importing Party may conduct the checking process by issuing a written request for additional information from the contact point of the exporting Party.
3. The request shall be accompanied with the copy of Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate.
4. The customs authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.
5. Pursuant to paragraph 2, the concerned Party receiving a request for verification check shall respond to the request promptly and reply not later than 90 days after the receipt of the request.

6. When a reply from the concerned Party is not obtained within 90 days after the receipt of the request pursuant to paragraph 5, the customs authority of the importing Party may deny preferential tariff treatment to the good referred to in the said Proof of Origin that would have been subject to the verification check and recover unpaid duties.

Article 3.33 Verification Visits

1. Pursuant to paragraph 2 of Article 3.32 (Verification), if the customs or the competent authority of the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances for justifiable reasons, conduct a verification visit to the producer or exporter premises including inspection of the exporter's or producer's accounts, records or any other check, related to the good under investigation considered appropriate.
2. Prior to conducting a verification visit pursuant to paragraph 1, the customs or the competent authority of the importing Party shall deliver a written notification to the contact point of the exporting Party of the planned-verification visit.
3. The written notification mentioned in paragraph 2 shall be as comprehensive as possible and shall include, among others:
 - (a) the producer or exporter whose premises are to be visited;
 - (b) justification for the unsatisfactory outcome of the retroactive check based on the information provided by the contact point-of the exporting Party; and
 - (c) the coverage of the planned verification visit, including reference to the good subject to the verification, and the evidence demonstrating the good fulfills the requirements of this Chapter.
4. The contact point of the exporting Party shall obtain the written consent of the producer or exporter whose premises are to be visited;
5. Officials of the customs or competent authority of the exporting Party may participate in the verification visit as observers.
6. When a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the verification visit notification, the customs authority of the importing Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit.
7. The competent or customs authority of the importing Party conducting the verification visit shall provide the producer or exporter, whose good is subject to such verification with a written determination of whether or not the good subject to such verification qualifies as an originating good.

8. Upon the issuance of the written determination referred to in paragraph 7 that the good qualifies as an originating good, the customs authority of the importing party shall immediately restore preferential tariff treatment and promptly refund the duties paid in excess of the preferential duty or release guarantees obtained in accordance with the laws and regulations of the Parties.
9. Upon the issuance of the written determination referred to in paragraph 6 that the good does not qualify as an originating good, the producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. The final written determination shall be communicated to the producer or exporter within 30 days from the date of receipt of the comments or additional information.
10. Except in the case force majeure, the verification visit process, including the actual visit and the determination under paragraph 7, shall be carried out and its results communicated to the competent or customs authority of the exporting Party within a maximum period of six months from the first day the initial verification visit was requested. While the process of verification is being undertaken, paragraph 4 of Article 3.32 (Verification) shall be applied.

Article 3.34 **Record Keeping Requirement**

1. For the purposes of the verification process pursuant to Article 3.32 (Verification) and Article 3.33 (Verification Visits), each Party shall require that:
 - (a) the exporter, importer, producer or their authorised representative making the Declaration that the goods are originating goods retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the good for which the Proof of Origin was issued was originating; and
 - (b) the importers shall retain, for a period not less than five years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, all records to prove that the good for which preferential tariff treatment was claimed was originating; and
 - (c) the competent authority shall retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.
2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, electronic, optical, magnetic, or written form in accordance with that Party's laws and regulations.

Article 3.35 Confidentiality

All information related to the application of this Chapter communicated between the Parties shall be treated as confidential. It shall not be disclosed by the Parties authorities without express permission of the person or authority providing it except to the extent that the Party receiving the information is required to provide the information under its laws.

Article 3.36 Mutual Assistance

1. The Parties shall provide each other before the Agreement enters into force with the following:
 - (a) a specimen impression of the official stamps and signatures used in their offices for the issue of Certificate of Origin;
 - (b) name and address of the competent authorities responsible for verifying the Proof of Origin;
 - (c) samples of the Certificates of Origin and Origin Declaration containing the data requirements as set out in Annex 3B (Certificate of Origin Minimum Information Requirements) and Annex 3C (Origin Declaration Minimum Information Requirements); and
 - (d) secured government website address for verification of QR codes or electronic certificates of origin, if implemented by a Party.
2. The Parties shall update the information provided in paragraph 1 annually, or as otherwise agreed.

Article 3.37 Consultation and Modifications

1. The Parties shall consult and cooperate as appropriate through the Joint Committee or any subcommittee, working group or other subsidiary body established under this Agreement, to:
 - (a) ensure that this Chapter is applied in an effective and uniform manner;
and
 - (b) discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters including:
 - (i) importation by instalments;

- (ii) origin declarations by an importer, exporter or producer; and
- (iii) recovered materials and remanufactured goods.

Article 3.38

Contact Points

Each Party shall, within 30 days of the date of entry into force of this Agreement for that Party, designate one or more contact points responsible for the implementation of this Chapter and notify the other Party of the contact details of that contact point or those contact points. Each Party shall promptly notify the other Party of any change to those contact details.

ANNEX 3A

PRODUCT-SPECIFIC RULES

Section A: Headnotes to the Annex

General Notes

1. For the purposes of this Annex:
 - (a) “chapter” means the first two digits of the tariff classification number under the Harmonized System;
 - (b) “heading” means the first four digits of the tariff classification number under the Harmonized System;
 - (c) “section” means a section of the Harmonized System; and
 - (d) “sub-heading” means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that applies to a particular sub-heading is set out immediately adjacent to the sub-heading.
3. Section, chapter or heading notes, where applicable, are found at the beginning of each section, chapter or heading, and are read in conjunction with the product specific rules of origin and may impose further conditions on or provide an alternative product specific rule of origin.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule. All materials that are excluded must be originating goods.
6. Where a heading or sub-heading is subject to alternative product specific rules, the requirements of this Annex will be considered to be satisfied if a good satisfies one of the alternative rules.
7. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annex will be considered to be satisfied for that good only if the good satisfies all applicable requirements.
8. For the purposes of Section B of this Annex:
 - (a) “CC” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;

- (b) “CTH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (c) “CTSH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
- (d) “FF” means that the good must undergo a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least one preparatory or finishing processes in the territory of one or both of the Parties to render it directly usable; and
- (e) “QVC” Qualifying Value Content as per Article X.5 (Qualifying Value Content). The Qualifying Value Content can be based on FOB or Ex-Works, however, a 5% differential in value will apply depending on which option is used. In the case that Ex-Works price is the basis, the Qualifying Value Content shall be 5 percentage points lower. For example, 40% value addition on the basis of FOB value and 35% value addition on the basis of Ex-Works price.

Chemical Reaction Rule

- 9. Notwithstanding the applicable product-specific rules of origin, a good of Chapter 28 through Chapter 40 that is the product of a chemical reaction is an originating good if the chemical reaction occurs in the territory of one or more of the Parties.
- 10. For the purposes of this rule, a chemical reaction is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and fomenting new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule.
- 11. The following are not chemical reactions:
 - (a) dissolving in water or other solvents;
 - (b) the elimination of solvents, including solvent water; or
 - (c) the addition or removal of water of crystallization.

Purification Rule

- 12. For the purposes of Chapter 28 through Chapter 35, Chapter 38, or Chapter 39, purification is considered to be origin conferring provided that one of the following criteria is satisfied:
 - (a) purification of a good resulting in the elimination of 80 per cent based of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

- (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
- (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
- (iii) elements and components for use in micro-elements;
- (iv) specialized optical uses;
- (v) non toxic uses for health and safety;
- (vi) biotechnical use;
- (vii) carriers used in a separation process; or
- (viii) nuclear grade uses.

Mixing and Blending Rule

13. Notwithstanding the applicable product-specific rules of origin, a good of Chapter 30 through Chapter 31, Headings 3302, 3506, 3507, 3707 or Subheading 3502.20, is an originating good if, in the territory of one or more Parties, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications results in the production of a good having physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials.

Change in Particle Size Rule

14. Notwithstanding the applicable product-specific rules of origin, a good of Chapter 30 through Chapter 31, Chapter 33, or Chapter 39, is an originating good if, in the territory of one or more Parties, the deliberate and controlled modification in particle size of a good occurs, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, that is relevant to the purposes of the resulting good and has different physical and chemical characteristics from the input materials.

Standard Materials Rule

15. Notwithstanding the applicable product-specific rules of origin, a standard material of Chapter 28 through Chapter 32, Chapter 35, or Chapter 38, is an

originating good if the production of such good occurs in the territory of one or more of the Parties.

16. For the purposes of this rule, a standard material (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer.

Isomer Separation Rule

17. Notwithstanding the applicable product-specific rules of origin, a good of Chapter 28 through Chapter 32, or Chapter 35, is an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the Parties.

Washing and Drying

18. For the purposes of Chapters 50, 52 through 55, or 58, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.

Section B: Product Specific Rules

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
01		CHAPTER 01: LIVE ANIMALS	
01	0101	Live horses, asses, mules and hinnies:	
01		- Horses :	
01	0101.21	-- Pure-bred breeding animals	All materials used from Chapter 1 are wholly obtained
01	0101.29	- Other	All materials used from Chapter 1 are wholly obtained
01	0101.30	- Asses	All materials used from Chapter 1 are wholly obtained
01	0101.90	- Other	All materials used from Chapter 1 are wholly obtained
01	0102	Live bovine animals:	
01		- Cattle :	
01	0102.21	-- Pure-bred breeding animals	All materials used from Chapter 1 are wholly obtained
01	0102.29	-- Other	All materials used from Chapter 1 are wholly obtained
01		- Buffalo:	
01	0102.31	-- Pure-bred breeding animals	All materials used from Chapter 1 are wholly obtained
01	0102.39	-- Other	All materials used from Chapter 1 are wholly obtained
01	0102.90	- Other	All materials used from Chapter 1 are wholly obtained
01	0103	Live swine:	
01	0103.10	- Pure-bred breeding animals	All materials used from Chapter 1 are wholly obtained
01		- Other:	
01	0103.91	-- Weighing less than 50 kg	All materials used from Chapter 1 are wholly obtained
01	0103.92	-- Weighing 50 kg or more	All materials used from Chapter 1 are wholly obtained
01	0104	Live sheep and goats:	
01	0104.10	- Sheep	All materials used from Chapter 1 are wholly obtained
01	0104.20	- Goats	All materials used from Chapter 1 are wholly obtained
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	
01		- Weighing not more than 185 g:	
01	0105.11	-- Fowls of the species Gallus domesticus	All materials used from Chapter 1 are wholly obtained
01	0105.12	-- Turkeys	All materials used from Chapter 1 are wholly obtained
01	0105.13	-- Ducks	All materials used from Chapter 1 are wholly obtained
01	0105.14	-- Geese	All materials used from Chapter 1 are wholly obtained
01	0105.15	-- Guinea fowls	All materials used from Chapter 1 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
01		- Other:	
01	0105.94	-- Fowls of the species Gallus domesticus	All materials used from Chapter 1 are wholly obtained
01	0105.99	-- Other	All materials used from Chapter 1 are wholly obtained
01	0106	Other live animals:	
01		- Mammals:	
01	0106.11	-- Primates	All materials used from Chapter 1 are wholly obtained
01	0106.12	-- 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)	All materials used from Chapter 1 are wholly obtained
01	0106.13	-- Camels and other camelids (Camelidae)	All materials used from Chapter 1 are wholly obtained
01	0106.14	-- Rabbits and hares	All materials used from Chapter 1 are wholly obtained
01	0106.19	-- Other	All materials used from Chapter 1 are wholly obtained
01	0106.20	- Reptiles (including snakes and turtles)	All materials used from Chapter 1 are wholly obtained
01		- Birds:	
01	0106.31	-- Birds of prey	All materials used from Chapter 1 are wholly obtained
01	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	All materials used from Chapter 1 are wholly obtained
01	0106.33	-- Ostriches; emus (Dromaius novaehollandiae)	All materials used from Chapter 1 are wholly obtained
01	0106.39	-- Other	All materials used from Chapter 1 are wholly obtained
01		- Insects:	
01	0106.41	-- Bees	All materials used from Chapter 1 are wholly obtained
01	0106.49	-- Other	All materials used from Chapter 1 are wholly obtained
01	0106.90	- Other	All materials used from Chapter 1 are wholly obtained
02		CHAPTER 02: MEAT AND EDIBLE MEAT OFFAL	
02	0201	Meat of bovine animals, fresh or chilled:	
02	0201.10	- Carcasses and half-carcasses	CC
02	0201.20	- Other cuts with bone in	CC
02	0201.30	- Boneless	CC
02	0202	Meat of bovine animals, frozen:	
02	0202.10	- Carcasses and half-carcasses	CC
02	0202.20	- Other cuts with bone in	CC
02	0202.30	- Boneless	CC
02	0203	Meat of swine, fresh, chilled or frozen:	
02		- Fresh or chilled:	
02	0203.11	-- Carcasses and half-carcasses	CC
02	0203.12	-- Hams, shoulders and cuts thereof, with bone in	CC
02	0203.19	-- Other	CC
02		- Frozen:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
02	0203.21	-- Carcasses and half-carcasses	CC
02	0203.22	-- Hams, shoulders and cuts thereof, with bone in	CC
02	0203.29	-- Other	CC
02	0204	Meat of sheep or goats, fresh, chilled or frozen:	
02	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	CC
02		- Other meat of sheep, fresh or chilled:	
02	0204.21	-- Carcasses and half-carcasses	CC
02	0204.22	-- Other cuts with bone in	CC
02	0204.23	-- Boneless	CC
02	0204.30	- Carcasses and half-carcasses of lamb, frozen	CC
02		- Other meat of sheep, frozen:	
02	0204.41	-- Carcasses and half-carcasses	CC
02	0204.42	-- Other cuts with bone in	CC
02	0204.43	-- Boneless	CC
02	0204.50	- Meat of goats	CC
02	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	
02	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	CC
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
02	0206.10	- Of bovine animals, fresh or chilled	CC
02		- Of bovine animals, frozen:	
02	0206.21	-- Tongues	CC
02	0206.22	-- Livers	CC
02	0206.29	-- Other	CC
02	0206.30	- Of swine, fresh or chilled	CC
02		- Of swine, frozen:	
02	0206.41	-- Livers	CC
02	0206.49	-- Other	CC
02	0206.80	- Other, fresh or chilled	CC
02	0206.90	- Other, frozen	CC
02	0207	Meat and edible offal, of the poultry of 0105, fresh, chilled or frozen:	
02		- Of fowls of the species Gallus domesticus:	
02	0207.11	-- Not cut in pieces, fresh or chilled	CC
02	0207.12	-- Not cut in pieces, frozen	CC
02	0207.13	-- Cuts and offal, fresh or chilled	CC
02	0207.14	-- Cuts and offal, frozen	CC
02		- Of turkeys:	
02	0207.24	-- Not cut in pieces, fresh or chilled	CC
02	0207.25	-- Not cut in pieces, frozen	CC
02	0207.26	-- Cuts and offal, fresh or chilled	CC
02	0207.27	-- Cuts and offal, frozen	CC
02		-Of ducks:	
02	0207.41	-- Not cut in pieces, fresh or chilled	CC
02	0207.42	-- Not cut in pieces, frozen	CC
02	0207.43	-- Fatty livers, fresh or chilled	CC
02	0207.44	-- Other, fresh or chilled	CC

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
02	0207.45	-- Other, frozen	CC
02		- Of geese:	
02	0207.51	-- Not cut in pieces, fresh or chilled	CC
02	0207.52	-- Not cut in pieces, frozen	CC
02	0207.53	-- Fatty livers, fresh or chilled	CC
02	0207.54	-- Other, fresh or chilled	CC
02	0207.55	-- Other, frozen	CC
02	0207.60	- Of guinea fowls	CC
02	0208	Other meat and edible meat offal, fresh, chilled or frozen.	
02	0208.10	- Of rabbits or hares	CC
02	0208.30	- Of primates	CC
02	0208.40	- 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)	CC
02	0208.50	- Of reptiles (including snakes and turtles)	CC
02	0208.60	- Of camels and other camelids (Camelidae)	CC
02	0208.90	- Other	CC
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:	
02	0209.10	- Of pigs	CC
02	0209.90	- Other	CC
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
02		- Meat of swine:	
02	0210.11	-- Hams, shoulders and cuts thereof, with bone in	CC
02	0210.12	-- Bellies (streaky) and cuts thereof	CC
02	0210.19	-- Other	CC
02	0210.20	- Meat of bovine animals	CC
02		- Other, including edible flours and meals of meat or meat offal:	
02	0210.91	-- Of primates	CC
02	0210.92	-- 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)	CC
02	0210.93	-- Of reptiles (including snakes and turtles)	CC
02	0210.99	-- Other	CC
03		CHAPTER 03: FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
03	0301	Live fish:	
03		- Ornamental fish:	
03	0301.11	-- Freshwater	All materials used from Chapter 3 are wholly obtained
03	0301.19	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Other live fish:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0301.91	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0301.92	-- Eels (<i>Anguilla</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0301.93	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0301.94	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	All materials used from Chapter 3 are wholly obtained
03	0301.95	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	All materials used from Chapter 3 are wholly obtained
03	0301.99	-- Other	All materials used from Chapter 3 are wholly obtained
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:	
03		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.11	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0302.13	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0302.14	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.19	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.23	-- Sole (<i>Solea</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.24	-- Turbots (<i>Psetta maxima</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.29	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.33	-- Skipjack or stripe-bellied bonito	All materials used from Chapter 3 are wholly obtained
03	0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.35	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.39	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.41	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.42	-- Anchovies (<i>Engraulis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.43	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.44	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.45	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.46	-- Cobia (<i>Rachycentron canadum</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.47	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.49	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.52	-- Haddock (<i>Melanogrammus aeglefinus</i>)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0302.53	-- Coalfish (<i>Pollachius virens</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.54	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.55	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.56	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.59	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.71	-- Tilapias (<i>Oreochromis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.72	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.73	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.74	-- Eels (<i>Anguilla</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.79	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
03	0302.81	-- Dogfish and other sharks	All materials used from Chapter 3 are wholly obtained
03	0302.82	-- Rays and skates (<i>Rajidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.83	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.84	-- Seabass (<i>Dicentrarchus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0302.85	-- Seabream (<i>Sparidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0302.89	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
03	0302.91	-- Livers, roes and milt	All materials used from Chapter 3 are wholly obtained

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03	0302.92	-- Shark fins	All materials used from Chapter 3 are wholly obtained
03	0302.99	-- Other	All materials used from Chapter 3 are wholly obtained
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:	
03		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.12	-- Other Pacific salmon (<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>)	All materials used from Chapter 3 are wholly obtained
03	0303.13	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.14	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0303.19	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.23	-- Tilapias (<i>Oreochromis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.24	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.25	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.26	-- Eels (<i>Anguilla</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.29	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0303.33	-- Sole (<i>Solea</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.34	-- Turbots (<i>Psetta maxima</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.39	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.43	-- Skipjack or stripe-bellied bonito	All materials used from Chapter 3 are wholly obtained
03	0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.45	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.49	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.51	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.53	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.54	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.55	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.56	-- Cobia (<i>Rachycentron canadum</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.57	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0303.59	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.63	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.64	-- Haddock (<i>Melanogrammus aeglefinus</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.65	-- Coalfish (<i>Pollachius virens</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.67	-- Alaska pollack (<i>Theragra chalcogramma</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.68	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.69	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
03	0303.81	-- Dogfish and other sharks	All materials used from Chapter 3 are wholly obtained
03	0303.82	-- Rays and skates (<i>Rajidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0303.83	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.84	-- Seabass (<i>Dicentrarchus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0303.89	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
03	0303.91	-- Livers, roes and milt	All materials used from Chapter 3 are wholly obtained
03	0303.92	-- Shark fins	All materials used from Chapter 3 are wholly obtained
03	0303.99	-- Other	All materials used from Chapter 3 are wholly obtained
03	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
03		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
03	0304.31	-- Tilapias (<i>Oreochromis</i> spp.)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0304.32	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.33	-- Nile perch (<i>Lates niloticus</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.39	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Fresh or chilled fillets of other fish:	
03	0304.41	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0304.42	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0304.43	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.44	-- 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>	All materials used from Chapter 3 are wholly obtained
03	0304.45	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.46	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.47	-- Dogfish and other sharks	All materials used from Chapter 3 are wholly obtained
03	0304.48	-- Rays and skates (<i>Rajidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.49	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Other, fresh or chilled:	
03	0304.51	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.52	-- Salmonidae	All materials used from Chapter 3 are wholly obtained
03	0304.53	-- 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>	All materials used from Chapter 3 are wholly obtained
03	0304.54	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.55	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.56	-- Dogfish and other sharks	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0304.57	-- Rays and skates (Rajidae)	All materials used from Chapter 3 are wholly obtained
03	0304.59	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
03	0304.61	-- Tilapias (<i>Oreochromis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.62	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.63	-- Nile perch (<i>Lates niloticus</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.69	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:	
03	0304.71	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.73	-- Coalfish (<i>Pollachius virens</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.74	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.75	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.79	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Frozen fillets of other fish:	
03	0304.81	-- 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>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.82	-- 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>)	All materials used from Chapter 3 are wholly obtained
03	0304.83	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.84	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.85	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0304.86	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.87	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.88	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.89	-- Other	All materials used from Chapter 3 are wholly obtained
03		- Other, frozen:	
03	0304.91	-- Swordfish (<i>Xiphias gladius</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.92	-- Toothfish (<i>Dissostichus</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.93	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	All materials used from Chapter 3 are wholly obtained
03	0304.94	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.95	-- 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> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.96	-- Dogfish and other sharks	All materials used from Chapter 3 are wholly obtained
03	0304.97	-- Rays and skates (<i>Rajidae</i>)	All materials used from Chapter 3 are wholly obtained
03	0304.99	-- Other	All materials used from Chapter 3 are wholly obtained
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.	
03	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	CC
03		- Fish fillets, dried, salted or in brine, but not smoked:	
03	0305.31	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
03	0305.32	-- 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>	CC
03	0305.39	-- Other	CC
03		- Smoked fish, including fillets, other than edible fish offal:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0305.41	-- 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>)	CC
03	0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
03	0305.43	-- 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>)	CC
03	0305.44	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
03	0305.49	-- Other	CC
03		- Dried fish, other than edible fish offal, whether or not salted but not smoked:	
03	0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
03	0305.52	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
03	0305.53	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
03	0305.54	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	CC
03	0305.59	-- Other	CC
03		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
03	0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
03	0305.63	-- Anchovies (<i>Engraulis</i> spp.)	CC
03	0305.64	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
03	0305.69	-- Other	CC
03		- Fish fins, heads, tails, maws and other edible fish offal:	
03	0305.71	-- Shark fins	CC
03	0305.72	-- Fish heads, tails and maws	CC
03	0305.79	-- Other	CC
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.	
03		- Frozen:	
03	0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	CC
03	0306.12	-- Lobsters (<i>Homarus</i> spp.)	CC
03	0306.14	-- Crabs	CC
03	0306.15	-- Norway lobsters (<i>Nephrops norvegicus</i>)	CC
03	0306.16	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	CC
03	0306.17	-- Other shrimps and prawns	CC
03	0306.19	-- Other	CC
03		- Live, fresh or chilled:	
03	0306.31	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	CC
03	0306.32	-- Lobsters (<i>Homarus</i> spp.)	CC
03	0306.33	-- Crabs	CC
03	0306.34	-- Norway lobsters (<i>Nephrops norvegicus</i>)	CC
03	0306.35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	CC
03	0306.36	-- Other shrimps and prawns	CC
03	0306.39	-- Other	CC
03		- Other:	
03	0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	CC
03	0306.92	-- Lobsters (<i>Homarus</i> spp.)	CC
03	0306.93	-- Crabs	CC
03	0306.94	-- Norway lobsters (<i>Nephrops norvegicus</i>)	CC
03	0306.95	-- Shrimps and prawns	CC

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03	0306.99	-- Other	CC
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.	
03		- Oysters :	
03	0307.11	-- Live, fresh or chilled	CC
03	0307.12	-- Frozen	CC
03	0307.19	-- Other	CC
03		- Scallops and other molluscs of the family Pectinidae :	
03	0307.21	-- Live, fresh or chilled	CC
03	0307.22	-- Frozen	CC
03	0307.29	-- Other	CC
03		- Mussels (Mytilus spp., Perna spp.):	
03	0307.31	-- Live, fresh or chilled	CC
03	0307.32	-- Frozen	CC
03	0307.39	-- Other	CC
03		- Cuttle fish and squid:	
03	0307.42	-- Live, fresh or chilled	CC
03	0307.43	-- Frozen	CC
03	0307.49	-- Other	CC
03		- Octopus (Octopus spp.):	
03	0307.51	-- Live, fresh or chilled	CC
03	0307.52	-- Frozen	CC
03	0307.59	-- Other	CC
03	0307.60	- Snails, other than sea snails	CC
03		- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
03	0307.71	-- Live, fresh or chilled	CC
03	0307.72	-- Frozen	CC
03	0307.79	-- Other	CC
03		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):	
03	0307.81	-- Live, fresh or chilled abalone (Haliotis spp.)	CC
03	0307.82	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	CC
03	0307.83	-- Frozen abalone (Haliotis spp.)	CC
03	0307.84	-- Frozen stromboid conchs (Strombus spp.)	CC
03	0307.87	-- Other abalone (Haliotis spp.)	CC
03	0307.88	-- Other stromboid conchs (Strombus spp.)	CC
03		- Other :	
03	0307.91	-- Live, fresh or chilled	CC
03	0307.92	-- Frozen	CC
03	0307.99	-- Other	CC
03	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
03		- Sea cucumbers (Stichopus japonicus, Holothurioidea):	
03	0308.11	-- Live, fresh or chilled	CC
03	0308.12	-- Frozen	CC
03	0308.19	-- Other	CC
03		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :	
03	0308.21	-- Live, fresh or chilled	CC
03	0308.22	-- Frozen	CC
03	0308.29	-- Other	CC
03	0308.30	- Jellyfish (Rhopilema spp.)	CC
03	0308.90	- Other	CC
03	0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.	
03	0309.10	- Of fish	CC
03	0309.90	- Other	CC
04		CHAPTER 04: Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
04	0401.10	- Of a fat content, by weight, not exceeding 1%	WO
04	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	WO
04	0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	WO
04	0401.50	- Of a fat content, by weight, exceeding 10%	WO
04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
04	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	CC
04		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
04	0402.21	-- Not containing added sugar or other sweetening matter	CC
04	0402.29	-- Other	CC
04		- Other:	
04	0402.91	-- Not containing added sugar or other sweetening matter	CC
04	0402.99	-- Other	CC
04		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
04	0403.20	- Yogurt	CTH or QVC(35 Ex-works/40 FOB)
04	0403.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
04	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CTH or QVC(35 Ex-works/40 FOB)
04	0404.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
04	0405	Butter and other fats and oils derived from milk; dairy spreads:	
04	0405.10	- Butter	CTH or QVC(35 Ex-works/40 FOB)
04	0405.20	- Dairy spreads	CTH or QVC(35 Ex-works/40 FOB)
04	0405.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
04	0406	Cheese and curd:	
04	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	CTH or QVC(35 Ex-works/40 FOB)
04	0406.20	- Grated or powdered cheese, of all kinds	CTH or QVC(35 Ex-works/40 FOB)
04	0406.30	- Processed cheese, not grated or powdered	CTH or QVC(35 Ex-works/40 FOB)
04	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	CTH or QVC(35 Ex-works/40 FOB)
04	0406.90	- Other cheese	CTH or QVC(35 Ex-works/40 FOB)
04	0407	Birds' eggs, in shell, fresh, preserved or cooked:	
04		- Fertilised eggs for incubation:	
04	0407.11	-- Of fowls of the species <i>Gallus domesticus</i>	WO
04	0407.19	-- Other	WO
04		- Other fresh eggs:	
04	0407.21	-- Of fowls of the species <i>Gallus domesticus</i>	WO
04	0407.29	-- Other	WO
04	0407.90	- Others	WO
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
04		- Egg yolks:	
04	0408.11	-- Dried	WO
04	0408.19	-- Other	WO
04		- Other:	
04	0408.91	-- Dried	WO
04	0408.99	-- Other	WO
04	0409.00	Natural honey	WO
04	0410	Insects and other edible products of animal origin, not elsewhere specified or included.	
04	0410.10	- Insects	CC
04	0410.90	- Other	CC
05		CHAPTER 05: PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
05	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	WO
05	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
05	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	WO
05	0502.90	- Other	WO
05	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	WO
05	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
05	0505.10	- Feathers of a kind used for stuffing; down	WO
05	0505.90	- Other	WO
05	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
05	0506.10	- Ossein and bones treated with acid	WO
05	0506.90	- Other	WO
05	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
05	0507.10	- Ivory; ivory powder and waste	WO
05	0507.90	- Other	WO
05	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	WO
05	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	WO
05	0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption:	
05	0511.10	- Bovine semen	WO
05		- Other:	
05	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3	WO
05	0511.99	-- Other	WO
06		CHAPTER 06: LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 1212:	
06	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
06	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:	
06	0602.10	- Unrooted cuttings and slips	WO
06	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
06	0602.30	- Rhododendrons and azaleas, grafted or not	WO
06	0602.40	- Roses, grafted or not	WO
06	0602.90	- Other	WO
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
06		- Fresh:	
06	0603.11	-- Roses	WO
06	0603.12	-- Carnations	WO
06	0603.13	-- Orchids	WO
06	0603.14	-- Chrysanthemums	WO
06	0603.15	-- Lilies (Lilium spp.)	WO
06	0603.19	-- Other	WO
06	0603.90	- Other	WO
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
06	0604.20	- Fresh	WO
06	0604.90	- Other	WO
07		CHAPTER 07: EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
07	0701	Potatoes, fresh or chilled:	
07	0701.10	- Seed	WO
07	0701.90	- Other	WO
07	0702.00	Tomatoes, fresh or chilled	WO
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
07	0703.10	- Onions and shallots	WO
07	0703.20	- Garlic	WO
07	0703.90	- Leeks and other alliaceous vegetables	WO
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
07	0704.10	- Cauliflowers and broccoli	WO
07	0704.20	- Brussels sprouts	WO
07	0704.90	- Other	WO
07	0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:	
07		- Lettuce:	
07	0705.11	-- Cabbage lettuce (head lettuce)	WO
07	0705.19	-- Other	WO
07		- Chicory:	
07	0705.21	-- Witloof chicory (Cichorium intybus var. foliosum)	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
07	0705.29	-- Other	WO
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
07	0706.10	- Carrots and turnips	WO
07	0706.90	- Other	WO
07	0707.00	Cucumbers and gherkins, fresh or chilled	WO
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:	
07	0708.10	- Peas (<i>Pisum sativum</i>)	WO
07	0708.20	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	WO
07	0708.90	- Other leguminous vegetables	WO
07	0709	Other vegetables, fresh or chilled.	
07	0709.20	- Asparagus	WO
07	0709.30	- Aubergines (egg-plants)	WO
07	0709.40	- Celery other than celeriac	WO
07		- Mushrooms and truffles :	
07	0709.51	-- Mushrooms of the genus <i>Agaricus</i>	WO
07	0709.52	-- Mushrooms of the genus <i>Boletus</i>	WO
07	0709.53	-- Mushrooms of the genus <i>Cantharellus</i>	WO
07	0709.54	-- Shiitake (<i>Lentinus edodes</i>)	WO
07	0709.55	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	WO
07	0709.56	-- Truffles (<i>Tuber</i> spp.)	WO
07	0709.59	-- Other	WO
07	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
07	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
07		- Other :	
07	0709.91	-- Globe artichokes	WO
07	0709.92	-- Olives	WO
07	0709.93	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	WO
07	0709.99	-- Other	WO
07	0709	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
07	0710.10	- Potatoes	WO
07		- Leguminous vegetables, shelled or unshelled:	
07	0710.21	-- Peas (<i>Pisum sativum</i>)	WO
07	0710.22	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	WO
07	0710.29	-- Other	WO
07	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
07	0710.40	- Sweet corn	WO
07	0710.80	- Other vegetables	WO
07	0710.90	- Mixtures of vegetables	CC or QVC(35 Ex-works/40 FOB)
07	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	
07	0711.20	- Olives	WO
07	0711.40	- Cucumbers and gherkins	WO
07		- Mushrooms and truffles:	
07	0711.51	-- Mushrooms of the genus <i>Agaricus</i>	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
07	0711.59	-- Other	WO
07	0711.90	- Other vegetables; mixtures of vegetables	CC or QVC(35 Ex-works/40 FOB)
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
07	0712.20	- Onions	WO
07		- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles :	
07	0712.31	-- Mushrooms of the genus <i>Agaricus</i>	WO
07	0712.32	-- Wood ears (<i>Auricularia</i> spp.)	WO
07	0712.33	-- Jelly fungi (<i>Tremella</i> spp.)	WO
07	0712.34	-- Shiitake (<i>Lentinus edodes</i>)	WO
07	0712.39	-- Other	WO
07	0712.90	- Other vegetables; mixtures of vegetables:	CC or QVC(35 Ex-works/40 FOB)
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	
07	0713.10	- Peas (<i>Pisum sativum</i>)	WO
07	0713.20	- Chickpeas (<i>garbanzos</i>)	WO
07		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
07	0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	WO
07	0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	WO
07	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	WO
07	0713.34	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	WO
07	0713.35	-- Cow peas (<i>Vigna unguiculata</i>)	WO
07	0713.39	-- Other	WO
07	0713.40	- Lentils	WO
07	0713.50	- 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>)	WO
07	0713.60	- Pigeon peas (<i>Cajanus cajan</i>)	WO
07	0713.90	- Other	WO
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	
07	0714.10	- Manioc (cassava)	WO
07	0714.20	- Sweet potatoes	WO
07	0714.30	- Yams (<i>Dioscorea</i> spp.)	WO
07	0714.40	- Taro (<i>Colocasia</i> spp.)	WO
07	0714.50	- Yautia (<i>Xanthosoma</i> spp.)	WO
07	0714.90	- Other	WO
08		CHAPTER 08: EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
08		- Coconuts:	
08	0801.11	-- Desiccated	WO
08	0801.12	-- In the inner shell (endocarp)	WO
08	0801.19	-- Other	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
08		- Brazil nuts:	
08	0801.21	-- In shell	WO
08	0801.22	-- Shelled	WO
08		- Cashew nuts:	
08	0801.31	-- In shell	WO
08	0801.32	-- Shelled	WO
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	
08		- Almonds:	
08	0802.11	-- In shell	WO
08	0802.12	-- Shelled	WO
08		- Hazelnuts or filberts (Corylus spp.):	
08	0802.21	-- In shell	WO
08	0802.22	-- Shelled	WO
08		- Walnuts:	
08	0802.31	-- In shell	WO
08	0802.32	-- Shelled	WO
08		- Chestnuts (Castanea spp.):	
08	0802.41	-- In shell	WO
08	0802.42	-- Shelled	WO
08		- Pistachios:	
08	0802.51	-- In shell	WO
08	0802.52	-- Shelled	WO
08		- Macadamia nuts:	
08	0802.61	-- In shell	WO
08	0802.62	-- Shelled	WO
08	0802.70	- Kola nuts (Cola spp.)	WO
08	0802.80	- Areca nuts	WO
08		- Other :	
08	0802.91	-- Pine nuts, in shell	WO
08	0802.92	-- Pine nuts, shelled	WO
08	0802.99	-- Other	WO
08	0803	Bananas, including plantains, fresh or dried:	
08	0803.10	- Plantains	WO
08	0803.90	- Other	WO
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
08	0804.10	- Dates	WO
08	0804.20	- Figs	WO
08	0804.30	- Pineapples	WO
08	0804.40	- Avocados	WO
08	0804.50	- Guavas, mangoes and mangosteens	WO
08	0805	Citrus fruit, fresh or dried:	
08	0805.10	- Oranges	WO
08		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
08	0805.21	-- Mandarins (including tangerines and satsumas)	WO
08	0805.22	-- Clementines	WO
08	0805.29	-- Other	WO
08	0805.40	- Grapefruit, including pomelos	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
08	0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
08	0805.90	- Other	WO
08	0806	Grapes, fresh or dried:	
08	0806.10	- Fresh	WO
08	0806.20	- Dried	WO
08	0807	Melons (including watermelons) and pawpaws (papayas), fresh:	
08		- Melons (including watermelons):	
08	0807.11	-- Watermelons	WO
08	0807.19	-- Other	WO
08	0807.20	- Pawpaws (papayas)	WO
08	0808	Apples, pears and quinces, fresh:	
08	0808.10	- Apples	WO
08	0808.30	- Pears	WO
08	0808.40	- Quinces	WO
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
08	0809.10	- Apricots	WO
08		- Cherries:	
08	0809.21	-- Sour cherries (Prunus cerasus)	WO
08	0809.29	-- Other	WO
08	0809.30	- Peaches, including nectarines	WO
08	0809.40	- Plums and sloes	WO
08	0810	Other fruit, fresh:	
08	0810.10	- Strawberries	WO
08	0810.20	- Raspberries, blackberries, mulberries and loganberries	WO
08	0810.30	- Black, white or red currants and gooseberries	WO
08	0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	WO
08	0810.50	- Kiwifruit	WO
08	0810.60	- Durians	WO
08	0810.70	- Persimmons	WO
08	0810.90	- Other	WO
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
08	0811.10	- Strawberries	CTH
08	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CTH
08	0811.90	- Other	CTH
08	0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.	
08	0812.10	- Cherries	CTH
08	0812.90	- Other	CTH
08	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:	
08	0813.10	- Apricots	CTH
08	0813.20	- Prunes	CTH
08	0813.30	- Apples	CTH
08	0813.40	- Other fruit	CTH

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08	0813.50	- Mixtures of nuts or dried fruits of this chapter	CTH
08	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	CTH
09		CHAPTER 09: COFFEE, TEA, MATÉ AND SPICES	
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
09		- Coffee, not roasted:	
09	0901.11	-- Not decaffeinated	WO
09	0901.12	-- Decaffeinated	CTSH
09		- Coffee, roasted:	
09	0901.21	-- Not decaffeinated	CTSH
09	0901.22	-- Decaffeinated	CTSH
09	0901.90	- Other	CTSH
09	0902	Tea, whether or not flavoured:	
09	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	WO
09	0902.20	- Other green tea (not fermented)	WO
09	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CTSH or QVC(35 Ex-works/40 FOB)
09	0902.40	- Other black tea (fermented) and other partly fermented tea	CTSH or QVC(35 Ex-works/40 FOB)
09	0903.00	Maté.	WO
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:	
09		- Pepper:	
09	0904.11	-- Neither crushed nor ground	WO
09	0904.12	-- Crushed or ground	WO
09		- Fruits of the genus Capsicum or of the genus Pimenta:	
09	0904.21	-- Dried, neither crushed nor ground	WO
09	0904.22	-- Crushed or ground	WO
09	0905	Vanilla:	
09	0905.10	- Neither crushed nor ground	WO
09	0905.20	- Crushed or ground	WO
09	0906	Cinnamon and cinnamon-tree flowers:	
09		- Neither crushed nor ground:	
09	0906.11	-- Cinnamon (Cinnamomum zeylanicum Blume)	WO
09	0906.19	-- Other	WO
09	0906.20	- Crushed or ground	WO
09	0907	Cloves (whole fruit, cloves and stems):	
09	0907.10	- Neither crushed nor ground	WO
09	0907.20	- Crushed or ground	WO
09	0908	Nutmeg, mace and cardamoms:	
09		- Nutmeg:	
09	0908.11	-- Neither crushed nor ground	WO
09	0908.12	-- Crushed or ground	WO
09		- Mace:	
09	0908.21	-- Neither crushed nor ground	WO
09	0908.22	-- Crushed or ground	WO
09		- Cardamoms:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
09	0908.31	-- Neither crushed nor ground	WO
09	0908.32	-- Crushed or ground	WO
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	
09		- Seeds of coriander:	
09	0909.21	-- Neither crushed nor ground	WO
09	0909.22	-- Crushed or ground	WO
09		- Seeds of cumin:	
09	0909.31	-- Neither crushed nor ground	WO
09	0909.32	-- Crushed or ground	WO
09		- Seeds of anise, badian, caraway or fennel; juniper berries:	
09	0909.61	-- Neither crushed nor ground	WO
09	0909.62	-- Crushed or ground	WO
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
09		- Ginger:	
09	0910.11	-- Neither crushed nor ground	WO
09	0910.12	-- Crushed or ground	WO
09	0910.20	- Saffron	WO
09	0910.30	- Turmeric (curcuma)	WO
09		- Other spices:	
09	0910.91	-- Mixtures referred to in Note 1(b) to this chapter	CC or QVC(35 Ex-works/40 FOB)
09	0910.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
10		CHAPTER 10: CEREALS	
10	1001	Wheat and meslin:	
10		- Durum wheat:	
10	1001.11	-- Seed	WO
10	1001.19	-- Other	WO
10		- Other:	
10	1001.91	-- Seed	WO
10	1001.99	-- Other	WO
10	1002	Rye:	
10	1002.10	- Seed	WO
10	1002.90	- Other	WO
10	1003	Barley:	
10	1003.10	- Seed	WO
10	1003.90	- Other	WO
10	1004	Oats	
10	1004.10	- Seed	WO
10	1004.90	- Other	WO
10	1005	Maize (corn):	
10	1005.10	- Seed	WO
10	1005.90	- Other	WO
10	1006	Rice:	
10	1006.10	- Rice in the husk (paddy or rough)	WO
10	1006.20	- Husked (brown) rice	WO
10	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	WO
10	1006.40	- Broken rice	WO
10	1007	Grain sorghum:	

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10	1007.10	- Seed	WO
10	1007.90	- Other	WO
10	1008	Buckwheat, millet and canary seeds; other cereals:	
10	1008.10	- Buckwheat	WO
10		- Millet:	
10	1008.21	-- Seed	WO
10	1008.29	-- Other	WO
10	1008.30	- Canary seeds	WO
10	1008.40	- Fonio (<i>Digitaria</i> spp.)	WO
10	1008.50	- Quinoa (<i>Chenopodium quinoa</i>)	WO
10	1008.60	- Triticale	WO
10	1008.90	- Other cereals	WO
11		CHAPTER 11: PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
11	1101.00	Wheat or meslin flour	CC
11	1102	Cereal flours other than of wheat or meslin:	
11	1102.20	- Maize (corn) flour	CC
11	1102.90	- Other	CC
11	1103	Cereal groats, meal and pellets:	
11		- Groats and meal:	
11	1103.11	-- Of wheat	CC
11	1103.13	-- Of maize (corn)	CC
11	1103.19	-- Of other cereals	CC
11	1103.20	- Pellets	CC
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 1006; germ of cereals, whole, rolled, flaked or ground:	
11		- Rolled or flaked grains:	
11	1104.12	-- Of oats	CC
11	1104.19	-- Of other cereals	CC
11		- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
11	1104.22	-- Of oats	CC
11	1104.23	-- Of maize (corn)	CC
11	1104.29	-- Of other cereals	CC
11	1104.30	- Germ of cereals, whole, rolled, flaked or ground	CC
11	1105	Flour, meal, powder, flakes, granules and pellets of potatoes:	
11	1105.10	- Flour, meal and powder	CC
11	1105.20	- Flakes, granules and pellets	CC
11	1106	Flour, meal and powder of the dried leguminous vegetables of 0713, of sago or of roots or tubers of heading 0714 or of the products of chapter 8:	
11	1106.10	- Of the dried leguminous vegetables of 0713	CC
11	1106.20	- Of sago or of roots or tubers of 0714	CC
11	1106.30	- Of the products of chapter 8	CC
11	1107	Malt, whether or not roasted:	
11	1107.10	- Not roasted	CC
11	1107.20	- Roasted	CC
11	1108	Starches; inulin:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
11		- Starches:	
11	1108.11	-- Wheat starch	CC
11	1108.12	-- Maize (corn) starch	CC
11	1108.13	-- Potato starch	CC
11	1108.14	-- Manioc (cassava) starch	CC
11	1108.19	-- Other starches	CC
11	1108.20	- Inulin	CC
11	1109.00	Wheat gluten, whether or not dried	CC
12		CHAPTER 12: Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
12	1201	Soya beans, whether or not broken:	
12	1201.10	- Seed	WO
12	1201.90	- Other	WO
12	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
12	1202.30	- Seed	WO
12		- Other:	
12	1202.41	-- In shell	WO
12	1202.42	-- Shelled, whether or not broken	WO
12	1203.00	Copra	WO
12	1204.00	Linseed, whether or not broken	WO
12	1205	Rape or colza seeds, whether or not broken:	
12	1205.10	- Low erucic acid rape or colza seeds	WO
12	1205.90	- Other	WO
12	1206.00	Sunflower seeds, whether or not broken	WO
12	1207	Other oil seeds and oleaginous fruits, whether or not broken:	
12	1207.10	- Palm nuts and kernels	WO
12		- Cotton seeds:	
12	1207.21	-- Seed	WO
12	1207.29	-- Other	WO
12	1207.30	- Castor oil seeds	WO
12	1207.40	- Sesamum seeds	WO
12	1207.50	- Mustard seeds	WO
12	1207.60	- Safflower (Carthamus tinctorius) seeds	WO
12	1207.70	- Melon seeds	WO
12		- Other:	
12	1207.91	-- Poppy seeds	WO
12	1207.99	-- Other	WO
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
12	1208.10	- Of soya beans	CTH
12	1208.90	- Other	CTH
12	1209	Seeds, fruit and spores, of a kind used for sowing:	
12	1209.10	- Sugar beet seeds	WO
12		- Seeds of forage plants:	
12	1209.21	-- Lucerne (alfalfa) seeds	WO
12	1209.22	-- Clover (Trifolium spp.) seeds	WO
12	1209.23	-- Fescue seeds	WO
12	1209.24	-- Kentucky blue grass (Poa pratensis L.) seeds	WO

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
12	1209.25	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	WO
12	1209.29	-- Other	WO
12	1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	WO
12	1209.91	-- Vegetable seeds	WO
12	1209.99	-- Other	WO
12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	
12	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	CC
12	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	CC
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.	
12	1211.20	- Ginseng roots	WO
12	1211.30	- Coca leaf	WO
12	1211.40	- Poppy straw	WO
12	1211.50	- Ephedra	WO
12	1211.60	- Bark of African cherry (<i>Prunus africana</i>)	WO
12	1211.90	- Other	WO
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
12		- Seaweeds and other algae:	
12	1212.21	-- Fit for human consumption	WO
12	1212.29	-- Other:	WO
12		- Other:	
12	1212.91	-- Sugar beet	WO
12	1212.92	-- Locust beans (carob)	WO
12	1212.93	-- Sugar cane	WO
12	1212.94	-- Chicory roots	WO
12	1212.99	-- Other	WO
12	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	WO
12	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	
12	1214.10	- Lucerne (alfalfa) meal and pellets	CC
12	1214.90	- Other	CC
13		CHAPTER 13: LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
13	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):	

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13	1301.20	- Gum Arabic	CC
13	1301.90	- Other	CC
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
13		- Vegetable saps and extracts:	
13	1302.11	-- Opium	CC
13	1302.12	-- Of liquorice	CC
13	1302.13	-- Of hops	CC
13	1302.14	-- Of ephedra	CC
13	1302.19	-- Other	CC
13	1302.20	- Pectic substances, pectinates and pectates	CC
13		- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
13	1302.31	-- Agar-agar	CC
13	1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	CC
13	1302.39	-- Other	CC
14		CHAPTER 14: VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
14	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):	
14	1401.10	- Bamboos	CC
14	1401.20	- Rattans	CC
14	1401.90	- Other	CC
14	1404	Vegetable products not elsewhere specified or included:	
14	1404.20	- Cotton linters	CC
14	1404.90	- Other	CC
15		CHAPTER 15: Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
15	1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
15	1501.10	- Lard	CC
15	1501.20	- Other pig fat	CC
15	1501.90	- Other	CC
15	1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
15	1502.10	- Tallow	CC
15	1502.90	- Other	CC
15	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CC
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
15	1504.10	- Fish-liver oils and their fractions	CC or refined

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15	1504.20	- Fats and oils and their fractions, of fish, other than liver oils	CC or refined
15	1504.30	- Fats and oils and their fractions, of marine mammals	CC or refined
15	1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	CC or refined
15	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CC or refined
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
15	1507.10	- Crude oil, whether or not degummed	CC
15	1507.90	- Other	CC or refined
15	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
15	1508.10	- Crude oil	CC
15	1508.90	- Other	CC
15	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	
15	1509.20	- Extra virgin olive oil	WO
15	1509.30	- Virgin olive oil	WO
15	1509.40	- Other virgin olive oils	WO
15	1509.90	- Other	WO
15	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	
15	1510.10	- Crude olive pomace oil	WO
15	1510.90	- Other	CC or refined
15	1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
15	1511.10	- Crude oil	CC
15	1511.90	- Other	CC or refined
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	
15		- Sunflower-seed or safflower oil and fractions thereof:	
15	1512.11	-- Crude oil	CC
15	1512.19	-- Other	CC or refined
15		- Cotton-seed oil and its fractions:	
15	1512.21	-- Crude oil, whether or not gossypol has been removed	CC
15	1512.29	-- Other	CC or refined
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
15		- Coconut (copra) oil and its fractions:	
15	1513.11	-- Crude oil	CC
15	1513.19	-- Other	CC or refined
15		- Palm kernel or babassu oil and fractions thereof:	
15	1513.21	-- Crude oil	CC
15	1513.29	-- Other	CC or refined
15	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	

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15		- Low erucic acid rape or colza oil and its fractions:	
15	1514.11	-- Crude oil	CC
15	1514.19	-- Other	CC or refined
15		- Other:	
15	1514.91	-- Crude oil	CC
15	1514.99	-- Other	CC or refined
15	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
15		- Linseed oil and its fractions:	
15	1515.11	-- Crude oil	CC
15	1515.19	-- Other	CC or refined
15		- Maize (corn) oil and its fractions :	
15	1515.21	-- Crude oil	CC
15	1515.29	-- Other	CC or refined
15	1515.30	- Castor oil and its fractions	CC
15	1515.50	- Sesame oil and its fractions	CC
15	1515.60	- Microbial fats and oils and their fractions	CC
15	1515.90	- Other	CC or refined
15	1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
15	1516.10	- Animal fats and oils and their fractions	CC or refined
15	1516.20	- Vegetable fats and oils and their fractions	CC or refined
15	1516.30	- Microbial fats and oils and their fractions	CC or refined
15	1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, other than edible fats and oils or their fractions of heading 15.16.	
15	1517.10	- Margarine, excluding liquid margarine	CTH
15	1517.90	- Other	CTH
15	1518.00	Animal, vegetable or microbial 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 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included.	CTH
15	1520.00	Glycerol, crude; glycerol waters and glycerol lyes	CTH
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
15	1521.10	- Vegetable waxes	CC or refined
15	1521.90	- Other	CC or refined
15	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CC or refined
16		CHAPTER 16: Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
16	1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	CC or QVC(35 Ex-works/40 FOB)
16		Other prepared or preserved meat, meat offal, blood or insects.	
16	1602.10	- Homogenised preparations	CC or QVC(35 Ex-works/40 FOB)
16	1602.20	- Of liver of any animal	CC or QVC(35 Ex-works/40 FOB)
16		- Of poultry of heading 0105:	
16	1602.31	-- Of turkeys	CC or QVC(35 Ex-works/40 FOB)
16	1602.32	-- Of fowls of the species Gallus domesticus	CC or QVC(35 Ex-works/40 FOB)
16	1602.39	-- Other	CC or QVC(35 Ex-works/40 FOB)
16		- Of swine:	
16	1602.41	-- Hams and cuts thereof	CC or QVC(35 Ex-works/40 FOB)
16	1602.42	-- Shoulders and cuts thereof	CC or QVC(35 Ex-works/40 FOB)
16	1602.49	-- Other, including mixtures	CC or QVC(35 Ex-works/40 FOB)
16	1602.50	- Of bovine animals	CC or QVC(35 Ex-works/40 FOB)
16	1602.90	- Other, including preparations of blood of any animal	CC or QVC(35 Ex-works/40 FOB)
16	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	CC or QVC(35 Ex-works/40 FOB)
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
16		- Fish, whole or in pieces, but not minced:	
16	1604.11	-- Salmon	CC or QVC(35 Ex-works/40 FOB)
16	1604.12	-- Herrings	CC or QVC(35 Ex-works/40 FOB)
16	1604.13	-- Sardines, sardinella and brisling or sprats	CC or QVC(35 Ex-works/40 FOB)
16	1604.14	-- Tunas, skipjack and bonito (Sarda spp.)	CC or QVC(35 Ex-works/40 FOB)
16	1604.15	-- Mackerel	CC or QVC(35 Ex-works/40 FOB)
16	1604.16	-- Anchovies	CC or QVC(35 Ex-works/40 FOB)
16	1604.17	-- Eels	CC or QVC(35 Ex-works/40 FOB)
16	1604.18	-- Shark fins	CC or QVC(35 Ex-works/40 FOB)
16	1604.19	-- Other	CC or QVC(35 Ex-works/40 FOB)
16	1604.20	- Other prepared or preserved fish	CC or QVC(35 Ex-works/40 FOB)
16		- Caviar and caviar substitutes:	
16	1604.31	-- Caviar	CC or QVC(35 Ex-works/40 FOB)
16	1604.32	-- Caviar substitutes	CC or QVC(35 Ex-works/40 FOB)
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
16	1605.10	- Crab	CC or QVC(35 Ex-works/40 FOB)
16		- Shrimps and prawns:	
16	1605.21	-- Not in airtight container	CC or QVC(35 Ex-works/40 FOB)
16	1605.29	-- Other	CC or QVC(35 Ex-works/40 FOB)
16	1605.30	- Lobster	CC or QVC(35 Ex-works/40 FOB)
16	1605.40	- Other crustaceans	CC or QVC(35 Ex-works/40 FOB)
16		- Molluscs:	
16	1605.51	-- Oysters	CC or QVC(35 Ex-works/40 FOB)
16	1605.52	-- Scallops, including queen scallops	CC or QVC(35 Ex-works/40 FOB)
16	1605.53	-- Mussels	CC or QVC(35 Ex-works/40 FOB)
16	1605.54	-- Cuttle fish and squid	CC or QVC(35 Ex-works/40 FOB)
16	1605.55	-- Octopus	CC or QVC(35 Ex-works/40 FOB)
16	1605.56	-- Clams, cockles and arkshells	CC or QVC(35 Ex-works/40 FOB)
16	1605.57	-- Abalone	CC or QVC(35 Ex-works/40 FOB)

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16	1605.58	-- Snails, other than sea snails	CC or QVC(35 Ex-works/40 FOB)
16	1605.59	-- Other	CC or QVC(35 Ex-works/40 FOB)
16		- Other aquatic invertebrates:	
16	1605.61	-- Sea cucumbers	CC or QVC(35 Ex-works/40 FOB)
16	1605.62	-- Sea urchins	CC or QVC(35 Ex-works/40 FOB)
16	1605.63	-- Jellyfish	CC or QVC(35 Ex-works/40 FOB)
16	1605.69	-- Other	CC or QVC(35 Ex-works/40 FOB)
17		CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY	
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
17		- Raw sugar not containing added flavouring or colouring matter:	
17	1701.12	-- Beet sugar	CC
17	1701.13	-- Cane sugar specified in Subheading Note 2 to this chapter	CC
17	1701.14	-- Other cane sugar	CC
17		- Other:	
17	1701.91	-- Containing added flavouring or colouring matter	CTSH
17	1701.99	-- Other	CTSH
17	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:	
17		- Lactose and lactose syrup:	
17	1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC
17	1702.19	-- Other	CC
17	1702.20	- Maple sugar and maple syrup	CC
17	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CC
17	1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CC
17	1702.50	- Chemically pure fructose	CC
17	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	CC
17	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CC
17	1703	Molasses resulting from the extraction or refining of sugar:	
17	1703.10	- Cane molasses	CC
17	1703.90	- Other	CC
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	
17	1704.10	- Chewing gum, whether or not sugar-coated	CTH or QVC(35 Ex-works/40 FOB)
17	1704.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
18		CHAPTER 18: COCOA AND COCOA PREPARATIONS	

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18	1801.00	Cocoa beans, whole or broken, raw or roasted	CC or roasting
18	1802.00	Cocoa shells, husks, skins and other cocoa waste	CC
18	1803	Cocoa paste, whether or not defatted:	
18	1803.10	- Not defatted	CTH or QVC(35 Ex-works/40 FOB)
18	1803.20	- Wholly or partly defatted	CTH or QVC(35 Ex-works/40 FOB)
18	1804.00	Cocoa butter, fat and oil	CTH or QVC(35 Ex-works/40 FOB)
18	1805.00	Cocoa powder, not containing added sugar or other sweetening matter	CTH or QVC(35 Ex-works/40 FOB)
18	1806	Chocolate and other food preparations containing cocoa.	
18	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH or QVC(35 Ex-works/40 FOB)
18	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH or QVC(35 Ex-works/40 FOB)
18		- Other, in blocks, slabs or bars :	
18	1806.31	-- Filled	CTH or QVC(35 Ex-works/40 FOB)
18	1806.32	-- Not filled	CTH or QVC(35 Ex-works/40 FOB)
18	1806.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
19		CHAPTER 19: PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
19	1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
19	1901.10	- Preparations suitable for infants or young children, put up for retail sale	CC or QVC(35 Ex-works/40 FOB)
19	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	CC or QVC(35 Ex-works/40 FOB)
19	1901.90	- Other	CC or QVC(35 Ex-works/40 FOB)
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
19		- Uncooked pasta, not stuffed or otherwise prepared:	
19	1902.11	-- Containing eggs	CC or QVC(35 Ex-works/40 FOB)
19	1902.19	-- Other	CC or QVC(35 Ex-works/40 FOB)
19	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CC or QVC(35 Ex-works/40 FOB)
19	1902.30	- Other pasta	CC or QVC(35 Ex-works/40 FOB)
19	1902.40	- Couscous	CC or QVC(35 Ex-works/40 FOB)
19	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CC or QVC(35 Ex-works/40 FOB)

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19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
19	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	CC or QVC(35 Ex-works/40 FOB)
19	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	CC or QVC(35 Ex-works/40 FOB)
19	1904.30	- Bulgur wheat	CC or QVC(35 Ex-works/40 FOB)
19	1904.90	- Other	CC or QVC(35 Ex-works/40 FOB)
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
19	1905.10	- Crispbread	CTH or QVC(35 Ex-works/40 FOB)
19	1905.20	- Gingerbread and the like	CTH or QVC(35 Ex-works/40 FOB)
19		- Sweet biscuits; waffles and wafers:	
19	1905.31	-- Sweet biscuits	CTH or QVC(35 Ex-works/40 FOB)
19	1905.32	-- Waffles and wafers	CTH or QVC(35 Ex-works/40 FOB)
19	1905.40	- Rusks, toasted bread and similar toasted products	CTH or QVC(35 Ex-works/40 FOB)
19	1905.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
20		CHAPTER 20: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
20	2001.10	- Cucumbers and gherkins	CC or QVC(35 Ex-works/40 FOB)
20	2001.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:	
20	2002.10	- Tomatoes, whole or in pieces	CC or QVC(35 Ex-works/40 FOB)
20	2002.90	- Other	CC or QVC(35 Ex-works/40 FOB)
20	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	
20	2003.10	- Mushrooms of the genus Agaricus	CC or QVC(35 Ex-works/40 FOB)
20	2003.90	Other	CC or QVC(35 Ex-works/40 FOB)
20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
20	2004.10	- Potatoes	CC or QVC(35 Ex-works/40 FOB)
20	2004.90	- Other vegetables and mixtures of vegetables	CC or QVC(35 Ex-works/40 FOB)
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of 2006:	
20	2005.10	- Homogenised vegetables	CC or QVC(35 Ex-works/40 FOB)
20	2005.20	- Potatoes	CC or QVC(35 Ex-works/40 FOB)
20	2005.40	- Peas (Pisum sativum)	CC or QVC(35 Ex-works/40 FOB)
20		- Beans (Vigna spp., Phaseolus spp.):	
20	2005.51	-- Beans, shelled	CC or QVC(35 Ex-works/40 FOB)
20	2005.59	-- Other	CC or QVC(35 Ex-works/40 FOB)

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20	2005.60	- Asparagus	CC or QVC(35 Ex-works/40 FOB)
20	2005.70	- Olives	CC or QVC(35 Ex-works/40 FOB)
20	2005.80	- Sweet corn (Zea mays var. saccharata)	CC or QVC(35 Ex-works/40 FOB)
20		- Other vegetables and mixtures of vegetables:	
20	2005.91	-- Bamboo shoots	CC or QVC(35 Ex-works/40 FOB)
20	2005.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
20	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC or QVC(35 Ex-works/40 FOB)
20	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:	
20	2007.10	- Homogenised preparations	CC or QVC(35 Ex-works/40 FOB)
20		- Other:	
20	2007.91	-- Citrus fruit	CC or QVC(35 Ex-works/40 FOB)
20	2007.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
20		- Nuts, ground-nuts and other seeds, whether or not mixed together:	
20	2008.11	-- Ground-nuts	CC or QVC(35 Ex-works/40 FOB)
20	2008.19	-- Other, including mixtures	CC or QVC(35 Ex-works/40 FOB)
20	2008.20	- Pineapples	CC or QVC(35 Ex-works/40 FOB)
20	2008.30	- Citrus fruit	CC or QVC(35 Ex-works/40 FOB)
20	2008.40	- Pears	CC or QVC(35 Ex-works/40 FOB)
20	2008.50	- Apricots	CC or QVC(35 Ex-works/40 FOB)
20	2008.60	- Cherries	CC or QVC(35 Ex-works/40 FOB)
20	2008.70	- Peaches, including nectarines	CC or QVC(35 Ex-works/40 FOB)
20	2008.80	- Strawberries	CC or QVC(35 Ex-works/40 FOB)
20		- Other, including mixtures other than those of subheading 2008.19 :	
20	2008.91	-- Palm hearts	CC or QVC(35 Ex-works/40 FOB)
20	2008.93	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	CC or QVC(35 Ex-works/40 FOB)
20	2008.97	-- Mixtures	CC or QVC(35 Ex-works/40 FOB)
20	2008.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
20	2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
20		- Orange juice:	
20	2009.11	-- Frozen	CC or QVC(35 Ex-works/40 FOB)
20	2009.12	-- Not frozen, of a Brix value not exceeding 20	CC or QVC(35 Ex-works/40 FOB)
20	2009.19	-- Other	CC or QVC(35 Ex-works/40 FOB)
20		- Grapefruit (including pomelo) juice:	
20	2009.21	-- Of a Brix value not exceeding 20	CC or QVC(35 Ex-works/40 FOB)
20	2009.29	-- Other	CC or QVC(35 Ex-works/40 FOB)
20		- Juice of any other single citrus fruit:	
20	2009.31	-- Of a Brix value not exceeding 20	CC or QVC(35 Ex-works/40 FOB)

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20	2009.39	-- Other	CC or QVC(35 Ex-works/40 FOB)
20		- Pineapple juice:	
20	2009.41	-- Of a Brix value not exceeding 20	CC or QVC(35 Ex-works/40 FOB)
20	2009.49	-- Other	CC or QVC(35 Ex-works/40 FOB)
20	2009.50	- Tomato juice	CC or QVC(35 Ex-works/40 FOB)
20		- Grape juice (including grape must):	
20	2009.61	-- Of a Brix value not exceeding 30	CC or QVC(35 Ex-works/40 FOB)
20	2009.69	-- Other	CC or QVC(35 Ex-works/40 FOB)
20		- Apple juice:	
20	2009.71	-- Of a Brix value not exceeding 20	CC or QVC(35 Ex-works/40 FOB)
20	2009.79	-- Other	CC or QVC(35 Ex-works/40 FOB)
20		- Juice of any other single fruit or vegetable:	
20	2009.81	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	CC or QVC(35 Ex-works/40 FOB)
20	2009.89	-- Other	CC or QVC(35 Ex-works/40 FOB)
20	2009.90	- Mixtures of juices	CC or QVC(35 Ex-works/40 FOB)
21		CHAPTER 21: MISCELLANEOUS EDIBLE PREPARATIONS	
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
21		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
21	2101.11	-- Extracts, essences and concentrates	CC or QVC(35 Ex-works/40 FOB)
21	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC or QVC(35 Ex-works/40 FOB)
21	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC or QVC(35 Ex-works/40 FOB)
21	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC or QVC(35 Ex-works/40 FOB)
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
21	2102.10	- Active yeasts	CC or QVC(35 Ex-works/40 FOB)
21	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	CC or QVC(35 Ex-works/40 FOB)
21	2102.30	- Prepared baking powders	CC or QVC(35 Ex-works/40 FOB)
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
21	2103.10	- Soya sauce	CTH or QVC(35 Ex-works/40 FOB)
21	2103.20	- Tomato ketchup and other tomato sauces	CTH or QVC(35 Ex-works/40 FOB)
21	2103.30	- Mustard flour and meal and prepared mustard	CTH or QVC(35 Ex-works/40 FOB)
21	2103.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
21	2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
21	2104.10	- Soups and broths and preparations therefor	CTH or QVC(35 Ex-works/40 FOB)
21	2104.20	- Homogenised composite food preparations	CTH or QVC(35 Ex-works/40 FOB)

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21	2105.00	Ice cream and other edible ice, whether or not containing cocoa	CTH or QVC(35 Ex-works/40 FOB)
21	2106	Food preparations not elsewhere specified or included.	
21	2106.10	- Protein concentrates and textured protein substances	CTH or QVC(35 Ex-works/40 FOB)
21	2106.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
22		CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR	
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
22	2201.10	- Mineral waters and aerated waters	WO
22	2201.90	- Other	WO
22		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	
22	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC or QVC(35 Ex-works/40 FOB)
22		- Other :	
22	2202.91	-- Non-alcoholic beer	CC or QVC(35 Ex-works/40 FOB)
22	2202.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
22	2203.00	Beer made from malt	CC or QVC(35 Ex-works/40 FOB)
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of 2009:	
22	2204.10	- Sparkling wine	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
22	2204.21	-- In containers holding 2 l or less	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2204.22	-- In containers holding more than 2 l but not more than 10 l	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2204.29	-- Other	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2204.30	-Other grape must	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
22	2205.10	-In containers holding 2 l or less	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2205.90	-Other	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC or QVC(35 Ex-works/40 FOB)
22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	

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22	2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	CTH or QVC(35 Ex-works/40 FOB)
22	2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	CTH or QVC(35 Ex-works/40 FOB)
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:	
22	2208.20	-Spirits obtained by distilling grape wine or grape marc	CC except from headings 0806 and 2009 or QVC(35 Ex-works/40 FOB)
22	2208.30	- Whiskies	CTH or QVC(35 Ex-works/40 FOB)
22	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH or QVC(35 Ex-works/40 FOB)
22	2208.50	- Gin and Geneva	CTH or QVC(35 Ex-works/40 FOB)
22	2208.60	- Vodka	CTH or QVC(35 Ex-works/40 FOB)
22	2208.70	- Liqueurs and cordials	CTH or QVC(35 Ex-works/40 FOB)
22	2208.90	-Other	CTH or QVC(35 Ex-works/40 FOB)
22	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	CTH or QVC(35 Ex-works/40 FOB)
23		CHAPTER 23: RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
23	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	
23	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	CC or QVC(35 Ex-works/40 FOB)
23	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC or QVC(35 Ex-works/40 FOB)
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	
23	2302.10	- Of maize (corn)	CC or QVC(35 Ex-works/40 FOB)
23	2302.30	- Of wheat	CC or QVC(35 Ex-works/40 FOB)
23	2302.40	- Of other cereals	CC or QVC(35 Ex-works/40 FOB)
23	2302.50	- Of leguminous plants	CC or QVC(35 Ex-works/40 FOB)
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	
23	2303.10	- Residues of starch manufacture and similar residues	CC or QVC(35 Ex-works/40 FOB)
23	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	CC or QVC(35 Ex-works/40 FOB)
23	2303.30	- Brewing or distilling dregs and waste	CC or QVC(35 Ex-works/40 FOB)
23	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	CTH or QVC(35 Ex-works/40 FOB)
23	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH or QVC(35 Ex-works/40 FOB)
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.	

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23	2306.10	- Of cotton seeds	CTH or QVC(35 Ex-works/40 FOB)
23	2306.20	- Of linseed	CTH or QVC(35 Ex-works/40 FOB)
23	2306.30	- Of sunflower seeds	CTH or QVC(35 Ex-works/40 FOB)
23		- Of rape or colza seeds:	
23	2306.41	-- Of low erucic acid rape or colza seeds	CTH or QVC(35 Ex-works/40 FOB)
23	2306.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
23	2306.50	- Of coconut or copra	CTH or QVC(35 Ex-works/40 FOB)
23	2306.60	- Of palm nuts or kernels	CTH or QVC(35 Ex-works/40 FOB)
23	2306.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
23	2307.00	Wine lees; argol	CTH or QVC(35 Ex-works/40 FOB)
23	2308.00	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	CTH or QVC(35 Ex-works/40 FOB)
23	2309	Preparations of a kind used in animal feeding:	
23	2309.10	- Dog or cat food, put up for retail sale	CTH or QVC(35 Ex-works/40 FOB)
23	2309.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
24		CHAPTER 24: TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
24		Unmanufactured tobacco; tobacco refuse:	
24	2401.10	- Tobacco, not stemmed/stripped	CC or QVC(35 Ex-works/40 FOB)
24	2401.20	- Tobacco, partly or wholly stemmed/stripped	CC or QVC(35 Ex-works/40 FOB)
24	2401.30	- Tobacco refuse	CC or QVC(35 Ex-works/40 FOB)
24		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
24	2402.10	- Cigars, cheroots and cigarillos, containing tobacco:	CTH or QVC(35 Ex-works/40 FOB)
24	2402.20	- Cigarettes containing tobacco:	CTH or QVC(35 Ex-works/40 FOB)
24	2402.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
24		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	
24		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
24	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this chapter	CTH or QVC(35 Ex-works/40 FOB)
24	2403.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
24		- Other:	
24	2403.91	-- "Homogenised" or "reconstituted" tobacco	CTH or QVC(35 Ex-works/40 FOB)
24	2403.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
24	2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
24		- Products intended for inhalation without combustion:	
24	2404.11	-- Containing tobacco or reconstituted tobacco	CTH or QVC(35 Ex-works/40 FOB)
24	2404.12	-- Other, containing nicotine	CTH or QVC(35 Ex-works/40 FOB)
24	2404.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
24		- Other:	
24	2404.91	-- For oral application	CTH or QVC(35 Ex-works/40 FOB)
24	2404.92	-- For transdermal application	CTH or QVC(35 Ex-works/40 FOB)

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24	2404.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
25		CHAPTER 25: SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
25	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	CTH or QVC(35 Ex-works/40 FOB)
25	2502.00	Unroasted iron pyrites	CTH or QVC(35 Ex-works/40 FOB)
25	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	CTH or QVC(35 Ex-works/40 FOB)
25	2504	Natural graphite:	
25	2504.10	- In powder or in flakes	CTH or QVC(35 Ex-works/40 FOB)
25	2504.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
25	2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26:	
25	2505.10	- Silica sands and quartz sands	CTH or QVC(35 Ex-works/40 FOB)
25	2505.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
25	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
25	2506.10	- Quartz	CTH or QVC(35 Ex-works/40 FOB)
25	2506.20	- Quartzite	CTH or QVC(35 Ex-works/40 FOB)
25	2507.00	Kaolin and other kaolinic clays, whether or not calcined	CTH or QVC(35 Ex-works/40 FOB)
25	2508	Other clays (not including expanded clays of 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:	
25	2508.10	- Bentonite	CTH or QVC(35 Ex-works/40 FOB)
25	2508.30	- Fire-clay	CTH or QVC(35 Ex-works/40 FOB)
25	2508.40	- Other clays	CTH or QVC(35 Ex-works/40 FOB)
25	2508.50	- Andalusite, kyanite and sillimanite	CTH or QVC(35 Ex-works/40 FOB)
25	2508.60	- Mullite	CTH or QVC(35 Ex-works/40 FOB)
25	2508.70	- Chamotte or dinas earths	CTH or QVC(35 Ex-works/40 FOB)
25	2509.00	Chalk	CTH or QVC(35 Ex-works/40 FOB)
25	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:	
25	2510.10	- Unground	CTH or QVC(35 Ex-works/40 FOB)
25	2510.20	- Ground	CTH or QVC(35 Ex-works/40 FOB)
25	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 28.16:	
25	2511.10	- Natural barium sulphate (barytes)	CTH or QVC(35 Ex-works/40 FOB)
25	2511.20	- Natural barium carbonate (witherite)	CTH or QVC(35 Ex-works/40 FOB)
25	2512.00	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	CTH or QVC(35 Ex-works/40 FOB)
25	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
25	2513.10	- Pumice stone	CTH or QVC(35 Ex-works/40 FOB)

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25	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	CTH or QVC(35 Ex-works/40 FOB)
25	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or QVC(35 Ex-works/40 FOB)
25	2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
25		- Marble and travertine:	
25	2515.11	-- Crude or roughly trimmed	CTH or QVC(35 Ex-works/40 FOB)
25	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or QVC(35 Ex-works/40 FOB)
25	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster	CTH or QVC(35 Ex-works/40 FOB)
25	2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
25		- Granite:	
25	2516.11	-- Crude or roughly trimmed	CTH or QVC(35 Ex-works/40 FOB)
25	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or QVC(35 Ex-works/40 FOB)
25	2516.20	- Sandstone:	CTH or QVC(35 Ex-works/40 FOB)
25	2516.90	- Other monumental or building stone	CTH or QVC(35 Ex-works/40 FOB)
25	2517	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; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
25	2517.10	- 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	CTH or QVC(35 Ex-works/40 FOB)
25	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTH or QVC(35 Ex-works/40 FOB)
25	2517.30	- Tarred macadam	CTH or QVC(35 Ex-works/40 FOB)
25		- Granules, chippings and powder, of stones of 25.15 or 25.16, whether or not heat-treated:	
25	2517.41	-- Of marble	CTH or QVC(35 Ex-works/40 FOB)
25	2517.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)

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25	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
25	2518.10	- Dolomite, not calcined or sintered	CTH or QVC(35 Ex-works/40 FOB)
25	2518.20	- Calcined or sintered dolomite	CTH or QVC(35 Ex-works/40 FOB)
25	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:	
25	2519.10	- Natural magnesium carbonate (magnesite)	CTH or QVC(35 Ex-works/40 FOB)
25	2519.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
25	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
25	2520.10	- Gypsum; anhydrite	CTH or QVC(35 Ex-works/40 FOB)
25	2520.20	- Plasters	CTH or QVC(35 Ex-works/40 FOB)
25	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	CTH or QVC(35 Ex-works/40 FOB)
25	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 28.25:	
25	2522.10	- Quicklime	CTH or QVC(35 Ex-works/40 FOB)
25	2522.20	- Slaked lime	CTH or QVC(35 Ex-works/40 FOB)
25	2522.30	- Hydraulic lime	CTH or QVC(35 Ex-works/40 FOB)
25	2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
25	2523.10	- Cement clinkers	CTSH or QVC(35 Ex-works/40 FOB)
25		- Portland cement:	
25	2523.21	-- White cement, whether or not artificially coloured	CTSH or QVC(35 Ex-works/40 FOB)
25	2523.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
25	2523.30	- Aluminous cement	CTH or QVC(35 Ex-works/40 FOB)
25	2523.90	- Other hydraulic cements	CTH or QVC(35 Ex-works/40 FOB)
25	2524	Asbestos:	
25	2524.10	- Crocidolite	CTH or QVC(35 Ex-works/40 FOB)
25	2524.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
25	2525	Mica, including splittings; mica waste:	
25	2525.10	- Crude mica and mica rifted into sheets or splittings	CTH or QVC(35 Ex-works/40 FOB)
25	2525.20	- Mica powder	CTH or QVC(35 Ex-works/40 FOB)
25	2525.30	- Mica waste	CTSH or QVC(35 Ex-works/40 FOB)
25	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:	
25	2526.10	- Not crushed, not powdered	CTH or QVC(35 Ex-works/40 FOB)
25	2526.20	- Crushed or powdered	CTH or QVC(35 Ex-works/40 FOB)
25	2528.00	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	CTH or QVC(35 Ex-works/40 FOB)

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25	2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar:	
25	2529.10	- Feldspar	CTH or QVC(35 Ex-works/40 FOB)
25		- Fluorspar:	
25	2529.21	-- Containing by weight 97% or less of calcium fluoride	CTH or QVC(35 Ex-works/40 FOB)
25	2529.22	-- Containing by weight more than 97% of calcium fluoride	CTH or QVC(35 Ex-works/40 FOB)
25	2529.30	- Leucite; nepheline and nepheline syenite	CTH or QVC(35 Ex-works/40 FOB)
25	2530	Mineral substances not elsewhere specified or included:	
25	2530.10	- Vermiculite, perlite and chlorites, unexpanded	CTH or QVC(35 Ex-works/40 FOB)
25	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	CTH or QVC(35 Ex-works/40 FOB)
25	2530.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
26		CHAPTER 26: ORES, SLAG AND ASH	
26	2601	Iron ores and concentrates, including roasted iron pyrites:	
26		- Iron ores and concentrates, other than roasted iron pyrites:	
26	2601.11	-- Non-agglomerated	CTH or QVC(35 Ex-works/40 FOB)
26	2601.12	-- Agglomerated	CTH or QVC(35 Ex-works/40 FOB)
26	2601.20	- Roasted iron pyrites	CTH or QVC(35 Ex-works/40 FOB)
26	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	CTH or QVC(35 Ex-works/40 FOB)
26	2603.00	Copper ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2604.00	Nickel ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2605.00	Cobalt ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2606.00	Aluminium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2607.00	Lead ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2608.00	Zinc ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2609.00	Tin ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2610.00	Chromium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2611.00	Tungsten ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2612	Uranium or thorium ores and concentrates:	
26	2612.10	- Uranium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2612.20	- Thorium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2613	Molybdenum ores and concentrates:	
26	2613.10	- Roasted	CTH or QVC(35 Ex-works/40 FOB)
26	2613.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
26	2614.00	Titanium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:	
26	2615.10	- Zirconium ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2615.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
26	2616	Precious metal ores and concentrates:	
26	2616.10	- Silver ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2616.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
26	2617	Other ores and concentrates:	
26	2617.10	- Antimony ores and concentrates	CTH or QVC(35 Ex-works/40 FOB)
26	2617.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

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26	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel	CTH or QVC(35 Ex-works/40 FOB)
26	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	CTH or QVC(35 Ex-works/40 FOB)
26	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:	
26		- Containing mainly zinc:	
26	2620.11	-- Hard zinc spelter	CTH or QVC(35 Ex-works/40 FOB)
26	2620.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
26		- Containing mainly lead:	
26	2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges	CTH or QVC(35 Ex-works/40 FOB)
26	2620.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
26	2620.30	- Containing mainly copper	CTH or QVC(35 Ex-works/40 FOB)
26	2620.40	- Containing mainly aluminium	CTH or QVC(35 Ex-works/40 FOB)
26	2620.60	- 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	CTH or QVC(35 Ex-works/40 FOB)
26		- Other:	
26	2620.91	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	CTH or QVC(35 Ex-works/40 FOB)
26	2620.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
26	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:	
26	2621.10	- Ash and residues from the incineration of municipal waste	CTH or QVC(35 Ex-works/40 FOB)
26	2621.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
27		CHAPTER 27: MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
27	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
27		- Coal, whether or not pulverised, but not agglomerated:	
27	2701.11	-- Anthracite	CTH or QVC(35 Ex-works/40 FOB)
27	2701.12	-- Bituminous coal	CTH or QVC(35 Ex-works/40 FOB)
27	2701.19	-- Other coal	CTH or QVC(35 Ex-works/40 FOB)
27	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	CTH or QVC(35 Ex-works/40 FOB)
27	2702	Lignite, whether or not agglomerated, excluding jet:	
27	2702.10	- Lignite, whether or not pulverised, but not agglomerated	CTH or QVC(35 Ex-works/40 FOB)
27	2702.20	- Agglomerated lignite	CTH or QVC(35 Ex-works/40 FOB)
27	2703.00	Peat (including peat litter), whether or not agglomerated	CTH or QVC(35 Ex-works/40 FOB)
27	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	CTH or QVC(35 Ex-works/40 FOB)

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27	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	CTH or QVC(35 Ex-works/40 FOB)
27	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	CTH or QVC(35 Ex-works/40 FOB)
27	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
27	2707.10	- Benzol (benzene)	CTH or QVC(35 Ex-works/40 FOB)
27	2707.20	- Toluol (toluene)	CTH or QVC(35 Ex-works/40 FOB)
27	2707.30	- Xylol (xylenes)	CTH or QVC(35 Ex-works/40 FOB)
27	2707.40	- Naphthalene	CTH or QVC(35 Ex-works/40 FOB)
27	2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	CTH or QVC(35 Ex-works/40 FOB)
27		- Other:	
27	2707.91	-- Creosote oils	CTH or QVC(35 Ex-works/40 FOB)
27	2707.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
27	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
27	2708.10	- Pitch	CTH or QVC(35 Ex-works/40 FOB)
27	2708.20	- Pitch coke	CTH or QVC(35 Ex-works/40 FOB)
27	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH or QVC(35 Ex-works/40 FOB)
27	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
27		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
27	2710.12	-- Light oils and preparations:	CTH or QVC(35 Ex-works/40 FOB)
27	2710.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
27	2710.20	- 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	CTH or QVC(35 Ex-works/40 FOB)
27		- Waste oils:	

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27	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):	CTH or QVC(35 Ex-works/40 FOB)
27	2710.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
27	2711	Petroleum gases and other gaseous hydrocarbons:	
27		- Liquefied:	
27	2711.11	-- Natural gas	CTH or QVC(35 Ex-works/40 FOB)
27	2711.12	-- Propane	CTH or QVC(35 Ex-works/40 FOB)
27	2711.13	-- Butanes	CTH or QVC(35 Ex-works/40 FOB)
27	2711.14	-- Ethylene, propylene, butylene and butadiene	CTH or QVC(35 Ex-works/40 FOB)
27	2711.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
27		- In gaseous state:	
27	2711.21	-- Natural gas	CTH or QVC(35 Ex-works/40 FOB)
27	2711.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
27	2712	Petroleum jelly; paraffin wax, micro-crystalline 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:	
27	2712.10	- Petroleum jelly	CTH or QVC(35 Ex-works/40 FOB)
27	2712.20	- Paraffin wax containing by weight less than 0.75% of oil	CTH or QVC(35 Ex-works/40 FOB)
27	2712.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
27	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	
27		- Petroleum coke:	
27	2713.11	-- Not calcined	CTH or QVC(35 Ex-works/40 FOB)
27	2713.12	-- Calcined	CTH or QVC(35 Ex-works/40 FOB)
27	2713.20	- Petroleum bitumen	CTH or QVC(35 Ex-works/40 FOB)
27	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals	CTH or QVC(35 Ex-works/40 FOB)
27	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:	
27	2714.10	- Bituminous or oil shale and tar sands	CTH or QVC(35 Ex-works/40 FOB)
27	2714.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
27	2715.00	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)	CTH or QVC(35 Ex-works/40 FOB)
27	2716	Electrical energy. (optional heading)	
27	2716.00	Electrical energy. (optional heading)	N/A
28		CHAPTER 28: INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	
28	2801	Fluorine, chlorine, bromine and iodine:	
28	2801.10	- Chlorine	CTSH or QVC(35 Ex-works/40 FOB)
28	2801.20	- Iodine	CTSH or QVC(35 Ex-works/40 FOB)
28	2801.30	- Fluorine; bromine	CTSH or QVC(35 Ex-works/40 FOB)
28	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur	CTH or QVC(35 Ex-works/40 FOB)

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28	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	CTH or QVC(35 Ex-works/40 FOB)
28	2804	Hydrogen, rare gases and other non-metals:	
28	2804.10	- Hydrogen	CTSH or QVC(35 Ex-works/40 FOB)
28		- Rare gases:	
28	2804.21	-- Argon	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.30	- Nitrogen	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.40	- Oxygen	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.50	- Boron; tellurium	CTSH or QVC(35 Ex-works/40 FOB)
28		- Silicon:	
28	2804.61	-- Containing by weight not less than 99.99% of silicon	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.70	- Phosphorus	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.80	- Arsenic	CTSH or QVC(35 Ex-works/40 FOB)
28	2804.90	- Selenium	CTSH or QVC(35 Ex-works/40 FOB)
28	2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	
28		- Alkali or alkaline-earth metals:	
28	2805.11	-- Sodium	CTSH or QVC(35 Ex-works/40 FOB)
28	2805.12	-- Calcium	CTSH or QVC(35 Ex-works/40 FOB)
28	2805.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTSH or QVC(35 Ex-works/40 FOB)
28	2805.40	- Mercury	CTSH or QVC(35 Ex-works/40 FOB)
28	2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
28	2806.10	- Hydrogen chloride (hydrochloric acid)	CTSH or QVC(35 Ex-works/40 FOB)
28	2806.20	- Chlorosulphuric acid	CTSH or QVC(35 Ex-works/40 FOB)
28	2807.00	Sulphuric acid; oleum	CTH or QVC(35 Ex-works/40 FOB)
28	2808.00	Nitric acid; sulphonitric acids	CTH or QVC(35 Ex-works/40 FOB)
28	2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
28	2809.10	- Diphosphorus pentaoxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2809.20	- Phosphoric acid and polyphosphoric acids:	CTSH or QVC(35 Ex-works/40 FOB)
28	2810.00	Oxides of boron; boric acids	CTH or QVC(35 Ex-works/40 FOB)
28	2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	
28		- Other inorganic acids:	
28	2811.11	-- Hydrogen fluoride (hydrofluoric acid)	CTSH or QVC(35 Ex-works/40 FOB)
28	2811.12	-- Hydrogen cyanide (hydrocyanic acid)	CTSH or QVC(35 Ex-works/40 FOB)
28	2811.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28		- Other inorganic oxygen compounds of non-metals:	
28	2811.21	-- Carbon dioxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2811.22	-- Silicon dioxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2811.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2812	Halides and halide oxides of non-metals:	
28		- Chlorides and chloride oxides	
28	2812.11	-- Carbonyl dichloride (phosgene)	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2812.12	-- Phosphorus oxychloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.13	-- Phosphorus trichloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.14	-- Phosphorus pentachloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.15	-- Sulphur monochloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.16	-- Sulphur dichloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.17	-- Thionyl chloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2812.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2813	Sulphides of non-metals; commercial phosphorus trisulphide:	
28	2813.10	- Carbon disulphide	CTSH or QVC(35 Ex-works/40 FOB)
28	2813.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2814	Ammonia, anhydrous or in aqueous solution:	
28	2814.10	- Anhydrous ammonia	CTH or QVC(35 Ex-works/40 FOB)
28	2814.20	- Ammonia in aqueous solution	CTH or QVC(35 Ex-works/40 FOB)
28	2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
28		- Sodium hydroxide (caustic soda):	
28	2815.11	-- Solid	CTSH or QVC(35 Ex-works/40 FOB)
28	2815.12	-- In aqueous solution (soda lye or liquid soda)	CTSH or QVC(35 Ex-works/40 FOB)
28	2815.20	- Potassium hydroxide (caustic potash)	CTSH or QVC(35 Ex-works/40 FOB)
28	2815.30	- Peroxides of sodium or potassium	CTSH or QVC(35 Ex-works/40 FOB)
28	2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
28	2816.10	- Hydroxide and peroxide of magnesium	CTSH or QVC(35 Ex-works/40 FOB)
28	2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	CTSH or QVC(35 Ex-works/40 FOB)
28	2817.00	Zinc oxide; zinc peroxide	CTH or QVC(35 Ex-works/40 FOB)
28	2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
28	2818.10	- Artificial corundum, whether or not chemically defined:	CTSH or QVC(35 Ex-works/40 FOB)
28	2818.20	- Aluminium oxide, other than artificial corundum	CTSH or QVC(35 Ex-works/40 FOB)
28	2818.30	- Aluminium hydroxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2819	Chromium oxides and hydroxides:	
28	2819.10	- Chromium trioxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2819.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2820	Manganese oxides:	
28	2820.10	- Manganese dioxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2820.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ :	
28	2821.10	- Iron oxides and hydroxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2821.20	- Earth colours	CTSH or QVC(35 Ex-works/40 FOB)
28	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides	CTH or QVC(35 Ex-works/40 FOB)
28	2823.00	Titanium oxides	CTH or QVC(35 Ex-works/40 FOB)
28	2824	Lead oxides; red lead and orange lead:	
28	2824.10	- Lead monoxide (litharge, massicot)	CTSH or QVC(35 Ex-works/40 FOB)
28	2824.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
28	2825.10	- Hydrazine and hydroxylamine and their inorganic salts	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.20	- Lithium oxide and hydroxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.30	- Vanadium oxides and hydroxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.40	- Nickel oxides and hydroxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.50	- Copper oxides and hydroxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.60	- Germanium oxides and zirconium dioxide	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.70	- Molybdenum oxides and hydroxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.80	- Antimony oxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2825.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
28		- Fluorides:	
28	2826.12	-- Of aluminium	CTSH or QVC(35 Ex-works/40 FOB)
28	2826.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	CTSH or QVC(35 Ex-works/40 FOB)
28	2826.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
28	2827.10	- Ammonium chloride	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.20	- Calcium chloride	CTSH or QVC(35 Ex-works/40 FOB)
28		- Other chlorides:	
28	2827.31	-- Of magnesium	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.32	-- Of aluminium	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.35	-- Of nickel	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28		- Chloride oxides and chloride hydroxides:	
28	2827.41	-- Of copper	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28		- Bromides and bromide oxides:	
28	2827.51	-- Bromides of sodium or of potassium	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2827.60	- Iodides and iodide oxides	CTSH or QVC(35 Ex-works/40 FOB)
28	2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
28	2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	CTSH or QVC(35 Ex-works/40 FOB)
28	2828.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
28		- Chlorates:	
28	2829.11	-- Of sodium	CTSH or QVC(35 Ex-works/40 FOB)
28	2829.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2829.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2830	Sulphides; polysulphides, whether or not chemically defined:	
28	2830.10	- Sodium sulphides	CTSH or QVC(35 Ex-works/40 FOB)
28	2830.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2831	Dithionites and sulphonylates:	
28	2831.10	- Of sodium	CTSH or QVC(35 Ex-works/40 FOB)
28	2831.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2832	Sulphites; thiosulphates:	
28	2832.10	- Sodium sulphites	CTSH or QVC(35 Ex-works/40 FOB)
28	2832.20	- Other sulphites	CTSH or QVC(35 Ex-works/40 FOB)
28	2832.30	- Thiosulphates	CTSH or QVC(35 Ex-works/40 FOB)
28	2833	Sulphates; alums; peroxosulphates (persulphates):	
28		- Sodium sulphates:	
28	2833.11	-- Disodium sulphate	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28		- Other sulphates:	
28	2833.21	-- Of magnesium	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.22	-- Of aluminium	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.24	-- Of nickel	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.25	-- Of copper	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.27	-- Of barium	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.30	- Alums	CTSH or QVC(35 Ex-works/40 FOB)
28	2833.40	- Peroxosulphates (persulphates)	CTSH or QVC(35 Ex-works/40 FOB)
28	2834	Nitrites; nitrates:	
28	2834.10	- Nitrites	CTSH or QVC(35 Ex-works/40 FOB)
28		- Nitrates:	
28	2834.21	-- Of potassium	CTSH or QVC(35 Ex-works/40 FOB)
28	2834.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	
28	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH or QVC(35 Ex-works/40 FOB)
28		- Phosphates:	
28	2835.22	-- Of mono- or disodium	CTSH or QVC(35 Ex-works/40 FOB)
28	2835.24	-- Of potassium	CTSH or QVC(35 Ex-works/40 FOB)
28	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH or QVC(35 Ex-works/40 FOB)
28	2835.26	-- Other phosphates of calcium	CTSH or QVC(35 Ex-works/40 FOB)
28	2835.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28		- Polyphosphates:	
28	2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	CTSH or QVC(35 Ex-works/40 FOB)
28	2835.39	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
28	2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
28	2836.20	- Disodium carbonate	CTSH or QVC(35 Ex-works/40 FOB)
28	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	CTSH or QVC(35 Ex-works/40 FOB)
28	2836.40	- Potassium carbonates	CTSH or QVC(35 Ex-works/40 FOB)
28	2836.50	- Calcium carbonate	CTSH or QVC(35 Ex-works/40 FOB)
28	2836.60	- Barium carbonate	CTSH or QVC(35 Ex-works/40 FOB)
28		- Other:	
28	2836.91	-- Lithium carbonates	CTSH or QVC(35 Ex-works/40 FOB)
28	2836.92	-- Strontium carbonate	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2836.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2837	Cyanides, cyanide oxides and complex cyanides:	
28		- Cyanides and cyanide oxides:	
28	2837.11	-- Of sodium	CTSH or QVC(35 Ex-works/40 FOB)
28	2837.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2837.20	- Complex cyanides	CTSH or QVC(35 Ex-works/40 FOB)
28	2839	Silicates; commercial alkali metal silicates:	
28		- Of sodium:	
28	2839.11	-- Sodium metasilicates	CTSH or QVC(35 Ex-works/40 FOB)
28	2839.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2839.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2840	Borates; peroxoborates (perborates):	
28		- Disodium tetraborate (refined borax):	
28	2840.11	-- Anhydrous	CTSH or QVC(35 Ex-works/40 FOB)
28	2840.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2840.20	- Other borates	CTSH or QVC(35 Ex-works/40 FOB)
28	2840.30	- Peroxoborates (perborates)	CTSH or QVC(35 Ex-works/40 FOB)
28	2841	Salts of oxometallic or peroxometallic acids:	
28	2841.30	- Sodium dichromate	CTSH or QVC(35 Ex-works/40 FOB)
28	2841.50	- Other chromates and dichromates; peroxochromates:	CTSH or QVC(35 Ex-works/40 FOB)
28		- Manganites, manganates and permanganates:	
28	2841.61	-- Potassium permanganate	CTSH or QVC(35 Ex-works/40 FOB)
28	2841.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2841.70	- Molybdates	CTSH or QVC(35 Ex-works/40 FOB)
28	2841.80	- Tungstates (wolframates)	CTSH or QVC(35 Ex-works/40 FOB)
28	2841.90	- Other:	CTSH or QVC(35 Ex-works/40 FOB)
28	2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
28	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined:	CTSH or QVC(35 Ex-works/40 FOB)
28	2842.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
28	2843.10	- Colloidal precious metals	CTSH or QVC(35 Ex-works/40 FOB)
28		- Silver compounds:	
28	2843.21	-- Silver nitrate	CTSH or QVC(35 Ex-works/40 FOB)
28	2843.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2843.30	- Gold compounds	CTSH or QVC(35 Ex-works/40 FOB)
28	2843.90	- Other compounds; amalgams	CTSH or QVC(35 Ex-works/40 FOB)
28	2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
28	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	CTSH or QVC(35 Ex-works/40 FOB)
28	2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	CTSH or QVC(35 Ex-works/40 FOB)
28		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :	
28	2844.41	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	CTSH or QVC(35 Ex-works/40 FOB)
28	2844.42	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	CTSH or QVC(35 Ex-works/40 FOB)
28	2844.43	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	CTSH or QVC(35 Ex-works/40 FOB)
28	2844.44	-- Radioactive residues	CTSH or QVC(35 Ex-works/40 FOB)
28	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH or QVC(35 Ex-works/40 FOB)
28	2845	Isotopes other than those of 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	
28	2845.10	- Heavy water (deuterium oxide)	CTH or QVC(35 Ex-works/40 FOB)
28	2845.20	- Boron enriched in boron-10 and its compounds	CTH or QVC(35 Ex-works/40 FOB)
28	2845.30	- Lithium enriched in lithium-6 and its compounds	CTH or QVC(35 Ex-works/40 FOB)
28	2845.40	- Helium-3	CTH or QVC(35 Ex-works/40 FOB)
28	2845.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
28	2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
28	2846.10	- Cerium compounds	CTSH or QVC(35 Ex-works/40 FOB)
28	2846.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2847.00	Hydrogen peroxide, whether or not solidified with urea	CTH or QVC(35 Ex-works/40 FOB)
28	2849	Carbides, whether or not chemically defined:	
28	2849.10	- Of calcium	CTSH or QVC(35 Ex-works/40 FOB)
28	2849.20	- Of silicon	CTSH or QVC(35 Ex-works/40 FOB)
28	2849.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
28	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 28.49	CTH or QVC(35 Ex-works/40 FOB)
28	2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:	
28	2852.10	- Chemically defined:	CTSH or QVC(35 Ex-works/40 FOB)
28	2852.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
28	2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; 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.	
28	2853.10	- Cyanogen chloride (chlorocyan)	CTSH or QVC(35 Ex-works/40 FOB)
28	2853.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		CHAPTER 29: ORGANIC CHEMICALS	
29	2901	Acyclic hydrocarbons:	
29	2901.10	- Saturated	CTSH or QVC(35 Ex-works/40 FOB)
29		- Unsaturated:	
29	2901.21	-- Ethylene	CTSH or QVC(35 Ex-works/40 FOB)
29	2901.22	-- Propene (propylene)	CTSH or QVC(35 Ex-works/40 FOB)
29	2901.23	-- Butene (butylene) and isomers thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2901.24	-- Buta-1,3-diene and isoprene	CTSH or QVC(35 Ex-works/40 FOB)
29	2901.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2902	Cyclic hydrocarbons:	
29		- Cyclanes, cyclenes and cycloterpenes:	
29	2902.11	-- Cyclohexane	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.20	- Benzene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.30	- Toluene	CTSH or QVC(35 Ex-works/40 FOB)
29		- Xylenes:	
29	2902.41	-- o-Xylene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.42	-- m-Xylene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.43	-- p-Xylene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.44	-- Mixed xylene isomers	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.50	- Styrene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.60	- Ethylbenzene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.70	- Cumene	CTSH or QVC(35 Ex-works/40 FOB)
29	2902.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2903	Halogenated derivatives of hydrocarbons:	
29		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
29	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.12	-- Dichloromethane (methylene chloride)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.13	-- Chloroform (trichloromethane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.14	-- Carbon tetrachloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
29	2903.21	-- Vinyl chloride (chloroethylene)	CTSH or QVC(35 Ex-works/40 FOB)

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29	2903.22	-- Trichloroethylene	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.23	-- Tetrachloroethylene (perchloroethylene)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Saturated fluorinated derivatives of acyclic hydrocarbons :	
29	2903.41	-- Trifluoromethane (HFC-23)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.42	-- Difluoromethane (HFC-32)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.43	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.44	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.45	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.46	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.47	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.48	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Unsaturated fluorinated derivatives of acyclic hydrocarbons :	
29	2903.51	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Brominated or iodinated derivatives of acyclic hydrocarbons :	
29	2903.61	-- Methyl bromide (bromomethane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.62	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
29	2903.71	-- Chlorodifluoromethane(HCFC-22)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.72	-- Dichlorotrifluoroethanes(HCFC-123)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.73	-- Dichlorofluoroethanes(HCFC-141, 141b)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.74	-- Chlorodifluoroethanes(HCFC-142, 142b)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.75	-- Dichloropentafluoropropanes(HCFC-225, 225ca, 225cb)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.76	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.77	-- Other, perhalogenated only with fluorine and chlorine	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.78	-- Other perhalogenated derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.79	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
29	2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH or QVC(35 Ex-works/40 FOB)

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29	2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.83	-- Mirex (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated derivatives of aromatic hydrocarbons:	
29	2903.91	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.93	-- Pentachlorobenzene (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.94	-- Hexabromobiphenyls	CTSH or QVC(35 Ex-works/40 FOB)
29	2903.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
29	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.20	- Derivatives containing only nitro or only nitroso groups	CTSH or QVC(35 Ex-works/40 FOB)
29		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:	
29	2904.31	-- Perfluorooctane sulphonic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.32	-- Ammonium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.33	-- Lithium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.34	-- Potassium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.35	-- Other salts of perfluorooctane sulphonic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.36	-- Perfluorooctane sulphonyl fluoride	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2904.91	-- Trichloronitromethane (chloropicrin)	CTSH or QVC(35 Ex-works/40 FOB)
29	2904.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Saturated monohydric alcohols:	
29	2905.11	-- Methanol (methyl alcohol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.13	-- Butan-1-ol (n-butyl alcohol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.14	-- Other butanols	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.16	-- Octanol (octyl alcohol) and isomers thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.19	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
29		- Unsaturated monohydric alcohols:	
29	2905.22	-- Acyclic terpene alcohols	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Diols:	
29	2905.31	-- Ethylene glycol (ethanediol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.32	-- Propylene glycol (propane-1,2-diol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other polyhydric alcohols:	
29	2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.42	-- Pentaerythritol	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.43	-- Mannitol	CTSH or QVC(35 Ex-works/40 FOB)

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29	2905.44	-- D-glucitol (sorbitol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.45	-- Glycerol	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
29	2905.51	-- Ethchlorvynol (INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2905.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Cyclanic, cyclenic or cycloterpenic:	
29	2906.11	-- Menthol	CTSH or QVC(35 Ex-works/40 FOB)
29	2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH or QVC(35 Ex-works/40 FOB)
29	2906.13	-- Sterols and inositols	CTSH or QVC(35 Ex-works/40 FOB)
29	2906.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic:	
29	2906.21	-- Benzyl alcohol	CTSH or QVC(35 Ex-works/40 FOB)
29	2906.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2907	Phenols; phenol-alcohols:	
29		- Monophenols:	
29	2907.11	-- Phenol (hydroxybenzene) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.12	-- Cresols and their salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.15	-- Naphthols and their salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Polyphenols; phenol-alcohols:	
29	2907.21	-- Resorcinol and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.22	-- Hydroquinone (quinol) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2907.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
29		- Derivatives containing only halogen substituents and their salts:	
29	2908.11	-- Pentachlorophenol (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2908.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2908.91	-- Dinoseb (ISO) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2908.92	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2908.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	
29		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2909.11	-- Diethyl ether	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

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29	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2909.41	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	CTSH or QVC(35 Ex-works/40 FOB)
29	2909.60	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2910.10	- Oxirane (ethylene oxide)	CTSH or QVC(35 Ex-works/40 FOB)
29	2910.20	- Methyloxirane (propylene oxide)	CTSH or QVC(35 Ex-works/40 FOB)
29	2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTSH or QVC(35 Ex-works/40 FOB)
29	2910.40	- Dieldrin (ISO, INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2910.50	- Endrin (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2910.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH or QVC(35 Ex-works/40 FOB)
29	2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
29		- Acyclic aldehydes without other oxygen function:	
29	2912.11	-- Methanal (formaldehyde)	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.12	-- Ethanal (acetaldehyde)	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Cyclic aldehydes without other oxygen function:	
29	2912.21	-- Benzaldehyde	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
29	2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.50	- Cyclic polymers of aldehydes	CTSH or QVC(35 Ex-works/40 FOB)
29	2912.60	- Paraformaldehyde	CTSH or QVC(35 Ex-works/40 FOB)
29	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of 29.12	CTH or QVC(35 Ex-works/40 FOB)

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29	2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Acyclic ketones without other oxygen function:	
29	2914.11	-- Acetone	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.12	-- Butanone (methyl ethyl ketone)	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
29	2914.22	-- Cyclohexanone and methylcyclohexanones	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.23	-- Ionones and methylinones	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic ketones without other oxygen function:	
29	2914.31	-- Phenylacetone (phenylpropan-2-one)	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.40	- Ketone-alcohols and ketone-aldehydes:	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.50	- Ketone-phenols and ketones with other oxygen function	CTSH or QVC(35 Ex-works/40 FOB)
29		- Quinones:	
29	2914.61	-- Anthraquinone	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.62	-- Coenzyme Q10 (ubidecarenone (INN))	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2914.71	-- Chlordecone (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2914.79	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Formic acid, its salts and esters:	
29	2915.11	-- Formic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.12	-- Salts of formic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.13	-- Esters of formic acid	CTSH or QVC(35 Ex-works/40 FOB)
29		- Acetic acid and its salts; acetic anhydride:	
29	2915.21	-- Acetic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.24	-- Acetic anhydride	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Esters of acetic acid:	
29	2915.31	-- Ethyl acetate	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.32	-- Vinyl acetate	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.33	-- n-Butyl acetate	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.36	-- Dinoseb (ISO) acetate	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.39	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.50	- Propionic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.60	- Butanoic acids, pentanoic acids, their salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.70	- Palmitic acid, stearic acid, their salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2915.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)

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29	2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2916.11	-- Acrylic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.12	-- Esters of acrylic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.13	-- Methacrylic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.14	-- Esters of methacrylic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.16	-- Binapacryl (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.19	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2916.31	-- Benzoic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.32	-- Benzoyl peroxide and benzoyl chloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.34	-- Phenylacetic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2916.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2917.11	-- Oxalic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.12	-- Adipic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.13	-- Azelaic acid, sebacic acid, their salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.14	-- Maleic anhydride	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2917.32	-- Dioctyl orthophthalates	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.33	-- Dinonyl or didecyl orthophthalates	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.34	-- Other esters of orthophthalic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.35	-- Phthalic anhydride	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.36	-- Terephthalic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.37	-- Dimethyl terephthalate	CTSH or QVC(35 Ex-works/40 FOB)
29	2917.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

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29		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2918.11	-- Lactic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.12	-- Tartaric acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.13	-- Salts and esters of tartaric acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.14	-- Citric acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.15	-- Salts and esters of citric acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.16	-- Gluconic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.17	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.18	-- Chlorobenzilate (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
29	2918.21	-- Salicylic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.22	-- O-Acetylsalicylic acid, its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.23	-- Other esters of salicylic acid and their salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTSH or QVC(35 Ex-works/40 FOB)
29	2918.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2919.10	- Tris(2,3-dibromopropyl) phosphate	CTSH or QVC(35 Ex-works/40 FOB)
29	2919.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2920.11	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
29	2920.21	-- Dimethyl phosphite	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.22	-- Diethyl phosphite	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.23	-- Trimethyl phosphite	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.24	-- Triethyl phosphite	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.30	- Endosulfan (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2920.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2921	Amine-function compounds:	

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29		- Acyclic monoamines and their derivatives; salts thereof:	
29	2921.11	-- Methylamine, di- or trimethylamine and their salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.12	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.13	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.14	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Acyclic polyamines and their derivatives; salts thereof:	
29	2921.21	-- Ethylenediamine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.22	-- Hexamethylenediamine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic monoamines and their derivatives; salts thereof:	
29	2921.41	-- Aniline and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.42	-- Aniline derivatives and their salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.43	-- Toluidines and their derivatives; salts thereof:	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.44	-- Diphenylamine and its derivatives; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.46	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Aromatic polyamines and their derivatives; salts thereof:	
29	2921.51	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2921.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2922	Oxygen-function amino-compounds:	
29		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
29	2922.11	-- Monoethanolamine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.12	-- Diethanolamine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.14	-- Dextropropoxyphene (INN) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.15	-- Triethanolamine	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.16	-- Diethanolammonium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.17	-- Methyldiethanolamine and ethyldiethanolamine	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.18	-- 2-(N,N-Diisopropylamino)ethanol	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
29	2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
29	2922.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
29	2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
29	2922.41	-- Lysine and its esters; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.42	-- Glutamic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.43	-- Anthranilic acid and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.44	-- Tilidine (INN) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH or QVC(35 Ex-works/40 FOB)
29	2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:	
29	2923.10	- Choline and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2923.20	- Lecithins and other phosphoaminolipids	CTSH or QVC(35 Ex-works/40 FOB)
29	2923.30	- Tetraethylammonium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2923.40	- Didecyldimethylammonium perfluorooctane sulphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2923.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	
29		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
29	2924.11	-- Meprobamate (INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
29	2924.21	-- Ureines and their derivatives; salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.24	-- Ethinamate (INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.25	-- Alachlor (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2924.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:	
29		- Imides and their derivatives; salts thereof:	
29	2925.11	-- Saccharin and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2925.12	-- Glutethimide (INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2925.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Imines and their derivatives; salts thereof:	
29	2925.21	-- Chlordimeform (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2925.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
29	2926	Nitrile-function compounds:	
29	2926.10	- Acrylonitrile	CTSH or QVC(35 Ex-works/40 FOB)
29	2926.20	- 1-Cyanoguanidine (dicyandiamide)	CTSH or QVC(35 Ex-works/40 FOB)
29	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTSH or QVC(35 Ex-works/40 FOB)
29	2926.40	- alpha-Phenylacetoacetonitrile	CTSH or QVC(35 Ex-works/40 FOB)
29	2926.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2927.00	Diazo-, azo- or azoxy-compounds	CTH or QVC(35 Ex-works/40 FOB)
29	2928.00	Organic derivatives of hydrazine or of hydroxylamine	CTH or QVC(35 Ex-works/40 FOB)
29	2929	Compounds with other nitrogen function:	
29	2929.10	- Isocyanates	CTSH or QVC(35 Ex-works/40 FOB)
29	2929.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2930	Organo-sulphur compounds:	
29	2930.10	- 2-(N,N-Dimethylamino) ethanethiol	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.20	- Thiocarbamates and dithiocarbamates	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.30	- Thiuram mono-, di- or tetrasulphides	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.40	- Methionine	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.60	- 2-(N,N-Diethylamino)ethanethiol	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.70	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.80	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2930.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2931	Other organo-inorganic compounds:	
29	2931.10	- Tetramethyl lead and tetraethyl lead	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.20	- Tributyltin compounds	CTSH or QVC(35 Ex-works/40 FOB)
29		- Non-halogenated organo-phosphorous derivatives :	
29	2931.41	-- Dimethyl methylphosphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.42	-- Dimethyl propylphosphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.43	-- Diethyl ethylphosphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.44	-- Methylphosphonic acid	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.45	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.46	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.47	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.48	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.49	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Halogenated organo-phosphorous derivatives :	
29	2931.51	-- Methylphosphonic dichloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.52	-- Propylphosphonic dichloride	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.53	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.54	-- Trichlorfon (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2931.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
29		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	

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29	2932.11	-- Tetrahydrofuran	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.12	-- 2-Furaldehyde (furfuraldehyde)	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.14	-- Sucralose	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.20	- Lactones	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2932.91	-- Isosafrole	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.93	-- Piperonal	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.94	-- Safrole	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.95	-- Tetrahydrocannabinols (all isomers)	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.96	-- Carbofuran (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2932.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
29		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
29	2933.11	-- Phenazone (antipyrin) and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
29	2933.21	-- Hydantoin and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
29	2933.31	-- Pyridine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.32	-- Piperidine and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (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), remifentanil (INN) and trimeperidine (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.34	-- Other fentanyls and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.35	-- 3-Quinuclidinol	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.36	-- 4-Anilino-N-phenethylpiperidine (ANPP)	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.37	-- N-Phenethyl-4-piperidone (NPP)	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :	
29	2933.41	-- Levorphanol (INN) and its salts	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
29	2933.52	-- Malonylurea (barbituric acid) and its salts	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
29	2933.53	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
29	2933.61	-- Melamine	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29		- Lactams:	
29	2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.72	-- Clobazam (INN) and methypylon (INN)	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.79	-- Other lactams	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2933.91	-- 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 (INN) and triazolam (INN); salts thereof	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.92	-- Azinphos-methyl (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
29	2933.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:	
29	2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH or QVC(35 Ex-works/40 FOB)
29	2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH or QVC(35 Ex-works/40 FOB)
29	2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH or QVC(35 Ex-works/40 FOB)
29		- Other:	
29	2934.91	-- 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	CTSH or QVC(35 Ex-works/40 FOB)
29	2934.92	-- Other fentanyl and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2934.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2935	Sulphonamides	
29	2935.10	- N-Methylperfluorooctane sulphonamide	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
29	2935.20	- N-Ethylperfluorooctane sulphonamide	CTSH or QVC(35 Ex-works/40 FOB)
29	2935.30	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	CTSH or QVC(35 Ex-works/40 FOB)
29	2935.40	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	CTSH or QVC(35 Ex-works/40 FOB)
29	2935.50	- Other perfluorooctane sulphonamides	CTSH or QVC(35 Ex-works/40 FOB)
29	2935.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
29	2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
29		- Vitamins and their derivatives, unmixed:	
29	2936.21	-- Vitamins A and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.22	-- Vitamin B1 and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.23	-- Vitamin B2 and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.24	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.25	-- Vitamin B6 and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.26	-- Vitamin B12 and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.27	-- Vitamin C and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.28	-- Vitamin E and its derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.29	-- Other vitamins and their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
29	2936.90	- Other, including natural concentrates	CTSH or QVC(35 Ex-works/40 FOB)
29	2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:	
29		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
29	2937.11	-- Somatotropin, its derivatives and structural analogues	CTH or QVC(35 Ex-works/40 FOB)
29	2937.12	-- Insulin and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2937.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29		- Steroidal hormones, their derivatives and structural analogues:	
29	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTH or QVC(35 Ex-works/40 FOB)
29	2937.22	-- Halogenated derivatives of corticosteroidal hormones	CTH or QVC(35 Ex-works/40 FOB)
29	2937.23	-- Oestrogens and progestogens	CTH or QVC(35 Ex-works/40 FOB)
29	2937.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:	CTH or QVC(35 Ex-works/40 FOB)
29	2937.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
29	2938.10	- Rutoside (rutin) and its derivatives	CTH or QVC(35 Ex-works/40 FOB)
29	2938.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
29	2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
29		- Alkaloids of opium and their derivatives; salts thereof:	
29	2939.11	-- 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), thebacoine (INN) and thebaine; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2939.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2939.30	- Caffeine and its salts	CTH or QVC(35 Ex-works/40 FOB)
29		- Alkaloids of ephedra and their derivatives; salts thereof :	
29	2939.41	-- Ephedrine and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.42	-- Pseudoephedrine (INN) and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.43	-- Cathine (INN) and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.44	-- Norephedrine and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.45	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :	
29	2939.51	-- Fenetylline (INN) and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29		- Alkaloids of rye ergot and their derivatives; salts thereof:	
29	2939.61	-- Ergometrine (INN) and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.62	-- Ergotamine (INN) and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.63	-- Lysergic acid and its salts	CTH or QVC(35 Ex-works/40 FOB)
29	2939.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29		- Other, of vegetal origin:	
29	2939.72	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2939.79	-- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2939.80	- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2940.00	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 29.37, 29.38 or 29.39.	CTH or QVC(35 Ex-works/40 FOB)
29	2941	Antibiotics:	
29	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2941.20	- Streptomycins and their derivatives; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2941.30	- Tetracyclines and their derivatives; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2941.40	- Chloramphenicol and its derivatives; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2941.50	- Erythromycin and its derivatives; salts thereof	CTH or QVC(35 Ex-works/40 FOB)
29	2941.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
29	2942.00	Other organic compounds	CTH or QVC(35 Ex-works/40 FOB)
30		CHAPTER 30: PHARMACEUTICAL PRODUCTS	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
30	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
30	3001.20	- Extracts of glands or other organs or of their secretions	CTSH or QVC(35 Ex-works/40 FOB)
30	3001.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified	
30		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
30	3002.12	-- Antisera and other blood fractions	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.13	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.14	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.15	-- Immunological products, put up in measured doses or in forms or packings for retail sale	CTSH or QVC(35 Ex-works/40 FOB)
30		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :	
30	3002.41	-- Vaccines for human medicine	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.42	-- Vaccines for veterinary medicine	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30		- Cell cultures, whether or not modified :	
30	3002.51	-- Cell therapy products	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3002.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3003	Medicaments (excluding goods of 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
30	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.20	- Other, containing antibiotics	CTSH or QVC(35 Ex-works/40 FOB)
30		- Other, containing hormones or other products of heading 29.37:	
30	3003.31	-- Containing insulin	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30		- Other, containing alkaloids or derivatives thereof:	
30	3003.41	-- Containing ephedrine or its salts	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.42	-- Containing pseudoephedrine (INN) or its salts	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
30	3003.43	-- Containing norephedrine or its salts	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	CTSH or QVC(35 Ex-works/40 FOB)
30	3003.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3004	Medicaments (excluding goods of 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
30	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.20	- Other, containing antibiotics	CTSH or QVC(35 Ex-works/40 FOB)
30		- Other, containing hormones or other products of heading 29.37:	
30	3004.31	-- Containing insulin	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30		- Other, containing alkaloids or derivatives thereof:	
30	3004.41	-- Containing ephedrine or its salts	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.42	-- Containing pseudoephedrine (INN) or its salts	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.43	-- Containing norephedrine or its salts	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.50	- Other, containing vitamins or other products of heading 29.36	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	CTSH or QVC(35 Ex-works/40 FOB)
30	3004.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
30	3005	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:	
30	3005.10	- Adhesive dressings and other articles having an adhesive layer	CTSH or QVC(35 Ex-works/40 FOB)
30	3005.90	- Other:	CTSH or QVC(35 Ex-works/40 FOB)
30	3006	Pharmaceutical goods specified in Note 4 to this chapter:	
30	3006.10	- 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:	CTSH or QVC(35 Ex-works/40 FOB)
30	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
30	3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTSH or QVC(35 Ex-works/40 FOB)
30	3006.50	- First-aid boxes and kits	CTSH or QVC(35 Ex-works/40 FOB)
30	3006.60	- Chemical contraceptive preparations based on hormones, on other products of 29.37 or on spermicides	CTSH or QVC(35 Ex-works/40 FOB)
30	3006.70	- 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	CTSH or QVC(35 Ex-works/40 FOB)
30		- Other:	
30	3006.91	-- Appliances identifiable for ostomy use	CTSH or QVC(35 Ex-works/40 FOB)
30	3006.92	-- Waste pharmaceuticals:	CTSH
30	3006.93	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	CTH or QVC(35 Ex-works/40 FOB)
31		CHAPTER 31: FERTILISERS	
31	3101.00	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	CTH or QVC(35 Ex-works/40 FOB)
31	3102	Mineral or chemical fertilisers, nitrogenous:	
31	3102.10	- Urea, whether or not in aqueous solution	CTSH or QVC(35 Ex-works/40 FOB)
31		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
31	3102.21	-- Ammonium sulphate	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.30	- Ammonium nitrate, whether or not in aqueous solution	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.50	- Sodium nitrate	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTSH or QVC(35 Ex-works/40 FOB)
31	3102.90	- Other, including mixtures not specified in the foregoing subheadings	CTSH or QVC(35 Ex-works/40 FOB)
31	3103	Mineral or chemical fertilisers, phosphatic:	
31		- Superphosphates:	
31	3103.11	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	CTSH or QVC(35 Ex-works/40 FOB)
31	3103.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
31	3103.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
31	3104	Mineral or chemical fertilisers, potassic:	
31	3104.20	- Potassium chloride	CTSH or QVC(35 Ex-works/40 FOB)
31	3104.30	- Potassium sulphate	CTSH or QVC(35 Ex-works/40 FOB)
31	3104.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
31	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
31	3105.10	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CC or QVC(35 Ex-works/40 FOB)
31	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH or QVC(35 Ex-works/40 FOB)
31	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or QVC(35 Ex-works/40 FOB)
31	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or QVC(35 Ex-works/40 FOB)
31		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
31	3105.51	-- Containing nitrates and phosphates	CTH or QVC(35 Ex-works/40 FOB)
31	3105.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
31	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH or QVC(35 Ex-works/40 FOB)
31	3105.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32		CHAPTER 32: TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	
32	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
32	3201.10	- Quebracho extract	CTSH or QVC(35 Ex-works/40 FOB)
32	3201.20	- Wattle extract	CTSH or QVC(35 Ex-works/40 FOB)
32	3201.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
32	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	
32	3202.10	- Synthetic organic tanning substances	CTSH or QVC(35 Ex-works/40 FOB)
32	3202.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
32	3203.00	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	CTH or QVC(35 Ex-works/40 FOB)
32	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	
32		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this chapter:	
32	3204.11	-- Disperse dyes and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
32	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.13	-- Basic dyes and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.14	-- Direct dyes and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.16	-- Reactive dyes and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.17	-- Pigments and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.18	-- Carotenoid colouring matters and preparations based thereon	CTH or QVC(35 Ex-works/40 FOB)
32	3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTH or QVC(35 Ex-works/40 FOB)
32	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	CTH or QVC(35 Ex-works/40 FOB)
32	3204.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3205.00	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes	CTH or QVC(35 Ex-works/40 FOB)
32	3206	Other colouring matter; preparations as specified in Note 3 to this chapter, other than those of 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:	
32		- Pigments and preparations based on titanium dioxide:	
32	3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	CTH or QVC(35 Ex-works/40 FOB)
32	3206.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3206.20	- Pigments and preparations based on chromium compounds	CTSH or QVC(35 Ex-works/40 FOB)
32		- Other colouring matter and other preparations:	
32	3206.41	-- Ultramarine and preparations based thereon	CTSH or QVC(35 Ex-works/40 FOB)
32	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	CTSH or QVC(35 Ex-works/40 FOB)
32	3206.49	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
32	3206.50	- Inorganic products of a kind used as luminophores	CTSH or QVC(35 Ex-works/40 FOB)
32	3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	
32	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTH or QVC(35 Ex-works/40 FOB)
32	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTH or QVC(35 Ex-works/40 FOB)
32	3207.30	- Liquid lustres and similar preparations	CTH or QVC(35 Ex-works/40 FOB)
32	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
32	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this chapter:	
32	3208.10	- Based on polyesters	CTH or QVC(35 Ex-works/40 FOB)
32	3208.20	- Based on acrylic or vinyl polymers	CTH or QVC(35 Ex-works/40 FOB)
32	3208.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
32	3209.10	- Based on acrylic or vinyl polymers	CTH or QVC(35 Ex-works/40 FOB)
32	3209.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	CTH or QVC(35 Ex-works/40 FOB)
32	3211.00	Prepared driers	CTH or QVC(35 Ex-works/40 FOB)
32	3212	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); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
32	3212.10	- Stamping foils	CTH or QVC(35 Ex-works/40 FOB)
32	3212.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	
32	3213.10	- Colours in sets	CTH or QVC(35 Ex-works/40 FOB)
32	3213.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:	
32	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTH or QVC(35 Ex-works/40 FOB)
32	3214.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:	
32		- Printing ink:	
32	3215.11	-- Black	CTH or QVC(35 Ex-works/40 FOB)
32	3215.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
32	3215.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
33		CHAPTER 33: ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
33	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
33		- Essential oils of citrus fruit:	
33	3301.12	-- Of orange	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.13	-- Of lemon	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
33		- Essential oils other than those of citrus fruit:	
33	3301.24	-- Of peppermint (<i>Mentha piperita</i>)	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.25	-- Of other mints	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.30	- Resinoids	CTSH or QVC(35 Ex-works/40 FOB)
33	3301.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
33	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
33	3302.10	- Of a kind used in the food or drink industries:	CTH or QVC(35 Ex-works/40 FOB)
33	3302.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
33	3303.00	Perfumes and toilet waters	CTH or QVC(35 Ex-works/40 FOB)
33	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations:	
33	3304.10	- Lip make-up preparations	CTH or QVC(35 Ex-works/40 FOB)
33	3304.20	- Eye make-up preparations	CTH or QVC(35 Ex-works/40 FOB)
33	3304.30	- Manicure or pedicure preparations	CTH or QVC(35 Ex-works/40 FOB)
33		- Other:	
33	3304.91	-- Powders, whether or not compressed	CTH or QVC(35 Ex-works/40 FOB)
33	3304.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
33	3305	Preparations for use on the hair:	
33	3305.10	- Shampoos	CTH or QVC(35 Ex-works/40 FOB)
33	3305.20	- Preparations for permanent waving or straightening	CTH or QVC(35 Ex-works/40 FOB)
33	3305.30	- Hair lacquers	CTH or QVC(35 Ex-works/40 FOB)
33	3305.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
33	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:	
33	3306.10	- Dentifrices	CTH or QVC(35 Ex-works/40 FOB)
33	3306.20	- Yarn used to clean between the teeth (dental floss):	CTH or QVC(35 Ex-works/40 FOB)
33	3306.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
33	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
33	3307.10	- Pre-shave, shaving or after-shave preparations	CTH or QVC(35 Ex-works/40 FOB)
33	3307.20	- Personal deodorants and antiperspirants	CTH or QVC(35 Ex-works/40 FOB)
33	3307.30	- Perfumed bath salts and other bath preparations	CTH or QVC(35 Ex-works/40 FOB)
33		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
33	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	CTH or QVC(35 Ex-works/40 FOB)
33	3307.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
33	3307.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
34		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	
34	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
34		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
34	3401.11	-- For toilet use (including medicated products)	CTH or QVC(35 Ex-works/40 FOB)
34	3401.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
34	3401.20	- Soap in other forms	CTH or QVC(35 Ex-works/40 FOB)
34	3401.30	- 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	CTH or QVC(35 Ex-works/40 FOB)
34	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
34		- Anionic organic surface-active agents, whether or not put up for retail sale :	
34	3402.31	-- Linear alkylbenzene sulphonic acids and their salts	CTSH or QVC(35 Ex-works/40 FOB)

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34	3402.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
34		- Other organic surface-active agents, whether or not put up for retail sale :	
34	3402.41	-- Cationic	CTSH or QVC(35 Ex-works/40 FOB)
34	3402.42	-- Non-ionic	CTSH or QVC(35 Ex-works/40 FOB)
34	3402.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
34	3402.50	- Preparations put up for retail sale	CTSH or QVC(35 Ex-works/40 FOB)
34	3402.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
34	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
34		- Containing petroleum oils or oils obtained from bituminous minerals:	
34	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	CTH or QVC(35 Ex-works/40 FOB)
34	3403.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
34		- Other:	
34	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	CTH or QVC(35 Ex-works/40 FOB)
34	3403.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
34	3404	Artificial waxes and prepared waxes:	
34	3404.20	- Of poly(oxyethylene) (polyethylene glycol)	CTSH or QVC(35 Ex-works/40 FOB)
34	3404.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
34	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of 34.04:	
34	3405.10	- Polishes, creams and similar preparations for footwear or leather	CTH or QVC(35 Ex-works/40 FOB)
34	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTH or QVC(35 Ex-works/40 FOB)
34	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	CTH or QVC(35 Ex-works/40 FOB)
34	3405.40	- Scouring pastes and powders and other scouring preparations	CTH or QVC(35 Ex-works/40 FOB)
34	3405.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
34	3406.00	Candles, tapers and the like	CTH or QVC(35 Ex-works/40 FOB)

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34	3407.00	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 preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	CTH or QVC(35 Ex-works/40 FOB)
35		CHAPTER 35: ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
35	3501	Casein, caseinates and other casein derivatives; casein glues:	
35	3501.10	- Casein	CTSH or QVC(35 Ex-works/40 FOB)
35	3501.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
35	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
35		- Egg albumin:	
35	3502.11	-- Dried	CTSH or QVC(35 Ex-works/40 FOB)
35	3502.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
35	3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTSH or QVC(35 Ex-works/40 FOB)
35	3502.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
35	3503.00	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 35.01.	CTH or QVC(35 Ex-works/40 FOB)
35	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	CTH or QVC(35 Ex-works/40 FOB)
35	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
35	3505.10	- Dextrins and other modified starches	CTSH or QVC(35 Ex-works/40 FOB)
35	3505.20	- Glues	CTSH or QVC(35 Ex-works/40 FOB)
35	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; 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:	
35	3506.10	- 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	CTH or QVC(35 Ex-works/40 FOB)
35		- Other:	
35	3506.91	-- Adhesives based on polymers of 39.01 to 39.13 or on rubber	CTH or QVC(35 Ex-works/40 FOB)
35	3506.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
35	3507	Enzymes; prepared enzymes not elsewhere specified or included:	
35	3507.10	- Rennet and concentrates thereof	CTH or QVC(35 Ex-works/40 FOB)
35	3507.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

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36		CHAPTER 36: EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
36	3601.00	Propellant powders	CTH or QVC(35 Ex-works/40 FOB)
36	3602.00	Prepared explosives, other than propellant powders	CTH or QVC(35 Ex-works/40 FOB)
36	3603	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.	
36	3603.10	- Safety fuses	CTH or QVC(35 Ex-works/40 FOB)
36	3603.20	- Detonating cords	CTH or QVC(35 Ex-works/40 FOB)
36	3603.30	- Percussion caps	CTH or QVC(35 Ex-works/40 FOB)
36	3603.40	- Detonating caps	CTH or QVC(35 Ex-works/40 FOB)
36	3603.50	- Igniters	CTH or QVC(35 Ex-works/40 FOB)
36	3603.60	- Electric detonators	CTH or QVC(35 Ex-works/40 FOB)
36	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
36	3604.10	- Fireworks	CTH or QVC(35 Ex-works/40 FOB)
36	3604.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
36	3605.00	Matches, other than pyrotechnic articles of 36.04	CTH or QVC(35 Ex-works/40 FOB)
36	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this chapter:	
36	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	CTH or QVC(35 Ex-works/40 FOB)
36	3606.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
37		CHAPTER 37: PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
37	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
37	3701.10	- For X-ray	CTH except from heading 3702 or QVC(35 Ex-works/40 FOB)
37	3701.20	- Instant print film	CTH except from heading 3702 or QVC(35 Ex-works/40 FOB)
37	3701.30	- Other plates and film, with any side exceeding 255 mm	CTH except from heading 3702 or QVC(35 Ex-works/40 FOB)
37		- Other:	
37	3701.91	-- For colour photography (polychrome)	CTH except from heading 3702 or QVC(35 Ex-works/40 FOB)
37	3701.99	-- Other	CTH except from heading 3702 or QVC(35 Ex-works/40 FOB)
37	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	
37	3702.10	- For X-ray	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37		- Other film, without perforations, of a width not exceeding 105 mm:	
37	3702.31	-- For colour photography (polychrome):	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)

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37	3702.32	-- Other, with silver halide emulsion:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.39	-- Other:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37		- Other film, without perforations, of a width exceeding 105 mm:	
37	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37		- Other film, for colour photography (polychrome):	
37	3702.52	-- Of a width not exceeding 16 mm:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.56	-- Of a width exceeding 35 mm	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37		- Other:	
37	3702.96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m:	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3702.98	-- Of a width exceeding 35 mm	CTH except from heading 3701 or QVC(35 Ex-works/40 FOB)
37	3703	Photographic paper, paperboard and textiles, sensitised, unexposed:	
37	3703.10	- In rolls of a width exceeding 610 mm:	CTH or QVC(35 Ex-works/40 FOB)
37	3703.20	- Other, for colour photography (polychrome)	CTH or QVC(35 Ex-works/40 FOB)
37	3703.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
37	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	CTH or QVC(35 Ex-works/40 FOB)
37	3705.00	Photographic plates and film, exposed and developed, other than cinematographic film	CTH or QVC(35 Ex-works/40 FOB)
37	3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	
37	3706.10	- Of a width of 35 mm or more	CTH or QVC(35 Ex-works/40 FOB)
37	3706.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

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37	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
37	3707.10	- Sensitising emulsions	CTH or QVC(35 Ex-works/40 FOB)
37	3707.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38		CHAPTER 38: MISCELLANEOUS CHEMICAL PRODUCTS	
38	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
38	3801.10	- Artificial graphite	CTSH or QVC(35 Ex-works/40 FOB)
38	3801.20	- Colloidal or semi-colloidal graphite	CTSH or QVC(35 Ex-works/40 FOB)
38	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTSH or QVC(35 Ex-works/40 FOB)
38	3801.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	
38	3802.10	- Activated carbon	CTH or QVC(35 Ex-works/40 FOB)
38	3802.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3803.00	Tall oil, whether or not refined	CTH or QVC(35 Ex-works/40 FOB)
38	3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 38.03	CTH or QVC(35 Ex-works/40 FOB)
38	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:	
38	3805.10	- Gum, wood or sulphate turpentine oils	CTH or QVC(35 Ex-works/40 FOB)
38	3805.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
38	3806.10	- Rosin and resin acids	CTSH or QVC(35 Ex-works/40 FOB)
38	3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH or QVC(35 Ex-works/40 FOB)
38	3806.30	- Ester gums	CTSH or QVC(35 Ex-works/40 FOB)
38	3806.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3807.00	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	CTH or QVC(35 Ex-works/40 FOB)
38	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	
38		- Goods specified in Subheading Note 1 to this chapter:	

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38	3808.52	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.59	-- Other	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38		- Goods specified in Subheading Note 2 to this chapter :	
38	3808.61	-- In packings of a net weight content not exceeding 300 g	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.62	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.69	-- Other	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38		- Other:	
38	3808.91	-- Insecticides	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.92	-- Fungicides	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.94	-- Disinfectants	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)
38	3808.99	-- Other	CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating or QVC(35 Ex-works/40 FOB)

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38	3809	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:	
38	3809.10	- With a basis of amylaceous substances	CTH or QVC(35 Ex-works/40 FOB)
38		- Other:	
38	3809.91	-- Of a kind used in the textile or like industries	CTH or QVC(35 Ex-works/40 FOB)
38	3809.92	-- Of a kind used in the paper or like industries	CTH or QVC(35 Ex-works/40 FOB)
38	3809.93	-- Of a kind used in the leather or like industries	CTH or QVC(35 Ex-works/40 FOB)
38	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:	
38	3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	CTH or QVC(35 Ex-works/40 FOB)
38	3810.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
38		- Anti-knock preparations:	
38	3811.11	-- Based on lead compounds	CTH or QVC(35 Ex-works/40 FOB)
38	3811.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
38		- Additives for lubricating oils:	
38	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:	CTH or QVC(35 Ex-works/40 FOB)
38	3811.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3811.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
38	3812.10	- Prepared rubber accelerators	CTH or QVC(35 Ex-works/40 FOB)
38	3812.20	- Compound plasticisers for rubber or plastics	CTH or QVC(35 Ex-works/40 FOB)
38		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	
38	3812.31	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	CTH or QVC(35 Ex-works/40 FOB)
38	3812.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	CTH or QVC(35 Ex-works/40 FOB)
38	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	CTH or QVC(35 Ex-works/40 FOB)
38	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	

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38		- Supported catalysts:	
38	3815.11	-- With nickel or nickel compounds as the active substance	CTH or QVC(35 Ex-works/40 FOB)
38	3815.12	-- With precious metal or precious metal compounds as the active substance	CTH or QVC(35 Ex-works/40 FOB)
38	3815.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3815.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
38	3816.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	CTH or QVC(35 Ex-works/40 FOB)
38	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	CTH or QVC(35 Ex-works/40 FOB)
38	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	CTH or QVC(35 Ex-works/40 FOB)
38	3819.00	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	CTH or QVC(35 Ex-works/40 FOB)
38	3820.00	Anti-freezing preparations and prepared de-icing fluids	CTH or QVC(35 Ex-works/40 FOB)
38	3821.00	Prepared culture media for the development or maintenance of plant, human or animal cells	CTH or QVC(35 Ex-works/40 FOB)
38	3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.	
38		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :	
38	3822.11	-- For malaria	CTSH or QVC(35 Ex-works/40 FOB)
38	3822.12	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	CTSH or QVC(35 Ex-works/40 FOB)
38	3822.13	-- For blood-grouping	CTSH or QVC(35 Ex-works/40 FOB)
38	3822.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3822.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
38		- Industrial monocarboxylic fatty acids; acid oils from refining:	
38	3823.11	-- Stearic acid	CTSH or QVC(35 Ex-works/40 FOB)
38	3823.12	-- Oleic acid	CTSH or QVC(35 Ex-works/40 FOB)
38	3823.13	-- Tall oil fatty acids	CTSH or QVC(35 Ex-works/40 FOB)
38	3823.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3823.70	- Industrial fatty alcohols	CTSH or QVC(35 Ex-works/40 FOB)
38	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
38	3824.10	- Prepared binders for foundry moulds or cores	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.40	- Prepared additives for cements, mortars or concretes	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.50	- Non-refractory mortars and concretes	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.60	- Sorbitol other than that of subheading 2905.44	CTSH or QVC(35 Ex-works/40 FOB)
38		- Goods specified in Subheading Note 3 to this chapter:	
38	3824.81	-- Containing oxirane (ethylene oxide)	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.84	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.85	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.86	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.87	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.88	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	CTSH or QVC(35 Ex-works/40 FOB)
38		- Other:	
38	3824.89	-- Containing short-chain chlorinated paraffins	CTSH or QVC(35 Ex-works/40 FOB)
38		- Other :	
38	3824.91	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.92	-- Polyglycol esters of methylphosphonic acid	CTSH or QVC(35 Ex-works/40 FOB)
38	3824.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	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:	
38	3825.10	- Municipal waste	CTH
38	3825.20	- Sewage sludge	CTH
38	3825.30	- Clinical waste:	CTH
38		- Waste organic solvents:	
38	3825.41	-- Halogenated	CTH
38	3825.49	-- Other	CTH
38	3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	CTH
38		- Other wastes from chemical or allied industries:	
38	3825.61	-- Mainly containing organic constituents	CTH
38	3825.69	-- Other	CTH
38	3825.90	- Other	CTH

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
38	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	CTH or QVC(35 Ex-works/40 FOB)
38	3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.	
38		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :	
38	3827.11	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.12	-- Containing hydrobromofluorocarbons (HBFCs)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.13	-- Containing carbon tetrachloride	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.14	-- Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.20	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	CTSH or QVC(35 Ex-works/40 FOB)
38		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :	
38	3827.31	-- Containing substances of subheadings 2903.41 to 2903.48	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.32	-- Other, containing substances of subheadings 2903.71 to 2903.75	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.40	- Containing methyl bromide (bromomethane) or bromochloromethane	CTSH or QVC(35 Ex-works/40 FOB)
38		- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :	
38	3827.51	-- Containing trifluoromethane (HFC-23)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :	
38	3827.61	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.62	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.63	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
38	3827.64	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.65	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.68	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
38	3827.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
39		CHAPTER 39: PLASTICS AND ARTICLES THEREOF	
39	3901	Polymers of ethylene, in primary forms:	
39	3901.10	- Polyethylene having a specific gravity of less than 0.94	CTH or QVC(35 Ex-works/40 FOB)
39	3901.20	- Polyethylene having a specific gravity of 0.94 or more	CTH or QVC(35 Ex-works/40 FOB)
39	3901.30	- Ethylene-vinyl acetate copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3901.40	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	CTH or QVC(35 Ex-works/40 FOB)
39	3901.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3902	Polymers of propylene or of other olefins, in primary forms:	
39	3902.10	- Polypropylene	CTH or QVC(35 Ex-works/40 FOB)
39	3902.20	- Polyisobutylene	CTH or QVC(35 Ex-works/40 FOB)
39	3902.30	- Propylene copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3902.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3903	Polymers of styrene, in primary forms:	
39		- Polystyrene:	
39	3903.11	-- Expansible	CTH or QVC(35 Ex-works/40 FOB)
39	3903.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3903.20	- Styrene-acrylonitrile (SAN) copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3903.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
39	3904.10	- Poly(vinyl chloride), not mixed with any other substances	CTH or QVC(35 Ex-works/40 FOB)
39		- Other Poly(vinyl chloride):	
39	3904.21	-- Non-plasticised	CTH or QVC(35 Ex-works/40 FOB)
39	3904.22	-- Plasticised	CTH or QVC(35 Ex-works/40 FOB)
39	3904.30	- Vinyl chloride-vinyl acetate copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3904.40	- Other vinyl chloride copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3904.50	- Vinylidene chloride polymers	CTH or QVC(35 Ex-works/40 FOB)
39		- Fluoro-polymers:	
39	3904.61	-- Polytetrafluoroethylene	CTH or QVC(35 Ex-works/40 FOB)
39	3904.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3904.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
39		- Poly(vinyl acetate):	
39	3905.12	-- In aqueous dispersion	CTH or QVC(35 Ex-works/40 FOB)
39	3905.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39		- Vinyl acetate copolymers:	
39	3905.21	-- In aqueous dispersion	CTH or QVC(35 Ex-works/40 FOB)
39	3905.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	CTH or QVC(35 Ex-works/40 FOB)
39		- Other:	
39	3905.91	-- Copolymers	CTH or QVC(35 Ex-works/40 FOB)
39	3905.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3906	Acrylic polymers in primary forms:	
39	3906.10	- Poly(methyl methacrylate)	CTH or QVC(35 Ex-works/40 FOB)
39	3906.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
39	3907.10	- Polyacetals	CTH or QVC(35 Ex-works/40 FOB)
39		- Other polyethers :	
39	3907.21	-- Bis(polyoxyethylene) methylphosphonate	CTH or QVC(35 Ex-works/40 FOB)
39	3907.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3907.30	- Epoxide resins	CTH or QVC(35 Ex-works/40 FOB)
39	3907.40	- Polycarbonates	CTH or QVC(35 Ex-works/40 FOB)
39	3907.50	- Alkyd resins	CTH or QVC(35 Ex-works/40 FOB)
39		- Poly(ethylene terephthalate):	
39	3907.61	-- Having a viscosity number of 78 ml/g or higher	CTH or QVC(35 Ex-works/40 FOB)
39	3907.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3907.70	- Poly(lactic acid)	CTH or QVC(35 Ex-works/40 FOB)
39		- Other polyesters:	
39	3907.91	-- Unsaturated	CTH or QVC(35 Ex-works/40 FOB)
39	3907.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
39	3908	Polyamides in primary forms:	
39	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH or QVC(35 Ex-works/40 FOB)
39	3908.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
39	3909.10	- Urea resins; thiourea resins	CTH or QVC(35 Ex-works/40 FOB)
39	3909.20	- Melamine resins	CTH or QVC(35 Ex-works/40 FOB)
39		- Other amino-resins:	
39	3909.31	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	CTH or QVC(35 Ex-works/40 FOB)
39	3909.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3909.40	- Phenolic resins	CTH or QVC(35 Ex-works/40 FOB)
39	3909.50	- Polyurethanes:	CTH or QVC(35 Ex-works/40 FOB)
39	3910.00	Silicones in primary forms	CTH or QVC(35 Ex-works/40 FOB)
39	3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included, in primary forms:	
39	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
39	3911.20	- Poly(1,3-phenylene methylphosphonate)	CTH or QVC(35 Ex-works/40 FOB)
39	3911.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
39		- Cellulose acetates:	
39	3912.11	-- Non-plasticised	CTH or QVC(35 Ex-works/40 FOB)
39	3912.12	-- Plasticised	CTH or QVC(35 Ex-works/40 FOB)
39	3912.20	- Cellulose nitrates (including collodions)	CTH or QVC(35 Ex-works/40 FOB)
39		- Cellulose ethers:	
39	3912.31	-- Carboxymethylcellulose and its salts	CTH or QVC(35 Ex-works/40 FOB)
39	3912.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3912.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
39	3913.10	- Alginic acid, its salts and esters	CTH or QVC(35 Ex-works/40 FOB)
39	3913.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3914.00	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms	CTH or QVC(35 Ex-works/40 FOB)
39	3915	Waste, parings and scrap, of plastics:	
39	3915.10	- Of polymers of ethylene	CTH or QVC(35 Ex-works/40 FOB)
39	3915.20	- Of polymers of styrene	CTH or QVC(35 Ex-works/40 FOB)
39	3915.30	- Of polymers of vinyl chloride	CTH or QVC(35 Ex-works/40 FOB)
39	3915.90	- Of other plastics:	CTH or QVC(35 Ex-works/40 FOB)
39	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	
39	3916.10	- Of polymers of ethylene	CTH or QVC(35 Ex-works/40 FOB)
39	3916.20	- Of polymers of vinyl chloride	CTH or QVC(35 Ex-works/40 FOB)
39	3916.90	- Of other plastics	CTH or QVC(35 Ex-works/40 FOB)
39	3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
39	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTSH or QVC(35 Ex-works/40 FOB)
39		- Tubes, pipes and hoses, rigid:	
39	3917.21	-- Of polymers of ethylene:	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.22	-- Of polymers of propylene	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.23	-- Of polymers of vinyl chloride	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.29	-- Of other plastics	CTSH or QVC(35 Ex-works/40 FOB)
39		- Other tubes, pipes and hoses:	
39	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings:	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.39	-- Other:	CTSH or QVC(35 Ex-works/40 FOB)
39	3917.40	- Fittings	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
39	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this chapter:	
39	3918.10	- Of polymers of vinyl chloride	CTSH or QVC(35 Ex-works/40 FOB)
39	3918.90	- Of other plastics	CTSH or QVC(35 Ex-works/40 FOB)
39	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
39	3919.10	- In rolls of a width not exceeding 20 cm	CTH or QVC(35 Ex-works/40 FOB)
39	3919.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	
39	3920.10	- Of polymers of ethylene	CTH or QVC(35 Ex-works/40 FOB)
39	3920.20	- Of polymers of propylene	CTH or QVC(35 Ex-works/40 FOB)
39	3920.30	- Of polymers of styrene	CTH or QVC(35 Ex-works/40 FOB)
39		- Of polymers of vinyl chloride:	
39	3920.43	-- Containing by weight not less than 6% of plasticisers	CTH or QVC(35 Ex-works/40 FOB)
39	3920.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39		- Of acrylic polymers:	
39	3920.51	-- Of poly(methyl methacrylate)	CTH or QVC(35 Ex-works/40 FOB)
39	3920.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
39		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
39	3920.61	-- Of polycarbonates	CTH or QVC(35 Ex-works/40 FOB)
39	3920.62	-- Of poly(ethylene terephthalate)	CTH or QVC(35 Ex-works/40 FOB)
39	3920.63	-- Of unsaturated polyesters	CTH or QVC(35 Ex-works/40 FOB)
39	3920.69	-- Of other polyesters	CTH or QVC(35 Ex-works/40 FOB)
39		- Of cellulose or its chemical derivatives:	
39	3920.71	-- Of regenerated cellulose	CTH or QVC(35 Ex-works/40 FOB)
39	3920.73	-- Of cellulose acetate	CTH or QVC(35 Ex-works/40 FOB)
39	3920.79	-- Of other cellulose derivatives	CTH or QVC(35 Ex-works/40 FOB)
39		- Of other plastics:	
39	3920.91	-- Of poly(vinyl butyral)	CTH or QVC(35 Ex-works/40 FOB)
39	3920.92	-- Of polyamides	CTH or QVC(35 Ex-works/40 FOB)
39	3920.93	-- Of amino-resins	CTH or QVC(35 Ex-works/40 FOB)
39	3920.94	-- Of phenolic resins	CTH or QVC(35 Ex-works/40 FOB)
39	3920.99	-- Of other plastics	CTH or QVC(35 Ex-works/40 FOB)
39	3921	Other plates, sheets, film, foil and strip, of plastics:	
39		- Cellular:	
39	3921.11	-- Of polymers of styrene	CTH or QVC(35 Ex-works/40 FOB)
39	3921.12	-- Of polymers of vinyl chloride	CTH or QVC(35 Ex-works/40 FOB)
39	3921.13	-- Of polyurethanes	CTH or QVC(35 Ex-works/40 FOB)
39	3921.14	-- Of regenerated cellulose	CTH or QVC(35 Ex-works/40 FOB)
39	3921.19	-- Of other plastics	CTH or QVC(35 Ex-works/40 FOB)
39	3921.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
39	3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:	
39	3922.10	- Baths, shower-baths, sinks and wash-basins	CTH or QVC(35 Ex-works/40 FOB)
39	3922.20	- Lavatory seats and covers	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
39	3922.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:	
39	3923.10	- Boxes, cases, crates and similar articles	CTH or QVC(35 Ex-works/40 FOB)
39		- Sacks and bags (including cones):	
39	3923.21	-- Of polymers of ethylene	CTH or QVC(35 Ex-works/40 FOB)
39	3923.29	-- Of other plastics	CTH or QVC(35 Ex-works/40 FOB)
39	3923.30	- Carboys, bottles, flasks and similar articles	CTH or QVC(35 Ex-works/40 FOB)
39	3923.40	- Spools, cops, bobbins and similar supports	CTH or QVC(35 Ex-works/40 FOB)
39	3923.50	- Stoppers, lids, caps and other closures	CTH or QVC(35 Ex-works/40 FOB)
39	3923.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:	
39	3924.10	- Tableware and kitchenware	CTH or QVC(35 Ex-works/40 FOB)
39	3924.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3925	Builders' ware of plastics, not elsewhere specified or included:	
39	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	CTH or QVC(35 Ex-works/40 FOB)
39	3925.20	- Doors, windows and their frames and thresholds for doors	CTH or QVC(35 Ex-works/40 FOB)
39	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
39	3925.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
39	3926	Other articles of plastics and articles of other materials of 39.01 to 39.14	
39	3926.10	- Office or school supplies	CTH or QVC(35 Ex-works/40 FOB)
39	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	CTH or QVC(35 Ex-works/40 FOB)
39	3926.30	- Fittings for furniture, coachwork or the like:	CTH or QVC(35 Ex-works/40 FOB)
39	3926.40	- Statuettes and other ornamental articles	CTH or QVC(35 Ex-works/40 FOB)
39	3926.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
40		CHAPTER 40: RUBBER AND ARTICLES THEREOF	
40	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
40	4001.10	- Natural rubber latex, whether or not prevulcanised	CTSH or QVC(35 Ex-works/40 FOB)
40		- Natural rubber in other forms:	
40	4001.21	-- Smoked sheets	CTSH or QVC(35 Ex-works/40 FOB)
40	4001.22	-- Technically specified natural rubber (TSNR)	CTSH or QVC(35 Ex-works/40 FOB)
40	4001.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
40	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH or QVC(35 Ex-works/40 FOB)
40	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:	
40		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
40	4002.11	-- Latex	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
40	4002.20	- Butadiene rubber (BR)	CTSH or QVC(35 Ex-works/40 FOB)
40		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
40	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
40		- Chloroprene (chlorobutadiene) rubber (CR):	
40	4002.41	-- Latex	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
40		- Acrylonitrile-butadiene rubber (NBR):	
40	4002.51	-- Latex	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.60	- Isoprene rubber (IR)	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTSH or QVC(35 Ex-works/40 FOB)
40	4002.80	- Mixtures of any product of 40.01 with any product of this heading	CTH or QVC(35 Ex-works/40 FOB)
40		- Other:	
40	4002.91	-- Latex	CTH or QVC(35 Ex-works/40 FOB)
40	4002.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
40	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	
40	4005.10	- Compounded with carbon black or silica	CTH or QVC(35 Ex-works/40 FOB)
40	4005.20	- Solutions; dispersions other than those of 4005.10	CTH or QVC(35 Ex-works/40 FOB)
40		- Other:	
40	4005.91	-- Plates, sheets and strip	CTH or QVC(35 Ex-works/40 FOB)
40	4005.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
40	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:	
40	4006.10	- "Camel-back" strips for retreading rubber tyres	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4006.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4007.00	Vulcanised rubber thread and cord	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	
40		- Of cellular rubber:	
40	4008.11	-- Plates, sheets and strip	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)

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40	4008.19	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Of non-cellular rubber:	
40	4008.21	-- Plates, sheets and strip:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4008.29	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	
40		- Not reinforced or otherwise combined with other materials:	
40	4009.11	-- Without fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4009.12	-- With fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Reinforced or otherwise combined only with metal:	
40	4009.21	-- Without fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4009.22	-- With fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Reinforced or otherwise combined only with textile materials:	
40	4009.31	-- Without fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4009.32	-- With fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Reinforced or otherwise combined with other materials:	
40	4009.41	-- Without fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4009.42	-- With fittings:	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010	Conveyor or transmission belts or belting, of vulcanised rubber:	
40		- Conveyor belts or belting:	
40	4010.11	-- Reinforced only with metal	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
40	4010.12	-- Reinforced only with textile materials	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.19	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Transmission belts or belting:	
40	4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.34	-- 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	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4010.39	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011	New pneumatic tyres, of rubber:	
40	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.20	- Of a kind used on buses or lorries	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.30	- Of a kind used on aircraft	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.40	- Of a kind used on motorcycles	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.50	- Of a kind used on bicycles	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.70	- Of a kind used on agricultural or forestry vehicles and machines	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
40	4011.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
40		- Retreaded tyres:	
40	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012.12	-- Of a kind used on buses or lorries	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012.13	-- Of a kind used on aircraft	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012.19	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012.20	- Used pneumatic tyres	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4012.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4013	Inner tubes, of rubber:	
40	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4013.20	- Of a kind used on bicycles	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4013.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	
40	4014.10	- Sheath contraceptives	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4014.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:	
40		- Gloves, mittens and mitts:	
40	4015.12	-- Of a kind used for medical, surgical, dental or veterinary purposes	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
40	4015.19	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4015.90	- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016	Other articles of vulcanised rubber other than hard rubber:	
40	4016.10	- Of cellular rubber	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40		- Other:	
40	4016.91	-- Floor coverings and mats	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016.92	-- Erasers	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016.93	-- Gaskets, washers and other seals	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016.94	-- Boat or dock fenders, whether or not inflatable	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016.95	-- Other inflatable articles	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4016.99	-- Other	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
40	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
41		CHAPTER 41: RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
41	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:	
41	4101.20	- 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	CC
41	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	CC
41	4101.90	- Other, including butts, bends and bellies	CC
41	4102	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 this chapter:	
41	4102.10	- With wool on	CC

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41		- Without wool on:	
41	4102.21	-- Pickled	CC
41	4102.29	-- Other	CC
41	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this chapter:	
41	4103.20	- Of reptiles:	CC
41	4103.30	- Of swine:	CC
41	4103.90	- Other:	CC
41	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
41		- In the wet state (including wet-blue):	
41	4104.11	-- Full grains, unsplit; grain splits:	CTH or QVC(35 Ex-works/40 FOB)
41	4104.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
41		- In the dry state (crust):	
41	4104.41	-- Full grains, unsplit; grain splits	CTSH or QVC(35 Ex-works/40 FOB)
41	4104.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
41	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
41	4105.10	- In the wet state (including wet-blue):	CTH
41	4105.30	- In the dry state (crust)	CTSH or QVC(35 Ex-works/40 FOB)
41	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
41		- Of goats or kids:	
41	4106.21	-- In the wet state (including wet-blue):	CTH
41	4106.22	-- In the dry state (crust)	CTSH
41		- Of swine:	
41	4106.31	-- In the wet state (including wet-blue)	CTH
41	4106.32	-- In the dry state (crust)	CTSH
41	4106.40	- Of reptiles:	CTH
41		- Other:	
41	4106.91	-- In the wet state (including wet-blue)	CTH
41	4106.92	-- In the dry state (Crust)	CTSH
41	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of 41.14:	
41		- Whole hides and skins:	
41	4107.11	-- Full grains, unsplit	CTH
41	4107.12	-- Grain splits	CTH
41	4107.19	-- Other	CTH
41		- Other, including sides:	
41	4107.91	-- Full grains, unsplit	CTH
41	4107.92	-- Grain splits	CTH
41	4107.99	-- Other	CTH

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41	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of 41.14	CTH
41	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of 41.14:	
41	4113.10	- Of goats or kids	CTH
41	4113.20	- Of swine	CTH
41	4113.30	- Of reptiles	CTH
41	4113.90	- Other	CTH
41	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
41	4114.10	- Chamois (including combination chamois) leather	CTH
41	4114.20	- Patent leather and patent laminated leather; metallised leather	CTH
41	4115	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:	
41	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
41	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTH
42		CHAPTER 42: ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
42	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	CTH or QVC(35 Ex-works/40 FOB)
42	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:	
42		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	

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42	4202.11	-- With outer surface of leather or of composition leather:	CTH or QVC(35 Ex-works/40 FOB)
42	4202.12	-- With outer surface of plastics or of textile materials:	CTH or QVC(35 Ex-works/40 FOB)
42	4202.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
42		- Handbags, whether or not with shoulder strap, including those without handle:	
42	4202.21	-- With outer surface of leather or of composition leather	CTH or QVC(35 Ex-works/40 FOB)
42	4202.22	-- With outer surface of sheeting of plastics or of textile materials	CTH or QVC(35 Ex-works/40 FOB)
42	4202.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
42		- Articles of a kind normally carried in the pocket or in the handbag:	
42	4202.31	-- With outer surface of leather or of composition leather	CTH or QVC(35 Ex-works/40 FOB)
42	4202.32	-- With outer surface of sheeting of plastics or of textile materials	CTH or QVC(35 Ex-works/40 FOB)
42	4202.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
42		- Other:	
42	4202.91	-- With outer surface of leather or of composition leather:	CTH or QVC(35 Ex-works/40 FOB)
42	4202.92	-- With outer surface of sheeting of plastics or of textile materials	CTH or QVC(35 Ex-works/40 FOB)
42	4202.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
42	4203	Articles of apparel and clothing accessories, of leather or of composition leather:	
42	4203.10	- Articles of apparel	CTH or QVC(35 Ex-works/40 FOB)
42		- Gloves, mittens and mitts:	
42	4203.21	-- Specially designed for use in sports:	CTH or QVC(35 Ex-works/40 FOB)
42	4203.29	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
42	4203.30	- Belts and bandoliers	CTH or QVC(35 Ex-works/40 FOB)
42	4203.40	- Other clothing accessories:	CTH or QVC(35 Ex-works/40 FOB)
42	4205.00	Other articles of leather or of composition leather	CTH or QVC(35 Ex-works/40 FOB)
42	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	CTH or QVC(35 Ex-works/40 FOB)
43		CHAPTER 43: FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
43	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 41.01, 41.02 or 41.03:	
43	4301.10	- Of mink, whole, with or without head, tail or paws	CC
43	4301.30	- 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	CC
43	4301.60	- Of fox, whole, with or without head, tail or paws	CC
43	4301.80	- Other furskins, whole, with or without head, tail or paws	CC
43	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CC

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
43	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of 43.03:	
43		- Whole skins, with or without head, tail or paws, not assembled:	
43	4302.11	-- Of mink	CTH or QVC(35 Ex-works/40 FOB)
43	4302.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
43	4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH or QVC(35 Ex-works/40 FOB)
43	4302.30	- Whole skins and pieces or cuttings thereof, assembled	CTH or QVC(35 Ex-works/40 FOB)
43	4303	Articles of apparel, clothing accessories and other articles of fur skin:	
43	4303.10	- Articles of apparel and clothing accessories	CTH or QVC(35 Ex-works/40 FOB)
43	4303.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
43	4304.00	Artificial fur and articles thereof	CTH or QVC(35 Ex-works/40 FOB)
44		CHAPTER 44: WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	
44	4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
44		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:	
44	4401.11	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4401.12	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Wood in chips or particles:	
44	4401.21	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4401.22	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :	
44	4401.31	-- Wood pellets	CTH or QVC(35 Ex-works/40 FOB)
44	4401.32	-- Wood briquettes	CTH or QVC(35 Ex-works/40 FOB)
44	4401.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Sawdust and wood waste and scrap, not agglomerated :	
44	4401.41	-- Sawdust	CTH or QVC(35 Ex-works/40 FOB)
44	4401.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
44	4402.10	- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44	4402.20	- Of shell or nut	CTH or QVC(35 Ex-works/40 FOB)
44	4402.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
44		- Treated with paint, stains, creosote or other preservatives :	
44	4403.11	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4403.12	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Other, coniferous :	

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44	4403.21	-- Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC(35 Ex-works/40 FOB)
44	4403.22	-- Of pine (Pinus spp.), other	CTH or QVC(35 Ex-works/40 FOB)
44	4403.23	-- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC(35 Ex-works/40 FOB)
44	4403.24	-- Of fir (Abies spp.) and spruce (Picea spp.), other	CTH or QVC(35 Ex-works/40 FOB)
44	4403.25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC(35 Ex-works/40 FOB)
44	4403.26	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Other, of tropical wood :	
44	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or QVC(35 Ex-works/40 FOB)
44	4403.42	-- Teak	CTH or QVC(35 Ex-works/40 FOB)
44	4403.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Other :	
44	4403.91	-- Of oak (Quercus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4403.93	-- Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC(35 Ex-works/40 FOB)
44	4403.94	-- Of beech (Fagus spp.), other	CTH or QVC(35 Ex-works/40 FOB)
44	4403.95	-- Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC(35 Ex-works/40 FOB)
44	4403.96	-- Of birch (Betula spp.), other	CTH or QVC(35 Ex-works/40 FOB)
44	4403.97	-- Of poplar and aspen (Populus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4403.98	-- Of eucalyptus (Eucalyptus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4403.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	
44	4404.10	- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4404.20	- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4405.00	Wood wool; wood flour	CTH or QVC(35 Ex-works/40 FOB)
44	4406	Railway or tramway sleepers (cross-ties) of wood:	
44		- Not impregnated:	
44	4406.11	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4406.12	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Other:	
44	4406.91	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4406.92	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
44	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
44		- Coniferous :	
44	4407.11	-- Of pine (Pinus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.12	-- Of fir (Abies spp.) and spruce (Picea spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.13	-- Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	CTH or QVC(35 Ex-works/40 FOB)
44	4407.14	-- Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
44	4407.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Of tropical wood :	
44	4407.21	-- Mahogany (Swietenia spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.22	-- Virola, Imbuia and Balsa	CTH or QVC(35 Ex-works/40 FOB)
44	4407.23	-- Teak	CTH or QVC(35 Ex-works/40 FOB)
44	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or QVC(35 Ex-works/40 FOB)
44	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH or QVC(35 Ex-works/40 FOB)
44	4407.27	-- Sapelli	CTH or QVC(35 Ex-works/40 FOB)
44	4407.28	-- Iroko	CTH or QVC(35 Ex-works/40 FOB)
44	4407.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Other:	
44	4407.91	-- Of oak (Quercus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.92	-- Of beech (Fagus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.93	-- Of maple (Acer spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.94	-- Of cherry (Prunus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.95	-- Of ash (Fraxinus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.96	-- Of birch (Betula spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.97	-- Of poplar and aspen (Populus spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4407.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:	
44	4408.10	- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Of tropical wood:	
44	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or QVC(35 Ex-works/40 FOB)
44	4408.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4408.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	
44	4409.10	- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
44		- Non-coniferous:	
44	4409.21	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44	4409.22	-- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4409.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	
44		- Of wood:	
44	4410.11	-- Particle board	CTH or QVC(35 Ex-works/40 FOB)
44	4410.12	-- Oriented strand board (OSB)	CTH or QVC(35 Ex-works/40 FOB)
44	4410.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
44	4410.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
44		- Medium density fibreboard (MDF):	
44	4411.12	-- Of a thickness not exceeding 5 mm:	CTH or QVC(35 Ex-works/40 FOB)
44	4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm:	CTH or QVC(35 Ex-works/40 FOB)
44	4411.14	-- Of a thickness exceeding 9 mm:	CTH or QVC(35 Ex-works/40 FOB)
44		- Other:	
44	4411.92	-- Of a density exceeding 0.8 g/cm3	CTH or QVC(35 Ex-works/40 FOB)
44	4411.93	-- Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3	CTH or QVC(35 Ex-works/40 FOB)
44	4411.94	-- Of a density not exceeding 0.5 g/cm3	CTH or QVC(35 Ex-works/40 FOB)
44	4412	Plywood, veneered panels and similar laminated wood.	
44	4412.10	- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
44	4412.31	-- With at least one outer ply of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.33	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	CTH or QVC(35 Ex-works/40 FOB)
44	4412.34	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	CTH or QVC(35 Ex-works/40 FOB)
44	4412.39	-- Other, with both outer plies of coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44		- Laminated veneered lumber (LVL) :	
44	4412.41	-- With at least one outer ply of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.42	-- Other, with at least one outer ply of non-coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.49	-- Other, with both outer plies of coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44		- Blockboard, laminboard and battenboard :	
44	4412.51	-- With at least one outer ply of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.52	-- Other, with at least one outer ply of non-coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.59	-- Other, with both outer plies of coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44		- Other :	
44	4412.91	-- With at least one outer ply of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.92	-- Other, with at least one outer ply of non-coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44	4412.99	-- Other, with both outer plies of coniferous wood	CTH or QVC(35 Ex-works/40 FOB)
44	4413.00	Densified wood, in blocks, plates, strips or profile shapes	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
44	4414	Wooden frames for paintings, photographs, mirrors or similar objects.	
44	4414.10	- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4414.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:	
44	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	CTH or QVC(35 Ex-works/40 FOB)
44	4415.20	- Pallets, box pallets and other load boards; pallet collars	CTH or QVC(35 Ex-works/40 FOB)
44	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	CTH or QVC(35 Ex-works/40 FOB)
44	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	CTH or QVC(35 Ex-works/40 FOB)
44	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
44		- Windows, French-windows and their frames :	
44	4418.11	-- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4418.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Doors and their frames and thresholds :	
44	4418.21	-- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4418.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4418.30	- Posts and beams other than products of subheadings 4418.81 to 4418.89	CTH or QVC(35 Ex-works/40 FOB)
44	4418.40	- Shuttering for concrete constructional work	CTH or QVC(35 Ex-works/40 FOB)
44	4418.50	- Shingles and shakes	CTH or QVC(35 Ex-works/40 FOB)
44		- Assembled flooring panels:	
44	4418.73	-- Of bamboo or with at least the top layer (wear layer) of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44	4418.74	-- Other, for mosaic floors	CTH or QVC(35 Ex-works/40 FOB)
44	4418.75	-- Other, multilayer	CTH or QVC(35 Ex-works/40 FOB)
44	4418.79	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Engineered structural timber products :	
44	4418.81	-- Glue-laminated timber (glulam)	CTH or QVC(35 Ex-works/40 FOB)
44	4418.82	-- Cross-laminated timber (CLT or X-lam)	CTH or QVC(35 Ex-works/40 FOB)
44	4418.83	-- I beams	CTH or QVC(35 Ex-works/40 FOB)
44	4418.89	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44		- Other :	
44	4418.91	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44	4418.92	-- Cellular wood panels	CTH or QVC(35 Ex-works/40 FOB)
44	4418.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4419	Tableware and kitchenware, of wood.	
44		- Of bamboo :	
44	4419.11	-- Bread boards, chopping boards and similar boards	CTH or QVC(35 Ex-works/40 FOB)
44	4419.12	-- Chopsticks	CTH or QVC(35 Ex-works/40 FOB)
44	4419.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4419.20	- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4419.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
44	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94.	
44		- Statuettes and other ornaments :	
44	4420.11	-- Of tropical wood	CTH or QVC(35 Ex-works/40 FOB)
44	4420.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4420.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
44	4421	Other articles of wood.	
44	4421.10	- Clothes hangers	CTH or QVC(35 Ex-works/40 FOB)
44	4421.20	- Coffins	CTH or QVC(35 Ex-works/40 FOB)
44		- Other :	
44	4421.91	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
44	4421.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
45		CHAPTER 45: CORK AND ARTICLES OF CORK	
45	4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:	
45	4501.10	- Natural cork, raw or simply prepared	CTH or QVC(35 Ex-works/40 FOB)
45	4501.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
45	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	CTH or QVC(35 Ex-works/40 FOB)
45	4503	Articles of natural cork:	
45	4503.10	- Corks and stoppers	CTH or QVC(35 Ex-works/40 FOB)
45	4503.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
45	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
45	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH or QVC(35 Ex-works/40 FOB)
45	4504.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
46		CHAPTER 46: MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
46	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
46		- Mats, matting and screens of vegetable materials:	
46	4601.21	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
46	4601.22	-- Of rattan	CTH or QVC(35 Ex-works/40 FOB)
46	4601.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
46		- Other:	
46	4601.92	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
46	4601.93	-- Of rattan	CTH or QVC(35 Ex-works/40 FOB)
46	4601.94	-- Of other vegetable materials	CTH or QVC(35 Ex-works/40 FOB)
46	4601.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
46	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
46		- Of vegetable materials:	
46	4602.11	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
46	4602.12	-- Of rattan	CTH or QVC(35 Ex-works/40 FOB)
46	4602.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
46	4602.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
47		CHAPTER 47: PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
47	4701.00	Mechanical wood pulp	CTH or QVC(35 Ex-works/40 FOB)
47	4702.00	Chemical wood pulp, dissolving grades	CTH or QVC(35 Ex-works/40 FOB)
47	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:	
47		- Unbleached:	
47	4703.11	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4703.19	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
47		- Semi-bleached or bleached:	
47	4703.21	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4703.29	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4704	Chemical wood pulp, sulphite, other than dissolving grades:	
47		- Unbleached:	
47	4704.11	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4704.19	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
47		- Semi-bleached or bleached:	
47	4704.21	-- Coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4704.29	-- Non-coniferous	CTH or QVC(35 Ex-works/40 FOB)
47	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	CTH or QVC(35 Ex-works/40 FOB)
47	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:	
47	4706.10	- Cotton linters pulp	CTH or QVC(35 Ex-works/40 FOB)
47	4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH or QVC(35 Ex-works/40 FOB)
47	4706.30	- Other, of bamboo	CTH or QVC(35 Ex-works/40 FOB)
47		- Other:	
47	4706.91	-- Mechanical	CTH or QVC(35 Ex-works/40 FOB)
47	4706.92	-- Chemical	CTH or QVC(35 Ex-works/40 FOB)
47	4706.93	-- Obtained by a combination of mechanical and chemical processes	CTH or QVC(35 Ex-works/40 FOB)
47	4707	Recovered (waste and scrap) paper or paperboard:	
47	4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	CTH or QVC(35 Ex-works/40 FOB)
47	4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CTH or QVC(35 Ex-works/40 FOB)
47	4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	CTH or QVC(35 Ex-works/40 FOB)
47	4707.90	- Other, including unsorted waste and scrap	CTH or QVC(35 Ex-works/40 FOB)
48		CHAPTER 48: PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	
48	4801.00	Newsprint, in rolls or sheets	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
48	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of 48.01 or 48.03; hand-made paper and paperboard:	
48	4802.10	- Hand-made paper and paperboard	CTH or QVC(35 Ex-works/40 FOB)
48	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.40	- Wallpaper base:	CTH or QVC(35 Ex-works/40 FOB)
48		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
48	4802.54	-- Weighing less than 40 g/m2:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.55	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.56	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.57	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.58	-- Weighing more than 150 g/m2:	CTH or QVC(35 Ex-works/40 FOB)
48		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
48	4802.61	-- In rolls:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	CTH or QVC(35 Ex-works/40 FOB)
48	4802.69	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48	4803.00	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	CTH or QVC(35 Ex-works/40 FOB)
48	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 48.02 or 48.03:	
48		- Kraftliner:	
48	4804.11	-- Unbleached:	CTH or QVC(35 Ex-works/40 FOB)
48	4804.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Sack kraft paper:	
48	4804.21	-- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
48	4804.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
48		- Other kraft paper and paperboard weighing 150 g/m2 or less:	
48	4804.31	-- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
48	4804.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)

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48		- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:	
48	4804.41	-- Unbleached:	CTH or QVC(35 Ex-works/40 FOB)
48	4804.42	-- 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:	CTH or QVC(35 Ex-works/40 FOB)
48	4804.49	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Other kraft paper and paperboard weighing 225 g/m2 or more:	
48	4804.51	-- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
48	4804.52	-- 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	CTH or QVC(35 Ex-works/40 FOB)
48	4804.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter:	
48		- Fluting paper:	
48	4805.11	-- Semi-chemical fluting paper:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.12	-- Straw fluting paper:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Testliner (recycled liner board):	
48	4805.24	-- Weighing 150 g/m2 or less:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.25	-- Weighing more than 150 g/m2:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.30	- Sulphite wrapping paper	CTH or QVC(35 Ex-works/40 FOB)
48	4805.40	- Filter paper and paperboard	CTH or QVC(35 Ex-works/40 FOB)
48	4805.50	- Felt paper and paperboard	CTH or QVC(35 Ex-works/40 FOB)
48		- Other:	
48	4805.91	-- Weighing 150 g/m2 or less:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.92	-- Weighing more than 150 g/m2 but less than 225 g/m2:	CTH or QVC(35 Ex-works/40 FOB)
48	4805.93	-- Weighing 225 g/m2 or more:	CTH or QVC(35 Ex-works/40 FOB)
48	4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	
48	4806.10	- Vegetable parchment	CTH or QVC(35 Ex-works/40 FOB)
48	4806.20	- Greaseproof papers	CTH or QVC(35 Ex-works/40 FOB)
48	4806.30	- Tracing papers	CTH or QVC(35 Ex-works/40 FOB)
48	4806.40	- Glassine and other glazed transparent or translucent papers	CTH or QVC(35 Ex-works/40 FOB)
48	4807.00	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	CTH or QVC(35 Ex-works/40 FOB)
48	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in 48.03:	
48	4808.10	- Corrugated paper and paperboard, whether or not perforated:	CTH or QVC(35 Ex-works/40 FOB)

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48	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH; A chemical reaction is undergone; or QVC(35 Ex-works/40 FOB)
48	4808.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
48	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:	
48	4809.20	- Self-copy paper	CTH or QVC(35 Ex-works/40 FOB)
48	4809.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
48	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:	
48		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
48	4810.13	-- In rolls:	CTH or QVC(35 Ex-works/40 FOB)
48	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	CTH or QVC(35 Ex-works/40 FOB)
48	4810.19	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
48	4810.22	-- Light-weight coated paper:	CTH or QVC(35 Ex-works/40 FOB)
48	4810.29	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
48	4810.31	-- 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	CTH or QVC(35 Ex-works/40 FOB)
48	4810.32	-- 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	CTH or QVC(35 Ex-works/40 FOB)
48	4810.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
48		- Other paper and paperboard:	
48	4810.92	-- Multi-ply	CTH or QVC(35 Ex-works/40 FOB)
48	4810.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
48	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in 48.03, 48.09 or 48.10:	
48	4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTH or QVC(35 Ex-works/40 FOB)
48		- Gummed or adhesive paper and paperboard:	
48	4811.41	-- Self-adhesive:	CTH or QVC(35 Ex-works/40 FOB)
48	4811.49	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	
48	4811.51	-- Bleached, weighing more than 150 g/m2	CTH or QVC(35 Ex-works/40 FOB)
48	4811.59	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
48	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH or QVC(35 Ex-works/40 FOB)
48	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	CTH or QVC(35 Ex-works/40 FOB)
48	4812.00	Filter blocks, slabs and plates, of paper pulp	CTH or QVC(35 Ex-works/40 FOB)
48	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
48	4813.10	- In the form of booklets or tubes	CTH or QVC(35 Ex-works/40 FOB)
48	4813.20	- In rolls of a width not exceeding 5 cm	CTH or QVC(35 Ex-works/40 FOB)
48	4813.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4814	Wallpaper and similar wall coverings; window transparencies of paper:	
48	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	CTH or QVC(35 Ex-works/40 FOB)
48	4814.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	
48	4816.20	- Self-copy paper	CTH except from heading 4809 or QVC(35 Ex-works/40 FOB)
48	4816.90	- Other:	CTH except from heading 4809 or QVC(35 Ex-works/40 FOB)
48	4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
48	4817.10	- Envelopes	CTH or QVC(35 Ex-works/40 FOB)
48	4817.20	- Letter cards, plain postcards and correspondence cards	CTH or QVC(35 Ex-works/40 FOB)
48	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
48	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	
48	4818.10	- Toilet paper	CTH except from heading 4803 or QVC(35 Ex-works/40 FOB)
48	4818.20	- Handkerchiefs, cleansing or facial tissues and towels	CTH except from heading 4803 or QVC(35 Ex-works/40 FOB)
48	4818.30	- Tablecloths and serviettes	CTH except from heading 4803 or QVC(35 Ex-works/40 FOB)
48	4818.50	- Articles of apparel and clothing accessories	CTH or QVC(35 Ex-works/40 FOB)
48	4818.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	
48	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	CTH or QVC(35 Ex-works/40 FOB)
48	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH or QVC(35 Ex-works/40 FOB)
48	4819.30	- Sacks and bags, having a base of a width of 40 cm or more	CTH or QVC(35 Ex-works/40 FOB)
48	4819.40	- Other sacks and bags, including cones	CTH or QVC(35 Ex-works/40 FOB)
48	4819.50	- Other packing containers, including record sleeves	CTH or QVC(35 Ex-works/40 FOB)
48	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH or QVC(35 Ex-works/40 FOB)
48	4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	
48	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH or QVC(35 Ex-works/40 FOB)
48	4820.20	- Exercise books:	CTH or QVC(35 Ex-works/40 FOB)
48	4820.30	- Binders (other than book covers), folders and file covers	CTH or QVC(35 Ex-works/40 FOB)
48	4820.40	- Manifold business forms and interleaved carbon sets	CTH or QVC(35 Ex-works/40 FOB)
48	4820.50	- Albums for samples or for collections	CTH or QVC(35 Ex-works/40 FOB)
48	4820.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4821	Paper or paperboard labels of all kinds, whether or not printed:	
48	4821.10	- Printed	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
48	4821.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	
48	4822.10	- Of a kind used for winding textile yarn	CTH or QVC(35 Ex-works/40 FOB)
48	4822.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
48	4823.20	- Filter paper and paperboard	CTH or QVC(35 Ex-works/40 FOB)
48	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	CTH or QVC(35 Ex-works/40 FOB)
48		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
48	4823.61	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
48	4823.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
48	4823.70	- Moulded or pressed articles of paper pulp	CTH or QVC(35 Ex-works/40 FOB)
48	4823.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
49		CHAPTER 49: PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	
49	4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:	
49	4901.10	- In single sheets, whether or not folded	CTH or QVC(35 Ex-works/40 FOB)
49		- Other:	
49	4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof	CTH or QVC(35 Ex-works/40 FOB)
49	4901.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
49	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:	
49	4902.10	- Appearing at least four times a week	CTH or QVC(35 Ex-works/40 FOB)
49	4902.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
49	4903.00	Children's picture, drawing or colouring books	CTH or QVC(35 Ex-works/40 FOB)
49	4904.00	Music, printed or in manuscript, whether or not bound or illustrated	CTH or QVC(35 Ex-works/40 FOB)
49	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:	
49	4905.20	- In book form	CTH or QVC(35 Ex-works/40 FOB)
49	4905.90	- Other.	CTH or QVC(35 Ex-works/40 FOB)
49	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	CTH or QVC(35 Ex-works/40 FOB)
49	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	CTH or QVC(35 Ex-works/40 FOB)
49	4908	Transfers (decalcomanias):	

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49	4908.10	- Transfers (decalcomanias), vitrifiable	CTH or QVC(35 Ex-works/40 FOB)
49	4908.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
49	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	CTH or QVC(35 Ex-works/40 FOB)
49	4910.00	Calendars of any kind, printed, including calendar blocks	CTH or QVC(35 Ex-works/40 FOB)
49	4911	Other printed matter, including printed pictures and photographs:	
49	4911.10	- Trade advertising material, commercial catalogues and the like:	CTH or QVC(35 Ex-works/40 FOB)
49		- Other:	
49	4911.91	-- Pictures, designs and photographs	CTH or QVC(35 Ex-works/40 FOB)
49	4911.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
50		CHAPTER 50: SILK	
50	5001.00	Silk-worm cocoons suitable for reeling	CC or QVC(35 Ex-works/40 FOB)
50	5002.00	Raw silk (not thrown)	CC or QVC(35 Ex-works/40 FOB)
50	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	CTH or QVC(35 Ex-works/40 FOB)
50	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	CTH or QVC(35 Ex-works/40 FOB)
50	5005.00	Yarn spun from silk waste, not put up for retail sale	CTH or QVC(35 Ex-works/40 FOB)
50	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	CTH except from heading 5004 or 5005; or QVC(35 Ex-works/40 FOB)
50	5007	Woven fabrics of silk or of silk waste:	
50	5007.10	- Fabrics of noil silk:	CTH or QVC(35 Ex-works/40 FOB)
50	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	CTH or QVC(35 Ex-works/40 FOB)
50	5007.90	- Other fabrics:	CTH or QVC(35 Ex-works/40 FOB)
51		CHAPTER 51: WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
51	5101	Wool, not carded or combed:	
51		- Greasy, including fleece-washed wool:	
51	5101.11	-- Shorn wool	CC
51	5101.19	-- Other	CC
51		- Degreased, not carbonised:	
51	5101.21	-- Shorn wool	CC
51	5101.29	-- Other	CC
51	5101.30	- Carbonised	CC
51	5102	Fine or coarse animal hair, not carded or combed:	
51		- Fine animal hair:	
51	5102.11	-- Of Kashmir (cashmere) goats	CC
51	5102.19	-- Other	CC
51	5102.20	- Coarse animal hair	CC
51	5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:	
51	5103.10	- Noils of wool or of fine animal hair	CC
51	5103.20	- Other waste of wool or of fine animal hair	CC
51	5103.30	- Waste of coarse animal hair	CC

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51	5104.00	Garnetted stock of wool or of fine or coarse animal hair	CC
51	5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):	
51	5105.10	- Carded wool	CC
51		- Wool tops and other combed wool:	
51	5105.21	-- Combed wool in fragments	CC
51	5105.29	-- Other	CC
51		- Fine animal hair, carded or combed:	
51	5105.31	-- Of Kashmir (cashmere) goats	CC
51	5105.39	-- Other	CC
51	5105.40	- Coarse animal hair, carded or combed	CC
51	5106	Yarn of carded wool, not put up for retail sale:	
51	5106.10	- Containing 85% or more by weight of wool	CTH or QVC(35 Ex-works/40 FOB)
51	5106.20	- Containing less than 85% by weight of wool	CTH or QVC(35 Ex-works/40 FOB)
51	5107	Yarn of combed wool, not put up for retail sale:	
51	5107.10	- Containing 85% or more by weight of wool	CTH or QVC(35 Ex-works/40 FOB)
51	5107.20	- Containing less than 85% by weight of wool	CTH or QVC(35 Ex-works/40 FOB)
51	5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:	
51	5108.10	- Carded	CTH or QVC(35 Ex-works/40 FOB)
51	5108.20	- Combed	CTH or QVC(35 Ex-works/40 FOB)
51	5109	Yarn of wool or of fine animal hair, put up for retail sale:	
51	5109.10	- Containing 85% or more by weight of wool or of fine animal hair	CTH or QVC(35 Ex-works/40 FOB)
51	5109.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
51	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH or QVC(35 Ex-works/40 FOB)
51	5111	Woven fabrics of carded wool or of carded fine animal hair:	
51		- Containing 85% or more by weight of wool or of fine animal hair:	
51	5111.11	-- Of a weight not exceeding 300 g/m2	CTH or QVC(35 Ex-works/40 FOB)
51	5111.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
51	5111.20	- Other, mixed mainly or solely with man-made filaments	CTH or QVC(35 Ex-works/40 FOB)
51	5111.30	- Other, mixed mainly or solely with man-made staple fibres	CTH or QVC(35 Ex-works/40 FOB)
51	5111.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
51	5112	Woven fabrics of combed wool or of combed fine animal hair:	
51		- Containing 85% or more by weight of wool or of fine animal hair:	
51	5112.11	-- Of a weight not exceeding 200 g/m2	CTH or QVC(35 Ex-works/40 FOB)
51	5112.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
51	5112.20	- Other, mixed mainly or solely with man-made filaments	CTH or QVC(35 Ex-works/40 FOB)
51	5112.30	- Other, mixed mainly or solely with man-made staple fibres	CTH or QVC(35 Ex-works/40 FOB)
51	5112.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

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51	5113.00	Woven fabrics of coarse animal hair or of horsehair	CTH or QVC(35 Ex-works/40 FOB)
52		CHAPTER 52: COTTON	
52	5201.00	Cotton, not carded or combed	CC
52	5202	Cotton waste (including yarn waste and garnetted stock):	
52	5202.10	- Yarn waste (including thread waste)	CTH or QVC(35 Ex-works/40 FOB)
52		- Other:	
52	5202.91	-- Garnetted stock	CTH or QVC(35 Ex-works/40 FOB)
52	5202.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
52	5203.00	Cotton, carded or combed	CC or QVC(35 Ex-works/40 FOB)
52	5204	Cotton sewing thread, whether or not put up for retail sale:	
52		- Not put up for retail sale:	
52	5204.11	-- Containing 85% or more by weight of cotton	CTH or QVC(35 Ex-works/40 FOB)
52	5204.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
52	5204.20	- Put up for retail sale	CTH or QVC(35 Ex-works/40 FOB)
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:	
52		- Single yarn, of uncombed fibres:	
52	5205.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):	CTH or QVC(35 Ex-works/40 FOB)
52	5205.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52		- Single yarn, of combed fibres:	
52	5205.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):	CTH or QVC(35 Ex-works/40 FOB)
52	5205.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.27	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	CTH or QVC(35 Ex-works/40 FOB)

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52	5205.28	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52		- Multiple (folded) or cabled yarn, of uncombed fibres:	
52	5205.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	CTH or QVC(35 Ex-works/40 FOB)
52	5205.32	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.33	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.34	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or QVC(35 Ex-works/40 FOB)
52		- Multiple (folded) or cabled yarn, of combed fibres:	
52	5205.41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	CTH or QVC(35 Ex-works/40 FOB)
52	5205.42	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.43	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.44	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.46	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.47	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5205.48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH or QVC(35 Ex-works/40 FOB)
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:	
52		- Single yarn, of uncombed fibres:	
52	5206.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):	CTH or QVC(35 Ex-works/40 FOB)

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52	5206.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52		- Single yarn, of combed fibres:	
52	5206.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number):	CTH or QVC(35 Ex-works/40 FOB)
52	5206.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.25	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH or QVC(35 Ex-works/40 FOB)
52		- Multiple (folded) or cabled yarn, of uncombed fibres:	
52	5206.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	CTH or QVC(35 Ex-works/40 FOB)
52	5206.32	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.33	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.34	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or QVC(35 Ex-works/40 FOB)
52		- Multiple (folded) or cabled yarn, of combed fibres:	
52	5206.41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	CTH or QVC(35 Ex-works/40 FOB)
52	5206.42	-- 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)	CTH or QVC(35 Ex-works/40 FOB)

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52	5206.43	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.44	-- 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)	CTH or QVC(35 Ex-works/40 FOB)
52	5206.45	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or QVC(35 Ex-works/40 FOB)
52	5207	Cotton yarn (other than sewing thread) put up for retail sale:	
52	5207.10	- Containing 85% or more by weight of cotton	CTH or QVC(35 Ex-works/40 FOB)
52	5207.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2:	
52		- Unbleached:	
52	5208.11	-- Plain weave, weighing not more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.12	-- Plain weave, weighing more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.13	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5208.19	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Bleached:	
52	5208.21	-- Plain weave, weighing not more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.22	-- Plain weave, weighing more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.23	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5208.29	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Dyed:	
52	5208.31	-- Plain weave, weighing not more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.32	-- Plain weave, weighing more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.33	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5208.39	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Of yarns of different colours:	
52	5208.41	-- Plain weave, weighing not more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.42	-- Plain weave, weighing more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.43	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5208.49	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Printed:	
52	5208.51	-- Plain weave, weighing not more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.52	-- Plain weave, weighing more than 100 g/m2	CTH or QVC(35 Ex-works/40 FOB)
52	5208.59	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2:	
52		- Unbleached:	
52	5209.11	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5209.12	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5209.19	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Bleached:	
52	5209.21	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5209.22	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5209.29	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Dyed:	
52	5209.31	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)

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52	5209.32	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5209.39	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Of yarns of different colours:	
52	5209.41	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5209.42	-- Denim	CTH or QVC(35 Ex-works/40 FOB)
52	5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5209.49	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Printed:	
52	5209.51	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5209.52	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5209.59	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2:	
52		- Unbleached:	
52	5210.11	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5210.19	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Bleached:	
52	5210.21	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5210.29	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Dyed:	
52	5210.31	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5210.32	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5210.39	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Of yarns of different colours:	
52	5210.41	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5210.49	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Printed:	
52	5210.51	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5210.59	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2:	
52		- Unbleached:	
52	5211.11	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5211.12	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5211.19	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52	5211.20	- Bleached	CTH or QVC(35 Ex-works/40 FOB)
52		- Dyed:	
52	5211.31	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5211.32	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5211.39	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Of yarns of different colours:	
52	5211.41	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)
52	5211.42	-- Denim	CTH or QVC(35 Ex-works/40 FOB)
52	5211.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5211.49	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52		- Printed:	
52	5211.51	-- Plain weave	CTH or QVC(35 Ex-works/40 FOB)

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52	5211.52	-- 3-thread or 4-thread twill, including cross twill	CTH or QVC(35 Ex-works/40 FOB)
52	5211.59	-- Other fabrics	CTH or QVC(35 Ex-works/40 FOB)
52	5212	Other woven fabrics of cotton:	
52		- Weighing not more than 200 g/m2:	
52	5212.11	-- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
52	5212.12	-- Bleached	CTH or QVC(35 Ex-works/40 FOB)
52	5212.13	-- Dyed	CTH or QVC(35 Ex-works/40 FOB)
52	5212.14	-- Of yarns of different colours	CTH or QVC(35 Ex-works/40 FOB)
52	5212.15	-- Printed	CTH or QVC(35 Ex-works/40 FOB)
52		- Weighing more than 200 g/m2:	
52	5212.21	-- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
52	5212.22	-- Bleached	CTH or QVC(35 Ex-works/40 FOB)
52	5212.23	-- Dyed	CTH or QVC(35 Ex-works/40 FOB)
52	5212.24	-- Of yarns of different colours	CTH or QVC(35 Ex-works/40 FOB)
52	5212.25	-- Printed	CTH or QVC(35 Ex-works/40 FOB)
53		CHAPTER 53: OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
53	5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):	
53	5301.10	- Flax, raw or retted	CC
53		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
53	5301.21	-- Broken or scutched	CC
53	5301.29	-- Other	CC
53	5301.30	- Flax tow and waste	CTSH
53	5302	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):	
53	5302.10	- True hemp, raw or retted	CC
53	5302.90	- Other	CC
53	5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	
53	5303.10	- Jute and other textile bast fibres, raw or retted	CC
53	5303.90	- Other	CTSH
53	5305.00	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)	CTH or QVC(35 Ex-works/40 FOB)
53	5306	Flax yarn:	
53	5306.10	- Single	CTH or QVC(35 Ex-works/40 FOB)
53	5306.20	- Multiple (folded) or cabled	CTH or QVC(35 Ex-works/40 FOB)
53	5307	Yarn of jute or of other textile bast fibres of 53.03:	
53	5307.10	- Single	CTH or QVC(35 Ex-works/40 FOB)
53	5307.20	- Multiple (folded) or cabled	CTH or QVC(35 Ex-works/40 FOB)
53	5308	Yarn of other vegetable textile fibres; paper yarn:	
53	5308.10	- Coir yarn	CTH or QVC(35 Ex-works/40 FOB)
53	5308.20	- True hemp yarn	CTH or QVC(35 Ex-works/40 FOB)
53	5308.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
53	5309	Woven fabrics of flax:	

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53		- Containing 85% or more by weight of flax:	
53	5309.11	-- Unbleached or bleached	CTH or QVC(35 Ex-works/40 FOB)
53	5309.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
53		- Containing less than 85% by weight of flax:	
53	5309.21	-- Unbleached or bleached	CTH or QVC(35 Ex-works/40 FOB)
53	5309.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
53	5310	Woven fabrics of jute or of other textile bast fibres of 53.03:	
53	5310.10	- Unbleached	CTH or QVC(35 Ex-works/40 FOB)
53	5310.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
53	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH or QVC(35 Ex-works/40 FOB)
54		CHAPTER 54: MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
54	5401	Sewing thread of man-made filaments, whether or not put up for retail sale:	
54	5401.10	- Of synthetic filaments	CC
54	5401.20	- Of artificial filaments	CC
54	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	
54		- High tenacity yarn of nylon or other polyamides, whether or not textured:	
54	5402.11	-- Of aramids	CC
54	5402.19	-- Other	CC
54	5402.20	- High tenacity yarn of polyesters, whether or not textured	CC
54		- Textured yarn:	
54	5402.31	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC
54	5402.32	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC
54	5402.33	-- Of polyesters	CC
54	5402.34	-- Of polypropylene	CC
54	5402.39	-- Other	CC
54		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
54	5402.44	-- Elastomeric	CC
54	5402.45	-- Other, of nylon or other polyamides	CC
54	5402.46	-- Other, of polyesters, partially oriented	CC
54	5402.47	-- Other, of polyesters	CC
54	5402.48	-- Other, of polypropylene	CC or QVC(35 Ex-works/40 FOB)
54	5402.49	-- Other	CC or QVC(35 Ex-works/40 FOB)
54		- Other yarn, single, with a twist exceeding 50 turns per metre:	
54	5402.51	-- Of nylon or other polyamides	CC
54	5402.52	-- Of polyesters	CC
54	5402.53	-- Of polypropylene	CC
54	5402.59	-- Other	CC
54		- Other yarn, multiple (folded) or cabled:	
54	5402.61	-- Of nylon or other polyamides	CC
54	5402.62	-- Of polyesters	CC or QVC(35 Ex-works/40 FOB)

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54	5402.63	-- Of polypropylene	CC
54	5402.69	-- Other	CC
54	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:	
54	5403.10	- High tenacity yarn of viscose rayon	CC
54		- Other yarn, single:	
54	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC
54	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre	CC
54	5403.33	-- Of cellulose acetate	CC
54	5403.39	-- Other	CC
54		- Other yarn, multiple (folded) or cabled:	
54	5403.41	-- Of viscose rayon	CC
54	5403.42	-- Of cellulose acetate	CC
54	5403.49	-- Other	CC
54	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:	
54		- Monofilament:	
54	5404.11	-- Elastomeric	CC
54	5404.12	-- Other, of polypropylene	CC
54	5404.19	-- Other	CC
54	5404.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
54	5405.00	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	CC
54	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale	CC
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of 54.04:	
54	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or FF
54	5407.20	- Woven fabrics obtained from strip or the like	CTH or FF
54	5407.30	- Fabrics specified in Note 9 to Section XI	CTH or FF
54		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
54	5407.41	-- Unbleached or bleached	CTH or FF
54	5407.42	-- Dyed	CTH or FF
54	5407.43	-- Of yarns of different colours	CTH or FF
54	5407.44	-- Printed	CTH or FF
54		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
54	5407.51	-- Unbleached or bleached	CTH or FF
54	5407.52	-- Dyed	CTH or FF
54	5407.53	-- Of yarns of different colours	CTH or FF
54	5407.54	-- Printed	CTH or FF

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54		- Other woven fabrics, containing 85% or more by weight of polyester filaments:	
54	5407.61	-- Containing 85% or more by weight of non-textured polyester filaments	CTH or FF
54	5407.69	-- Other	CTH or FF
54		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
54	5407.71	-- Unbleached or bleached	CTH or FF
54	5407.72	-- Dyed	CTH or FF
54	5407.73	-- Of yarns of different colours	CTH or FF
54	5407.74	-- Printed	CTH or FF
54		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
54	5407.81	-- Unbleached or bleached	CTH or FF
54	5407.82	-- Dyed	CTH or FF
54	5407.83	-- Of yarns of different colours	CTH or FF
54	5407.84	-- Printed	CTH or FF
54		- Other woven fabrics:	
54	5407.91	-- Unbleached or bleached	CTH or FF
54	5407.92	-- Dyed	CTH or FF
54	5407.93	-- Of yarns of different colours	CTH or FF
54	5407.94	-- Printed	CTH or FF
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of 54.05:	
54	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH or FF
54		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
54	5408.21	-- Unbleached or bleached	CTH or FF
54	5408.22	-- Dyed	CTH or FF
54	5408.23	-- Of yarns of different colours	CTH or FF
54	5408.24	-- Printed	CTH or FF
54		- Other woven fabrics:	
54	5408.31	-- Unbleached or bleached	CTH or FF
54	5408.32	-- Dyed	CTH or FF
54	5408.33	-- Of yarns of different colours	CTH or FF
54	5408.34	-- Printed	CTH or FF
55		CHAPTER 55: MAN-MADE STAPLE FIBRES	
55	5501	Synthetic filament tow:	
55		- Of nylon or other polyamides :	
55	5501.11	-- Of aramids	CC
55	5501.19	-- Other	CC
55	5501.20	- Of polyesters:	CC
55	5501.30	- Acrylic or modacrylic:	CC
55	5501.40	- Of polypropylene:	CC
55	5501.90	- Other:	CC
55	5502	Artificial filament tow:	
55	5502.10	- Of cellulose acetate	CC
55	5502.90	- Other	CC

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55	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:	
55		- Of nylon or other polyamides:	
55	5503.11	-- Of aramids	CC
55	5503.19	-- Other	CC
55	5503.20	- Of polyesters	CC
55	5503.30	- Acrylic or modacrylic	CC
55	5503.40	- Of polypropylene	CC
55	5503.90	- Other	CC
55	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:	
55	5504.10	- Of viscose rayon	CC
55	5504.90	- Other	CC
55	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:	
55	5505.10	- Of synthetic fibres	CTH
55	5505.20	- Of artificial fibres	CTH
55	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:	
55	5506.10	- Of nylon or other polyamides	CC
55	5506.20	- Of polyesters	CC
55	5506.30	- Acrylic or modacrylic	CC
55	5506.40	- Of polypropylene	CC
55	5506.90	- Other	CC
55	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	CC
55	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:	
55	5508.10	- Of synthetic staple fibres	CTH
55	5508.20	- Of artificial staple fibres	CTH
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:	
55		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
55	5509.11	-- Single yarn	CTH
55	5509.12	-- Multiple (folded) or cabled yarn	CTH
55		- Containing 85% or more by weight of polyester staple fibres:	
55	5509.21	-- Single yarn	CTH
55	5509.22	-- Multiple (folded) or cabled yarn	CTH
55		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
55	5509.31	-- Single yarn	CTH
55	5509.32	-- Multiple (folded) or cabled yarn	CTH
55		- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
55	5509.41	-- Single yarn	CTH
55	5509.42	-- Multiple (folded) or cabled yarn	CTH
55		- Other yarn, of polyester staple fibres:	
55	5509.51	-- Mixed mainly or solely with artificial staple fibres	CTH
55	5509.52	-- Mixed mainly or solely with wool or fine animal hair	CTH
55	5509.53	-- Mixed mainly or solely with cotton	CTH

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55	5509.59	-- Other	CTH
55		- Other yarn, of acrylic or modacrylic staple fibres:	
55	5509.61	-- Mixed mainly or solely with wool or fine animal hair	CTH
55	5509.62	-- Mixed mainly or solely with cotton	CTH
55	5509.69	-- Other	CTH
55		- Other yarn:	
55	5509.91	-- Mixed mainly or solely with wool or fine animal hair	CTH
55	5509.92	-- Mixed mainly or solely with cotton	CTH
55	5509.99	-- Other	CTH
55	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:	
55		- Containing 85% or more by weight of artificial staple fibres:	
55	5510.11	-- Single yarn	CTH
55	5510.12	-- Multiple (folded) or cabled yarn	CTH
55	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair	CTH
55	5510.30	- Other yarn, mixed mainly or solely with cotton	CTH
55	5510.90	- Other yarn	CTH
55	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:	
55	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	CTH
55	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	CTH
55	5511.30	- Of artificial staple fibres	CTH
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	
55		- Containing 85% or more by weight of polyester staple fibres:	
55	5512.11	-- Unbleached or bleached	CTH or FF
55	5512.19	-- Other	CTH or FF
55		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
55	5512.21	-- Unbleached or bleached	CTH or FF
55	5512.29	-- Other	CTH or FF
55		- Other:	
55	5512.91	-- Unbleached or bleached	CTH or FF
55	5512.99	-- Other	CTH or FF
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2:	
55		- Unbleached or bleached:	
55	5513.11	-- Of polyester staple fibres, plain weave	CTH or FF
55	5513.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or FF
55	5513.13	-- Other woven fabrics of polyester staple fibres	CTH or FF
55	5513.19	-- Other woven fabrics	CTH or FF
55		- Dyed:	
55	5513.21	-- Of polyester staple fibres, plain weave	CTH or FF
55	5513.23	-- Other woven fabrics of polyester staple fibres	CTH or FF

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55	5513.29	-- Other woven fabrics	CTH or FF
55		- Of yarns of different colours:	
55	5513.31	-- Of polyester staple fibres, plain weave	CTH or FF
55	5513.39	-- Other woven fabrics	CTH or FF
55		- Printed:	
55	5513.41	-- Of polyester staple fibres, plain weave	CTH or FF
55	5513.49	-- Other woven fabrics	CTH or FF
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2:	
55		- Unbleached or bleached:	
55	5514.11	-- Of polyester staple fibres, plain weave	CTH or FF
55	5514.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or FF
55	5514.19	-- Other woven fabrics	CTH or FF
55		- Dyed:	
55	5514.21	-- Of polyester staple fibres, plain weave	CTH or FF
55	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or FF
55	5514.23	-- Other woven fabrics of polyester staple fibres	CTH or FF
55	5514.29	-- Other woven fabrics	CTH or FF
55	5514.30	- Of yarns of different colours	CTH or FF
55		- Printed:	
55	5514.41	-- Of polyester staple fibres, plain weave	CTH or FF
55	5514.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or FF
55	5514.43	-- Other woven fabrics of polyester staple fibres	CTH or FF
55	5514.49	-- Other woven fabrics	CTH or FF
55	5515	Other woven fabrics of synthetic staple fibres:	
55		- Of polyester staple fibres:	
55	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres	CTH or FF
55	5515.12	-- Mixed mainly or solely with man-made filaments	CTH or FF
55	5515.13	-- Mixed mainly or solely with wool or fine animal hair	CTH or FF
55	5515.19	-- Other	CTH or FF
55		- Of acrylic or modacrylic staple fibres:	
55	5515.21	-- Mixed mainly or solely with man-made filaments	CTH or FF
55	5515.22	-- Mixed mainly or solely with wool or fine animal hair	CTH or FF
55	5515.29	-- Other	CTH or FF
55		- Other woven fabrics:	
55	5515.91	-- Mixed mainly or solely with man-made filaments	CTH or FF
55	5515.99	-- Other	CTH or FF
55	5516	Woven fabrics of artificial staple fibres:	
55		- Containing 85% or more by weight of artificial staple fibres:	
55	5516.11	-- Unbleached or bleached	CTH or FF
55	5516.12	-- Dyed	CTH or FF
55	5516.13	-- Of yarns of different colours	CTH or FF
55	5516.14	-- Printed	CTH or FF

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55		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
55	5516.21	-- Unbleached or bleached	CTH or FF
55	5516.22	-- Dyed	CTH or FF
55	5516.23	-- Of yarns of different colours	CTH or FF
55	5516.24	-- Printed	CTH or FF
55		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
55	5516.31	-- Unbleached or bleached	CTH or FF
55	5516.32	-- Dyed	CTH or FF
55	5516.33	-- Of yarns of different colours	CTH or FF
55	5516.34	-- Printed	CTH or FF
55		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
55	5516.41	-- Unbleached or bleached	CTH or FF
55	5516.42	-- Dyed	CTH or FF
55	5516.43	-- Of yarns of different colours	CTH or FF
55	5516.44	-- Printed	CTH or FF
55		- Other:	
55	5516.91	-- Unbleached or bleached	CTH or FF
55	5516.92	-- Dyed	CTH or FF
55	5516.93	-- Of yarns of different colours	CTH or FF
55	5516.94	-- Printed	CTH or FF
56		CHAPTER 56: WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	
56		- Wadding of textile materials and articles thereof:	
56	5601.21	-- Of cotton	CC
56	5601.22	-- Of man-made fibres	CC or QVC(35 Ex-works/40 FOB)
56	5601.29	-- Other	CC or QVC(35 Ex-works/40 FOB)
56	5601.30	- Textile flock and dust and mill neps	CC or QVC(35 Ex-works/40 FOB)
56	5602	Felt, whether or not impregnated, coated, covered or laminated:	
56	5602.10	- Needleloom felt and stitch-bonded fibre fabrics	CC
56		- Other felt, not impregnated, coated, covered or laminated:	
56	5602.21	-- Of wool or fine animal hair	CC
56	5602.29	-- Of other textile materials	CC
56	5602.90	- Other	CC
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated:	
56		- Of man-made filaments:	
56	5603.11	-- Weighing not more than 25 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5603.12	-- Weighing more than 25 g/m2 but not more than 70 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5603.13	-- Weighing more than 70 g/m2 but not more than 150 g/m2	CC or QVC(35 Ex-works/40 FOB)

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56	5603.14	-- Weighing more than 150 g/m2	CC or QVC(35 Ex-works/40 FOB)
56		- Other:	
56	5603.91	-- Weighing not more than 25 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5603.92	-- Weighing more than 25 g/m2 but not more than 70 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5603.93	-- Weighing more than 70 g/m2 but not more than 150 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5603.94	-- Weighing more than 150 g/m2	CC or QVC(35 Ex-works/40 FOB)
56	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
56	5604.10	- Rubber thread and cord, textile covered	CC or QVC(35 Ex-works/40 FOB)
56	5604.90	- Other	CC or QVC(35 Ex-works/40 FOB)
56	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	CC or QVC(35 Ex-works/40 FOB)
56	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC or QVC(35 Ex-works/40 FOB)
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	
56		- Of sisal or other textile fibres of the genus Agave:	
56	5607.21	-- Binder or baler twine	CC or QVC(35 Ex-works/40 FOB)
56	5607.29	-- Other	CC or QVC(35 Ex-works/40 FOB)
56		- Of polyethylene or polypropylene:	
56	5607.41	-- Binder or baler twine	CC or QVC(35 Ex-works/40 FOB)
56	5607.49	-- Other	CC or QVC(35 Ex-works/40 FOB)
56	5607.50	- Of other synthetic fibres	CC or QVC(35 Ex-works/40 FOB)
56	5607.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:	
56		- Of man-made textile materials:	
56	5608.11	-- Made up fishing nets	CC or QVC(35 Ex-works/40 FOB)
56	5608.19	-- Other:	CC or QVC(35 Ex-works/40 FOB)
56	5608.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
56	5609.00	Articles of yarn, strip or the like of 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	CC or QVC(35 Ex-works/40 FOB)
57		CHAPTER 57: CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
57	5701	Carpets and other textile floor coverings, knotted, whether or not made up:	
57	5701.10	- Of wool or fine animal hair	CC or QVC(35 Ex-works/40 FOB)
57	5701.90	- Of other textile materials	CC or QVC(35 Ex-works/40 FOB)
57	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:	

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57	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	CC or QVC(35 Ex-works/40 FOB)
57	5702.20	- Floor coverings of coconut fibres (coir)	CC or QVC(35 Ex-works/40 FOB)
57		- Other, of pile construction, not made up:	
57	5702.31	-- Of wool or fine animal hair	CC or QVC(35 Ex-works/40 FOB)
57	5702.32	-- Of man-made textile materials	CC or QVC(35 Ex-works/40 FOB)
57	5702.39	-- Of other textile materials:	CC or QVC(35 Ex-works/40 FOB)
57		- Other, of pile construction, made up:	
57	5702.41	-- Of wool or fine animal hair:	CC
57	5702.42	-- Of man-made textile materials:	CC
57	5702.49	-- Of other textile materials:	CC
57	5702.50	- Other, not of pile construction, not made up:	CC
57		- Other, not of pile construction, made up:	
57	5702.91	-- Of wool or fine animal hair:	CC
57	5702.92	-- Of man-made textile materials:	CC
57	5702.99	-- Of other textile materials:	CC
57	5703	Carpets and other textile floor coverings, tufted, whether or not made up:	
57	5703.10	- Of wool or fine animal hair	CC or QVC(35 Ex-works/40 FOB)
57		- Of nylon or other polyamides :	
57	5703.21	-- Turf	CC
57	5703.29	-- Other	CC
57		- Of other man-made textile materials :	
57	5703.31	-- Turf	CC
57	5703.39	-- Other	CC
57	5703.90	- Of other textile materials	CC
57	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:	
57	5704.10	- Tiles, having a maximum surface area of 0.3 m2:	CC or QVC(35 Ex-works/40 FOB)
57	5704.20	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	CC or QVC(35 Ex-works/40 FOB)
57	5704.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
57	5705.00	Other carpets and other textile floor coverings, whether or not made up	CC or QVC(35 Ex-works/40 FOB)
58		CHAPTER 58: SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	
58	5801	Woven pile fabrics and chenille fabrics, other than fabrics of 58.02 or 58.06:	
58	5801.10	- Of wool or fine animal hair:	CC or FF
58		- Of cotton:	
58	5801.21	-- Uncut weft pile fabrics	CC or FF
58	5801.22	-- Cut corduroy	CC or FF
58	5801.23	-- Other weft pile fabrics	CC or FF
58	5801.26	-- Chenille fabrics	CC or FF
58	5801.27	-- Warp pile fabrics:	CC or FF
58		- Of man-made fibres:	
58	5801.31	-- Uncut weft pile fabrics	CC or FF
58	5801.32	-- Cut corduroy	CC or FF
58	5801.33	-- Other weft pile fabrics	CC or FF
58	5801.36	-- Chenille fabrics	CC or FF
58	5801.37	-- Warp pile fabrics:	CC or FF

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58	5801.90	- Of other textile materials:	CC or FF
58	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of 58.06; tufted textile fabrics, other than products of 57.03:	
58	5802.10	- Terry towelling and similar woven terry fabrics, of cotton	CC or FF
58	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	CC or FF
58	5802.30	- Tufted textile fabrics	CC or FF
58	5803.00	Gauze, other than narrow fabrics of heading 58.06	CC or QVC(35 Ex-works/40 FOB)
58	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of 60.02 to 60.06:	
58	5804.10	- Tulles and other net fabrics	CC or QVC(35 Ex-works/40 FOB)
58		- Mechanically made lace:	
58	5804.21	-- Of man-made fibres	CC or QVC(35 Ex-works/40 FOB)
58	5804.29	-- Of other textile materials	CC or QVC(35 Ex-works/40 FOB)
58	5804.30	- Hand-made lace	CC or QVC(35 Ex-works/40 FOB)
58	5805.00	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	CC or QVC(35 Ex-works/40 FOB)
58	5806	Narrow woven fabrics, other than goods of 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
58	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	CC
58	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	CC
58		- Other woven fabrics:	
58	5806.31	-- Of cotton	CC
58	5806.32	-- Of man-made fibres	CC
58	5806.39	-- Of other textile materials:	CC or QVC(35 Ex-works/40 FOB)
58	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC or QVC(35 Ex-works/40 FOB)
58	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:	
58	5807.10	- Woven	CC
58	5807.90	- Other	CC
58	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:	
58	5808.10	- Braids in the piece	CC
58	5808.90	- Other	CC
58	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	CC or QVC(35 Ex-works/40 FOB)
58	5810	Embroidery in the piece, in strips or in motifs:	
58	5810.10	- Embroidery without visible ground	CTH
58		- Other embroidery:	

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58	5810.91	-- Of cotton	CTH
58	5810.92	-- Of man-made fibres	CTH
58	5810.99	-- Of other textile materials	CTH
58	5811.00	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 58.10	CTH
59		CHAPTER 59: IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
59	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:	
59	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC or QVC(35 Ex-works/40 FOB)
59	5901.90	- Other	CC or QVC(35 Ex-works/40 FOB)
59	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
59	5902.10	- Of nylon or other polyamides	CC
59	5902.20	- Of polyesters	CC
59	5902.90	- Other	CC
59	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 59.02:	
59	5903.10	- With poly(vinyl chloride):	CC or QVC(35 Ex-works/40 FOB)
59	5903.20	- With polyurethane:	CC or QVC(35 Ex-works/40 FOB)
59	5903.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
59	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:	
59	5904.10	- Linoleum	CC
59	5904.90	- Other	CC
59	5905.00	Textile wall coverings	CC or QVC(35 Ex-works/40 FOB)
59	5906	Rubberised textile fabrics, other than those of 59.02:	
59	5906.10	- Adhesive tape of a width not exceeding 20 cm	CC
59		- Other:	
59	5906.91	-- Knitted or crocheted:	CC
59	5906.99	-- Other	CC
59	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC or QVC(35 Ex-works/40 FOB)
59	5908.00	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	CC
59	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC or QVC(35 Ex-works/40 FOB)

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59	5910.00	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	CC
59	5911	Textile products and articles, for technical uses, specified in Note 8 to this chapter:	
59	5911.10	- 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)	CC or QVC(35 Ex-works/40 FOB)
59	5911.20	- Bolting cloth, whether or not made up	CC or QVC(35 Ex-works/40 FOB)
59		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
59	5911.31	-- Weighing less than 650 g/m2	CC or QVC(35 Ex-works/40 FOB)
59	5911.32	-- Weighing 650 g/m2 or more	CC or QVC(35 Ex-works/40 FOB)
59	5911.40	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	CC or QVC(35 Ex-works/40 FOB)
59	5911.90	- Other:	CC or QVC(35 Ex-works/40 FOB)
60		CHAPTER 60: KNITTED OR CROCHETED FABRICS	
60	6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:	
60	6001.10	- "Long pile" fabrics	CC or FF
60		- Looped pile fabrics:	
60	6001.21	-- Of cotton	CC or FF
60	6001.22	-- Of man-made fibres	CC or FF
60	6001.29	-- Of other textile materials	CC or FF
60		- Other:	
60	6001.91	-- Of cotton	CC or FF
60	6001.92	-- Of man-made fibres	CC or FF
60	6001.99	-- Of other textile materials	CC or FF
60	6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of 60.01:	
60	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	CC or FF
60	6002.90	- Other	CC or FF
60	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of 60.01 or 60.02:	
60	6003.10	- Of wool or fine animal hair	CC or FF
60	6003.20	- Of cotton	CC or FF
60	6003.30	- Of synthetic fibres	CC or FF
60	6003.40	- Of artificial fibres	CC or FF
60	6003.90	- Other	CC or FF
60	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of 60.01:	
60	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	CC or FF

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60	6004.90	- Other	CC or FF
60	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of 60.01 to 60.04:	
60		- Of cotton:	
60	6005.21	-- Unbleached or bleached	CC or FF
60	6005.22	-- Dyed	CC or FF
60	6005.23	-- Of yarns of different colours	CC or FF
60	6005.24	-- Printed	CC or FF
60		- Of synthetic fibres:	
60	6005.35	-- Fabrics specified in Subheading Note 1 to this chapter	CC or FF
60	6005.36	-- Other, unbleached or bleached	CC or FF
60	6005.37	-- Other, dyed	CC or FF
60	6005.38	-- Other, of yarns of different colours	CC or FF
60	6005.39	-- Other, printed	CC or FF
60		- Of artificial fibres:	
60	6005.41	-- Unbleached or bleached	CC or FF
60	6005.42	-- Dyed	CC or FF
60	6005.43	-- Of yarns of different colours	CC or FF
60	6005.44	-- Printed	CC or FF
60	6005.90	- Other	CC or FF
60	6006	Other knitted or crocheted fabrics:	
60	6006.10	- Of wool or fine animal hair	CC or FF
60		- Of cotton:	
60	6006.21	-- Unbleached or bleached	CC or FF
60	6006.22	-- Dyed	CC or FF
60	6006.23	-- Of yarns of different colours	CC or FF
60	6006.24	-- Printed	CC or FF
60		- Of synthetic fibres:	
60	6006.31	-- Unbleached or bleached	CC or FF
60	6006.32	-- Dyed	CC or FF
60	6006.33	-- Of yarns of different colours	CC or FF
60	6006.34	-- Printed	CC or FF
60		- Of artificial fibres:	
60	6006.41	-- Unbleached or bleached	CC or FF
60	6006.42	-- Dyed	CC or FF
60	6006.43	-- Of yarns of different colours	CC or FF
60	6006.44	-- Printed	CC or FF
60	6006.90	- Other	CC or FF
61		CHAPTER 61: ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
61	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.03:	
61	6101.20	- Of cotton	CC
61	6101.30	- Of man-made fibres	CC
61	6101.90	- Of other textile materials	CC

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61	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.04:	
61	6102.10	- Of wool or fine animal hair	CC
61	6102.20	- Of cotton	CC
61	6102.30	- Of man-made fibres	CC
61	6102.90	- Of other textile materials	CC
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
61	6103.10	- Suits:	CC
61		- Ensembles:	
61	6103.22	-- Of cotton	CC
61	6103.23	-- Of synthetic fibres	CC
61	6103.29	-- Of other textile materials	CC
61		- Jackets and blazers:	
61	6103.31	-- Of wool or fine animal hair	CC
61	6103.32	-- Of cotton	CC
61	6103.33	-- Of synthetic fibres	CC
61	6103.39	-- Of other textile materials	CC
61		- Trousers, bib and brace overalls, breeches and shorts:	
61	6103.41	-- Of wool or fine animal hair	CC
61	6103.42	-- Of cotton	CC
61	6103.43	-- Of synthetic fibres	CC
61	6103.49	-- Of other textile materials	CC
61	6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
61		- Suits:	
61	6104.13	-- Of synthetic fibres	CC
61	6104.19	-- Of other textile materials	CC
61		- Ensembles:	
61	6104.22	-- Of cotton	CC
61	6104.23	-- Of synthetic fibres	CC
61	6104.29	-- Of other textile materials	CC
61		- Jackets and blazers:	
61	6104.31	-- Of wool or fine animal hair	CC
61	6104.32	-- Of cotton	CC
61	6104.33	-- Of synthetic fibres	CC
61	6104.39	-- Of other textile materials	CC
61		- Dresses:	
61	6104.41	-- Of wool or fine animal hair	CC
61	6104.42	-- Of cotton	CC
61	6104.43	-- Of synthetic fibres	CC
61	6104.44	-- Of artificial fibres	CC
61	6104.49	-- Of other textile materials	CC
61		- Skirts and divided skirts:	
61	6104.51	-- Of wool or fine animal hair	CC

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61	6104.52	-- Of cotton	CC
61	6104.53	-- Of synthetic fibres	CC
61	6104.59	-- Of other textile materials	CC
61		- Trousers, bib and brace overalls, breeches and shorts:	
61	6104.61	-- Of wool or fine animal hair	CC
61	6104.62	-- Of cotton	CC
61	6104.63	-- Of synthetic fibres	CC
61	6104.69	-- Of other textile materials	CC
61	6105	Men's or boys' shirts, knitted or crocheted:	
61	6105.10	- Of cotton	CC
61	6105.20	- Of man-made fibres	CC
61	6105.90	- Of other textile materials	CC
61	6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	
61	6106.10	- Of cotton	CC
61	6106.20	- Of man-made fibres	CC
61	6106.90	- Of other textile materials	CC
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
61		- Underpants and briefs:	
61	6107.11	-- Of cotton	CC
61	6107.12	-- Of man-made fibres	CC
61	6107.19	-- Of other textile materials	CC
61		- Nightshirts and pyjamas:	
61	6107.21	-- Of cotton	CC
61	6107.22	-- Of man-made fibres	CC
61	6107.29	-- Of other textile materials	CC
61		- Other:	
61	6107.91	-- Of cotton	CC
61	6107.99	-- Of other textile materials:	CC
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
61		- Slips and petticoats:	
61	6108.11	-- Of man-made fibres	CC
61	6108.19	-- Of other textile materials	CC
61		- Briefs and panties:	
61	6108.21	-- Of cotton	CC
61	6108.22	-- Of man-made fibres	CC
61	6108.29	-- Of other textile materials	CC
61		- Nightdresses and pyjamas:	
61	6108.31	-- Of cotton	CC
61	6108.32	-- Of man-made fibres	CC
61	6108.39	-- Of other textile materials	CC
61		- Other:	
61	6108.91	-- Of cotton	CC
61	6108.92	-- Of man-made fibres	CC
61	6108.99	-- Of other textile materials	CC
61	6109	T-shirts, singlets and other vests, knitted or crocheted:	

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61	6109.10	- Of cotton	CC
61	6109.90	- Of other textile materials	CC
61	6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:	
61		- Of wool or fine animal hair:	
61	6110.11	-- Of wool	CC
61	6110.12	-- Of Kashmir (cashmere) goats	CC
61	6110.19	-- Other	CC
61	6110.20	- Of cotton	CC
61	6110.30	- Of man-made fibres	CC
61	6110.90	- Of other textile materials	CC
61	6111	Babies' garments and clothing accessories, knitted or crocheted:	
61	6111.20	- Of cotton:	CC
61	6111.30	- Of synthetic fibres:	CC
61	6111.90	- Of other textile materials:	CC
61	6112	Track suits, ski suits and swimwear, knitted or crocheted:	
61		- Track suits:	
61	6112.11	-- Of cotton	CC
61	6112.12	-- Of synthetic fibres	CC
61	6112.19	-- Of other textile materials	CC
61	6112.20	- Ski suits	CC
61		- Men's or boys' swimwear:	
61	6112.31	-- Of synthetic fibres	CC
61	6112.39	-- Of other textile materials	CC
61		- Women's or girls' swimwear:	
61	6112.41	-- Of synthetic fibres	CC
61	6112.49	-- Of other textile materials	CC
61	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	CC
61	6114	Other garments, knitted or crocheted:	
61	6114.20	- Of cotton	CC
61	6114.30	- Of man-made fibres	CC
61	6114.90	- Of other textile materials	CC
61	6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:	
61	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):	CC
61		- Other panty hose and tights:	
61	6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex:	CC
61	6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	CC
61	6115.29	-- Of other textile materials	CC
61	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	CC
61		- Other:	
61	6115.94	-- Of wool or fine animal hair	CC
61	6115.95	-- Of cotton	CC

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61	6115.96	-- Of synthetic fibres	CC
61	6115.99	-- Of other textile materials	CC
61	6116	Gloves, mittens and mitts, knitted or crocheted:	
61	6116.10	- Impregnated, coated, covered or laminated with plastics or rubber	CC
61		- Other:	
61	6116.91	-- Of wool or fine animal hair	CC
61	6116.92	-- Of cotton	CC
61	6116.93	-- Of synthetic fibres	CC
61	6116.99	-- Of other textile materials	CC
61	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:	
61	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	CC
61	6117.80	- Other accessories	CC
61	6117.90	- Parts	CC
62		CHAPTER 62: ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 62.03:	
62	6201.20	- Of wool or fine animal hair	CC
62	6201.30	- Of cotton	CC
62	6201.40	- Of man-made fibres	CC
62	6201.90	- Of other textile materials	CC
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04:	
62	6202.20	- Of wool or fine animal hair	CC
62	6202.30	- Of cotton	CC
62	6202.40	- Of man-made fibres	CC
62	6202.90	- Of other textile materials	CC
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
62		- Suits:	
62	6203.11	-- Of wool or fine animal hair	CC
62	6203.12	-- Of synthetic fibres	CC
62	6203.19	-- Of other textile materials	CC
62		- Ensembles:	
62	6203.22	-- Of cotton	CC
62	6203.23	-- Of synthetic fibres	CC
62	6203.29	-- Of other textile materials	CC
62		- Jackets and blazers:	
62	6203.31	-- Of wool or fine animal hair	CC
62	6203.32	-- Of cotton	CC
62	6203.33	-- Of synthetic fibres	CC
62	6203.39	-- Of other textile materials	CC
62		- Trousers, bib and brace overalls, breeches and shorts:	

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62	6203.41	-- Of wool or fine animal hair	CC
62	6203.42	-- Of cotton	CC
62	6203.43	-- Of synthetic fibres	CC
62	6203.49	-- Of other textile materials	CC
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
62		- Suits:	
62	6204.11	-- Of wool or fine animal hair	CC
62	6204.12	-- Of cotton	CC
62	6204.13	-- Of synthetic fibres	CC
62	6204.19	-- Of other textile materials	CC
62		- Ensembles:	
62	6204.21	-- Of wool or fine animal hair	CC
62	6204.22	-- Of cotton	CC
62	6204.23	-- Of synthetic fibres	CC
62	6204.29	-- Of other textile materials	CC
62		- Jackets and blazers:	
62	6204.31	-- Of wool or fine animal hair	CC
62	6204.32	-- Of cotton	CC
62	6204.33	-- Of synthetic fibres	CC
62	6204.39	-- Of other textile materials	CC
62		- Dresses:	
62	6204.41	-- Of wool or fine animal hair	CC
62	6204.42	-- Of cotton	CC
62	6204.43	-- Of synthetic fibres	CC
62	6204.44	-- Of artificial fibres	CC
62	6204.49	-- Of other textile materials	CC
62		- Skirts and divided skirts:	
62	6204.51	-- Of wool or fine animal hair	CC
62	6204.52	-- Of cotton	CC
62	6204.53	-- Of synthetic fibres	CC
62	6204.59	-- Of other textile materials	CC
62		- Trousers, bib and brace overalls, breeches and shorts:	
62	6204.61	-- Of wool or fine animal hair	CC
62	6204.62	-- Of cotton	CC
62	6204.63	-- Of synthetic fibres	CC
62	6204.69	-- Of other textile materials	CC
62	6205	Men's or boys' shirts:	
62	6205.20	- Of cotton	CC
62	6205.30	- Of man-made fibres	CC
62	6205.90	- Of other textile materials	CC
62	6206	Women's or girls' blouses, shirts and shirt-blouses:	
62	6206.10	- Of silk or silk waste	CC
62	6206.20	- Of wool or fine animal hair	CC
62	6206.30	- Of cotton	CC
62	6206.40	- Of man-made fibres	CC
62	6206.90	- Of other textile materials	CC

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62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:	
62		- Underpants and briefs:	
62	6207.11	-- Of cotton	CC
62	6207.19	-- Of other textile materials	CC
62		- Nightshirts and pyjamas:	
62	6207.21	-- Of cotton	CC
62	6207.22	-- Of man-made fibres	CC
62	6207.29	-- Of other textile materials	CC
62		- Other:	
62	6207.91	-- Of cotton	CC
62	6207.99	-- Of other textile materials	CC
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles:	
62		- Slips and petticoats:	
62	6208.11	-- Of man-made fibres	CC
62	6208.19	-- Of other textile materials	CC
62		- Nightdresses and pyjamas:	
62	6208.21	-- Of cotton	CC
62	6208.22	-- Of man-made fibres	CC
62	6208.29	-- Of other textile materials	CC
62		- Other:	
62	6208.91	-- Of cotton	CC
62	6208.92	-- Of man-made fibres	CC
62	6208.99	-- Of other textile materials	CC
62	6209	Babies' garments and clothing accessories:	
62	6209.20	- Of cotton:	CC
62	6209.30	- Of synthetic fibres:	CC
62	6209.90	- Of other textile materials:	CC
62	6210	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
62	6210.10	- Of fabrics of heading 56.02 or 56.03	CC
62	6210.20	- Other garments, of the type described in heading 62.01	CC
62	6210.30	- Other garments, of the type described in heading 62.02	CC
62	6210.40	- Other men's or boys' garments	CC
62	6210.50	- Other women's or girls' garments	CC
62	6211	Track suits, ski suits and swimwear; other garments:	
62		- Swimwear:	
62	6211.11	-- Men's or boys'	CC
62	6211.12	-- Women's or girls'	CC
62	6211.20	- Ski suits	CC
62		- Other garments, men's or boys':	
62	6211.32	-- Of cotton:	CC
62	6211.33	-- Of man-made fibres:	CC
62	6211.39	-- Of other textile materials:	CC
62		- Other garments, women's or girls':	

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62	6211.42	-- Of cotton	CC
62	6211.43	-- Of man-made fibres	CC
62	6211.49	-- Of other textile materials	CC
62	6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:	
62	6212.10	- Brassieres	CC
62	6212.20	- Girdles and panty-girdles	CC
62	6212.30	- Corselettes	CC
62	6212.90	- Other:	CC
62	6213	Handkerchiefs:	
62	6213.20	- Of cotton	CC
62	6213.90	- Of other textile materials	CC
62	6214	Shawls, scarves, mufflers, mantillas, veils and the like:	
62	6214.10	- Of silk or silk waste	CC
62	6214.20	- Of wool or fine animal hair	CC
62	6214.30	- Of synthetic fibres	CC
62	6214.40	- Of artificial fibres	CC
62	6214.90	- Of other textile materials	CC
62	6215	Ties, bow ties and cravats:	
62	6215.10	- Of silk or silk waste	CC
62	6215.20	- Of man-made fibres	CC
62	6215.90	- Of other textile materials	CC
62	6216.00	Gloves, mittens and mitts	CC
62	6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 62.12:	
62	6217.10	- Accessories:	CC
62	6217.90	- Parts:	CC
63		CHAPTER 63: OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63	6301	Blankets and travelling rugs:	
63	6301.10	- Electric blankets	CC
63	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC
63	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton:	CC
63	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC
63	6301.90	- Other blankets and travelling rugs:	CC
63	6302	Bed linen, table linen, toilet linen and kitchen linen:	
63	6302.10	- Bed linen, knitted or crocheted	CC
63		- Other bed linen, printed:	
63	6302.21	-- Of cotton	CC
63	6302.22	-- Of man-made fibres	CC
63	6302.29	-- Of other textile materials	CC
63		- Other bed linen:	
63	6302.31	-- Of cotton	CC
63	6302.32	-- Of man-made fibres	CC
63	6302.39	-- Of other textile materials	CC
63	6302.40	- Table linen, knitted or crocheted	CC
63		- Other table linen:	

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63	6302.51	-- Of cotton:	CC
63	6302.53	-- Of man-made fibres	CC
63	6302.59	-- Of other textile materials	CC
63	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC
63		- Other:	
63	6302.91	-- Of cotton:	CC
63	6302.93	-- Of man-made fibres	CC
63	6302.99	-- Of other textile materials	CC
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances:	
63		- Knitted or crocheted:	
63	6303.12	-- Of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6303.19	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63		- Other:	CC
63	6303.91	-- Of cotton	CC
63	6303.92	-- Of synthetic fibres	CC
63	6303.99	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6304	Other furnishing articles, excluding those of 94.04:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63		- Bedspreads:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6304.11	-- Knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6304.19	-- Other	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties

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63	6304.20	- Bed nets specified in Subheading Note 1 to this chapter	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63		- Other:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6304.91	-- Knitted or crocheted	CC
63	6304.92	-- Not knitted or crocheted, of cotton	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6304.93	-- Not knitted or crocheted, of synthetic fibres	CC
63	6304.99	-- Not knitted or crocheted, of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305	Sacks and bags, of a kind used for the packing of goods:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305.10	- Of jute or of other textile bast fibres of 53.03	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305.20	- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63		- Of man-made textile materials:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305.32	-- Flexible intermediate bulk containers	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305.33	-- Other, of polyethylene or polypropylene strip or the like:	CC

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63	6305.39	-- Other:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6305.90	- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods:	
63		- Tarpaulins, awnings and sunblinds:	
63	6306.12	-- Of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306.19	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63		- Tents (including temporary canopies and similar articles) :	
63	6306.22	-- Of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306.29	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306.30	- Sails	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306.40	- Pneumatic mattresses	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6306.90	- Other	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6307	Other made up articles, including dress patterns:	

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63	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	CC provided that where the starting material is fabric, the fabric is raw or greige fabric and is fully finished in the territory of one or both of the Parties
63	6307.20	- Life-jackets and life-belts	CC
63	6307.90	- Other	CC
63	6308.00	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	CTH
63	6309.00	Worn clothing and other worn articles	CTH
63	6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:	
63	6310.10	- Sorted	CTH
63	6310.90	- Other	CTH
64		CHAPTER 64: FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:	
64	6401.10	- Footwear incorporating a protective metal toe-cap	CTH
64		- Other footwear:	
64	6401.92	-- Covering the ankle but not covering the knee:	CTH
64	6401.99	-- Other:	CTH
64	6402	Other footwear with outer soles and uppers of rubber or plastics:	
64		- Sports footwear:	
64	6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots	CTH
64	6402.19	-- Other	CTH
64	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	CTH
64		- Other footwear:	
64	6402.91	-- Covering the ankle:	CTH
64	6402.99	-- Other:	CTH
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:	
64		- Sports footwear:	
64	6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots	CTH
64	6403.19	-- Other	CTH
64	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	CTH
64	6403.40	- Other footwear, incorporating a protective metal toe-cap	CTH
64		- Other footwear with outer soles of leather:	
64	6403.51	-- Covering the ankle	CTH

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64	6403.59	-- Other	CTH
64		- Other footwear:	
64	6403.91	-- Covering the ankle	CTH
64	6403.99	-- Other	CTH
64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:	
64		- Footwear with outer soles of rubber or plastics:	
64	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	CTH
64	6404.19	-- Other:	CTH
64	6404.20	- Footwear with outer soles of leather or composition leather	CTH
64	6405	Other footwear:	
64	6405.10	- With uppers of leather or composition leather	CTH
64	6405.20	- With uppers of textile materials	CTH
64	6405.90	- Other:	CTH
64	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:	
64	6406.10	- Uppers and parts thereof, other than stiffeners:	CC
64	6406.20	- Outer soles and heels, of rubber or plastics	CC
64	6406.90	- Other	CC
65		CHAPTER 65: HEADGEAR AND PARTS THEREOF	
65	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	CTH
65	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	CTH
65	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	CTH
65	6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	CTH
65	6506	Other headgear, whether or not lined or trimmed:	
65	6506.10	- Safety headgear	CTH
65		- Other:	
65	6506.91	-- Of rubber or of plastics:	CTH
65	6506.99	-- Of other materials:	CTH
65	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	CTH
66		CHAPTER 66: UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
66	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
66	6601.10	- Garden or similar umbrellas	CTH or QVC(35 Ex-works/40 FOB)
66		- Other:	

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66	6601.91	-- Having a telescopic shaft	CTH or QVC(35 Ex-works/40 FOB)
66	6601.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
66	6602.00	Walking-sticks, seat-sticks, whips, riding-crops, and the like	CTH or QVC(35 Ex-works/40 FOB)
66	6603	Parts, trimmings and accessories of articles of 66.01 or 66.02:	
66	6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	CC or QVC(35 Ex-works/40 FOB)
66	6603.90	- Other	CC or QVC(35 Ex-works/40 FOB)
67		CHAPTER 67: PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
67	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of 05.05 and worked quills and scapes)	CTH or QVC(35 Ex-works/40 FOB)
67	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
67	6702.10	- Of plastics	CTH or QVC(35 Ex-works/40 FOB)
67	6702.90	- Of other materials	CTH or QVC(35 Ex-works/40 FOB)
67	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	CTH or QVC(35 Ex-works/40 FOB)
67	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
67		- Of synthetic textile materials:	
67	6704.11	-- Complete wigs	CTH or QVC(35 Ex-works/40 FOB)
67	6704.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
67	6704.20	- Of human hair	CTH or QVC(35 Ex-works/40 FOB)
67	6704.90	- Of other materials	CTH or QVC(35 Ex-works/40 FOB)
68		CHAPTER 68: ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
68	6801.00	Setts, curbstones and flagstones, of natural stone (except slate)	CTH or QVC(35 Ex-works/40 FOB)
68	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):	
68	6802.10	- 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	CTH or QVC(35 Ex-works/40 FOB)
68		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
68	6802.21	-- Marble, travertine and alabaster	CTH or QVC(35 Ex-works/40 FOB)
68	6802.23	-- Granite	CTH or QVC(35 Ex-works/40 FOB)
68	6802.29	-- Other stone	CTH or QVC(35 Ex-works/40 FOB)

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68		- Other:	
68	6802.91	-- Marble, travertine and alabaster	CTH or QVC(35 Ex-works/40 FOB)
68	6802.92	-- Other calcareous stone	CTH or QVC(35 Ex-works/40 FOB)
68	6802.93	-- Granite	CTH or QVC(35 Ex-works/40 FOB)
68	6802.99	-- Other stone	CTH or QVC(35 Ex-works/40 FOB)
68	6803.00	Worked slate and articles of slate or of agglomerated slate	CTH or QVC(35 Ex-works/40 FOB)
68	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:	
68	6804.10	- Millstones and grindstones for milling, grinding or pulping	CTH or QVC(35 Ex-works/40 FOB)
68		- Other millstones, grindstones, grinding wheels and the like:	
68	6804.21	-- Of agglomerated synthetic or natural diamond	CTH or QVC(35 Ex-works/40 FOB)
68	6804.22	-- Of other agglomerated abrasives or of ceramics	CTH or QVC(35 Ex-works/40 FOB)
68	6804.23	-- Of natural stone	CTH or QVC(35 Ex-works/40 FOB)
68	6804.30	- Hand sharpening or polishing stones	CTH or QVC(35 Ex-works/40 FOB)
68	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:	
68	6805.10	- On a base of woven textile fabric only	CTH or QVC(35 Ex-works/40 FOB)
68	6805.20	- On a base of paper or paperboard only	CTH or QVC(35 Ex-works/40 FOB)
68	6805.30	- On a base of other materials	CTH or QVC(35 Ex-works/40 FOB)
68	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of 68.11 or 68.12 or of chapter 69:	
68	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	CTH or QVC(35 Ex-works/40 FOB)
68	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	CTH or QVC(35 Ex-works/40 FOB)
68	6806.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
68	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	
68	6807.10	- In rolls	CTH or QVC(35 Ex-works/40 FOB)
68	6807.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6808.00	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	CTH or QVC(35 Ex-works/40 FOB)
68	6809	Articles of plaster or of compositions based on plaster:	

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68		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
68	6809.11	-- Faced or reinforced with paper or paperboard only	CTH or QVC(35 Ex-works/40 FOB)
68	6809.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6809.90	- Other articles	CTH or QVC(35 Ex-works/40 FOB)
68	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:	
68		- Tiles, flagstones, bricks and similar articles:	
68	6810.11	-- Building blocks and bricks	CTH or QVC(35 Ex-works/40 FOB)
68	6810.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
68		- Other articles:	
68	6810.91	-- Prefabricated structural components for building or civil engineering	CTH or QVC(35 Ex-works/40 FOB)
68	6810.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
68	6811.40	- Containing asbestos	CTH or QVC(35 Ex-works/40 FOB)
68		- Not containing asbestos:	
68	6811.81	-- Corrugated sheets	CTH or QVC(35 Ex-works/40 FOB)
68	6811.82	-- Other sheets, panels, tiles and similar articles	CTH or QVC(35 Ex-works/40 FOB)
68	6811.89	-- Other articles	CTH or QVC(35 Ex-works/40 FOB)
68	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 68.11 or 68.13:	
68	6812.80	- Of crocidolite:	CTH or QVC(35 Ex-works/40 FOB)
68		- Other:	
68	6812.91	-- Clothing, clothing accessories, footwear and headgear	CTH or QVC(35 Ex-works/40 FOB)
68	6812.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	
68	6813.20	- Containing asbestos:	CTH or QVC(35 Ex-works/40 FOB)
68		- Not containing asbestos:	
68	6813.81	-- Brake linings and pads:	CTH or QVC(35 Ex-works/40 FOB)
68	6813.89	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
68	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	
68	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	CTH or QVC(35 Ex-works/40 FOB)
68	6814.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:	

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68		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :	
68	6815.11	-- Carbon fibres	CTH or QVC(35 Ex-works/40 FOB)
68	6815.12	-- Fabrics of carbon fibres	CTH or QVC(35 Ex-works/40 FOB)
68	6815.13	-- Other articles of carbon fibres	CTH or QVC(35 Ex-works/40 FOB)
68	6815.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
68	6815.20	- Articles of peat	CTH or QVC(35 Ex-works/40 FOB)
68		- Other articles:	
68	6815.91	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	CTH or QVC(35 Ex-works/40 FOB)
68	6815.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
69		CHAPTER 69: CERAMIC PRODUCTS	
69	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	CC or QVC(35 Ex-works/40 FOB)
69	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	
69	6902.10	- 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	CC or QVC(35 Ex-works/40 FOB)
69	6902.20	- 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	CC or QVC(35 Ex-works/40 FOB)
69	6902.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	
69	6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	CC or QVC(35 Ex-works/40 FOB)
69	6903.20	- 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)	CC or QVC(35 Ex-works/40 FOB)
69	6903.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
69	6904.10	- Building bricks	CC or QVC(35 Ex-works/40 FOB)
69	6904.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
69	6905.10	- Roofing tiles	CC or QVC(35 Ex-works/40 FOB)
69	6905.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6906.00	Ceramic pipes, conduits, guttering and pipe fittings	CC or QVC(35 Ex-works/40 FOB)
69	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
69		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:	

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69	6907.21	-- Of a water absorption coefficient by weight not exceeding 0.5 %	CC or QVC(35 Ex-works/40 FOB)
69	6907.22	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	CC or QVC(35 Ex-works/40 FOB)
69	6907.23	-- Of a water absorption coefficient by weight exceeding 10 %	CC or QVC(35 Ex-works/40 FOB)
69	6907.30	- Mosaic cubes and the like, other than those of subheading 6907.40	CC or QVC(35 Ex-works/40 FOB)
69	6907.40	- Finishing ceramics	CC or QVC(35 Ex-works/40 FOB)
69	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:	
69		- Ceramic wares for laboratory, chemical or other technical uses:	
69	6909.11	-- Of porcelain or china	CC or QVC(35 Ex-works/40 FOB)
69	6909.12	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	CC or QVC(35 Ex-works/40 FOB)
69	6909.19	-- Other	CC or QVC(35 Ex-works/40 FOB)
69	6909.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
69	6910.10	- Of porcelain or china	CC or QVC(35 Ex-works/40 FOB)
69	6910.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
69	6911.10	- Tableware and kitchenware	CC or QVC(35 Ex-works/40 FOB)
69	6911.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	CC or QVC(35 Ex-works/40 FOB)
69	6913	Statuettes and other ornamental ceramic articles:	
69	6913.10	- Of porcelain or china	CC or QVC(35 Ex-works/40 FOB)
69	6913.90	- Other	CC or QVC(35 Ex-works/40 FOB)
69	6914	Other ceramic articles:	
69	6914.10	- Of porcelain or china	CC or QVC(35 Ex-works/40 FOB)
69	6914.90	- Other	CC or QVC(35 Ex-works/40 FOB)
70		CHAPTER 70: GLASS AND GLASSWARE	
70	7001.00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	CTH or QVC(35 Ex-works/40 FOB)
70	7002	Glass in balls (other than microspheres of 7018), rods or tubes, unworked:	
70	7002.10	- Balls	CTH or QVC(35 Ex-works/40 FOB)
70	7002.20	- Rods	CTH or QVC(35 Ex-works/40 FOB)
70		- Tubes:	
70	7002.31	-- Of fused quartz or other fused silica	CTH or QVC(35 Ex-works/40 FOB)
70	7002.32	-- 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	CTH or QVC(35 Ex-works/40 FOB)

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70	7002.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
70		- Non-wired sheets:	
70	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH or QVC(35 Ex-works/40 FOB)
70	7003.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7003.20	- Wired sheets	CTH or QVC(35 Ex-works/40 FOB)
70	7003.30	- Profiles	CTH or QVC(35 Ex-works/40 FOB)
70	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
70	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH or QVC(35 Ex-works/40 FOB)
70	7004.90	- Other glass	CTH or QVC(35 Ex-works/40 FOB)
70	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
70	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	CTH or QVC(35 Ex-works/40 FOB)
70		- Other non-wired glass:	
70	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	CTH or QVC(35 Ex-works/40 FOB)
70	7005.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7005.30	- Wired glass	CTH or QVC(35 Ex-works/40 FOB)
70	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or QVC(35 Ex-works/40 FOB)
70	7007	Safety glass, consisting of toughened (tempered) or laminated glass:	
70		- Toughened (tempered) safety glass:	
70	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	CTH or QVC(35 Ex-works/40 FOB)
70	7007.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Laminated safety glass:	
70	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	CTH or QVC(35 Ex-works/40 FOB)
70	7007.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7008.00	Multiple-walled insulating units of glass	CTH or QVC(35 Ex-works/40 FOB)
70	7009	Glass mirrors, whether or not framed, including rear-view mirrors:	
70	7009.10	- Rear-view mirrors for vehicles:	CTH or QVC(35 Ex-works/40 FOB)
70		- Other:	
70	7009.91	-- Unframed	CTH or QVC(35 Ex-works/40 FOB)
70	7009.92	-- Framed	CTH or QVC(35 Ex-works/40 FOB)
70	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:	

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70	7010.10	- Ampoules	CTH or QVC(35 Ex-works/40 FOB)
70	7010.20	- Stoppers, lids and other closures	CTH or QVC(35 Ex-works/40 FOB)
70	7010.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
70	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:	
70	7011.10	- For electric lighting	CTH or QVC(35 Ex-works/40 FOB)
70	7011.20	- For cathode-ray tubes	CTH or QVC(35 Ex-works/40 FOB)
70	7011.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 70.10 or 70.18):	
70	7013.10	- Of glass-ceramics	CTH or QVC(35 Ex-works/40 FOB)
70		- Stemware drinking glasses, other than of glass-ceramics:	
70	7013.22	-- Of lead crystal	CTH or QVC(35 Ex-works/40 FOB)
70	7013.28	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Other drinking glasses, other than of glass-ceramics:	
70	7013.33	-- Of lead crystal	CTH or QVC(35 Ex-works/40 FOB)
70	7013.37	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
70	7013.41	-- Of lead crystal	CTH or QVC(35 Ex-works/40 FOB)
70	7013.42	-- 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	CTH or QVC(35 Ex-works/40 FOB)
70	7013.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Other glassware:	
70	7013.91	-- Of lead crystal	CTH or QVC(35 Ex-works/40 FOB)
70	7013.99	-- Other:	CTH or QVC(35 Ex-works/40 FOB)
70	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked	CTH or QVC(35 Ex-works/40 FOB)
70	7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:	
70	7015.10	- Glasses for corrective spectacles	CTH or QVC(35 Ex-works/40 FOB)
70	7015.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
70	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	CTH or QVC(35 Ex-works/40 FOB)

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70	7016.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
70	7017.10	- Of fused quartz or other fused silica	CTH or QVC(35 Ex-works/40 FOB)
70	7017.20	- 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	CTH or QVC(35 Ex-works/40 FOB)
70	7017.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
70	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CTH or QVC(35 Ex-works/40 FOB)
70	7018.20	- Glass microspheres not exceeding 1 mm in diameter	CTH or QVC(35 Ex-works/40 FOB)
70	7018.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
70		- Slivers, rovings, yarn and chopped strands:	
70	7019.11	-- Chopped strands, of a length of not more than 50 mm	CTH or QVC(35 Ex-works/40 FOB)
70	7019.12	-- Rovings	CTH or QVC(35 Ex-works/40 FOB)
70	7019.13	-- Other yarn, slivers	CTH or QVC(35 Ex-works/40 FOB)
70	7019.14	-- Mechanically bonded mats	CTH or QVC(35 Ex-works/40 FOB)
70	7019.15	-- Chemically bonded mats	CTH or QVC(35 Ex-works/40 FOB)
70	7019.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Mechanically bonded fabrics :	
70	7019.61	-- Closed woven fabrics of rovings	CTH or QVC(35 Ex-works/40 FOB)
70	7019.62	-- Other closed fabrics of rovings	CTH or QVC(35 Ex-works/40 FOB)
70	7019.63	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	CTH or QVC(35 Ex-works/40 FOB)
70	7019.64	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	CTH or QVC(35 Ex-works/40 FOB)
70	7019.65	-- Open woven fabrics of a width not exceeding 30 cm	CTH or QVC(35 Ex-works/40 FOB)
70	7019.66	-- Open woven fabrics of a width exceeding 30 cm	CTH or QVC(35 Ex-works/40 FOB)
70	7019.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
70		- Chemically bonded fabrics :	
70	7019.71	-- Veils (thin sheets)	CTH or QVC(35 Ex-works/40 FOB)
70	7019.72	-- Other closed fabrics	CTH or QVC(35 Ex-works/40 FOB)
70	7019.73	-- Other open fabrics	CTH or QVC(35 Ex-works/40 FOB)
70	7019.80	- Glass wool and articles of glass wool	CTH or QVC(35 Ex-works/40 FOB)
70	7019.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
70	7020.00	Other articles of glass.	CTH or QVC(35 Ex-works/40 FOB)
71		CHAPTER 71: NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
71	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:	
71	7101.10	- Natural pearls	CC
71		- Cultured pearls:	
71	7101.21	-- Unworked	CC
71	7101.22	-- Worked	CC or QVC (30 Ex-works/35 FOB)
71	7102	Diamonds, whether or not worked, but not mounted or set:	
71	7102.10	- Unsorted	CC
71		- Industrial:	
71	7102.21	-- Unworked or simply sawn, cleaved or bruted	CC or QVC (30 Ex-works/35 FOB)
71	7102.29	-- Other	CTSH
71		- Non-industrial:	
71	7102.31	-- Unworked or simply sawn, cleaved or bruted	CC or QVC (30 Ex-works/35 FOB)
71	7102.39	-- Other	CTSH
71	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
71	7103.10	- Unworked or simply sawn or roughly shaped	CC or QVC (30 Ex-works/35 FOB)
71		- Otherwise worked:	
71	7103.91	-- Rubies, sapphires and emeralds	CTSH
71	7103.99	-- Other	CTSH
71	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
71	7104.10	- Piezo-electric quartz	CTH or QVC (30 Ex-works/35 FOB)
71		- Other, unworked or simply sawn or roughly shaped :	
71	7104.21	-- Diamonds	CTH or QVC (30 Ex-works/35 FOB)
71	7104.29	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71		- Other :	
71	7104.91	-- Diamonds	CTSH
71	7104.99	-- Other	CTSH
71	7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
71	7105.10	- Of diamonds	CTH or QVC (30 Ex-works/35 FOB)
71	7105.90	- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
71	7106.10	- Powder	CTH or QVC (30 Ex-works/35 FOB)
71		- Other:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
71	7106.91	-- Unwrought	CTH, 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 or purification
71	7106.92	-- Semi-manufactured	CTSH
71	7107.00	Base metals clad with silver, not further worked than semi-manufactured	CTH or QVC (30 Ex-works/35 FOB)
71	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
71		- Non-monetary:	
71	7108.11	-- Powder	CTH or QVC (30 Ex-works/35 FOB)
71	7108.12	-- Other unwrought forms	CTH, 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 or purification
71	7108.13	-- Other semi-manufactured forms	CTSH
71	7108.20	- Monetary	CTH or QVC (30 Ex-works/35 FOB)
71	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	CTH or QVC (30 Ex-works/35 FOB)
71	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	
71		- Platinum:	
71	7110.11	-- Unwrought or in powder form	CTH, 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 or purification
71	7110.19	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71		- Palladium:	
71	7110.21	-- Unwrought or in powder form	CTH, 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 or purification
71	7110.29	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71		- Rhodium:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
71	7110.31	-- Unwrought or in powder form	CTH, 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 or purification
71	7110.39	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71		- Iridium, osmium and ruthenium:	
71	7110.41	-- Unwrought or in powder form	CTH, 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 or purification
71	7110.49	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CTH or QVC (30 Ex-works/35 FOB)
71	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49:	
71	7112.30	- Ash containing precious metal or precious metal compounds	CTH or QVC (30 Ex-works/35 FOB)
71		- Other:	
71	7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	CTH or QVC (30 Ex-works/35 FOB)
71	7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	CTH or QVC (30 Ex-works/35 FOB)
71	7112.99	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
71		- Of precious metal whether or not plated or clad with precious metal:	
71	7113.11	-- Of silver, whether or not plated or clad with other precious metal	CTH or QVC (30 Ex-works/35 FOB)
71	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal	CTH or QVC (30 Ex-works/35 FOB)
71	7113.20	- Of base metal clad with precious metal	CTH or QVC (30 Ex-works/35 FOB)
71	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	
71		- Of precious metal whether or not plated or clad with precious metal:	
71	7114.11	-- Of silver, whether or not plated or clad with other precious metal	CTH or QVC (30 Ex-works/35 FOB)
71	7114.19	-- Of other precious metal, whether or not plated or clad with precious metal	CTH or QVC (30 Ex-works/35 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
71	7114.20	- Of base metal clad with precious metal	CTH or QVC (30 Ex-works/35 FOB)
71	7115	Other articles of precious metal or of metal clad with precious metal:	
71	7115.10	- Catalysts in the form of wire cloth or grill, of platinum	CTH or QVC (30 Ex-works/35 FOB)
71	7115.90	- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
71	7116.10	- Of natural or cultured pearls	CTH or QVC (30 Ex-works/35 FOB)
71	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTH or QVC (30 Ex-works/35 FOB)
71	7117	Imitation jewellery:	
71		- Of base metal, whether or not plated with precious metal:	
71	7117.11	-- Cuff-links and studs	CTH or QVC (30 Ex-works/35 FOB)
71	7117.19	-- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7117.90	- Other	CTH or QVC (30 Ex-works/35 FOB)
71	7118	Coin:	
71	7118.10	- Coin (other than gold coin), not being legal tender	CTH or QVC (30 Ex-works/35 FOB)
71	7118.90	- Other	CTH or QVC (30 Ex-works/35 FOB)
72		CHAPTER 72: IRON AND STEEL	
72	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	
72	7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	CTH or QVC(35 Ex-works/40 FOB)
72	7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	CTH or QVC(35 Ex-works/40 FOB)
72	7201.50	- Alloy pig iron; spiegeleisen	CTH or QVC(35 Ex-works/40 FOB)
72	7202	Ferro-alloys:	
72		- Ferro-manganese:	
72	7202.11	-- Containing by weight more than 2% of carbon	CTH or QVC(35 Ex-works/40 FOB)
72	7202.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72		- Ferro-silicon:	
72	7202.21	-- Containing by weight more than 55% of silicon	CTH or QVC(35 Ex-works/40 FOB)
72	7202.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7202.30	- Ferro-silico-manganese	CTH or QVC(35 Ex-works/40 FOB)
72		- Ferro-chromium:	
72	7202.41	-- Containing by weight more than 4% of carbon	CTH or QVC(35 Ex-works/40 FOB)
72	7202.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7202.50	- Ferro-silico-chromium	CTH or QVC(35 Ex-works/40 FOB)
72	7202.60	- Ferro-nickel	CTH or QVC(35 Ex-works/40 FOB)
72	7202.70	- Ferro-molybdenum	CTH or QVC(35 Ex-works/40 FOB)
72	7202.80	- Ferro-tungsten and ferro-silico-tungsten	CTH or QVC(35 Ex-works/40 FOB)
72		- Other:	
72	7202.91	-- Ferro-titanium and ferro-silico-titanium	CTH or QVC(35 Ex-works/40 FOB)
72	7202.92	-- Ferro-vanadium	CTH or QVC(35 Ex-works/40 FOB)
72	7202.93	-- Ferro-niobium	CTH or QVC(35 Ex-works/40 FOB)
72	7202.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
72	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:	
72	7203.10	- Ferrous products obtained by direct reduction of iron ore	CTH or QVC(35 Ex-works/40 FOB)
72	7203.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
72	7204.10	- Waste and scrap of cast iron	CTH
72		- Waste and scrap of alloy steel:	
72	7204.21	-- Of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
72	7204.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7204.30	- Waste and scrap of tinned iron or steel	CTH
72		- Other waste and scrap:	
72	7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	CTH or QVC(35 Ex-works/40 FOB)
72	7204.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7204.50	- Remelting scrap ingots	CTH or QVC(35 Ex-works/40 FOB)
72	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
72	7205.10	- Granules	CTH or QVC(35 Ex-works/40 FOB)
72		- Powders:	
72	7205.21	-- Of alloy steel	CTH or QVC(35 Ex-works/40 FOB)
72	7205.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of 72.03):	
72	7206.10	- Ingots	CTH or QVC(35 Ex-works/40 FOB)
72	7206.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7207	Semi-finished products of iron or non-alloy steel:	
72		- Containing by weight less than 0.25% of carbon:	
72	7207.11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	CTH
72	7207.12	-- Other, of rectangular (other than square) cross-section	CTH
72	7207.19	-- Other	CTH
72	7207.20	- Containing by weight 0.25% or more of carbon	CTH
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	
72	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	CTH
72		- Other, in coils, not further worked than hot-rolled, pickled:	
72	7208.25	-- Of a thickness of 4.75 mm or more	CTH
72	7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH
72	7208.27	-- Of a thickness of less than 3 mm	CTH
72		- Other, in coils, not further worked than hot-rolled:	
72	7208.36	-- Of a thickness exceeding 10 mm	CTH

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
72	7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH
72	7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH
72	7208.39	-- Of a thickness of less than 3 mm	CTH
72	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief	CTH
72		- Other, not in coils, not further worked than hot-rolled:	
72	7208.51	-- Of a thickness exceeding 10 mm	CTH
72	7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH
72	7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH
72	7208.54	-- Of a thickness of less than 3 mm	CTH
72	7208.90	- Other	CTH
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:	
72		- In coils, not further worked than cold-rolled (cold-reduced):	
72	7209.15	-- Of a thickness of 3 mm or more	CTH
72	7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm	CTH
72	7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
72	7209.18	-- Of a thickness of less than 0.5 mm	CTH
72		- Not in coils, not further worked than cold-rolled (cold-reduced):	
72	7209.25	-- Of a thickness of 3 mm or more	CTH
72	7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm	CTH
72	7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
72	7209.28	-- Of a thickness of less than 0.5 mm	CTH
72	7209.90	- Other	CTH
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	
72		- Plated or coated with tin:	
72	7210.11	-- Of a thickness of 0.5 mm or more	CTH
72	7210.12	-- Of a thickness of less than 0.5 mm	CTH
72	7210.20	- Plated or coated with lead, including terne-plate	CTH
72	7210.30	- Electrolytically plated or coated with zinc	CTH
72		- Otherwise plated or coated with zinc:	
72	7210.41	-- Corrugated	CTH
72	7210.49	-- Other	CTH
72	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	CTH
72		- Plated or coated with aluminium:	
72	7210.61	-- Plated or coated with aluminium-zinc alloys	CTH
72	7210.69	-- Other	CTH
72	7210.70	- Painted, varnished or coated with plastics	CTH
72	7210.90	- Other	CTH

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:	
72		- Not further worked than hot-rolled:	
72	7211.13	-- 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	CTH
72	7211.14	-- Other, of a thickness of 4.75 mm or more	CTH
72	7211.19	-- Other	CTH
72		- Not further worked than cold-rolled (cold-reduced):	
72	7211.23	-- Containing by weight less than 0.25% of carbon	CTH except from heading 7208 or 7209
72	7211.29	-- Other	CTH except from heading 7208 or 7209
72	7211.90	- Other	CTH except from heading 7207, 7208 or 7209
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:	
72	7212.10	- Plated or coated with tin	CTH
72	7212.20	- Electrolytically plated or coated with zinc	CTH
72	7212.30	- Otherwise plated or coated with zinc	CTH
72	7212.40	- Painted, varnished or coated with plastics	CTH
72	7212.50	- Otherwise plated or coated	CTH
72	7212.60	- Clad	CTH
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:	
72	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	CTH or QVC(35 Ex-works/40 FOB)
72	7213.20	- Other, of free-cutting steel	CTH or QVC(35 Ex-works/40 FOB)
72		- Other:	
72	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter	CTH or QVC(35 Ex-works/40 FOB)
72	7213.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	
72	7214.10	- Forged	CTH
72	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH
72	7214.30	- Other, of free-cutting steel	CTH
72		- Other:	
72	7214.91	-- Of rectangular (other than square) cross-section	CTH
72	7214.99	-- Other	CTH
72	7215	Other bars and rods of iron or non-alloy steel:	
72	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished:	CTH except from heading 7213 or 7214
72	7215.50	- Other, not further worked than cold-formed or cold-finished:	CTH except from heading 7213 or 7214
72	7215.90	- Other	CTH except from heading 7213 or 7214
72	7216	Angles, shapes and sections of iron or non-alloy steel:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
72	7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	CTH
72		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
72	7216.21	-- L sections	CTH
72	7216.22	-- T sections	CTH
72		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
72	7216.31	-- U sections	CTH
72	7216.32	-- I sections	CTH
72	7216.33	-- H sections	CTH
72	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	CTH
72	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	CTH
72		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
72	7216.61	-- Obtained from flat-rolled products	CTH
72	7216.69	-- Other	CTH
72		- Other:	
72	7216.91	-- Cold-formed or cold-finished from flat-rolled products	CTH
72	7216.99	-- Other	CTH
72	7217	Wire of iron or non-alloy steel:	
72	7217.10	- Not plated or coated, whether or not polished	CTH
72	7217.20	- Plated or coated with zinc	CTH
72	7217.30	- Plated or coated with other base metals	CTH
72	7217.90	- Other	CTH
72	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
72	7218.10	- Ingots and other primary forms	CTH or QVC(35 Ex-Works/40 FOB)
72		- Other:	
72	7218.91	-- Of rectangular (other than square) cross-section	CTH or QVC(35 Ex-Works/40 FOB)
72	7218.99	-- Other	CTH or QVC(35 Ex-Works/40 FOB)
72	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	
72		- Not further worked than hot-rolled, in coils:	
72	7219.11	-- Of a thickness exceeding 10 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.14	-- Of a thickness of less than 3 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72		- Not further worked than hot-rolled, not in coils:	
72	7219.21	-- Of a thickness exceeding 10 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
72	7219.24	-- Of a thickness of less than 3 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72		- Not further worked than cold-rolled (cold-reduced):	
72	7219.31	-- Of a thickness of 4.75 mm or more	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.35	-- Of a thickness of less than 0.5 mm	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7219.90	- Other	CTH except from heading 7220, or QVC (35 Ex-Works/40 FOB)
72	7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:	
72		- Not further worked than hot-rolled:	
72	7220.11	-- Of a thickness of 4.75 mm or more	CTH except from heading 7219, or QVC (35 Ex-Works/40 FOB)
72	7220.12	-- Of a thickness of less than 4.75 mm	CTH except from heading 7219, or QVC (35 Ex-Works/40 FOB)
72	7220.20	- Not further worked than cold-rolled (cold-reduced)	CTH except from heading 7219, or QVC (35 Ex-Works/40 FOB)
72	7220.90	- Other	CTH except from heading 7219, or QVC (35 Ex-Works/40 FOB)
72	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	CTH except from heading 7222, or QVC (35 Ex-Works/40 FOB)
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
72		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
72	7222.11	-- Of circular cross-section	CTH
72	7222.19	-- Other	CTH except from heading 7221, or QVC (35 Ex-Works/40 FOB)
72	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	CTH
72	7222.30	- Other bars and rods	CTH except from heading 7221, or QVC (35 Ex-Works/40 FOB)
72	7222.40	- Angles, shapes and sections	CTH except from heading 7221, or QVC (35 Ex-Works/40 FOB)
72	7223.00	Wire of stainless steel	CTH
72	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:	
72	7224.10	- Ingots and other primary forms	CTH or QVC(35 Ex-works/40 FOB)
72	7224.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
72		- Of silicon-electrical steel:	
72	7225.11	-- Grain-oriented	CTH or QVC(35 Ex-works/40 FOB)
72	7225.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7225.30	- Other, not further worked than hot-rolled, in coils	CTH or QVC(35 Ex-works/40 FOB)

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72	7225.40	- Other, not further worked than hot-rolled, not in coils	CTH or QVC(35 Ex-works/40 FOB)
72	7225.50	- Other, not further worked than cold-rolled (cold-reduced)	CTH or QVC(35 Ex-works/40 FOB)
72		- Other:	
72	7225.91	-- Electrolytically plated or coated with zinc	CTH or QVC(35 Ex-works/40 FOB)
72	7225.92	-- Otherwise plated or coated with zinc	CTH or QVC(35 Ex-works/40 FOB)
72	7225.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
72		- Of silicon-electrical steel:	
72	7226.11	-- Grain-oriented	CTH
72	7226.19	-- Other	CTH except from heading 7225, or QVC (35 Ex-Works/40 FOB)
72	7226.20	- Of high speed steel	CTH except from heading 7225, or QVC (35 Ex-Works/40 FOB)
72		- Other:	
72	7226.91	-- Not further worked than hot-rolled	CTH except from heading 7225, or QVC (35 Ex-Works/40 FOB)
72	7226.92	-- Not further worked than cold-rolled (cold-reduced)	CTH except from heading 7225, or QVC (35 Ex-Works/40 FOB)
72	7226.99	-- Other	CTH except from heading 7225, or QVC (35 Ex-Works/40 FOB)
72	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
72	7227.10	- Of high speed steel	CTH
72	7227.20	- Of silico-manganese steel	CTH
72	7227.90	- Other	CTH
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
72	7228.10	- Bars and rods, of high speed steel	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.20	- Bars and rods, of silico-manganese steel	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.40	- Other bars and rods, not further worked than forged	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.60	- Other bars and rods	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.70	- Angles, shapes and sections	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7228.80	- Hollow drill bars and rods	CTH except from heading 7227; or QVC (35 Ex-Works/40 FOB)
72	7229	Wire of other alloy steel:	
72	7229.20	- Of silico-manganese steel	CTH except from heading 7227 or 7228
72	7229.90	- Other:	CTH except from heading 7227 or 7228
73		CHAPTER 73: ARTICLES OF IRON OR STEEL	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
73	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	
73	7301.10	- Sheet piling	CTH or QVC(35 Ex-works/40 FOB)
73	7301.20	- Angles, shapes and sections	CTH or QVC(35 Ex-works/40 FOB)
73	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	
73	7302.10	- Rails	CTH or QVC(35 Ex-works/40 FOB)
73	7302.30	- Switch blades, crossing frogs, point rods and other crossing pieces	CTH or QVC(35 Ex-works/40 FOB)
73	7302.40	- Fish-plates and sole plates	CTH or QVC(35 Ex-works/40 FOB)
73	7302.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7303.00	Tubes, pipes and hollow profiles, of cast iron	CTH or QVC(35 Ex-works/40 FOB)
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
73		- Line pipe of a kind used for oil or gas pipelines:	
73	7304.11	-- Of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7304.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
73	7304.22	-- Drill pipe of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7304.23	-- Other drill pipe	CTH or QVC(35 Ex-works/40 FOB)
73	7304.24	-- Other, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7304.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Other, of circular cross-section, of iron or non-alloy steel:	
73	7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	CTH or QVC(35 Ex-works/40 FOB)
73	7304.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Other, of circular cross-section, of stainless steel:	
73	7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH or QVC(35 Ex-works/40 FOB)
73	7304.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Other, of circular cross-section, of other alloy steel:	
73	7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	CTH or QVC(35 Ex-works/40 FOB)
73	7304.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7304.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	
73		- Line pipe of a kind used for oil or gas pipelines:	
73	7305.11	-- Longitudinally submerged arc welded	CTH or QVC(35 Ex-works/40 FOB)
73	7305.12	-- Other, longitudinally welded	CTH or QVC(35 Ex-works/40 FOB)
73	7305.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7305.20	- Casing of a kind used in drilling for oil or gas	CTH or QVC(35 Ex-works/40 FOB)
73		- Other, welded:	
73	7305.31	-- Longitudinally welded	CTH or QVC(35 Ex-works/40 FOB)
73	7305.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
73	7305.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
73		- Line pipe of a kind used for oil or gas pipelines:	
73	7306.11	-- Welded, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7306.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Casing and tubing of a kind used in drilling for oil or gas:	
73	7306.21	-- Welded, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7306.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	CTH or QVC(35 Ex-works/40 FOB)
73	7306.40	- Other, welded, of circular cross-section, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7306.50	- Other, welded, of circular cross-section, of other alloy steel	CTH or QVC(35 Ex-works/40 FOB)
73		- Other, welded, of non-circular cross-section:	
73	7306.61	-- Of square or rectangular cross-section	CTH or QVC(35 Ex-works/40 FOB)
73	7306.69	-- Of other non-circular cross-section	CTH or QVC(35 Ex-works/40 FOB)
73	7306.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
73		- Cast fittings:	
73	7307.11	-- Of non-malleable cast iron	CC or QVC(35 Ex-works/40 FOB)
73	7307.19	-- Other	CC or QVC(35 Ex-works/40 FOB)
73		- Other, of stainless steel:	
73	7307.21	-- Flanges	CC or QVC(35 Ex-works/40 FOB)
73	7307.22	-- Threaded elbows, bends and sleeves	CC or QVC(35 Ex-works/40 FOB)
73	7307.23	-- Butt welding fittings	CC or QVC(35 Ex-works/40 FOB)
73	7307.29	-- Other	CC or QVC(35 Ex-works/40 FOB)
73		- Other:	
73	7307.91	-- Flanges	CC or QVC(35 Ex-works/40 FOB)
73	7307.92	-- Threaded elbows, bends and sleeves	CC or QVC(35 Ex-works/40 FOB)
73	7307.93	-- Butt welding fittings	CC or QVC(35 Ex-works/40 FOB)
73	7307.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
73	7308	Structures (excluding prefabricated buildings of 94.06) 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 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:	
73	7308.10	- Bridges and bridge-sections	CTH or QVC(35 Ex-works/40 FOB)
73	7308.20	- Towers and lattice masts	CTH or QVC(35 Ex-works/40 FOB)
73	7308.30	- Doors, windows and their frames and thresholds for doors	CTH or QVC(35 Ex-works/40 FOB)
73	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping	CTH or QVC(35 Ex-works/40 FOB)
73	7308.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
73	7309.00	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	CTH or QVC(35 Ex-works/40 FOB)
73	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
73	7310.10	- Of a capacity of 50 L or more	CTH or QVC(35 Ex-works/40 FOB)
73		- Of a capacity of less than 50 L:	
73	7310.21	-- Cans which are to be closed by soldering or crimping	CTH or QVC(35 Ex-works/40 FOB)
73	7310.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7311.00	Containers for compressed or liquefied gas, of iron or steel	CTH or QVC(35 Ex-works/40 FOB)
73	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	
73	7312.10	- Stranded wire, ropes and cables	CTH or QVC(35 Ex-works/40 FOB)
73	7312.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7313.00	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	CTH or QVC(35 Ex-works/40 FOB)
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	
73		- Woven cloth:	
73	7314.12	-- Endless bands for machinery, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7314.14	-- Other woven cloth, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7314.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7314.20	- 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	CTH or QVC(35 Ex-works/40 FOB)
73		- Other grill, netting and fencing, welded at the intersection:	
73	7314.31	-- Plated or coated with zinc	CTH or QVC(35 Ex-works/40 FOB)
73	7314.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Other cloth, grill, netting and fencing:	
73	7314.41	-- Plated or coated with zinc	CTH or QVC(35 Ex-works/40 FOB)
73	7314.42	-- Coated with plastics	CTH or QVC(35 Ex-works/40 FOB)
73	7314.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7314.50	- Expanded metal	CTH or QVC(35 Ex-works/40 FOB)
73	7315	Chain and parts thereof, of iron or steel:	
73		- Articulated link chain and parts thereof:	
73	7315.11	-- Roller chain	CTH or QVC(35 Ex-works/40 FOB)
73	7315.12	-- Other chain	CTH or QVC(35 Ex-works/40 FOB)
73	7315.19	-- Parts	CTH or QVC(35 Ex-works/40 FOB)
73	7315.20	- Skid chain	CTH or QVC(35 Ex-works/40 FOB)
73		- Other chain:	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
73	7315.81	-- Stud-link	CTH or QVC(35 Ex-works/40 FOB)
73	7315.82	-- Other, welded link	CTH or QVC(35 Ex-works/40 FOB)
73	7315.89	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7315.90	- Other parts	CTH or QVC(35 Ex-works/40 FOB)
73	7316.00	Anchors, grapnels and parts thereof, of iron or steel	CTH or QVC(35 Ex-works/40 FOB)
73	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH or QVC(35 Ex-works/40 FOB)
73	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	
73		- Threaded articles:	
73	7318.11	-- Coach screws	CTH or QVC(35 Ex-works/40 FOB)
73	7318.12	-- Other wood screws	CTH or QVC(35 Ex-works/40 FOB)
73	7318.13	-- Screw hooks and screw rings	CTH or QVC(35 Ex-works/40 FOB)
73	7318.14	-- Self-tapping screws	CTH or QVC(35 Ex-works/40 FOB)
73	7318.15	-- Other screws and bolts, whether or not with their nuts or washers	CTH or QVC(35 Ex-works/40 FOB)
73	7318.16	-- Nuts	CTH or QVC(35 Ex-works/40 FOB)
73	7318.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73		- Non-threaded articles:	
73	7318.21	-- Spring washers and other lock washers	CTH or QVC(35 Ex-works/40 FOB)
73	7318.22	-- Other washers	CTH or QVC(35 Ex-works/40 FOB)
73	7318.23	-- Rivets	CTH or QVC(35 Ex-works/40 FOB)
73	7318.24	-- Cotters and cotter-pins	CTH or QVC(35 Ex-works/40 FOB)
73	7318.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:	
73	7319.40	- Safety pins and other pins	CTH or QVC(35 Ex-works/40 FOB)
73	7319.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7320	Springs and leaves for springs, of iron or steel:	
73	7320.10	- Leaf-springs and leaves therefor	CTH or QVC(35 Ex-works/40 FOB)
73	7320.20	- Helical springs	CTH or QVC(35 Ex-works/40 FOB)
73	7320.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
73		- Cooking appliances and plate warmers:	
73	7321.11	-- For gas fuel or for both gas and other fuels	CTSH
73	7321.12	-- For liquid fuel	CTSH
73	7321.19	-- Other, including appliances for solid fuel	CTSH
73		- Other appliances:	
73	7321.81	-- For gas fuel or for both gas and other fuels	CTSH
73	7321.82	-- For liquid fuel	CTSH
73	7321.89	-- Other, including appliances for solid fuel	CTSH

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
73	7321.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
73	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:	
73		- Radiators and parts thereof:	
73	7322.11	-- Of cast iron	CTH or QVC(35 Ex-works/40 FOB)
73	7322.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7322.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
73	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	CTH or QVC(35 Ex-works/40 FOB)
73		- Other:	
73	7323.91	-- Of cast iron, not enamelled	CTH or QVC(35 Ex-works/40 FOB)
73	7323.92	-- Of cast iron, enamelled	CTH or QVC(35 Ex-works/40 FOB)
73	7323.93	-- Of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73	7323.94	-- Of iron (other than cast iron) or steel, enamelled	CTH or QVC(35 Ex-works/40 FOB)
73	7323.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7324	Sanitary ware and parts thereof, of iron or steel:	
73	7324.10	- Sinks and wash basins, of stainless steel	CTH or QVC(35 Ex-works/40 FOB)
73		- Baths:	
73	7324.21	-- Of cast iron, whether or not enamelled	CTH or QVC(35 Ex-works/40 FOB)
73	7324.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7324.90	- Other, including parts	CTH or QVC(35 Ex-works/40 FOB)
73	7325	Other cast articles of iron or steel:	
73	7325.10	- Of non-malleable cast iron	CTH or QVC(35 Ex-works/40 FOB)
73		- Other:	
73	7325.91	-- Grinding balls and similar articles for mills	CTH or QVC(35 Ex-works/40 FOB)
73	7325.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7326	Other articles of iron or steel:	
73		- Forged or stamped, but not further worked:	
73	7326.11	-- Grinding balls and similar articles for mills	CTH or QVC(35 Ex-works/40 FOB)
73	7326.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
73	7326.20	- Articles of iron or steel wire	CTH or QVC(35 Ex-works/40 FOB)
73	7326.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
74		CHAPTER 74: COPPER AND ARTICLES THEREOF	
74	7401.00	Copper mattes; cement copper (precipitated copper)	CTH or QVC(35 Ex-works/40 FOB)
74	7402.00	Unrefined copper; copper anodes for electrolytic refining	CTH or QVC(35 Ex-works/40 FOB)
74	7403	Refined copper and copper alloys, unwrought:	
74		- Refined copper:	
74	7403.11	-- Cathodes and sections of cathodes	CTH or QVC(35 Ex-works/40 FOB)
74	7403.12	-- Wire-bars	CTH or QVC(35 Ex-works/40 FOB)
74	7403.13	-- Billets	CTH or QVC(35 Ex-works/40 FOB)
74	7403.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74		- Copper alloys:	
74	7403.21	-- Copper-zinc base alloys (brass)	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
74	7403.22	-- Copper-tin base alloys (bronze)	CTH or QVC(35 Ex-works/40 FOB)
74	7403.29	-- Other copper alloys (other than master alloys of 74.05)	CTH or QVC(35 Ex-works/40 FOB)
74	7404.00	Copper waste and scrap	CTH
74	7405.00	Master alloys of copper	CTH or QVC(35 Ex-works/40 FOB)
74	7406	Copper powders and flakes:	
74	7406.10	- Powders of non-lamellar structure	CTH or QVC(35 Ex-works/40 FOB)
74	7406.20	- Powders of lamellar structure; flakes	CTH or QVC(35 Ex-works/40 FOB)
74	7407	Copper bars, rods and profiles:	
74	7407.10	- Of refined copper	CTH or QVC(35 Ex-works/40 FOB)
74		- Of copper alloys:	
74	7407.21	-- Of copper-zinc base alloys (brass)	CTH or QVC(35 Ex-works/40 FOB)
74	7407.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74	7408	Copper wire:	
74		- Of refined copper:	
74	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm	CTH except from heading 7407
74	7408.19	-- Other	CTH except from heading 7407
74		- Of copper alloys:	
74	7408.21	-- Of copper-zinc base alloys (brass)	CTH except from heading 7407
74	7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH except from heading 7407
74	7408.29	-- Other	CTH except from heading 7407
74	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	
74		- Of refined copper:	
74	7409.11	-- In coils	CTH or QVC(35 Ex-works/40 FOB)
74	7409.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74		- Of copper-zinc base alloys (brass):	
74	7409.21	-- In coils	CTH or QVC(35 Ex-works/40 FOB)
74	7409.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74		- Of copper-tin base alloys (bronze):	
74	7409.31	-- In coils	CTH or QVC(35 Ex-works/40 FOB)
74	7409.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74	7409.40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or QVC(35 Ex-works/40 FOB)
74	7409.90	- Of other copper alloys	CTH or QVC(35 Ex-works/40 FOB)
74	7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm:	
74		- Not backed:	
74	7410.11	-- Of refined copper	CTH or QVC(35 Ex-works/40 FOB)
74	7410.12	-- Of copper alloys	CTH or QVC(35 Ex-works/40 FOB)
74		- Backed:	
74	7410.21	-- Of refined copper	CTH or QVC(35 Ex-works/40 FOB)
74	7410.22	-- Of copper alloys	CTH or QVC(35 Ex-works/40 FOB)
74	7411	Copper tubes and pipes:	
74	7411.10	- Of refined copper	CTH or QVC(35 Ex-works/40 FOB)
74		- Of copper alloys:	
74	7411.21	-- Of copper-zinc base alloys (brass)	CTH or QVC(35 Ex-works/40 FOB)

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74	7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or QVC(35 Ex-works/40 FOB)
74	7411.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
74	7412.10	- Of refined copper	CTH or QVC(35 Ex-works/40 FOB)
74	7412.20	- Of copper alloys	CTH or QVC(35 Ex-works/40 FOB)
74	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	CTH or QVC(35 Ex-works/40 FOB)
74	7415	Nails, tacks, drawing pins, staples (other than those of 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	
74	7415.10	- Nails and tacks, drawing pins, staples and similar articles	CTH or QVC(35 Ex-works/40 FOB)
74		- Other articles, not threaded:	
74	7415.21	-- Washers (including spring washers)	CTH or QVC(35 Ex-works/40 FOB)
74	7415.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74		- Other threaded articles:	
74	7415.33	-- Screws; bolts and nuts	CTH or QVC(35 Ex-works/40 FOB)
74	7415.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
74	7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	
74	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	CTH or QVC(35 Ex-works/40 FOB)
74	7418.20	- Sanitary ware and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
74	7419	Other articles of copper:	
74	7419.20	- Cast, moulded, stamped or forged, but not further worked	CTH or QVC(35 Ex-works/40 FOB)
74	7419.80	- Other	CTH or QVC(35 Ex-works/40 FOB)
75		CHAPTER 75: NICKEL AND ARTICLES THEREOF	
75	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
75	7501.10	- Nickel mattes	CTH or QVC(35 Ex-works/40 FOB)
75	7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	CTH or QVC(35 Ex-works/40 FOB)
75	7502	Unwrought nickel.	
75	7502.10	- Nickel, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
75	7502.20	- Nickel alloys	CTH or QVC(35 Ex-works/40 FOB)
75	7503.00	Nickel waste and scrap.	CTH
75	7504.00	Nickel powders and flakes.	CTH or QVC(35 Ex-works/40 FOB)
75	7505	Nickel bars, rods, profiles and wire.	
75		- Bars, rods and profiles:	
75	7505.11	-- Of nickel, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
75	7505.12	-- Of nickel alloys	CTH or QVC(35 Ex-works/40 FOB)
75		- Wire:	
75	7505.21	-- Of nickel, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
75	7505.22	-- Of nickel alloys	CTH or QVC(35 Ex-works/40 FOB)

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75	7506	Nickel plates, sheets, strip and foil.	
75	7506.10	- Of nickel, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
75	7506.20	- Of nickel alloys	CTH or QVC(35 Ex-works/40 FOB)
75	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
75		- Tubes and pipes:	
75	7507.11	-- Of nickel, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
75	7507.12	-- Of nickel alloys	CTH or QVC(35 Ex-works/40 FOB)
75	7507.20	- Tube or pipe fittings	CTH or QVC(35 Ex-works/40 FOB)
75	7508	Other articles of nickel.	
75	7508.10	- Cloth, grill and netting, of nickel wire	CTH or QVC(35 Ex-works/40 FOB)
75	7508.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
76		CHAPTER 76: ALUMINIUM AND ARTICLES THEREOF	
76	7601	Unwrought aluminium.	
76	7601.10	- Aluminium, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
76	7601.20	- Aluminium alloys	CTH or QVC(35 Ex-works/40 FOB)
76	7602.00	Aluminium waste and scrap.	CTH
76	7603	Aluminium powders and flakes.	
76	7603.10	- Powders of non-lamellar structure	CTH or QVC(35 Ex-works/40 FOB)
76	7603.20	- Powders of lamellar structure; flakes	CTH or QVC(35 Ex-works/40 FOB)
76	7604	Aluminium bars, rods and profiles.	
76	7604.10	- Of aluminium, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
76		- Of aluminium alloys:	
76	7604.21	-- Hollow profiles	CTH or QVC(35 Ex-works/40 FOB)
76	7604.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
76	7605	Aluminium wire.	
76		- Of aluminium, not alloyed:	
76	7605.11	-- Of which the maximum cross-sectional dimension exceeds 7 mm	CTH except from heading 7604
76	7605.19	-- Other	CTH except from heading 7604
76		- Of aluminium alloys:	
76	7605.21	-- Of which the maximum cross-sectional dimension exceeds 7 mm	CTH except from heading 7604
76	7605.29	-- Other	CTH except from heading 7604
76	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	
76		- Rectangular (including square):	
76	7606.11	-- Of aluminium, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
76	7606.12	-- Of aluminium alloys	CTH or QVC(35 Ex-works/40 FOB)
76		- Other:	
76	7606.91	-- Of aluminium, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
76	7606.92	-- Of aluminium alloys	CTH or QVC(35 Ex-works/40 FOB)
76	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.	
76		- Not backed:	
76	7607.11	-- Rolled but not further worked	CTH or QVC(35 Ex-works/40 FOB)
76	7607.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
76	7607.20	- Backed	CTH or QVC(35 Ex-works/40 FOB)
76	7608	Aluminium tubes and pipes.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
76	7608.10	- Of aluminium, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
76	7608.20	- Of aluminium alloys	CTH or QVC(35 Ex-works/40 FOB)
76	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
76	7610	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
76	7610.10	- Doors, windows and their frames and thresholds for doors	CTH or QVC(35 Ex-works/40 FOB)
76	7610.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
76	7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH or QVC(35 Ex-works/40 FOB)
76	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
76	7612.10	- Collapsible tubular containers	CTH or QVC(35 Ex-works/40 FOB)
76	7612.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
76	7613.00	Aluminium containers for compressed or liquefied gas.	CTH or QVC(35 Ex-works/40 FOB)
76	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
76	7614.10	- With steel core	CTH or QVC(35 Ex-works/40 FOB)
76	7614.90	- Other	CTH except from heading 7604 or 7605
76	7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
76	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	CTH or QVC(35 Ex-works/40 FOB)
76	7615.20	- Sanitary ware and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
76	7616	Other articles of aluminium.	
76	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH or QVC(35 Ex-works/40 FOB)
76		- Other:	
76	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	CTH or QVC(35 Ex-works/40 FOB)
76	7616.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
78		CHAPTER 78: LEAD AND ARTICLES THEREOF	
78	7801	Unwrought lead.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
78	7801.10	- Refined lead	CTH or QVC(35 Ex-works/40 FOB)
78		- Other:	
78	7801.91	-- Containing by weight antimony as the principal other element	CTH or QVC(35 Ex-works/40 FOB)
78	7801.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
78	7802.00	Lead waste and scrap.	CTH
78	7804	Lead plates, sheets, strip and foil; lead powders and flakes.	
78		- Plates, sheets, strip and foil:	
78	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH or QVC(35 Ex-works/40 FOB)
78	7804.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
78	7804.20	- Powders and flakes	CTH or QVC(35 Ex-works/40 FOB)
78	7806.00	Other articles of lead.	CTH or QVC(35 Ex-works/40 FOB)
79		CHAPTER 79: ZINC AND ARTICLES THEREOF	
79	7901	Unwrought zinc.	
79		- Zinc, not alloyed:	
79	7901.11	-- Containing by weight 99.99% or more of zinc	CTH or QVC(35 Ex-works/40 FOB)
79	7901.12	-- Containing by weight less than 99.99% of zinc	CTH or QVC(35 Ex-works/40 FOB)
79	7901.20	- Zinc alloys	CTH or QVC(35 Ex-works/40 FOB)
79	7902.00	Zinc waste and scrap.	CTH
79	7903	Zinc dust, powders and flakes.	
79	7903.10	- Zinc dust	CTH or QVC(35 Ex-works/40 FOB)
79	7903.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
79	7904.00	Zinc bars, rods, profiles and wire.	CTH or QVC(35 Ex-works/40 FOB)
79	7905.00	Zinc plates, sheets, strip and foil.	CTH or QVC(35 Ex-works/40 FOB)
79	7907.00	Other articles of zinc.	CTH or QVC(35 Ex-works/40 FOB)
80		CHAPTER 80: TIN AND ARTICLES THEREOF	
80	8001	Unwrought tin.	
80	8001.10	- Tin, not alloyed	CTH or QVC(35 Ex-works/40 FOB)
80	8001.20	- Tin alloys	CTH or QVC(35 Ex-works/40 FOB)
80	8002.00	Tin waste and scrap.	CTH
80	8003.00	Tin bars, rods, profiles and wire.	CTH or QVC(35 Ex-works/40 FOB)
80	8007.00	Other articles of tin.	CTH or QVC(35 Ex-works/40 FOB)
81		CHAPTER 81: OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
81	8101	Tungsten (wolfram) and articles thereof, including waste and scrap.	
81	8101.10	- Powders	CTSH
81		- Other:	
81	8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	CTSH
81	8101.96	-- Wire	CTSH
81	8101.97	-- Waste and scrap	CTSH
81	8101.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8102	Molybdenum and articles thereof, including waste and scrap.	
81	8102.10	- Powders	CTSH
81		- Other:	
81	8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	CTSH

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81	8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH
81	8102.96	-- Wire	CTSH
81	8102.97	-- Waste and scrap	CTSH
81	8102.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8103	Tantalum and articles thereof, including waste and scrap.	
81	8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH
81	8103.30	- Waste and scrap	CTSH
81		- Other :	
81	8103.91	-- Crucibles	CTSH
81	8103.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8104	Magnesium and articles thereof, including waste and scrap.	
81		- Unwrought magnesium:	
81	8104.11	-- Containing at least 99.8% by weight of magnesium	CTSH
81	8104.19	-- Other	CTSH
81	8104.20	- Waste and scrap	CTSH
81	8104.30	- Rasplings, turnings and granules, graded according to size; powders	CTSH
81	8104.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
81	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH
81	8105.30	- Waste and scrap	CTSH
81	8105.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8106	Bismuth and articles thereof, including waste and scrap.	
81	8106.10	- Containing more than 99.99 % of bismuth, by weight	CTSH
81	8106.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8108	Titanium and articles thereof, including waste and scrap.	
81	8108.20	- Unwrought titanium; powders	CTSH
81	8108.30	- Waste and scrap	CTSH
81	8108.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8109	Zirconium and articles thereof, including waste and scrap.	
81		- Unwrought zirconium; powders :	
81	8109.21	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	CTSH
81	8109.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81		- Waste and scrap :	
81	8109.31	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	CTSH
81	8109.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81		- Other :	
81	8109.91	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	CTSH
81	8109.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
81	8110	Antimony and articles thereof, including waste and scrap.	
81	8110.10	- Unwrought antimony; powders	CTSH
81	8110.20	- Waste and scrap	CTSH
81	8110.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8111.00	Manganese and articles thereof, including waste and scrap.	CTSH or QVC(35 Ex-works/40 FOB)
81	8112	Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.	
81		- Beryllium:	
81	8112.12	-- Unwrought; powders	CTSH
81	8112.13	-- Waste and scrap	CTSH
81	8112.19	-- Other	CTSH
81		- Chromium:	
81	8112.21	-- Unwrought; powders	CTSH
81	8112.22	-- Waste and scrap	CTSH
81	8112.29	-- Other	CTSH
81		- Hafnium :	
81	8112.31	-- Unwrought; waste and scrap; powders	CTSH
81	8112.39	-- Other	CTSH
81		- Rhenium :	
81	8112.41	-- Unwrought; waste and scrap; powders	CTSH
81	8112.49	-- Other	CTSH
81		- Thallium :	
81	8112.51	-- Unwrought; powders	CTSH
81	8112.52	-- Waste and scrap	CTSH
81	8112.59	-- Other	CTSH
81		- Cadmium :	
81	8112.61	-- Waste and scrap	CTSH
81	8112.69	-- Other	CTSH
81		- Other :	
81	8112.92	-- Unwrought; waste and scrap; powders	CTSH or QVC(35 Ex-works/40 FOB)
81	8112.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
81	8113.00	Cermets and articles thereof, including waste and scrap.	CTH or QVC(35 Ex-works/40 FOB)
82		CHAPTER 82: TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
82	8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
82	8201.10	- Spades and shovels	CC or QVC(35 Ex-works/40 FOB)
82	8201.30	- Mattocks, picks, hoes and rakes	CC or QVC(35 Ex-works/40 FOB)
82	8201.40	- Axes, bill hooks and similar hewing tools	CC or QVC(35 Ex-works/40 FOB)
82	8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	CC or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
82	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	CC or QVC(35 Ex-works/40 FOB)
82	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	CC or QVC(35 Ex-works/40 FOB)
82	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
82	8202.10	- Hand saws	CC or QVC(35 Ex-works/40 FOB)
82	8202.20	- Band saw blades	CC or QVC(35 Ex-works/40 FOB)
82		- Circular saw blades (including slitting or slotting saw blades):	
82	8202.31	-- With working part of steel	CC or QVC(35 Ex-works/40 FOB)
82	8202.39	-- Other, including parts	CC or QVC(35 Ex-works/40 FOB)
82	8202.40	- Chain saw blades	CC or QVC(35 Ex-works/40 FOB)
82		- Other saw blades:	
82	8202.91	-- Straight saw blades, for working metal	CC or QVC(35 Ex-works/40 FOB)
82	8202.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
82	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
82	8203.10	- Files, rasps and similar tools	CC or QVC(35 Ex-works/40 FOB)
82	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	CC or QVC(35 Ex-works/40 FOB)
82	8203.30	- Metal cutting shears and similar tools	CC or QVC(35 Ex-works/40 FOB)
82	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	CC or QVC(35 Ex-works/40 FOB)
82	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
82		- Hand-operated spanners and wrenches:	
82	8204.11	-- Non-adjustable	CC or QVC(35 Ex-works/40 FOB)
82	8204.12	-- Adjustable	CC or QVC(35 Ex-works/40 FOB)
82	8204.20	- Interchangeable spanner sockets, with or without handles	CC or QVC(35 Ex-works/40 FOB)
82	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	
82	8205.10	- Drilling, threading or tapping tools	CC or QVC(35 Ex-works/40 FOB)
82	8205.20	- Hammers and sledge hammers	CC or QVC(35 Ex-works/40 FOB)
82	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	CC or QVC(35 Ex-works/40 FOB)
82	8205.40	- Screwdrivers	CC or QVC(35 Ex-works/40 FOB)
82		- Other hand tools (including glaziers' diamonds):	
82	8205.51	-- Household tools	CC or QVC(35 Ex-works/40 FOB)
82	8205.59	-- Other	CC or QVC(35 Ex-works/40 FOB)
82	8205.60	- Blow lamps	CC or QVC(35 Ex-works/40 FOB)
82	8205.70	- Vices, clamps and the like	CC or QVC(35 Ex-works/40 FOB)
82	8205.90	- Other, including sets of articles of two or more subheadings of this heading	CC or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
82	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC or QVC(35 Ex-works/40 FOB)
82	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
82		- Rock drilling or earth boring tools:	
82	8207.13	-- With working part of cermets	CC or QVC(35 Ex-works/40 FOB)
82	8207.19	-- Other, including parts	CC or QVC(35 Ex-works/40 FOB)
82	8207.20	- Dies for drawing or extruding metal	CC or QVC(35 Ex-works/40 FOB)
82	8207.30	- Tools for pressing, stamping or punching	CC or QVC(35 Ex-works/40 FOB)
82	8207.40	- Tools for tapping or threading	CC or QVC(35 Ex-works/40 FOB)
82	8207.50	- Tools for drilling, other than for rock drilling	CC or QVC(35 Ex-works/40 FOB)
82	8207.60	- Tools for boring or broaching	CC or QVC(35 Ex-works/40 FOB)
82	8207.70	- Tools for milling	CC or QVC(35 Ex-works/40 FOB)
82	8207.80	- Tools for turning	CC or QVC(35 Ex-works/40 FOB)
82	8207.90	- Other interchangeable tools	CC or QVC(35 Ex-works/40 FOB)
82	8208	Knives and cutting blades, for machines or for mechanical appliances.	
82	8208.10	- For metal working	CC or QVC(35 Ex-works/40 FOB)
82	8208.20	- For wood working	CC or QVC(35 Ex-works/40 FOB)
82	8208.30	- For kitchen appliances or for machines used by the food industry	CC or QVC(35 Ex-works/40 FOB)
82	8208.40	- For agricultural, horticultural or forestry machines	CC or QVC(35 Ex-works/40 FOB)
82	8208.90	- Other	CC or QVC(35 Ex-works/40 FOB)
82	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CC or QVC(35 Ex-works/40 FOB)
82	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CC or QVC(35 Ex-works/40 FOB)
82	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
82	8211.10	- Sets of assorted articles	CC or QVC(35 Ex-works/40 FOB)
82		- Other:	
82	8211.91	-- Table knives having fixed blades	CC or QVC(35 Ex-works/40 FOB)
82	8211.92	-- Other knives having fixed blades	CC or QVC(35 Ex-works/40 FOB)
82	8211.93	-- Knives having other than fixed blades	CC or QVC(35 Ex-works/40 FOB)
82	8211.94	-- Blades	CC or QVC(35 Ex-works/40 FOB)
82	8211.95	-- Handles of base metal	CC or QVC(35 Ex-works/40 FOB)
82	8212	Razors and razor blades (including razor blade blanks in strips).	
82	8212.10	- Razors	CC or QVC(35 Ex-works/40 FOB)
82	8212.20	- Safety razor blades, including razor blade blanks in strips	CC or QVC(35 Ex-works/40 FOB)
82	8212.90	- Other parts	CC or QVC(35 Ex-works/40 FOB)
82	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CC or QVC(35 Ex-works/40 FOB)

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82	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).	
82	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	CC or QVC(35 Ex-works/40 FOB)
82	8214.20	- Manicure or pedicure sets and instruments (including nail files)	CC or QVC(35 Ex-works/40 FOB)
82	8214.90	- Other	CC or QVC(35 Ex-works/40 FOB)
82	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
82	8215.10	- Sets of assorted articles containing at least one article plated with precious metal	CC or QVC(35 Ex-works/40 FOB)
82	8215.20	- Other sets of assorted articles	CC or QVC(35 Ex-works/40 FOB)
82		- Other:	
82	8215.91	-- Plated with precious metal	CC or QVC(35 Ex-works/40 FOB)
82	8215.99	-- Other	CC or QVC(35 Ex-works/40 FOB)
83		CHAPTER 83: MISCELLANEOUS ARTICLES OF BASE METAL	
83	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
83	8301.10	- Padlocks	CC or QVC(35 Ex-works/40 FOB)
83	8301.20	- Locks of a kind used for motor vehicles	CC or QVC(35 Ex-works/40 FOB)
83	8301.30	- Locks of a kind used for furniture	CC or QVC(35 Ex-works/40 FOB)
83	8301.40	- Other locks	CC or QVC(35 Ex-works/40 FOB)
83	8301.50	- Clasps and frames with clasps, incorporating locks	CC or QVC(35 Ex-works/40 FOB)
83	8301.60	- Parts	CC or QVC(35 Ex-works/40 FOB)
83	8301.70	- Keys presented separately	CC or QVC(35 Ex-works/40 FOB)
83	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
83	8302.10	- Hinges	CTH or QVC(35 Ex-works/40 FOB)
83	8302.20	- Castors	CTH or QVC(35 Ex-works/40 FOB)
83	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	CTH or QVC(35 Ex-works/40 FOB)
83		- Other mountings, fittings and similar articles:	
83	8302.41	-- Suitable for buildings	CTH or QVC(35 Ex-works/40 FOB)
83	8302.42	-- Other, suitable for furniture	CTH or QVC(35 Ex-works/40 FOB)
83	8302.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
83	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	CTH or QVC(35 Ex-works/40 FOB)
83	8302.60	- Automatic door closers	CTH or QVC(35 Ex-works/40 FOB)
83	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTH or QVC(35 Ex-works/40 FOB)

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83	8304.00	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 94.03.	CTH or QVC(35 Ex-works/40 FOB)
83	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
83	8305.10	- Fittings for loose-leaf binders or files	CTSH or QVC(35 Ex-works/40 FOB)
83	8305.20	- Staples in strips	CTH or QVC(35 Ex-works/40 FOB)
83	8305.90	- Other, including parts	CTH or QVC(35 Ex-works/40 FOB)
83	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
83	8306.10	- Bells, gongs and the like	CTH or QVC(35 Ex-works/40 FOB)
83		- Statuettes and other ornaments:	
83	8306.21	-- Plated with precious metal	CTH or QVC(35 Ex-works/40 FOB)
83	8306.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
83	8306.30	- Photograph, picture or similar frames; mirrors	CTH or QVC(35 Ex-works/40 FOB)
83	8307	Flexible tubing of base metal, with or without fittings.	
83	8307.10	- Of iron or steel	CTH or QVC(35 Ex-works/40 FOB)
83	8307.90	- Of other base metal	CTH or QVC(35 Ex-works/40 FOB)
83	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
83	8308.10	- Hooks, eyes and eyelets	CTH or QVC(35 Ex-works/40 FOB)
83	8308.20	- Tubular or bifurcated rivets	CTH or QVC(35 Ex-works/40 FOB)
83	8308.90	- Other, including parts	CTH or QVC(35 Ex-works/40 FOB)
83	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
83	8309.10	- Crown corks	CTH or QVC(35 Ex-works/40 FOB)
83	8309.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
83	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH or QVC(35 Ex-works/40 FOB)
83	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
83	8311.10	- Coated electrodes of base metal, for electric arc-welding	CTH or QVC(35 Ex-works/40 FOB)
83	8311.20	- Cored wire of base metal, for electric arc-welding	CTH or QVC(35 Ex-works/40 FOB)

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83	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	CTH or QVC(35 Ex-works/40 FOB)
83	8311.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84		CHAPTER 84: NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
84	8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
84	8401.10	- Nuclear reactors	CTSH or QVC(35 Ex-works/40 FOB)
84	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
84	8401.30	- Fuel elements (cartridges), non-irradiated	CTSH or QVC(35 Ex-works/40 FOB)
84	8401.40	- Parts of nuclear reactors	CTH or QVC(35 Ex-works/40 FOB)
84	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
84		- Steam or other vapour generating boilers:	
84	8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour	CTSH except from 8402.12; or QVC(35 Ex-works/40 FOB)
84	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour	CTSH except from 8402.11; or QVC(35 Ex-works/40 FOB)
84	8402.19	-- Other vapour generating boilers, including hybrid boilers	CTSH or QVC(35 Ex-works/40 FOB)
84	8402.20	- Super-heated water boilers	CTSH or QVC(35 Ex-works/40 FOB)
84	8402.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8403	Central heating boilers other than those of heading 84.02.	
84	8403.10	- Boilers	CTSH or QVC(35 Ex-works/40 FOB)
84	8403.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
84	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH or QVC(35 Ex-works/40 FOB)
84	8404.20	- Condensers for steam or other vapour power units	CTSH or QVC(35 Ex-works/40 FOB)
84	8404.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8405	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.	
84	8405.10	- 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	CTSH or QVC(35 Ex-works/40 FOB)
84	8405.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8406	Steam turbines and other vapour turbines.	
84	8406.10	- Turbines for marine propulsion	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other turbines:	

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84	8406.81	-- Of an output exceeding 40 MW	CTSH except from 8406.82; or QVC(35 Ex-works/40 FOB)
84	8406.82	-- Of an output not exceeding 40 MW	CTSH except from 8406.81; or QVC(35 Ex-works/40 FOB)
84	8406.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8407	Spark-ignition reciprocating or rotary internal combustion piston engines.	
84	8407.10	- Aircraft engines	CTH or QVC(35 Ex-works/40 FOB)
84		- Marine propulsion engines:	
84	8407.21	-- Outboard motors	CTH or QVC(35 Ex-works/40 FOB)
84	8407.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
84	8407.31	-- Of a cylinder capacity not exceeding 50 cc	CTH or QVC(35 Ex-works/40 FOB)
84	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or QVC(35 Ex-works/40 FOB)
84	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	CTH or QVC(35 Ex-works/40 FOB)
84	8407.34	-- Of a cylinder capacity exceeding 1,000 cc	CTH or QVC(35 Ex-works/40 FOB)
84	8407.90	- Other engines	CTH or QVC(35 Ex-works/40 FOB)
84	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
84	8408.10	- Marine propulsion engines	CTH or QVC(35 Ex-works/40 FOB)
84	8408.20	- Engines of a kind used for the propulsion of vehicles of chapter 87	CTH or QVC(35 Ex-works/40 FOB)
84	8408.90	- Other engines	CTH or QVC(35 Ex-works/40 FOB)
84	8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
84	8409.10	- For aircraft engines	CTH or QVC(35 Ex-works/40 FOB)
84		- Other:	
84	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	CTH or QVC(35 Ex-works/40 FOB)
84	8409.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8410	Hydraulic turbines, water wheels, and regulators therefor.	
84		- Hydraulic turbines and water wheels:	
84	8410.11	-- Of a power not exceeding 1,000 kW	CTSH except from 8410.12; or QVC(35 Ex-works/40 FOB)
84	8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH except from 8410.11 or 8410.13; or QVC(35 Ex-works/40 FOB)
84	8410.13	-- Of a power exceeding 10,000 kW	CTSH except from 8410.12; or QVC(35 Ex-works/40 FOB)
84	8410.90	- Parts, including regulators	CTH or QVC(35 Ex-works/40 FOB)
84	8411	Turbo-jets, turbo-propellers and other gas turbines.	
84		- Turbo-jets:	
84	8411.11	-- Of a thrust not exceeding 25 kN	CTSH except from 8411.12 to 8411.82; or QVC(35 Ex-works/40 FOB)
84	8411.12	-- Of a thrust exceeding 25 kN	CTSH except from 8411.11 or 8411.21 to 8411.82; or QVC(35 Ex-works/40 FOB)

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84		- Turbo-propellers:	
84	8411.21	-- Of a power not exceeding 1,100 kW	CTSH except from 8411.11, 8411.12 or 8411.22 to 8411.82; or QVC(35 Ex-works/40 FOB)
84	8411.22	-- Of a power exceeding 1,100 kW	CTSH except from 8411.11 to 8411.21, 8411.81 or 8411.82; or QVC(35 Ex-works/40 FOB)
84		- Other gas turbines:	
84	8411.81	-- Of a power not exceeding 5,000 kW	CTSH except from 8411.11 to 8411.22 or 8411.82; or QVC(35 Ex-works/40 FOB)
84	8411.82	-- Of a power exceeding 5,000 kW	CTSH except from 8411.11 to 8411.82; or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8411.91	-- Of turbo-jets or turbo-propellers	CTH or QVC(35 Ex-works/40 FOB)
84	8411.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8412	Other engines and motors.	
84	8412.10	- Reaction engines other than turbo-jets	CTH or QVC(35 Ex-works/40 FOB)
84		- Hydraulic power engines and motors:	
84	8412.21	-- Linear acting (cylinders)	CTSH or QVC(35 Ex-works/40 FOB)
84	8412.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Pneumatic power engines and motors:	
84	8412.31	-- Linear acting (cylinders)	CTSH or QVC(35 Ex-works/40 FOB)
84	8412.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8412.80	- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8412.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
84		- Pumps fitted or designed to be fitted with a measuring device:	
84	8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.40	- Concrete pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.50	- Other reciprocating positive displacement pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.60	- Other rotary positive displacement pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.70	- Other centrifugal pumps	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other pumps; liquid elevators:	
84	8413.81	-- Pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8413.82	-- Liquid elevators	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8413.91	-- Of pumps	CTH or QVC(35 Ex-works/40 FOB)
84	8413.92	-- Of liquid elevators	CTH or QVC(35 Ex-works/40 FOB)

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84	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.	
84	8414.10	- Vacuum pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.20	- Hand- or foot-operated air pumps	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.30	- Compressors of a kind used in refrigerating equipment	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH or QVC(35 Ex-works/40 FOB)
84		- Fans:	
84	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.70	- Gas-tight biological safety cabinets	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.80	- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8414.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
84	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	CTSH or QVC(35 Ex-works/40 FOB)
84	8415.20	- Of a kind used for persons, in motor vehicles	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other:	
84	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or QVC(35 Ex-works/40 FOB)
84	8415.82	-- Other, incorporating a refrigerating unit	CTSH or QVC(35 Ex-works/40 FOB)
84	8415.83	-- Not incorporating a refrigerating unit	CTSH or QVC(35 Ex-works/40 FOB)
84	8415.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
84	8416.10	- Furnace burners for liquid fuel	CTSH or QVC(35 Ex-works/40 FOB)
84	8416.20	- Other furnace burners, including combination burners	CTSH or QVC(35 Ex-works/40 FOB)
84	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or QVC(35 Ex-works/40 FOB)
84	8416.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
84	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or QVC(35 Ex-works/40 FOB)
84	8417.20	- Bakery ovens, including biscuit ovens	CTSH or QVC(35 Ex-works/40 FOB)
84	8417.80	- Other	CTSH or QVC(35 Ex-works/40 FOB)

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84	8417.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
84	8418.10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	CTSH or QVC(35 Ex-works/40 FOB)
84		- Refrigerators, household type :	
84	8418.21	-- Compression-type	CTSH or QVC(35 Ex-works/40 FOB)
84	8418.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	CTSH or QVC(35 Ex-works/40 FOB)
84	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	CTSH or QVC(35 Ex-works/40 FOB)
84	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other refrigerating or freezing equipment; heat pumps:	
84	8418.61	-- Heat pumps other than air conditioning machines of heading 84.15	CTSH or QVC(35 Ex-works/40 FOB)
84	8418.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8418.91	-- Furniture designed to receive refrigerating or freezing equipment	CTH or QVC(35 Ex-works/40 FOB)
84	8418.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
84		- Instantaneous or storage water heaters, non-electric:	
84	8419.11	-- Instantaneous gas water heaters	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.12	-- Solar water heaters	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.20	- Medical, surgical or laboratory sterilisers	CTSH or QVC(35 Ex-works/40 FOB)
84		- Dryers:	
84	8419.33	-- Lyophilisation apparatus, freeze drying units and spray dryers	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.34	-- Other, for agricultural products	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.35	-- Other, for wood, paper pulp, paper or paperboard	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.40	- Distilling or rectifying plant	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.50	- Heat exchange units	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.60	- Machinery for liquefying air or other gases	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other machinery, plant and equipment:	
84	8419.81	-- For making hot drinks or for cooking or heating food	CTSH or QVC(35 Ex-works/40 FOB)
84	8419.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

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84	8419.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
84	8420.10	- Calendering or other rolling machines	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8420.91	-- Cylinders	CTH or QVC(35 Ex-works/40 FOB)
84	8420.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.	
84		- Centrifuges, including centrifugal dryers:	
84	8421.11	-- Cream separators	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.12	-- Clothes-dryers	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Filtering or purifying machinery and apparatus for liquids:	
84	8421.21	-- For filtering or purifying water	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.22	-- For filtering or purifying beverages other than water	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.23	-- Oil or petrol-filters for internal combustion engines	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Filtering or purifying machinery and apparatus for gases:	
84	8421.31	-- Intake air filters for internal combustion engines	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.32	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	CTSH or QVC(35 Ex-works/40 FOB)
84	8421.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8421.91	-- Of centrifuges, including centrifugal dryers	CTH or QVC(35 Ex-works/40 FOB)
84	8421.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
84		- Dish washing machines:	
84	8422.11	-- Of the household type	CTSH or QVC(35 Ex-works/40 FOB)
84	8422.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH or QVC(35 Ex-works/40 FOB)
84	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or QVC(35 Ex-works/40 FOB)
84	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or QVC(35 Ex-works/40 FOB)
84	8422.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
84	8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
84	8423.10	- Personal weighing machines, including baby scales; household scales	CTSH or QVC(35 Ex-works/40 FOB)
84	8423.20	- Scales for continuous weighing of goods on conveyors	CTSH or QVC(35 Ex-works/40 FOB)
84	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other weighing machinery:	
84	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	CTSH or QVC(35 Ex-works/40 FOB)
84	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or QVC(35 Ex-works/40 FOB)
84	8423.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or QVC(35 Ex-works/40 FOB)
84	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
84	8424.10	- Fire extinguishers, whether or not charged	CTSH or QVC(35 Ex-works/40 FOB)
84	8424.20	- Spray guns and similar appliances	CTSH or QVC(35 Ex-works/40 FOB)
84	8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH or QVC(35 Ex-works/40 FOB)
84		- Agricultural or horticultural sprayers:	
84	8424.41	-- Portable sprayers	CTSH or QVC(35 Ex-works/40 FOB)
84	8424.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other appliances:	
84	8424.82	-- Agricultural or horticultural	CTSH or QVC(35 Ex-works/40 FOB)
84	8424.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8424.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
84		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
84	8425.11	-- Powered by electric motor	CTH or QVC(35 Ex-works/40 FOB)
84	8425.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Winches; capstans:	
84	8425.31	-- Powered by electric motor	CTH or QVC(35 Ex-works/40 FOB)
84	8425.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Jacks; hoists of a kind used for raising vehicles:	
84	8425.41	-- Built-in jacking systems of a type used in garages	CTH or QVC(35 Ex-works/40 FOB)
84	8425.42	-- Other jacks and hoists, hydraulic	CTH or QVC(35 Ex-works/40 FOB)
84	8425.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	

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84		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
84	8426.11	-- Overhead travelling cranes on fixed support	CTH or QVC(35 Ex-works/40 FOB)
84	8426.12	-- Mobile lifting frames on tyres and straddle carriers	CTH or QVC(35 Ex-works/40 FOB)
84	8426.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8426.20	- Tower cranes	CTH or QVC(35 Ex-works/40 FOB)
84	8426.30	- Portal or pedestal jib cranes	CTH or QVC(35 Ex-works/40 FOB)
84		- Other machinery, self-propelled:	
84	8426.41	-- On tyres	CTH or QVC(35 Ex-works/40 FOB)
84	8426.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other machinery:	
84	8426.91	-- Designed for mounting on road vehicles	CTH or QVC(35 Ex-works/40 FOB)
84	8426.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
84	8427.10	- Self-propelled trucks powered by an electric motor	CTH or QVC(35 Ex-works/40 FOB)
84	8427.20	- Other self-propelled trucks	CTH or QVC(35 Ex-works/40 FOB)
84	8427.90	- Other trucks	CTH or QVC(35 Ex-works/40 FOB)
84	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
84	8428.10	- Lifts and skip hoists	CTH or QVC(35 Ex-works/40 FOB)
84	8428.20	- Pneumatic elevators and conveyors	CTH or QVC(35 Ex-works/40 FOB)
84		- Other continuous-action elevators and conveyors, for goods or materials:	
84	8428.31	-- Specially designed for underground use	CTH or QVC(35 Ex-works/40 FOB)
84	8428.32	-- Other, bucket type	CTH or QVC(35 Ex-works/40 FOB)
84	8428.33	-- Other, belt type	CTH or QVC(35 Ex-works/40 FOB)
84	8428.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8428.40	- Escalators and moving walkways	CTH or QVC(35 Ex-works/40 FOB)
84	8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	CTH or QVC(35 Ex-works/40 FOB)
84	8428.70	- Industrial robots	CTH or QVC(35 Ex-works/40 FOB)
84	8428.90	- Other machinery	CTH or QVC(35 Ex-works/40 FOB)
84	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
84		- Bulldozers and angledozers:	
84	8429.11	-- Track laying	CTH or QVC(35 Ex-works/40 FOB)
84	8429.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8429.20	- Graders and levellers	CTH or QVC(35 Ex-works/40 FOB)
84	8429.30	- Scrapers	CTH or QVC(35 Ex-works/40 FOB)
84	8429.40	- Tamping machines and road rollers	CTH or QVC(35 Ex-works/40 FOB)
84		- Mechanical shovels, excavators and shovel loaders:	
84	8429.51	-- Front-end shovel loaders	CTH or QVC(35 Ex-works/40 FOB)
84	8429.52	-- Machinery with a 360° revolving superstructure	CTH or QVC(35 Ex-works/40 FOB)
84	8429.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
84	8430.10	- Pile-drivers and pile-extractors	CTH or QVC(35 Ex-works/40 FOB)
84	8430.20	- Snow-ploughs and snow-blowers	CTH or QVC(35 Ex-works/40 FOB)
84		- Coal or rock cutters and tunnelling machinery:	
84	8430.31	-- Self-propelled	CTH or QVC(35 Ex-works/40 FOB)
84	8430.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other boring or sinking machinery:	
84	8430.41	-- Self-propelled	CTH or QVC(35 Ex-works/40 FOB)
84	8430.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8430.50	- Other machinery, self-propelled	CTH or QVC(35 Ex-works/40 FOB)
84		- Other machinery, not self-propelled:	
84	8430.61	-- Tamping or compacting machinery	CTH or QVC(35 Ex-works/40 FOB)
84	8430.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8431	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
84	8431.10	- Of machinery of heading 84.25	CTH or QVC(35 Ex-works/40 FOB)
84	8431.20	- Of machinery of heading 84.27	CTH or QVC(35 Ex-works/40 FOB)
84		- Of machinery of heading 84.28 :	
84	8431.31	-- Of lifts, skip hoists or escalators	CTH or QVC(35 Ex-works/40 FOB)
84	8431.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Of machinery of heading 84.26, 84.29 or 84.30 :	
84	8431.41	-- Buckets, shovels, grabs and grips	CTH or QVC(35 Ex-works/40 FOB)
84	8431.42	-- Bulldozer or angledozer blades	CTH or QVC(35 Ex-works/40 FOB)
84	8431.43	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	CTH or QVC(35 Ex-works/40 FOB)
84	8431.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
84	8432.10	- Ploughs	CTSH or QVC(35 Ex-works/40 FOB)
84		- Harrows, scarifiers, cultivators, weeders and hoes:	
84	8432.21	-- Disc harrows	CTSH or QVC(35 Ex-works/40 FOB)
84	8432.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Seeders, planters and transplanters:	
84	8432.31	-- No-till direct seeders, planters and transplanters	CTSH or QVC(35 Ex-works/40 FOB)
84	8432.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Manure spreaders and fertiliser distributors:	
84	8432.41	-- Manure spreaders	CTSH or QVC(35 Ex-works/40 FOB)
84	8432.42	-- Fertiliser distributors	CTH or QVC(35 Ex-works/40 FOB)
84	8432.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8432.90	- Parts	CTSH or QVC(35 Ex-works/40 FOB)
84	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
84		- Mowers for lawns, parks or sports-grounds:	
84	8433.11	-- Powered, with the cutting device rotating in a horizontal plane	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.20	- Other mowers, including cutter bars for tractor mounting	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.30	- Other haymaking machinery	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
84	8433.40	- Straw or fodder balers, including pick-up balers	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other harvesting machinery; threshing machinery:	
84	8433.51	-- Combine harvester-threshers	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.52	-- Other threshing machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.53	-- Root or tuber harvesting machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or QVC(35 Ex-works/40 FOB)
84	8433.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8434	Milking machines and dairy machinery.	
84	8434.10	- Milking machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8434.20	- Dairy machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8434.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
84	8435.10	- Machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8435.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
84	8436.10	- Machinery for preparing animal feeding stuffs	CTSH or QVC(35 Ex-works/40 FOB)
84		- Poultry-keeping machinery; poultry incubators and brooders:	
84	8436.21	-- Poultry incubators and brooders	CTSH or QVC(35 Ex-works/40 FOB)
84	8436.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8436.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	CTH or QVC(35 Ex-works/40 FOB)
84	8436.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
84	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or QVC(35 Ex-works/40 FOB)
84	8437.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8437.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.	
84	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.30	- Machinery for sugar manufacture	CTSH or QVC(35 Ex-works/40 FOB)

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84	8438.40	- Brewery machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.50	- Machinery for the preparation of meat or poultry	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8438.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
84	8439.10	- Machinery for making pulp of fibrous cellulosic material	CTSH or QVC(35 Ex-works/40 FOB)
84	8439.20	- Machinery for making paper or paperboard	CTSH or QVC(35 Ex-works/40 FOB)
84	8439.30	- Machinery for finishing paper or paperboard	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8439.91	-- Of machinery for making pulp of fibrous cellulosic material	CTH or QVC(35 Ex-works/40 FOB)
84	8439.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8440	Book-binding machinery, including book-sewing machines.	
84	8440.10	- Machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8440.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
84	8441.10	- Cutting machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8441.20	- Machines for making bags, sacks or envelopes	CTSH or QVC(35 Ex-works/40 FOB)
84	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or QVC(35 Ex-works/40 FOB)
84	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	CTSH or QVC(35 Ex-works/40 FOB)
84	8441.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8441.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8442	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
84	8442.30	- Machinery, apparatus and equipment	CTSH or QVC(35 Ex-works/40 FOB)
84	8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTH or QVC(35 Ex-works/40 FOB)
84	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or QVC(35 Ex-works/40 FOB)
84	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	

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84		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
84	8443.11	-- Offset printing machinery, reel-fed	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.12	-- 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)	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.13	-- Other offset printing machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.16	-- Flexographic printing machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.17	-- Gravure printing machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other printers, copying machines and facsimile machines, whether or not combined:	
84	8443.31	-- 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	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	CTSH or QVC(35 Ex-works/40 FOB)
84	8443.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts and accessories:	
84	8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or QVC(35 Ex-works/40 FOB)
84	8443.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or QVC(35 Ex-works/40 FOB)
84	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
84		- Machines for preparing textile fibres:	
84	8445.11	-- Carding machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.12	-- Combing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.13	-- Drawing or roving machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8445.20	- Textile spinning machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.30	- Textile doubling or twisting machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.40	- Textile winding (including weft-winding) or reeling machines	CTH or QVC(35 Ex-works/40 FOB)
84	8445.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8446	Weaving machines (looms).	
84	8446.10	- For weaving fabrics of a width not exceeding 30 cm	CTH or QVC(35 Ex-works/40 FOB)
84		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	

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84	8446.21	-- Power looms	CTH or QVC(35 Ex-works/40 FOB)
84	8446.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	CTH or QVC(35 Ex-works/40 FOB)
84	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
84		- Circular knitting machines:	
84	8447.11	-- With cylinder diameter not exceeding 165 mm	CTH or QVC(35 Ex-works/40 FOB)
84	8447.12	-- With cylinder diameter exceeding 165 mm	CTH or QVC(35 Ex-works/40 FOB)
84	8447.20	- Flat knitting machines; stitch-bonding machines	CTH or QVC(35 Ex-works/40 FOB)
84	8447.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
84		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :	
84	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or QVC(35 Ex-works/40 FOB)
84	8448.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or QVC(35 Ex-works/40 FOB)
84		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :	
84	8448.31	-- Card clothing	CTH or QVC(35 Ex-works/40 FOB)
84	8448.32	-- Of machines for preparing textile fibres, other than card clothing	CTH or QVC(35 Ex-works/40 FOB)
84	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	CTH or QVC(35 Ex-works/40 FOB)
84	8448.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
84	8448.42	-- Reeds for looms, healds and heald-frames	CTH or QVC(35 Ex-works/40 FOB)
84	8448.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	
84	8448.51	-- Sinkers, needles and other articles used in forming stitches	CTH or QVC(35 Ex-works/40 FOB)
84	8448.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8449.00	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.	CTH or QVC(35 Ex-works/40 FOB)
84	8450	Household or laundry-type washing machines, including machines which both wash and dry.	

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84		- Machines, each of a dry linen capacity not exceeding 10 kg:	
84	8450.11	-- Fully-automatic machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8450.12	-- Other machines, with built-in centrifugal drier	CTSH or QVC(35 Ex-works/40 FOB)
84	8450.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	CTSH or QVC(35 Ex-works/40 FOB)
84	8450.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8451	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
84	8451.10	- Dry-cleaning machines	CTSH or QVC(35 Ex-works/40 FOB)
84		- Drying machines:	
84	8451.21	-- Each of a dry linen capacity not exceeding 10 kg	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.30	- Ironing machines and presses (including fusing presses)	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.40	- Washing, bleaching or dyeing machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8451.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8452	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
84	8452.10	- Sewing machines of the household type	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other sewing machines:	
84	8452.21	-- Automatic units	CTSH or QVC(35 Ex-works/40 FOB)
84	8452.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8452.30	- Sewing machine needles	CTH or QVC(35 Ex-works/40 FOB)
84	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
84	8453.10	- Machinery for preparing, tanning or working hides, skins or leather	CTSH or QVC(35 Ex-works/40 FOB)
84	8453.20	- Machinery for making or repairing footwear	CTSH or QVC(35 Ex-works/40 FOB)
84	8453.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8453.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
84	8454.10	- Converters	CTSH or QVC(35 Ex-works/40 FOB)

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84	8454.20	- Ingot moulds and ladles	CTSH or QVC(35 Ex-works/40 FOB)
84	8454.30	- Casting machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8454.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8455	Metal-rolling mills and rolls therefor.	
84	8455.10	- Tube mills	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other rolling mills:	
84	8455.21	-- Hot or combination hot and cold	CTSH or QVC(35 Ex-works/40 FOB)
84	8455.22	-- Cold	CTSH or QVC(35 Ex-works/40 FOB)
84	8455.30	- Rolls for rolling mills	CTSH or QVC(35 Ex-works/40 FOB)
84	8455.90	- Other parts	CTH or QVC(35 Ex-works/40 FOB)
84	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	
84		- Operated by laser or other light or photon beam processes:	
84	8456.11	-- Operated by laser	CTH or QVC(35 Ex-works/40 FOB)
84	8456.12	-- Operated by other light or photon beam processes	CTH or QVC(35 Ex-works/40 FOB)
84	8456.20	- Operated by ultrasonic processes	CTH or QVC(35 Ex-works/40 FOB)
84	8456.30	- Operated by electro-discharge processes	CTH or QVC(35 Ex-works/40 FOB)
84	8456.40	- Operated by plasma arc processes	CTH or QVC(35 Ex-works/40 FOB)
84	8456.50	- Water-jet cutting machines	CTH or QVC(35 Ex-works/40 FOB)
84	8456.90	-Other	CTH or QVC(35 Ex-works/40 FOB)
84	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
84	8457.10	- Machining centres	CTH or QVC(35 Ex-works/40 FOB)
84	8457.20	- Unit construction machines (single station)	CTH or QVC(35 Ex-works/40 FOB)
84	8457.30	- Multi-station transfer machines	CTH or QVC(35 Ex-works/40 FOB)
84	8458	Lathes (including turning centres) for removing metal.	
84		- Horizontal lathes:	
84	8458.11	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8458.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other lathes:	
84	8458.91	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8458.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
84	8459.10	- Way-type unit head machines	CTH or QVC(35 Ex-works/40 FOB)
84		- Other drilling machines:	
84	8459.21	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8459.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other boring-milling machines:	
84	8459.31	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8459.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other boring machines:	
84	8459.41	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8459.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Milling machines, knee-type:	

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84	8459.51	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8459.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other milling machines:	
84	8459.61	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8459.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8459.70	- Other threading or tapping machines	CTH or QVC(35 Ex-works/40 FOB)
84	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
84		- Flat-surface grinding machines:	
84	8460.12	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8460.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Other grinding machines: :	
84	8460.22	-- Centreless grinding machines, numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8460.23	-- Other cylindrical grinding machines, numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8460.24	-- Other, numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8460.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Sharpening (tool or cutter grinding) machines:	
84	8460.31	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8460.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8460.40	- Honing or lapping machines	CTH or QVC(35 Ex-works/40 FOB)
84	8460.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
84	8461.20	- Shaping or slotting machines	CTH or QVC(35 Ex-works/40 FOB)
84	8461.30	- Broaching machines	CTH or QVC(35 Ex-works/40 FOB)
84	8461.40	- Gear cutting, gear grinding or gear finishing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8461.50	- Sawing or cutting-off machines	CTH or QVC(35 Ex-works/40 FOB)
84	8461.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.	
84		- Hot forming machines for forging, die forging (including presses) and hot hammers :	
84	8462.11	-- Closed die forging machines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :	

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84	8462.22	-- Profile forming machines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.23	-- Numerically controlled press brakes	CTH or QVC(35 Ex-works/40 FOB)
84	8462.24	-- Numerically controlled panel benders	CTH or QVC(35 Ex-works/40 FOB)
84	8462.25	-- Numerically controlled roll forming machines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.26	-- Other numerically controlled bending, folding, straightening or flattening machines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :	
84	8462.32	-- Slitting lines and cut-to-length lines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.33	-- Numerically controlled shearing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8462.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:	
84	8462.42	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8462.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Machines for working tube, pipe, hollow section and bar (excluding presses) :	
84	8462.51	-- Numerically controlled	CTH or QVC(35 Ex-works/40 FOB)
84	8462.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84		- Cold metal working presses :	
84	8462.61	-- Hydraulic presses	CTH or QVC(35 Ex-works/40 FOB)
84	8462.62	-- Mechanical presses	CTH or QVC(35 Ex-works/40 FOB)
84	8462.63	-- Servo-presses	CTH or QVC(35 Ex-works/40 FOB)
84	8462.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8462.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8463	Other machine-tools for working metal or cermets, without removing material.	
84	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like	CTH or QVC(35 Ex-works/40 FOB)
84	8463.20	- Thread rolling machines	CTH or QVC(35 Ex-works/40 FOB)
84	8463.30	- Machines for working wire	CTH or QVC(35 Ex-works/40 FOB)
84	8463.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	
84	8464.10	- Sawing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8464.20	- Grinding or polishing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8464.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
84	8465.10	- Machines which can carry out different types of machining operations without tool change between such operations	CTH or QVC(35 Ex-works/40 FOB)
84	8465.20	- Machining centres	CTH or QVC(35 Ex-works/40 FOB)
84		- Other:	
84	8465.91	-- Sawing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8465.92	-- Planing, milling or moulding (by cutting) machines	CTH or QVC(35 Ex-works/40 FOB)

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84	8465.93	-- Grinding, sanding or polishing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8465.94	-- Bending or assembling machines	CTH or QVC(35 Ex-works/40 FOB)
84	8465.95	-- Drilling or morticing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8465.96	-- Splitting, slicing or paring machines	CTH or QVC(35 Ex-works/40 FOB)
84	8465.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8466	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	
84	8466.10	- Tool holders and self-opening dieheads	CTH or QVC(35 Ex-works/40 FOB)
84	8466.20	- Work holders	CTH or QVC(35 Ex-works/40 FOB)
84	8466.30	- Dividing heads and other special attachments for machines	CTH or QVC(35 Ex-works/40 FOB)
84		- Other:	
84	8466.91	-- For machines of heading 84.64	CTH or QVC(35 Ex-works/40 FOB)
84	8466.92	-- For machines of heading 84.65	CTH or QVC(35 Ex-works/40 FOB)
84	8466.93	-- For machines of headings 84.56 to 84.61	CTH or QVC(35 Ex-works/40 FOB)
84	8466.94	-- For machines of heading 84.62 or 84.63	CTH or QVC(35 Ex-works/40 FOB)
84	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
84		- Pneumatic:	
84	8467.11	-- Rotary type (including combined rotary percussion)	CTSH or QVC(35 Ex-works/40 FOB)
84	8467.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- With self-contained electric motor:	
84	8467.21	-- Drills of all kinds	CTSH or QVC(35 Ex-works/40 FOB)
84	8467.22	-- Saws	CTSH or QVC(35 Ex-works/40 FOB)
84	8467.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other tools:	
84	8467.81	-- Chain saws	CTSH or QVC(35 Ex-works/40 FOB)
84	8467.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8467.91	-- Of chain saws	CTH or QVC(35 Ex-works/40 FOB)
84	8467.92	-- Of pneumatic tools	CTH or QVC(35 Ex-works/40 FOB)
84	8467.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
84	8468.10	- Hand-held blow pipes	CTSH or QVC(35 Ex-works/40 FOB)
84	8468.20	- Other gas-operated machinery and apparatus	CTSH or QVC(35 Ex-works/40 FOB)
84	8468.80	- Other machinery and apparatus	CTSH or QVC(35 Ex-works/40 FOB)
84	8468.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	

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84	8470.10	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	CTH or QVC(35 Ex-works/40 FOB)
84		- Other electronic calculating machines:	
84	8470.21	-- Incorporating a printing device	CTH or QVC(35 Ex-works/40 FOB)
84	8470.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8470.30	- Other calculating machines	CTH or QVC(35 Ex-works/40 FOB)
84	8470.50	- Cash registers	CTH or QVC(35 Ex-works/40 FOB)
84	8470.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
84	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	CTH or QVC(35 Ex-works/40 FOB)
84		- Other automatic data processing machines:	
84	8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	CTH or QVC(35 Ex-works/40 FOB)
84	8471.49	-- Other, presented in the form of systems	CTH or QVC(35 Ex-works/40 FOB)
84	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	CTH or QVC(35 Ex-works/40 FOB)
84	8471.60	- Input or output units, whether or not containing storage units in the same housing	CTH or QVC(35 Ex-works/40 FOB)
84	8471.70	- Storage units	CTH or QVC(35 Ex-works/40 FOB)
84	8471.80	- Other units of automatic data processing machines	CTH or QVC(35 Ex-works/40 FOB)
84	8471.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
84	8472.10	- Duplicating machines	CTH or QVC(35 Ex-works/40 FOB)
84	8472.30	- 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	CTH or QVC(35 Ex-works/40 FOB)
84	8472.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	
84		- Parts and accessories of the machines of heading 84.70:	
84	8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	CTH or QVC(35 Ex-works/40 FOB)
84	8473.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)

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84	8473.30	- Parts and accessories of the machines of heading 84.71	CTH or QVC(35 Ex-works/40 FOB)
84	8473.40	- Parts and accessories of the machines of heading 84.72	CTH or QVC(35 Ex-works/40 FOB)
84	8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	CTH or QVC(35 Ex-works/40 FOB)
84	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
84	8474.10	- Sorting, screening, separating or washing machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8474.20	- Crushing or grinding machines	CTSH or QVC(35 Ex-works/40 FOB)
84		- Mixing or kneading machines:	
84	8474.31	-- Concrete or mortar mixers	CTSH or QVC(35 Ex-works/40 FOB)
84	8474.32	-- Machines for mixing mineral substances with bitumen	CTSH or QVC(35 Ex-works/40 FOB)
84	8474.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8474.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8474.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
84	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or QVC(35 Ex-works/40 FOB)
84		- Machines for manufacturing or hot working glass or glassware:	
84	8475.21	-- Machines for making optical fibres and preforms thereof	CTSH or QVC(35 Ex-works/40 FOB)
84	8475.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8475.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
84		- Automatic beverage-vending machines:	
84	8476.21	-- Incorporating heating or refrigerating devices	CTSH or QVC(35 Ex-works/40 FOB)
84	8476.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other machines:	
84	8476.81	-- Incorporating heating or refrigerating devices	CTSH or QVC(35 Ex-works/40 FOB)
84	8476.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8476.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter.	
84	8477.10	- Injection-moulding machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8477.20	- Extruders	CTSH or QVC(35 Ex-works/40 FOB)

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84	8477.30	- Blow moulding machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8477.40	- Vacuum moulding machines and other thermoforming machines	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other machinery for moulding or otherwise forming:	
84	8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or QVC(35 Ex-works/40 FOB)
84	8477.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8477.80	- Other machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8477.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter.	
84	8478.10	- Machinery	CTSH or QVC(35 Ex-works/40 FOB)
84	8478.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.	
84	8479.10	- Machinery for public works, building or the like	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.30	- 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	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.40	- Rope or cable-making machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.50	- Industrial robots, not elsewhere specified or included	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.60	- Evaporative air coolers	CTSH or QVC(35 Ex-works/40 FOB)
84		- Passenger boarding bridges:	
84	8479.71	-- Of a kind used in airports	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.79	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84		- Other machines and mechanical appliances:	
84	8479.81	-- For treating metal, including electric wire coil-winders	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.83	-- Cold isostatic presses	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8479.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
84	8480.10	- Moulding boxes for metal foundry	CTH or QVC(35 Ex-works/40 FOB)
84	8480.20	- Mould bases	CTH or QVC(35 Ex-works/40 FOB)
84	8480.30	- Moulding patterns	CTH or QVC(35 Ex-works/40 FOB)
84		- Moulds for metal or metal carbides:	
84	8480.41	-- Injection or compression types	CTH or QVC(35 Ex-works/40 FOB)
84	8480.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8480.50	- Moulds for glass	CTH or QVC(35 Ex-works/40 FOB)
84	8480.60	- Moulds for mineral materials	CTH or QVC(35 Ex-works/40 FOB)
84		- Moulds for rubber or plastics:	
84	8480.71	-- Injection or compression types	CTH or QVC(35 Ex-works/40 FOB)

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84	8480.79	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
84	8481.10	- Pressure-reducing valves	CTSH or QVC(35 Ex-works/40 FOB)
84	8481.20	- Valves for oleohydraulic or pneumatic transmissions	CTSH or QVC(35 Ex-works/40 FOB)
84	8481.30	- Check (nonreturn) valves	CTSH or QVC(35 Ex-works/40 FOB)
84	8481.40	- Safety or relief valves	CTSH or QVC(35 Ex-works/40 FOB)
84	8481.80	- Other appliances	CTSH or QVC(35 Ex-works/40 FOB)
84	8481.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8482	Ball or roller bearings.	
84	8482.10	- Ball bearings	CTSH or QVC(35 Ex-works/40 FOB)
84	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	CTSH or QVC(35 Ex-works/40 FOB)
84	8482.30	- Spherical roller bearings	CTSH or QVC(35 Ex-works/40 FOB)
84	8482.40	- Needle roller bearings, including cage and needle roller assemblies	CTSH or QVC(35 Ex-works/40 FOB)
84	8482.50	- Other cylindrical roller bearings, including cage and roller assemblies	CTSH or QVC(35 Ex-works/40 FOB)
84	8482.80	- Other, including combined ball/roller bearings	CTSH or QVC(35 Ex-works/40 FOB)
84		- Parts:	
84	8482.91	-- Balls, needles and rollers	CTH or QVC(35 Ex-works/40 FOB)
84	8482.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
84	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
84	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH or QVC(35 Ex-works/40 FOB)
84	8483.20	- Bearing housings, incorporating ball or roller bearings	CTSH except from 8482.10 to 8482.20; or QVC(35 Ex-works/40 FOB)
84	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTH or QVC(35 Ex-works/40 FOB)
84	8483.40	- 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	CTH or QVC(35 Ex-works/40 FOB)
84	8483.50	- Flywheels and pulleys, including pulley blocks	CTH or QVC(35 Ex-works/40 FOB)
84	8483.60	- Clutches and shaft couplings (including universal joints)	CTH or QVC(35 Ex-works/40 FOB)
84	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or QVC(35 Ex-works/40 FOB)
84	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	

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84	8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	CTSH or QVC(35 Ex-works/40 FOB)
84	8484.20	- Mechanical seals	CTSH or QVC(35 Ex-works/40 FOB)
84	8484.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8485	Machines for additive manufacturing.	
84	8485.10	- By metal deposit	CTSH or QVC(35 Ex-works/40 FOB)
84	8485.20	- By plastics or rubber deposit	CTSH or QVC(35 Ex-works/40 FOB)
84	8485.30	- By plaster, cement, ceramics or glass deposit	CTSH or QVC(35 Ex-works/40 FOB)
84	8485.80	- Other	CTSH or QVC(35 Ex-works/40 FOB)
84	8485.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
84	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this chapter; parts and accessories.	
84	8486.10	- Machines and apparatus for the manufacture of boules or wafers	CTSH or QVC(35 Ex-works/40 FOB)
84	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or QVC(35 Ex-works/40 FOB)
84	8486.30	- Machines and apparatus for the manufacture of flat panel displays	CTSH or QVC(35 Ex-works/40 FOB)
84	8486.40	- Machines and apparatus specified in Note 11 (C) to this chapter	CTSH or QVC(35 Ex-works/40 FOB)
84	8486.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
84	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.	
84	8487.10	- Ships' or boats' propellers and blades therefor	CTSH or QVC(35 Ex-works/40 FOB)
84	8487.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85		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	
85	8501	Electric motors and generators (excluding generating sets).	
85	8501.10	- Motors of an output not exceeding 37.5 W	CTH or QVC(35 Ex-works/40 FOB)
85	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W	CTH or QVC(35 Ex-works/40 FOB)
85		- Other DC motors; DC generators, other than photovoltaic generators :	
85	8501.31	-- Of an output not exceeding 750 W	CTH or QVC(35 Ex-works/40 FOB)
85	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW	CTH or QVC(35 Ex-works/40 FOB)
85	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW	CTH or QVC(35 Ex-works/40 FOB)
85	8501.34	-- Of an output exceeding 375 kW	CTH or QVC(35 Ex-works/40 FOB)
85	8501.40	- Other AC motors, single-phase	CTH or QVC(35 Ex-works/40 FOB)
85		- Other AC motors, multi-phase:	

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85	8501.51	-- Of an output not exceeding 750 W	CTH or QVC(35 Ex-works/40 FOB)
85	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW	CTH or QVC(35 Ex-works/40 FOB)
85	8501.53	-- Of an output exceeding 75 kW	CTH or QVC(35 Ex-works/40 FOB)
85		- AC generators (alternators), other than photovoltaic generators :	
85	8501.61	-- Of an output not exceeding 75 kVA	CTH or QVC(35 Ex-works/40 FOB)
85	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or QVC(35 Ex-works/40 FOB)
85	8501.63	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	CTH or QVC(35 Ex-works/40 FOB)
85	8501.64	-- Of an output exceeding 750 kVA	CTH or QVC(35 Ex-works/40 FOB)
85		- Photovoltaic DC generators :	
85	8501.71	-- Of an output not exceeding 50 W	CTH or QVC(35 Ex-works/40 FOB)
85	8501.72	-- Of an output exceeding 50 W	CTH or QVC(35 Ex-works/40 FOB)
85	8501.80	- Photovoltaic AC generators	CTH or QVC(35 Ex-works/40 FOB)
85	8502	Electric generating sets and rotary converters.	
85		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
85	8502.11	-- Of an output not exceeding 75 kVA	CTH or QVC(35 Ex-works/40 FOB)
85	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or QVC(35 Ex-works/40 FOB)
85	8502.13	-- Of an output exceeding 375 kVA:	CTH or QVC(35 Ex-works/40 FOB)
85	8502.20	- Generating sets with spark-ignition internal combustion piston engines	CTH or QVC(35 Ex-works/40 FOB)
85		- Other generating sets:	
85	8502.31	-- Wind-powered	CTH or QVC(35 Ex-works/40 FOB)
85	8502.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8502.40	- Electric rotary converters	CTH or QVC(35 Ex-works/40 FOB)
85	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or QVC(35 Ex-works/40 FOB)
85	8504	Electrical transformers, static converters (for example, rectifiers) and inductors.	
85	8504.10	- Ballasts for discharge lamps or tubes	CTSH or QVC(35 Ex-works/40 FOB)
85		- Liquid dielectric transformers:	
85	8504.21	-- Having a power handling capacity not exceeding 650 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.23	-- Having a power handling capacity exceeding 10,000 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other transformers:	
85	8504.31	-- Having a power handling capacity not exceeding 1 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.34	-- Having a power handling capacity exceeding 500 kVA	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.40	- Static converters	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8504.50	- Other inductors	CTSH or QVC(35 Ex-works/40 FOB)
85	8504.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	
85		- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
85	8505.11	-- Of metal	CTSH or QVC(35 Ex-works/40 FOB)
85	8505.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8505.20	- Electro-magnetic couplings, clutches and brakes	CTSH or QVC(35 Ex-works/40 FOB)
85	8505.90	- Other, including parts	CTH or QVC(35 Ex-works/40 FOB)
85	8506	Primary cells and primary batteries.	
85	8506.10	- Manganese dioxide	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.30	- Mercuric oxide	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.40	- Silver oxide	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.50	- Lithium	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.60	- Air-zinc	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.80	- Other primary cells and primary batteries	CTSH or QVC(35 Ex-works/40 FOB)
85	8506.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square).	
85	8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.20	- Other lead-acid accumulators	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.30	- Nickel-cadmium	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.50	- Nickel-metal hydride	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.60	- Lithium-ion	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.80	- Other accumulators	CTSH or QVC(35 Ex-works/40 FOB)
85	8507.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8508	Vacuum cleaners.	
85		- With self-contained electric motor:	
85	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH except from 8508.19; or QVC(35 Ex-works/40 FOB)
85	8508.19	-- Other	CTSH except from 8508.11; or QVC(35 Ex-works/40 FOB)
85	8508.60	- Other vacuum cleaners	CTSH or QVC(35 Ex-works/40 FOB)
85	8508.70	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
85	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	CTSH or QVC(35 Ex-works/40 FOB)
85	8509.80	- Other appliances	CTSH or QVC(35 Ex-works/40 FOB)
85	8509.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
85	8510.10	- Shavers	CTSH or QVC(35 Ex-works/40 FOB)
85	8510.20	- Hair clippers	CTSH or QVC(35 Ex-works/40 FOB)
85	8510.30	- Hair-removing appliances	CTSH or QVC(35 Ex-works/40 FOB)
85	8510.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
85	8511.10	- Sparking plugs	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.30	- Distributors; ignition coils	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.40	- Starter motors and dual purpose starter-generators	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.50	- Other generators	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.80	- Other equipment	CTSH or QVC(35 Ex-works/40 FOB)
85	8511.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
85	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	CTSH or QVC(35 Ex-works/40 FOB)
85	8512.20	- Other lighting or visual signalling equipment	CTSH except from 8412.10 or 8512.30; or QVC(35 Ex-works/40 FOB)
85	8512.30	- Sound signalling equipment	CTSH except from 8412.10 or 8512.20; or QVC(35 Ex-works/40 FOB)
85	8512.40	- Windscreen wipers, defrosters and demisters	CTSH or QVC(35 Ex-works/40 FOB)
85	8512.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
85	8513.10	- Lamps	CTH or QVC(35 Ex-works/40 FOB)
85	8513.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
85		- Resistance heated furnaces and ovens :	
85	8514.11	-- Hot isostatic presses	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other furnaces and ovens :	
85	8514.31	-- Electron beam furnaces	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.32	-- Plasma and vacuum arc furnaces	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or QVC(35 Ex-works/40 FOB)
85	8514.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
85		- Brazing or soldering machines and apparatus:	
85	8515.11	-- Soldering irons and guns	CTSH or QVC(35 Ex-works/40 FOB)
85	8515.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Machines and apparatus for resistance welding of metal:	
85	8515.21	-- Fully or partly automatic	CTSH or QVC(35 Ex-works/40 FOB)
85	8515.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Machines and apparatus for arc (including plasma arc) welding of metals:	
85	8515.31	-- Fully or partly automatic	CTSH or QVC(35 Ex-works/40 FOB)
85	8515.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8515.80	- Other machines and apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8515.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
85	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	CTSH or QVC(35 Ex-works/40 FOB)
85		- Electric space heating apparatus and electric soil heating apparatus:	
85	8516.21	-- Storage heating radiators	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Electro-thermic hair-dressing or hand-drying apparatus:	
85	8516.31	-- Hair dryers	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.32	-- Other hair-dressing apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.33	-- Hand-drying apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.40	- Electric smoothing irons	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.50	- Microwave ovens	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other electro-thermic appliances:	
85	8516.71	-- Coffee or tea makers	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.72	-- Toasters	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.79	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.80	- Electric heating resistors	CTSH or QVC(35 Ex-works/40 FOB)
85	8516.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
85		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :	
85	8517.11	-- Line telephone sets with cordless handsets	CTSH or QVC(35 Ex-works/40 FOB)
85	8517.13	-- Smartphones	CTSH or QVC(35 Ex-works/40 FOB)
85	8517.14	-- Other telephones for cellular networks or for other wireless networks	CTSH or QVC(35 Ex-works/40 FOB)
85	8517.18	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
85	8517.61	-- Base stations	CTSH or QVC(35 Ex-works/40 FOB)
85	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8517.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Parts :	
85	8517.71	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or QVC(35 Ex-works/40 FOB)
85	8517.79	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
85	8518.10	- Microphones and stands therefor	CTH or QVC(35 Ex-works/40 FOB)
85		- Loudspeakers, whether or not mounted in their enclosures:	
85	8518.21	-- Single loudspeakers, mounted in their enclosures	CTH or QVC(35 Ex-works/40 FOB)
85	8518.22	-- Multiple loudspeakers, mounted in the same enclosure	CTH or QVC(35 Ex-works/40 FOB)
85	8518.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTH or QVC(35 Ex-works/40 FOB)
85	8518.40	- Audio-frequency electric amplifiers	CTH or QVC(35 Ex-works/40 FOB)
85	8518.50	- Electric sound amplifier sets	CTH or QVC(35 Ex-works/40 FOB)
85	8518.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8519	Sound recording or reproducing apparatus.	
85	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8519.30	- Turntables (record-decks)	CTH or QVC(35 Ex-works/40 FOB)
85		- Other apparatus :	
85	8519.81	-- Using magnetic, optical or semiconductor media	CTH or QVC(35 Ex-works/40 FOB)
85	8519.89	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
85	8521.10	- Magnetic tape-type	CTH or QVC(35 Ex-works/40 FOB)
85	8521.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.	
85	8522.10	- Pick-up cartridges	CTH or QVC(35 Ex-works/40 FOB)
85	8522.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37.	
85		- Magnetic media:	
85	8523.21	-- Cards incorporating a magnetic stripe	CTH or QVC(35 Ex-works/40 FOB)
85	8523.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Optical media:	
85	8523.41	-- Unrecorded	CTH or QVC(35 Ex-works/40 FOB)
85	8523.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Semiconductor media:	
85	8523.51	-- Solid-state non-volatile storage devices	CTH or QVC(35 Ex-works/40 FOB)
85	8523.52	-- "Smart cards"	CTH or QVC(35 Ex-works/40 FOB)
85	8523.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8523.80	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8524	Flat panel display modules, whether or not incorporating touch-sensitive screens.	
85		- Without drivers or control circuits :	
85	8524.11	-- Of liquid crystals	CTH or QVC(35 Ex-works/40 FOB)
85	8524.12	-- Of organic light-emitting diodes (OLED)	CTH or QVC(35 Ex-works/40 FOB)
85	8524.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Other :	
85	8524.91	-- Of liquid crystals	CTH or QVC(35 Ex-works/40 FOB)
85	8524.92	-- Of organic light-emitting diodes (OLED)	CTH or QVC(35 Ex-works/40 FOB)
85	8524.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	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.	
85	8525.50	- Transmission apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8525.60	- Transmission apparatus incorporating reception apparatus	CTH or QVC(35 Ex-works/40 FOB)
85		- Television cameras, digital cameras and video camera recorders :	
85	8525.81	-- High-speed goods as specified in Subheading Note 1 to this chapter	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8525.82	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this chapter	CTH or QVC(35 Ex-works/40 FOB)
85	8525.83	-- Other, night vision goods as specified in Subheading Note 3 to this chapter	CTH or QVC(35 Ex-works/40 FOB)
85	8525.89	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
85	8526.10	- Radar apparatus	CTH or QVC(35 Ex-works/40 FOB)
85		- Other:	
85	8526.91	-- Radio navigational aid apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8526.92	-- Radio remote control apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
85		- Radio-broadcast receivers capable of operating without an external source of power:	
85	8527.12	-- Pocket-size radio cassette-players	CTH or QVC(35 Ex-works/40 FOB)
85	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8527.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
85	8527.21	-- Combined with sound recording or reproducing apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8527.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Other:	
85	8527.91	-- Combined with sound recording or reproducing apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock	CTH or QVC(35 Ex-works/40 FOB)
85	8527.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	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.	
85		- Cathode-ray tube monitors:	
85	8528.42	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	CTH or QVC(35 Ex-works/40 FOB)
85	8528.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Other monitors:	
85	8528.52	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	CTH or QVC(35 Ex-works/40 FOB)
85	8528.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Projectors:	
85	8528.62	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8528.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
85	8528.71	-- Not designed to incorporate a video display or screen	CTH or QVC(35 Ex-works/40 FOB)
85	8528.72	-- Other, colour	CTH or QVC(35 Ex-works/40 FOB)
85	8528.73	-- Other, monochrome	CTH or QVC(35 Ex-works/40 FOB)
85	8529	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	
85	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or QVC(35 Ex-works/40 FOB)
85	8529.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
85	8530.10	- Equipment for railways or tramways	CTSH or QVC(35 Ex-works/40 FOB)
85	8530.80	- Other equipment	CTSH or QVC(35 Ex-works/40 FOB)
85	8530.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
85	8531.10	- Burglar or fire alarms and similar apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	CTSH or QVC(35 Ex-works/40 FOB)
85	8531.80	- Other apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8531.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8532	Electrical capacitors, fixed, variable or adjustable (pre-set).	
85	8532.10	- 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)	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other fixed capacitors:	
85	8532.21	-- Tantalum	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.22	-- Aluminium electrolytic	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.23	-- Ceramic dielectric, single layer	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.24	-- Ceramic dielectric, multilayer	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.25	-- Dielectric of paper or plastics	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.30	- Variable or adjustable (pre-set) capacitors	CTSH or QVC(35 Ex-works/40 FOB)
85	8532.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
85	8533.10	- Fixed carbon resistors, composition or film types	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other fixed resistors:	
85	8533.21	-- For a power handling capacity not exceeding 20 W	CTSH or QVC(35 Ex-works/40 FOB)
85	8533.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Wirewound variable resistors, including rheostats and potentiometers:	
85	8533.31	-- For a power handling capacity not exceeding 20 W	CTSH or QVC(35 Ex-works/40 FOB)
85	8533.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8533.40	- Other variable resistors, including rheostats and potentiometers	CTSH or QVC(35 Ex-works/40 FOB)
85	8533.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8534.00	Printed circuits.	CTH or QVC(35 Ex-works/40 FOB)
85	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.	
85	8535.10	- Fuses	CTH or QVC(35 Ex-works/40 FOB)
85		- Automatic circuit breakers:	
85	8535.21	-- For a voltage of less than 72.5 kV	CTH or QVC(35 Ex-works/40 FOB)
85	8535.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8535.30	- Isolating switches and make-and-break switches	CTH or QVC(35 Ex-works/40 FOB)
85	8535.40	- Lightning arresters, voltage limiters and surge suppressors	CTH or QVC(35 Ex-works/40 FOB)
85	8535.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
85	8536.10	- Fuses	CTH or QVC(35 Ex-works/40 FOB)
85	8536.20	- Automatic circuit breakers	CTH or QVC(35 Ex-works/40 FOB)
85	8536.30	- Other apparatus for protecting electrical circuits	CTH or QVC(35 Ex-works/40 FOB)
85		- Relays:	
85	8536.41	-- For a voltage not exceeding 60 V	CTH or QVC(35 Ex-works/40 FOB)
85	8536.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8536.50	- Other switches	CTH or QVC(35 Ex-works/40 FOB)
85		- Lamp-holders, plugs and sockets:	
85	8536.61	-- Lamp-holders	CTH or QVC(35 Ex-works/40 FOB)
85	8536.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8536.70	- Connectors for optical fibres, optical fibre bundles or cables	CTH or QVC(35 Ex-works/40 FOB)
85	8536.90	- Other apparatus	CTH or QVC(35 Ex-works/40 FOB)
85	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
85	8537.10	- For a voltage not exceeding 1,000 V	CTSH or QVC(35 Ex-works/40 FOB)
85	8537.20	- For a voltage exceeding 1,000 V	CTSH or QVC(35 Ex-works/40 FOB)
85	8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
85	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8538.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	
85	8539.10	- Sealed beam lamp units	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other filament lamps, excluding ultra-violet or infra-red lamps:	
85	8539.21	-- Tungsten halogen	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Discharge lamps, other than ultra-violet lamps:	
85	8539.31	-- Fluorescent, hot cathode	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.32	-- Mercury or sodium vapour lamps; metal halide lamps	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Ultra-violet or infra-red lamps; arc-lamps:	
85	8539.41	-- Arc-lamps	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Light-emitting diode (LED) light sources :	
85	8539.51	-- Light-emitting diode (LED) modules	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.52	-- Light-emitting diode (LED) lamps	CTSH or QVC(35 Ex-works/40 FOB)
85	8539.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
85		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
85	8540.11	-- Colour	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.12	-- Monochrome	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.60	- Other cathode-ray tubes	CTSH or QVC(35 Ex-works/40 FOB)
85		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
85	8540.71	-- Magnetrons	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.79	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other valves and tubes:	
85	8540.81	-- Receiver or amplifier valves and tubes	CTSH or QVC(35 Ex-works/40 FOB)
85	8540.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Parts:	
85	8540.91	-- Of cathode-ray tubes	CTH or QVC(35 Ex-works/40 FOB)
85	8540.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8541	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.	
85	8541.10	- Diodes, other than photosensitive or light-emitting diodes (LED)	CTSH or QVC(35 Ex-works/40 FOB)
85		- Transistors, other than photosensitive transistors:	
85	8541.21	-- With a dissipation rate of less than 1 W	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or QVC(35 Ex-works/40 FOB)
85		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :	
85	8541.41	-- Light-emitting diodes (LED)	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.42	-- Photovoltaic cells not assembled in modules or made up into panels	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.43	-- Photovoltaic cells assembled in modules or made up into panels	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85		- Other semiconductor devices :	
85	8541.51	-- Semiconductor-based transducers	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.60	- Mounted piezo-electric crystals	CTSH or QVC(35 Ex-works/40 FOB)
85	8541.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8542	Electronic integrated circuits.	
85		- Electronic integrated circuits:	
85	8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or QVC(35 Ex-works/40 FOB)
85	8542.32	-- Memories	CTSH or QVC(35 Ex-works/40 FOB)
85	8542.33	-- Amplifiers	CTSH or QVC(35 Ex-works/40 FOB)
85	8542.39	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
85	8542.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
85	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter.	
85	8543.10	- Particle accelerators	CTSH or QVC(35 Ex-works/40 FOB)
85	8543.20	- Signal generators	CTSH or QVC(35 Ex-works/40 FOB)
85	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or QVC(35 Ex-works/40 FOB)
85	8543.40	- Electronic cigarettes and similar personal electric vaporising devices	CTSH or QVC(35 Ex-works/40 FOB)
85	8543.70	- Other machines and apparatus	CTSH or QVC(35 Ex-works/40 FOB)
85	8543.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial 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.	
85		- Winding wire:	
85	8544.11	-- Of copper	CTH or QVC(35 Ex-works/40 FOB)
85	8544.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8544.20	- Co-axial cable and other co-axial electric conductors	CTH or QVC(35 Ex-works/40 FOB)
85	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH or QVC(35 Ex-works/40 FOB)
85		- Other electric conductors, for a voltage not exceeding 1,000 V :	
85	8544.42	-- Fitted with connectors	CTH or QVC(35 Ex-works/40 FOB)
85	8544.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	CTH or QVC(35 Ex-works/40 FOB)
85	8544.70	- Optical fibre cables	CTH or QVC(35 Ex-works/40 FOB)
85	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 electrical purposes.	
85		- Electrodes:	
85	8545.11	-- Of a kind used for furnaces	CTH or QVC(35 Ex-works/40 FOB)
85	8545.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8545.20	- Brushes	CTH or QVC(35 Ex-works/40 FOB)
85	8545.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8546	Electrical insulators of any material.	
85	8546.10	- Of glass	CTH or QVC(35 Ex-works/40 FOB)
85	8546.20	- Of ceramics	CTH or QVC(35 Ex-works/40 FOB)
85	8546.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
85	8547.10	- Insulating fittings of ceramics	CTH or QVC(35 Ex-works/40 FOB)
85	8547.20	- Insulating fittings of plastics	CTH or QVC(35 Ex-works/40 FOB)
85	8547.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
85	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 apparatus, not specified or included elsewhere in this chapter:	
85	8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.	CTH or QVC(35 Ex-works/40 FOB)
85	8549	Electrical and electronic waste and scrap.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
85		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
85	8549.11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	CTH or QVC(35 Ex-works/40 FOB)
85	8549.12	-- Other, containing lead, cadmium or mercury	CTH or QVC(35 Ex-works/40 FOB)
85	8549.13	-- Sorted by chemical type and not containing lead, cadmium or mercury	CTH or QVC(35 Ex-works/40 FOB)
85	8549.14	-- Unsorted and not containing lead, cadmium or mercury	CTH or QVC(35 Ex-works/40 FOB)
85	8549.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Of a kind used principally for the recovery of precious metal :	
85	8549.21	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	CTH or QVC(35 Ex-works/40 FOB)
85	8549.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Other electrical and electronic assemblies and printed circuit boards :	
85	8549.31	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	CTH or QVC(35 Ex-works/40 FOB)
85	8549.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
85		- Other :	
85	8549.91	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	CTH or QVC(35 Ex-works/40 FOB)
85	8549.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
86		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	
86	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.	
86	8601.10	- Powered from an external source of electricity	CTH or QVC(35 Ex-works/40 FOB)
86	8601.20	- Powered by electric accumulators	CTH or QVC(35 Ex-works/40 FOB)
86	8602	Other rail locomotives; locomotive tenders.	
86	8602.10	- Diesel-electric locomotives	CTH or QVC(35 Ex-works/40 FOB)
86	8602.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
86	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
86	8603.10	- Powered from an external source of electricity	CTH or QVC(35 Ex-works/40 FOB)
86	8603.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
86	8604.00	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).	CTH or QVC(35 Ex-works/40 FOB)
86	8605.00	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 86.04).	CTH or QVC(35 Ex-works/40 FOB)
86	8606	Railway or tramway goods vans and wagons, not self-propelled.	
86	8606.10	- Tank wagons and the like	CTH or QVC(35 Ex-works/40 FOB)
86	8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10	CTH or QVC(35 Ex-works/40 FOB)
86		- Other:	
86	8606.91	-- Covered and closed	CTH or QVC(35 Ex-works/40 FOB)
86	8606.92	-- Open, with non-removable sides of a height exceeding 60 cm	CTH or QVC(35 Ex-works/40 FOB)
86	8606.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
86	8607	Parts of railway or tramway locomotives or rolling-stock.	
86		- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
86	8607.11	-- Driving bogies and bissel-bogies	CTH or QVC(35 Ex-works/40 FOB)
86	8607.12	-- Other bogies and bissel-bogies	CTH or QVC(35 Ex-works/40 FOB)
86	8607.19	-- Other, including parts	CTH or QVC(35 Ex-works/40 FOB)
86		- Brakes and parts thereof:	
86	8607.21	-- Air brakes and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
86	8607.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
86	8607.30	- Hooks and other coupling devices, buffers, and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
86		- Other:	
86	8607.91	-- Of locomotives	CTH or QVC(35 Ex-works/40 FOB)
86	8607.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
86	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	CTH or QVC(35 Ex-works/40 FOB)
86	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH or QVC(35 Ex-works/40 FOB)
87		CHAPTER 87: VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
87	8701	Tractors (other than tractors of heading 87.09).	
87	8701.10	- Single axle tractors	CTH or QVC(35 Ex-works/40 FOB)
87		- Road tractors for semi-trailers :	
87	8701.21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	CTH or QVC(35 Ex-works/40 FOB)
87	8701.22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	CTH or QVC(35 Ex-works/40 FOB)

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87	8701.23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8701.24	-- With only electric motor for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8701.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8701.30	- Track-laying tractors	CTH or QVC(35 Ex-works/40 FOB)
87		- Other, of an engine power:	
87	8701.91	-- Not exceeding 18 kW	CTH or QVC(35 Ex-works/40 FOB)
87	8701.92	-- Exceeding 18 kW but not exceeding 37 kW	CTH or QVC(35 Ex-works/40 FOB)
87	8701.93	-- Exceeding 37 kW but not exceeding 75 kW	CTH or QVC(35 Ex-works/40 FOB)
87	8701.94	-- Exceeding 75 kW but not exceeding 130 kW	CTH or QVC(35 Ex-works/40 FOB)
87	8701.95	-- Exceeding 130 kW	CTH or QVC(35 Ex-works/40 FOB)
87	8702	Motor vehicles for the transport of ten or more persons, including the driver.	
87	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	CTH or QVC(35 Ex-works/40 FOB)
87	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8702.40	- With only electric motor for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8702.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
87	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	CTH or QVC(35 Ex-works/40 FOB)
87		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
87	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.24	-- Of a cylinder capacity exceeding 3,000 cc	CTH or QVC(35 Ex-works/40 FOB)
87		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
87	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.33	-- Of a cylinder capacity exceeding 2,500 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
87	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	CTH or QVC(35 Ex-works/40 FOB)
87	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	CTH or QVC(35 Ex-works/40 FOB)
87	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	CTH or QVC(35 Ex-works/40 FOB)
87	8703.80	- Other vehicles, with only electric motor for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8703.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8704	Motor vehicles for the transport of goods.	
87	8704.10	- Dumpers designed for off-highway use	CTH or QVC(35 Ex-works/40 FOB)
87		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
87	8704.21	-- g.v.w. not exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.23	-- g.v.w. exceeding 20 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87		- Other, with only spark-ignition internal combustion piston engine :	
87	8704.31	-- g.v.w. not exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.32	-- g.v.w. exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
87	8704.41	-- g.v.w. not exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.43	-- g.v.w. exceeding 20 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
87	8704.51	-- g.v.w. not exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.52	-- g.v.w. exceeding 5 tonnes	CTH or QVC(35 Ex-works/40 FOB)
87	8704.60	- Other with only electric motor for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8704.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
87	8705.10	- Crane lorries	CTH or QVC(35 Ex-works/40 FOB)
87	8705.20	- Mobile drilling derricks	CTH or QVC(35 Ex-works/40 FOB)
87	8705.30	- Fire fighting vehicles	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
87	8705.40	- Concrete-mixer lorries	CTH or QVC(35 Ex-works/40 FOB)
87	8705.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or QVC(35 Ex-works/40 FOB)
87	8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
87	8707.10	- For the vehicles of heading 87.03	CTH or QVC(35 Ex-works/40 FOB)
87	8707.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8708	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
87	8708.10	- Bumpers and parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87		- Other parts and accessories of bodies (including cabs):	
87	8708.21	-- Safety seat belts	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.22	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this chapter	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.29	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.30	- Brakes and servo-brakes; parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.40	- Gear boxes and parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.70	- Road wheels and parts and accessories thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.80	- Suspension systems and parts thereof (including shock-absorbers)	CTSH or QVC(35 Ex-works/40 FOB)
87		- Other parts and accessories:	
87	8708.91	-- Radiators and parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.93	-- Clutches and parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.95	-- Safety airbags with inflator system; parts thereof	CTSH or QVC(35 Ex-works/40 FOB)
87	8708.99	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
87	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
87		- Vehicles:	
87	8709.11	-- Electrical	CTH or QVC(35 Ex-works/40 FOB)
87	8709.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8709.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
87	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or QVC(35 Ex-works/40 FOB)
87	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
87	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
87	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	CTH or QVC(35 Ex-works/40 FOB)
87	8711.60	- With electric motor for propulsion	CTH or QVC(35 Ex-works/40 FOB)
87	8711.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or QVC(35 Ex-works/40 FOB)
87	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
87	8713.10	- Not mechanically propelled	CTH or QVC(35 Ex-works/40 FOB)
87	8713.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8714	Parts and accessories of vehicles of headings 87.11 to 87.13.	
87	8714.10	- Of motorcycles (including mopeds)	CTH or QVC(35 Ex-works/40 FOB)
87	8714.20	- Of carriages for disabled persons	CTH or QVC(35 Ex-works/40 FOB)
87		- Other:	
87	8714.91	-- Frames and forks, and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
87	8714.92	-- Wheel rims and spokes	CTH or QVC(35 Ex-works/40 FOB)
87	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH or QVC(35 Ex-works/40 FOB)
87	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
87	8714.95	-- Saddles	CTH or QVC(35 Ex-works/40 FOB)
87	8714.96	-- Pedals and crank-gear, and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
87	8714.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8715.00	Baby carriages and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
87	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
87	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	CTH or QVC(35 Ex-works/40 FOB)
87	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTH or QVC(35 Ex-works/40 FOB)
87		- Other trailers and semi-trailers for the transport of goods:	
87	8716.31	-- Tanker trailers and tanker semi-trailers	CTH or QVC(35 Ex-works/40 FOB)
87	8716.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
87	8716.40	- Other trailers and semi-trailers	CTH or QVC(35 Ex-works/40 FOB)
87	8716.80	- Other vehicles	CTH or QVC(35 Ex-works/40 FOB)
87	8716.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
88		CHAPTER 88: AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	
88	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH or QVC(35 Ex-works/40 FOB)
88	8802	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
88		- Helicopters:	
88	8802.11	-- Of an unladen weight not exceeding 2,000 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8802.12	-- Of an unladen weight exceeding 2,000 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH or QVC(35 Ex-works/40 FOB)
88	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	CTH or QVC(35 Ex-works/40 FOB)
88	8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
88	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
88		- Ground flying trainers and parts thereof:	
88	8805.21	-- Air combat simulators and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
88	8805.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
88	8806	Unmanned aircraft.	
88	8806.10	- Designed for the carriage of passengers	CTH or QVC(35 Ex-works/40 FOB)
88		- Other, for remote-controlled flight only :	
88	8806.21	-- With maximum take-off weight not more than 250 g	CTH or QVC(35 Ex-works/40 FOB)
88	8806.22	-- With maximum take-off weight more than 250 g but not more than 7 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.23	-- With maximum take-off weight more than 7 kg but not more than 25 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.24	-- With maximum take-off weight more than 25 kg but not more than 150 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
88		- Other :	
88	8806.91	-- With maximum take-off weight not more than 250 g	CTH or QVC(35 Ex-works/40 FOB)
88	8806.92	-- With maximum take-off weight more than 250 g but not more than 7 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.93	-- With maximum take-off weight more than 7 kg but not more than 25 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.94	-- With maximum take-off weight more than 25 kg but not more than 150 kg	CTH or QVC(35 Ex-works/40 FOB)
88	8806.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
88	8807	Parts of goods of heading 88.01, 88.02 or 88.06.	
88	8807.10	- Propellers and rotors and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
88	8807.20	- Under-carriages and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
88	8807.30	- Other parts of aeroplanes, helicopters or unmanned aircraft	CTH or QVC(35 Ex-works/40 FOB)
88	8807.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
89		CHAPTER 89: SHIPS, BOATS AND FLOATING STRUCTURES	
89	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
89	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	CTH or QVC(35 Ex-works/40 FOB)
89	8901.20	- Tankers	CTH or QVC(35 Ex-works/40 FOB)
89	8901.30	- Refrigerated vessels, other than those of subheading 8901.20	CTH or QVC(35 Ex-works/40 FOB)
89	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CTH or QVC(35 Ex-works/40 FOB)
89	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CTH or QVC(35 Ex-works/40 FOB)
89	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
89		- Inflatable (including rigid hull inflatable) boats :	
89	8903.11	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	CTH or QVC(35 Ex-works/40 FOB)
89	8903.12	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	CTH or QVC(35 Ex-works/40 FOB)
89	8903.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
89		- Sailboats, other than inflatable, with or without auxiliary motor :	
89	8903.21	-- Of a length not exceeding 7.5 m	CTH or QVC(35 Ex-works/40 FOB)
89	8903.22	-- Of a length exceeding 7.5 m but not exceeding 24 m	CTH or QVC(35 Ex-works/40 FOB)
89	8903.23	-- Of a length exceeding 24 m	CTH or QVC(35 Ex-works/40 FOB)
89		- Motorboats, other than inflatable, not including outboard motorboats :	
89	8903.31	-- Of a length not exceeding 7.5 m	CTH or QVC(35 Ex-works/40 FOB)
89	8903.32	-- Of a length exceeding 7.5 m but not exceeding 24 m	CTH or QVC(35 Ex-works/40 FOB)
89	8903.33	-- Of a length exceeding 24 m	CTH or QVC(35 Ex-works/40 FOB)
89		- Other :	
89	8903.93	-- Of a length not exceeding 7.5 m	CTH or QVC(35 Ex-works/40 FOB)
89	8903.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
89	8904.00	Tugs and pusher craft.	CTH or QVC(35 Ex-works/40 FOB)
89	8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
89	8905.10	- Dredgers	CTH or QVC(35 Ex-works/40 FOB)
89	8905.20	- Floating or submersible drilling or production platforms	CTH or QVC(35 Ex-works/40 FOB)
89	8905.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
89	8906	Other vessels, including warships and lifeboats other than rowing boats.	
89	8906.10	- Warships	CTH or QVC(35 Ex-works/40 FOB)
89	8906.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
89	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
89	8907.10	- Inflatable rafts	CTH or QVC(35 Ex-works/40 FOB)
89	8907.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
89	8908.00	Vessels and other floating structures for breaking up.	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
90		CHAPTER 90: OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	
90	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
90	9001.10	- Optical fibres, optical fibre bundles and cables	CTH or QVC(35 Ex-works/40 FOB)
90	9001.20	- Sheets and plates of polarising material	CTH or QVC(35 Ex-works/40 FOB)
90	9001.30	- Contact lenses	CTH or QVC(35 Ex-works/40 FOB)
90	9001.40	- Spectacle lenses of glass	CTH or QVC(35 Ex-works/40 FOB)
90	9001.50	- Spectacle lenses of other materials	CTH or QVC(35 Ex-works/40 FOB)
90	9001.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
90		- Objective lenses:	
90	9002.11	-- For cameras, projectors or photographic enlargers or reducers	CTH or QVC(35 Ex-works/40 FOB)
90	9002.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9002.20	- Filters	CTH or QVC(35 Ex-works/40 FOB)
90	9002.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.	
90		- Frames and mountings:	
90	9003.11	-- Of plastics	CTH or QVC(35 Ex-works/40 FOB)
90	9003.19	-- Of other materials	CTH or QVC(35 Ex-works/40 FOB)
90	9003.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
90	9004	Spectacles, goggles and the like, corrective, protective or other.	
90	9004.10	- Sunglasses	CTSH or QVC(35 Ex-works/40 FOB)
90	9004.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
90	9005.10	- Binoculars	CTSH or QVC(35 Ex-works/40 FOB)
90	9005.80	- Other instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9005.90	- Parts and accessories (including mountings)	CTH or QVC(35 Ex-works/40 FOB)
90	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
90	9006.30	- 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	CTSH or QVC(35 Ex-works/40 FOB)
90	9006.40	- Instant print cameras	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other cameras:	

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90	9006.53	-- For roll film of a width of 35 mm	CTSH or QVC(35 Ex-works/40 FOB)
90	9006.59	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90		- Photographic flashlight apparatus and flashbulbs:	
90	9006.61	-- Discharge lamp ("electronic") flashlight apparatus	CTSH or QVC(35 Ex-works/40 FOB)
90	9006.69	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90		- Parts and accessories:	
90	9006.91	-- For cameras	CTH or QVC(35 Ex-works/40 FOB)
90	9006.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
90	9007.10	- Cameras	CTSH or QVC(35 Ex-works/40 FOB)
90	9007.20	- Projectors	CTSH or QVC(35 Ex-works/40 FOB)
90		- Parts and accessories:	
90	9007.91	-- For cameras	CTH or QVC(35 Ex-works/40 FOB)
90	9007.92	-- For projectors	CTH or QVC(35 Ex-works/40 FOB)
90	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
90	9008.50	- Projectors, enlargers and reducers	CTSH or QVC(35 Ex-works/40 FOB)
90	9008.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens.	
90	9010.10	- 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	CTSH or QVC(35 Ex-works/40 FOB)
90	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH or QVC(35 Ex-works/40 FOB)
90	9010.60	- Projection screens	CTSH or QVC(35 Ex-works/40 FOB)
90	9010.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
90	9011.10	- Stereoscopic microscopes	CTSH or QVC(35 Ex-works/40 FOB)
90	9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH or QVC(35 Ex-works/40 FOB)
90	9011.80	- Other microscopes	CTSH or QVC(35 Ex-works/40 FOB)
90	9011.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9012	Microscopes other than optical microscopes; diffraction apparatus.	
90	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	CTSH or QVC(35 Ex-works/40 FOB)
90	9012.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9013	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter.	

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90	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	CTSH or QVC(35 Ex-works/40 FOB)
90	9013.20	- Lasers, other than laser diodes	CTSH or QVC(35 Ex-works/40 FOB)
90	9013.80	- Other devices, appliances and instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9013.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9014	Direction finding compasses; other navigational instruments and appliances.	
90	9014.10	- Direction finding compasses	CTSH or QVC(35 Ex-works/40 FOB)
90	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH or QVC(35 Ex-works/40 FOB)
90	9014.80	- Other instruments and appliances	CTSH or QVC(35 Ex-works/40 FOB)
90	9014.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
90	9015.10	- Rangefinders	CTSH or QVC(35 Ex-works/40 FOB)
90	9015.20	- Theodolites and tachymeters (tacheometers)	CTSH or QVC(35 Ex-works/40 FOB)
90	9015.30	- Levels	CTSH or QVC(35 Ex-works/40 FOB)
90	9015.40	- Photogrammetrical surveying instruments and appliances	CTSH or QVC(35 Ex-works/40 FOB)
90	9015.80	- Other instruments and appliances	CTSH or QVC(35 Ex-works/40 FOB)
90	9015.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH or QVC(35 Ex-works/40 FOB)
90	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter.	
90	9017.10	- Drafting tables and machines, whether or not automatic	CTSH or QVC(35 Ex-works/40 FOB)
90	9017.20	- Other drawing, marking-out or mathematical calculating instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9017.30	- Micrometers, callipers and gauges	CTSH or QVC(35 Ex-works/40 FOB)
90	9017.80	- Other instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9017.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
90		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
90	9018.11	-- Electro-cardiographs	CTH or QVC(35 Ex-works/40 FOB)
90	9018.12	-- Ultrasonic scanning apparatus	CTH or QVC(35 Ex-works/40 FOB)
90	9018.13	-- Magnetic resonance imaging apparatus	CTH or QVC(35 Ex-works/40 FOB)
90	9018.14	-- Scintigraphic apparatus	CTH or QVC(35 Ex-works/40 FOB)

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90	9018.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9018.20	- Ultra-violet or infra-red ray apparatus	CTH or QVC(35 Ex-works/40 FOB)
90		- Syringes, needles, catheters, cannulae and the like:	
90	9018.31	-- Syringes, with or without needles	CTH or QVC(35 Ex-works/40 FOB)
90	9018.32	-- Tubular metal needles and needles for sutures	CTH or QVC(35 Ex-works/40 FOB)
90	9018.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90		- Other instruments and appliances, used in dental sciences:	
90	9018.41	-- Dental drill engines, whether or not combined on a single base with other dental equipment	CTH or QVC(35 Ex-works/40 FOB)
90	9018.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9018.50	- Other ophthalmic instruments and appliances	CTH or QVC(35 Ex-works/40 FOB)
90	9018.90	- Other instruments and appliances	CTH or QVC(35 Ex-works/40 FOB)
90	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
90	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH or QVC(35 Ex-works/40 FOB)
90	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or QVC(35 Ex-works/40 FOB)
90	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or QVC(35 Ex-works/40 FOB)
90	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
90	9021.10	- Orthopaedic or fracture appliances	CTH or QVC(35 Ex-works/40 FOB)
90		- Artificial teeth and dental fittings :	
90	9021.21	-- Artificial teeth	CTH or QVC(35 Ex-works/40 FOB)
90	9021.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90		- Other artificial parts of the body :	
90	9021.31	-- Artificial joints	CTH or QVC(35 Ex-works/40 FOB)
90	9021.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9021.40	- Hearing aids, excluding parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9021.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
90	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	

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90		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
90	9022.12	-- Computed tomography apparatus	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.13	-- Other, for dental uses	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.14	-- Other, for medical, surgical or veterinary uses	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.19	-- For other uses	CTSH or QVC(35 Ex-works/40 FOB)
90		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	
90	9022.21	-- For medical, surgical, dental or veterinary uses	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.29	-- For other uses	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.30	- X-ray tubes	CTSH or QVC(35 Ex-works/40 FOB)
90	9022.90	- Other, including parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or QVC(35 Ex-works/40 FOB)
90	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
90	9024.10	- Machines and appliances for testing metals	CTSH or QVC(35 Ex-works/40 FOB)
90	9024.80	- Other machines and appliances	CTSH or QVC(35 Ex-works/40 FOB)
90	9024.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
90		- Thermometers and pyrometers, not combined with other instruments:	
90	9025.11	-- Liquid-filled, for direct reading	CTSH or QVC(35 Ex-works/40 FOB)
90	9025.19	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9025.80	- Other instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9025.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
90	9026.10	- For measuring or checking the flow or level of liquids	CTSH or QVC(35 Ex-works/40 FOB)
90	9026.20	- For measuring or checking pressure	CTSH or QVC(35 Ex-works/40 FOB)
90	9026.80	- Other instruments or apparatus	CTSH or QVC(35 Ex-works/40 FOB)
90	9026.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	

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90	9027.10	- Gas or smoke analysis apparatus	CTSH or QVC(35 Ex-works/40 FOB)
90	9027.20	- Chromatographs and electrophoresis instruments	CTSH or QVC(35 Ex-works/40 FOB)
90	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH or QVC(35 Ex-works/40 FOB)
90	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other instruments and apparatus :	
90	9027.81	-- Mass spectrometers	CTSH or QVC(35 Ex-works/40 FOB)
90	9027.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9027.90	- Microtomes; parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
90	9028.10	- Gas meters	CTSH or QVC(35 Ex-works/40 FOB)
90	9028.20	- Liquid meters	CTSH or QVC(35 Ex-works/40 FOB)
90	9028.30	- Electricity meters	CTSH or QVC(35 Ex-works/40 FOB)
90	9028.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
90	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTSH or QVC(35 Ex-works/40 FOB)
90	9029.20	- Speed indicators and tachometers; stroboscopes	CTSH or QVC(35 Ex-works/40 FOB)
90	9029.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
90	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.20	- Oscilloscopes and oscillographs	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :	
90	9030.31	-- Multimeters without a recording device	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.32	-- Multimeters with a recording device	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.33	-- Other, without a recording device	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.39	-- Other, with a recording device	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other instruments and apparatus:	
90	9030.82	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.84	-- Other, with a recording device	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9030.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)

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90	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors.	
90	9031.10	- Machines for balancing mechanical parts	CTSH or QVC(35 Ex-works/40 FOB)
90	9031.20	- Test benches	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other optical instruments and appliances:	
90	9031.41	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	CTSH or QVC(35 Ex-works/40 FOB)
90	9031.49	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9031.80	- Other instruments, appliances and machines	CTSH or QVC(35 Ex-works/40 FOB)
90	9031.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9032	Automatic regulating or controlling instruments and apparatus.	
90	9032.10	- Thermostats	CTSH or QVC(35 Ex-works/40 FOB)
90	9032.20	- Manostats	CTSH or QVC(35 Ex-works/40 FOB)
90		- Other instruments and apparatus:	
90	9032.81	-- Hydraulic or pneumatic	CTSH or QVC(35 Ex-works/40 FOB)
90	9032.89	-- Other	CTSH or QVC(35 Ex-works/40 FOB)
90	9032.90	- Parts and accessories	CTH or QVC(35 Ex-works/40 FOB)
90	9033.00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90.	CTH or QVC(35 Ex-works/40 FOB)
91		CHAPTER 91: CLOCKS AND WATCHES AND PARTS THEREOF	
91	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
91		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
91	9101.11	-- With mechanical display only	CTH or QVC(35 Ex-works/40 FOB)
91	9101.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91		- Other wrist-watches, whether or not incorporating a stop-watch facility:	
91	9101.21	-- With automatic winding	CTH or QVC(35 Ex-works/40 FOB)
91	9101.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91		- Other:	
91	9101.91	-- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9101.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
91		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
91	9102.11	-- With mechanical display only	CTH or QVC(35 Ex-works/40 FOB)
91	9102.12	-- With opto-electronic display only	CTH or QVC(35 Ex-works/40 FOB)
91	9102.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91		- Other wrist-watches, whether or not incorporating a stop-watch facility:	
91	9102.21	-- With automatic winding	CTH or QVC(35 Ex-works/40 FOB)
91	9102.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)

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91		- Other:	
91	9102.91	-- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9102.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9103	Clocks with watch movements, excluding clocks of heading 91.04.	
91	9103.10	- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9103.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or QVC(35 Ex-works/40 FOB)
91	9105	Other clocks.	
91		- Alarm clocks:	
91	9105.11	-- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9105.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91		- Wall clocks:	
91	9105.21	-- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9105.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91		- Other:	
91	9105.91	-- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9105.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	
91	9106.10	- Time-registers; time-recorders	CTH or QVC(35 Ex-works/40 FOB)
91	9106.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH or QVC(35 Ex-works/40 FOB)
91	9108	Watch movements, complete and assembled.	
91		- Electrically operated:	
91	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated	CTH or QVC(35 Ex-works/40 FOB)
91	9108.12	-- With opto-electronic display only	CTH or QVC(35 Ex-works/40 FOB)
91	9108.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9108.20	- With automatic winding	CTH or QVC(35 Ex-works/40 FOB)
91	9108.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9109	Clock movements, complete and assembled.	
91	9109.10	- Electrically operated	CTH or QVC(35 Ex-works/40 FOB)
91	9109.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
91		- Of watches:	
91	9110.11	-- Complete movements, unassembled or partly assembled (movement sets)	CTSH or QVC(35 Ex-works/40 FOB)
91	9110.12	-- Incomplete movements, assembled	CTSH or QVC(35 Ex-works/40 FOB)
91	9110.19	-- Rough movements	CTSH or QVC(35 Ex-works/40 FOB)
91	9110.90	- Other	CTSH or QVC(35 Ex-works/40 FOB)
91	9111	Watch cases and parts thereof.	
91	9111.10	- Cases of precious metal or of metal clad with precious metal	CTSH or QVC(35 Ex-works/40 FOB)

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91	9111.20	- Cases of base metal, whether or not gold- or silver-plated	CTSH or QVC(35 Ex-works/40 FOB)
91	9111.80	- Other cases	CTSH or QVC(35 Ex-works/40 FOB)
91	9111.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
91	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.	
91	9112.20	- Cases	CTSH or QVC(35 Ex-works/40 FOB)
91	9112.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
91	9113	Watch straps, watch bands and watch bracelets, and parts thereof.	
91	9113.10	- Of precious metal or of metal clad with precious metal	CTH or QVC(35 Ex-works/40 FOB)
91	9113.20	- Of base metal, whether or not gold- or silver-plated	CTH or QVC(35 Ex-works/40 FOB)
91	9113.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
91	9114	Other clock or watch parts.	
91	9114.30	- Dials	CTH or QVC(35 Ex-works/40 FOB)
91	9114.40	- Plates and bridges	CTH or QVC(35 Ex-works/40 FOB)
91	9114.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
92		CHAPTER 92: MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	
92	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
92	9201.10	- Upright pianos	CTH or QVC(35 Ex-works/40 FOB)
92	9201.20	- Grand pianos	CTH or QVC(35 Ex-works/40 FOB)
92	9201.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
92	9202	Other string musical instruments (for example, guitars, violins, harps).	
92	9202.10	- Played with a bow	CTH or QVC(35 Ex-works/40 FOB)
92	9202.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
92	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
92	9205.10	- Brass-wind instruments	CTH or QVC(35 Ex-works/40 FOB)
92	9205.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
92	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH or QVC(35 Ex-works/40 FOB)
92	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
92	9207.10	- Keyboard instruments, other than accordions	CTH or QVC(35 Ex-works/40 FOB)
92	9207.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
92	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
92	9208.10	- Musical boxes	CTH or QVC(35 Ex-works/40 FOB)
92	9208.90	- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
92	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
92	9209.30	- Musical instrument strings	CTH or QVC(35 Ex-works/40 FOB)
92		- Other:	
92	9209.91	-- Parts and accessories for pianos	CTH or QVC(35 Ex-works/40 FOB)
92	9209.92	-- Parts and accessories for the musical instruments of heading 92.02	CTH or QVC(35 Ex-works/40 FOB)
92	9209.94	-- Parts and accessories for the musical instruments of heading 92.07	CTH or QVC(35 Ex-works/40 FOB)
92	9209.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
93		CHAPTER 93: ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
93	9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
93	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	CTH or QVC(35 Ex-works/40 FOB)
93	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH or QVC(35 Ex-works/40 FOB)
93	9301.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
93	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH or QVC(35 Ex-works/40 FOB)
93	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
93	9303.10	- Muzzle-loading firearms	CTH or QVC(35 Ex-works/40 FOB)
93	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	CTH or QVC(35 Ex-works/40 FOB)
93	9303.30	- Other sporting, hunting or target-shooting rifles	CTH or QVC(35 Ex-works/40 FOB)
93	9303.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
93	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	CTH or QVC(35 Ex-works/40 FOB)
93	9305	Parts and accessories of articles of headings 93.01 to 93.04.	
93	9305.10	- Of revolvers or pistols	CTH or QVC(35 Ex-works/40 FOB)
93	9305.20	- Of shotguns or rifles of heading 93.03	CTH or QVC(35 Ex-works/40 FOB)
93		- Other:	
93	9305.91	-- Of military weapons of heading 93.01	CTH or QVC(35 Ex-works/40 FOB)
93	9305.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
93	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
93		- Shotgun cartridges and parts thereof; air gun pellets:	
93	9306.21	-- Cartridges	CTH or QVC(35 Ex-works/40 FOB)
93	9306.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
93	9306.30	- Other cartridges and parts thereof	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
93	9306.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
93	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or QVC(35 Ex-works/40 FOB)
94		CHAPTER 94: FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
94	9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
94	9401.10	- Seats of a kind used for aircraft	CTH or QVC(35 Ex-works/40 FOB)
94	9401.20	- Seats of a kind used for motor vehicles	CTH or QVC(35 Ex-works/40 FOB)
94		- Swivel seats with variable height adjustment :	
94	9401.31	-- Of wood	CTH or QVC(35 Ex-works/40 FOB)
94	9401.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Seats other than garden seats or camping equipment, convertible into beds :	
94	9401.41	-- Of wood	CTH or QVC(35 Ex-works/40 FOB)
94	9401.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Seats of cane, osier, bamboo or similar materials :	
94	9401.52	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
94	9401.53	-- Of rattan	CTH or QVC(35 Ex-works/40 FOB)
94	9401.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Other seats, with wooden frames:	
94	9401.61	-- Upholstered	CTH or QVC(35 Ex-works/40 FOB)
94	9401.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Other seats, with metal frames:	
94	9401.71	-- Upholstered	CTH or QVC(35 Ex-works/40 FOB)
94	9401.79	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9401.80	- Other seats	CTH or QVC(35 Ex-works/40 FOB)
94		- Parts :	
94	9401.91	-- Of wood	CTH or QVC(35 Ex-works/40 FOB)
94	9401.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
94	9402.10	- Dentists', barbers' or similar chairs and parts thereof	CTH or QVC(35 Ex-works/40 FOB)
94	9402.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9403	Other furniture and parts thereof.	
94	9403.10	- Metal furniture of a kind used in offices	CTH or QVC(35 Ex-works/40 FOB)
94	9403.20	- Other metal furniture	CTH or QVC(35 Ex-works/40 FOB)
94	9403.30	- Wooden furniture of a kind used in offices	CTH or QVC(35 Ex-works/40 FOB)
94	9403.40	- Wooden furniture of a kind used in the kitchen	CTH or QVC(35 Ex-works/40 FOB)
94	9403.50	- Wooden furniture of a kind used in the bedroom	CTH or QVC(35 Ex-works/40 FOB)
94	9403.60	- Other wooden furniture	CTH or QVC(35 Ex-works/40 FOB)
94	9403.70	- Furniture of plastics	CTH or QVC(35 Ex-works/40 FOB)
94		- Furniture of other materials, including cane, osier, bamboo or similar materials :	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
94	9403.82	-- Of bamboo	CTH or QVC(35 Ex-works/40 FOB)
94	9403.83	-- Of rattan	CTH or QVC(35 Ex-works/40 FOB)
94	9403.89	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Parts :	
94	9403.91	-- Of wood	CTH or QVC(35 Ex-works/40 FOB)
94	9403.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
94	9404.10	- Mattress supports	CTH or QVC(35 Ex-works/40 FOB)
94		- Mattresses:	
94	9404.21	-- Of cellular rubber or plastics, whether or not covered	CTH or QVC(35 Ex-works/40 FOB)
94	9404.29	-- Of other materials	CTH or QVC(35 Ex-works/40 FOB)
94	9404.30	- Sleeping bags	CTH or QVC(35 Ex-works/40 FOB)
94	9404.40	- Quilts, bedspreads, eiderdowns and duvets (comforters)	CTH or QVC(35 Ex-works/40 FOB)
94	9404.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
94		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :	
94	9405.11	-- Designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Electric table, desk, bedside or floor-standing luminaires :	
94	9405.21	-- Designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Lighting strings of a kind used for Christmas trees :	
94	9405.31	-- Designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Other electric luminaires and lighting fittings :	
94	9405.41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.42	-- Other, designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.49	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9405.50	- Non-electrical luminaires and lighting fittings	CTH or QVC(35 Ex-works/40 FOB)
94		- Illuminated signs, illuminated name-plates and the like :	

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
94	9405.61	-- Designed for use solely with light-emitting diode (LED) light sources	CTH or QVC(35 Ex-works/40 FOB)
94	9405.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94		- Parts:	
94	9405.91	-- Of glass	CTH or QVC(35 Ex-works/40 FOB)
94	9405.92	-- Of plastics	CTH or QVC(35 Ex-works/40 FOB)
94	9405.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
94	9406	Prefabricated buildings.	
94	9406.10	- Of wood	CTH or QVC(35 Ex-works/40 FOB)
94	9406.20	- Modular building units, of steel	CTH or QVC(35 Ex-works/40 FOB)
94	9406.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
95		CHAPTER 95: TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
95	9503.00	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.	CTH or QVC(35 Ex-works/40 FOB)
95	9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.	
95	9504.20	- Articles and accessories for billiards of all kinds	CTH or QVC(35 Ex-works/40 FOB)
95	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	CTH or QVC(35 Ex-works/40 FOB)
95	9504.40	- Playing cards	CTH or QVC(35 Ex-works/40 FOB)
95		- Video game consoles and machines, other than those of 9504.30.00:	
95	9504.50	-- -Video games of a kind used with a television receiver	CTH or QVC(35 Ex-works/40 FOB)
95	9504.90	- Other:	CTH or QVC(35 Ex-works/40 FOB)
95	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
95	9505.10	- Articles for Christmas festivities	CTH or QVC(35 Ex-works/40 FOB)
95	9505.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools.	
95		- Snow-skis and other snow-ski equipment:	
95	9506.11	-- Skis	CTH or QVC(35 Ex-works/40 FOB)
95	9506.12	-- Ski-fastenings (ski-bindings)	CTH or QVC(35 Ex-works/40 FOB)
95	9506.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95		- Water-skis, surf-boards, sailboards and other water-sport equipment:	
95	9506.21	-- Sailboards	CTH or QVC(35 Ex-works/40 FOB)
95	9506.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95		- Golf clubs and other golf equipment:	
95	9506.31	-- Clubs, complete	CTH or QVC(35 Ex-works/40 FOB)
95	9506.32	-- Balls	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
95	9506.39	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9506.40	- Articles and equipment for table-tennis	CTH or QVC(35 Ex-works/40 FOB)
95		- Tennis, badminton or similar rackets, whether or not strung:	
95	9506.51	-- Lawn-tennis rackets, whether or not strung	CTH or QVC(35 Ex-works/40 FOB)
95	9506.59	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95		- Balls, other than golf balls and table-tennis balls:	
95	9506.61	-- Lawn-tennis balls	CTH or QVC(35 Ex-works/40 FOB)
95	9506.62	-- Inflatable	CTH or QVC(35 Ex-works/40 FOB)
95	9506.69	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9506.70	- Ice skates and roller skates, including skating boots with skates attached	CTH or QVC(35 Ex-works/40 FOB)
95		- Other:	
95	9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics	CTH or QVC(35 Ex-works/40 FOB)
95	9506.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
95	9507.10	- Fishing rods	CTH or QVC(35 Ex-works/40 FOB)
95	9507.20	- Fish-hooks, whether or not snelled	CTH or QVC(35 Ex-works/40 FOB)
95	9507.30	- Fishing reels	CTH or QVC(35 Ex-works/40 FOB)
95	9507.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9508	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.	
95	9508.10	- Travelling circuses and travelling menageries	CTH or QVC(35 Ex-works/40 FOB)
95		- Amusement park rides and water park amusements :	
95	9508.21	-- Roller coasters	CTH or QVC(35 Ex-works/40 FOB)
95	9508.22	-- Carousels, swings and roundabouts	CTH or QVC(35 Ex-works/40 FOB)
95	9508.23	-- Dodge'em cars	CTH or QVC(35 Ex-works/40 FOB)
95	9508.24	-- Motion simulators and moving theatres	CTH or QVC(35 Ex-works/40 FOB)
95	9508.25	-- Water rides	CTH or QVC(35 Ex-works/40 FOB)
95	9508.26	-- Water park amusements	CTH or QVC(35 Ex-works/40 FOB)
95	9508.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
95	9508.30	- Fairground amusements	CTH or QVC(35 Ex-works/40 FOB)
95	9508.40	- Travelling theatres	CTH or QVC(35 Ex-works/40 FOB)
96		CHAPTER 96: MISCELLANEOUS MANUFACTURED ARTICLES	
96	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	
96	9601.10	- Worked ivory and articles of ivory	CC
96	9601.90	- Other	CC

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
96	9602.00	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 gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH or QVC(35 Ex-works/40 FOB)
96	9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
96	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	CTH or QVC(35 Ex-works/40 FOB)
96		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
96	9603.21	-- Tooth brushes, including dental-plate brushes	CTH or QVC(35 Ex-works/40 FOB)
96	9603.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	CTH or QVC(35 Ex-works/40 FOB)
96	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	CTH or QVC(35 Ex-works/40 FOB)
96	9603.50	- Other brushes constituting parts of machines, appliances or vehicles	CTH or QVC(35 Ex-works/40 FOB)
96	9603.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9604.00	Hand sieves and hand riddles.	CTH or QVC(35 Ex-works/40 FOB)
96	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH
96	9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
96	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor	CTH or QVC(35 Ex-works/40 FOB)
96		- Buttons:	
96	9606.21	-- Of plastics, not covered with textile material	CTH or QVC(35 Ex-works/40 FOB)
96	9606.22	-- Of base metal, not covered with textile material	CTH or QVC(35 Ex-works/40 FOB)
96	9606.29	-- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9606.30	- Button moulds and other parts of buttons; button blanks	CTH or QVC(35 Ex-works/40 FOB)
96	9607	Slide fasteners and parts thereof:	
96		- Slide fasteners:	
96	9607.11	-- Fitted with chain scoops of base metal	CTH or QVC(35 Ex-works/40 FOB)
96	9607.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9607.20	- Parts	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
96	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
96	9608.10	- Ball point pens	CTH or QVC(35 Ex-works/40 FOB)
96	9608.20	- Felt tipped and other porous-tipped pens and markers	CTH or QVC(35 Ex-works/40 FOB)
96	9608.30	- Fountain pens, stylograph pens and other pens	CTH or QVC(35 Ex-works/40 FOB)
96	9608.40	- Propelling or sliding pencils	CTH or QVC(35 Ex-works/40 FOB)
96	9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH or QVC(35 Ex-works/40 FOB)
96	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or QVC(35 Ex-works/40 FOB)
96		- Other:	
96	9608.91	-- Pen nibs and nib points	CTH or QVC(35 Ex-works/40 FOB)
96	9608.99	-- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
96	9609.10	- Pencils and crayons, with leads encased in a sheath	CTH or QVC(35 Ex-works/40 FOB)
96	9609.20	- Pencil leads, black or coloured	CTH or QVC(35 Ex-works/40 FOB)
96	9609.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or QVC(35 Ex-works/40 FOB)
96	9611.00	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.	CTH or QVC(35 Ex-works/40 FOB)
96	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.	
96	9612.10	- Ribbons	CTH or QVC(35 Ex-works/40 FOB)
96	9612.20	- Ink-pads	CTH or QVC(35 Ex-works/40 FOB)
96	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
96	9613.10	- Pocket lighters, gas fuelled, non-refillable	CTH or QVC(35 Ex-works/40 FOB)
96	9613.20	- Pocket lighters, gas fuelled, refillable	CTH or QVC(35 Ex-works/40 FOB)
96	9613.80	- Other lighters	CTH or QVC(35 Ex-works/40 FOB)
96	9613.90	- Parts	CTH or QVC(35 Ex-works/40 FOB)
96	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or QVC(35 Ex-works/40 FOB)
96	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
96		- Combs, hair-slides and the like:	
96	9615.11	-- Of hard rubber or plastics	CTH or QVC(35 Ex-works/40 FOB)
96	9615.19	-- Other	CTH or QVC(35 Ex-works/40 FOB)

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
96	9615.90	- Other	CTH or QVC(35 Ex-works/40 FOB)
96	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
96	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	CTH or QVC(35 Ex-works/40 FOB)
96	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	CTH or QVC(35 Ex-works/40 FOB)
96	9617.00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inner.	CTH or QVC(35 Ex-works/40 FOB)
96	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or QVC(35 Ex-works/40 FOB)
96	9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	CTH or QVC(35 Ex-works/40 FOB)
96	9620.00	Monopods, bipods, tripods and similar articles.	CTH or QVC(35 Ex-works/40 FOB)
97		CHAPTER 97: WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
97	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.	
97		- Of an age exceeding 100 years :	
97	9701.21	-- Paintings, drawings and pastels	CTH
97	9701.22	-- Mosaics	CTH
97	9701.29	-- Other	CTH
97		- Other :	
97	9701.91	-- Paintings, drawings and pastels	CTH
97	9701.92	-- Mosaics	CTH
97	9701.99	-- Other	CTH
97	9702	Original engravings, prints and lithographs.	
97	9702.10	- Of an age exceeding 100 years	CTH
97	9702.90	- Other	CTH
97	9703	Original sculpture and statuary, in any material.	
97	9703.10	- Of an age exceeding 100 years	CTH
97	9703.90	- Other	CTH
97	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	CTH
97	9705	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.	
97	9705.10	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	CTH or QVC(35 Ex-works/40 FOB)
97		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :	
97	9705.21	-- Human specimens and parts thereof	CTH

Ch.	HS2022	Product Description	Product Specific Rule (PSR)
97	9705.22	-- Extinct or endangered species and parts thereof	CTH
97	9705.29	-- Other	CTH
97		- Collections and collectors' pieces of numismatic interest :	
97	9705.31	-- Of an age exceeding 100 years	CTH
97	9705.39	-- Other	CTH
97	9706	Antiques of an age exceeding 100 years.	
97	9706.10	- Of an age exceeding 250 years	CTH
97	9706.90	- Other	CTH

APPENDIX 3A-a

INDICATIVE LIST OF TEXTILE FINISHING PROCESSES

- (1) antibacterial finish;
- (2) antisoil finish;
- (3) antistatic agent;
- (4) backtanning;
- (5) baking/thermofixation;
- (6) baulk finish;
- (7) beating (finishing);
- (8) beetled finish;
- (9) biopolishing;
- (10) bleaching;
- (11) blown finish;
- (12) boiling off/degumming;
- (13) bottoming;
- (14) brushing;
- (15) causticizing;
- (16) clear finish;
- (17) compressive shrinking;
- (18) conditioning;
- (19) crabbing;
- (20) cramping;
- (21) crease-resist finish;
- (22) crêping;
- (23) curing/flash-curing/moist curing;

- (24) cuttling;
- (25) decatizing/decatating;
- (26) delustring;
- (27) desizing;
- (28) dressing (lace);
- (29) dry beating;
- (30) embossing;
- (32) embrittled;
- (33) emerizing;
- (34) filling;
- (35) fixing;
- (36) flame retardant treatment;
- (37) fluorochemical finishing;
- (38) foam finishing;
- (39) friction calendering;
- (40) fulling;
- (41) gigging;
- (42) glazing;
- (43) grass bleaching/grassing/crofting;
- (44) loading;
- (45) London shrinking;
- (46) mercerization (hot/post/slack);
- (47) milling;
- (48) mordanted;
- (49) napping/friezé;

(50) padding/slop padding/nip padding;

(51) parchmentizing;

(52) plaiting;

(53) polishing;

(54) potting;

(55) precrêping;

(56) pre-sensitization;

(57) pre-shrunk;

(58) pressure decatizing;

(59) proofing;

(60) relaxing;

(61) rigging;

(62) schreiner;

(63) setting;

(64) shrink-resistant;

(65) silicone finish;

(66) simili mercerizing;

(67) singeing;

(68) soaping;

(69) softening;

(70) soil release finish;

(71) solvent scouring;

(72) sour;

(73) stabilized finish;

(74) stainblocker;

- (75) stiffened;
- (76) stitch finish;
- (77) stripping;
- (78) sueding;
- (79) water-repellent;
- (80) wet fixation; and
- (81) Wigan finish.

ANNEX 3B

MINIMUM INFORMATION REQUIREMENTS FOR CERTIFICATES OF ORIGIN

A Certificate of Origin that is the basis for a claim for preferential tariff treatment under this Agreement must include the following elements:

1. Exporter

Provide the exporter's name, address and country.

2. Producer

Provide the producer's name, address and country if different from the exporter or, if there are multiple producers, state "Various" or provide a list of producers.

3. Importer

Provide, if known, the importer's name, address, and country.

4. Transport details

Provide, details of vessel, shipment date, port of loading and discharge.

5. Remarks

(a) Check box for retrospectively issued COO

(b) Provide Export Documentation Number (if applicable)

6. HS Tariff Classification of the Good

Provide the Harmonized System tariff classification of the good to the six-digit level.

7. Number of packages and description

Provide a description of the good. The description should be sufficient to relate it to the good covered by the certificate of origin.

8. Origin Criterion

Specify the rule of origin under which the good qualifies.

9. Provide, gross or net weight or other quantity

Provide, the quantity (including the quantity unit) eg ml, tonne, bales, number.

10. Invoice number and date (optional)

Provide, if the certificate of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

11. Third Party Invoicing (if applicable)

In the case where invoices are issued by a third party, the “third party invoice” box should be ticked (✓) and such information as the name and address of the company issuing the invoice shall be indicated.

12. Declaration by the Exporter/Producer

Provide, the place, date and the signature of a person authorised by the exporter or producer.

13. Authorised Signature and Date

Provide, signature, date and electronic seal by the authorised person of the authorised body.

ANNEX 3C

MINIMUM INFORMATION REQUIREMENTS FOR ORIGIN DECLARATIONS

An Origin Declaration that is the basis for a claim for preferential tariff treatment under this Agreement must include the following elements:

1. Exporter or Producer

Provide the exporter's or producers name, address and country, and Approved Exporter number.

2. Provide the consignment details

- (a) Item Number
- (b) Description of Goods
- (c) Harmonised System tariff classification of the good to the six-digit level
- (d) Specify the rule of origin under which the good qualifies.
- (e) Invoice number
- (f) Details of vessel, shipment date, port of loading and discharge (if known)
- (g) Check box for retrospectively issued COO (if applicable)
- (h) Provide Export Documentation Number (if applicable)

3. Third Party Invoicing (if applicable)

In the case where invoices are issued by a third party, the "third party invoice" box should be ticked (✓) and such information as the name and address of the company issuing the invoice shall be indicated.

4. Declaration by the Exporter/Producer

Provide, the signature, name and position of a person authorised by the exporter or producer and the date of signing.

The declaration must be printed and presented as a separate document accompanying the commercial invoice.

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1 Definitions

For the purpose of this Chapter:

Customs Administration means:

- (a) for Australia, the Department of Home Affairs and its successors; and
- (b) for the UAE, the Federal Authority of Identity, Citizenship, Customs and Port Security, and its successors;

customs laws means provisions implemented by legislation and regulations concerning the importation, exportation, transit of goods, or any other customs procedures, whether relating to customs duties, taxes or any other charges collected by the Customs Administrations, or to measures for prohibition, restriction, or control enforced by the Customs Administrations;

customs procedure means the measures applied by the Customs Administration of a Party to goods and to the means of transport that are subject to its customs laws and regulations;

perishable goods means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions; and

WCO means the World Customs Organization.

Article 4.2 Scope

This Chapter shall apply, in accordance with the Parties' respective laws, rules and regulations, to customs procedures applied to goods traded between the Parties.

Article 4.3 General Provisions

1. Each Party agrees that their customs procedures shall be predictable, transparent, non-discriminatory, consistent and avoid unnecessary procedural obstacles to trade.
2. Customs procedures of the Parties shall conform, as applicable and appropriate, to the standards and recommended practices of the WCO.

3. Each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

Article 4.4

Publication and Availability of Information

1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published, including online, in the English language, to the extent possible and appropriate.
2. Each Party shall designate, establish, and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall endeavour to make available publicly through electronic means, information concerning procedures for making such inquiries.
3. Nothing in this Article or in any part of this Agreement shall require a Party to publish law enforcement procedures and internal operational guidelines, including those related to conducting risk analysis and targeting methodologies.
4. Each Party shall, to the extent practicable, and in a manner consistent with its law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations. Such information and publications shall be available in the English language, to the extent possible.

Article 4.5

Risk Management

The Parties shall adopt or maintain a risk management system for customs control for its customs activities, based on its identified risk of goods, in order to facilitate the expedited clearance of low-risk consignments, while focusing its inspection activities on high-risk goods.

Article 4.6

Data, Documentation and Automation

Each Party shall endeavour to provide a facility that allows importers and exporters to electronically provide standardised information related to clearance of goods at a single-entry point or single window that:

- (a) uses international standards with respect to procedures for the release of goods;
- (b) makes electronic systems accessible to customs users;
- (c) allows a customs declaration to be submitted in electronic format;
- (d) employs electronic or automated systems for risk analysis and targeting; and
- (e) takes into account, as appropriate, standards, recommendations, models and methods developed by various international organisations such as the WCO, United Nations Centre for Trade Facilitation and Electronic Business, and the WTO.

Article 4.7 Advance Rulings

1. Each Party shall issue, prior to the importation of a good of the other Party into its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party, each an "applicant", with regard to:
 - (a) tariff classification;
 - (b) questions arising from the application of the principles of the Customs Valuation Agreement;
 - (c) whether a good is originating in accordance with Chapter 3 (Rules of Origin); and
 - (d) other matters as the Party may decide.
2. Each Party shall issue an advance ruling as expeditiously as possible and in accordance with their procedures of advance ruling after it receives a request, provided that the applicant has submitted all the information that the receiving Party requires to make the advance ruling. This includes a sample of the good for which the applicant is seeking an advance ruling if requested by the receiving Party. In issuing an advance ruling, the Party shall take into account the facts and circumstances that the applicant has provided.
3. For greater certainty, a Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review or where the application is not based on factual information, or does not relate to an intention to import or export. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and circumstances and the basis for its decision to decline to issue the advance ruling.

4. Each Party shall provide that its advance rulings shall take effect on the date that they are issued or on another date specified in the advance ruling, and remain in effect in accordance with their procedures of advance ruling, provided that the law, facts and circumstances on which the advance ruling is based remain unchanged.
5. After issuing an advance ruling, a Party may modify or revoke the advance ruling if there is a change in the law, facts or circumstances on which the advance ruling was based, if the advance ruling was based on inaccurate or false information, if the advance ruling was in error, if conflicting advance rulings have been issued for goods of the same class or kind, if the advance ruling has been reviewed internally, or if the importing customs authority changes its interpretation of the law.
6. If a Party revokes or modifies an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.
7. A Party shall not apply a revocation or modification retroactively to the detriment of the applicant, unless the advance ruling was based on incomplete, incorrect, inaccurate, false, or misleading information provided by the applicant.
8. Subject to its laws and regulations, including any confidentiality requirements, a Party may publish its advance rulings, including online.
9. Each Party shall publish its advance ruling procedures online, and will include at least:
 - (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
10. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it and on the applicant.
11. Each Party shall provide, upon written request of an applicant, a review of the advance ruling or of the decision to revoke or modify it.
12. Notwithstanding paragraph 10, the issuing Party may postpone the effective date of the modification or revocation of an advance ruling for a reasonable period of time and in accordance with its procedures on advance rulings, if the person to whom the advance ruling was issued demonstrates that they have relied in good faith to their detriment on that ruling.

Article 4.8

Penalties

1. Each Party shall maintain measures that allow for the imposition of criminal, civil or administrative penalties, whether solely or in combination, for violations of the Party's customs laws, regulations or procedural requirements.
2. Each Party shall ensure that penalties issued for a breach of a customs law, regulations or procedural requirements are imposed only on the persons responsible for the breach under its laws.
3. Each Party shall ensure that the penalty imposed by its Customs Administration is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.
4. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties. No portion of the remuneration of a government official shall be calculated as a fixed portion or percentage of any penalties or duties assessed or collected.
5. Each Party shall ensure that if a penalty is imposed by its Customs Administration for a breach of a customs law, regulation or procedural requirement, an explanation in writing is provided to the persons upon whom the penalty is imposed specifying the nature of the breach, including the law, regulation or procedure concerned and the basis for determining the penalty amount, if not set forth specifically in a law, regulation or procedure.

Article 4.9

Release of Goods

1. Each Party shall adopt or maintain procedures for the efficient release of goods

¹ in order to facilitate trade.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for the rapid release of goods² upon receipt of the customs declaration and fulfilment of all applicable requirements and procedures;
 - (b) allow for the electronic submission and processing of customs documentation and data, including manifests and cargo reports, prior to the arrival of the goods in order to expedite the release of low-risk goods from customs control upon arrival;
 - (c) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and
 - (d) if a Party does not promptly release goods it shall inform³ the importer, to the extent practical and permitted by its law, regulations, or law enforcement measures, the reasons why the goods are not released or which border agency, if not the Customs Administration, has withheld release of the goods.
3. Nothing in this Article requires a Party to release a good if its requirements for release have not been met nor prevents a Party from enforcing or liquidating a guarantee in the form of surety, a deposit, or other appropriate instrument provided for in its laws and regulations.
4. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under customs control from the point of entry into the Party's territory to another customs office in its territory from where the goods are intended to be released, provided the applicable regulatory requirements are met.

Article 4.10 **Perishable Goods**

1. With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Party shall provide for the release of perishable goods from customs control:

¹ For the purposes of this Article, release of goods means the action by a Party to permit goods undergoing clearance to be placed at the disposal of the trader.

² For greater certainty, the rapid release of goods is to be provided within a period no greater than that required to ensure compliance with its customs laws.

³ For greater certainty, the importer may be informed through a Party's electronic systems by being required to log in and navigate to the appropriate page or location within that system.

- (a) under normal circumstances, in the shortest possible time after the arrival of the goods and submission of the information required for release; and
 - (b) in exceptional circumstances where it would be appropriate to do so, provide for the release of perishable goods outside the business hours of customs and other relevant authorities.
- 2. Each Party shall give appropriate priority to perishable goods when scheduling any physical examinations or inspections that may be required.
- 3. Each Party shall either arrange, or allow an importer to arrange, for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorisations for the operator moving the goods, may be subject to the approval, if required, of the relevant authorities. Each Party shall, where practicable and consistent with its legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

Article 4.11 **Authorised Economic Operators**

- 1. Each Party shall establish or maintain a national Authorised Economic Operator (AEO) programme which recognises an operator involved in the international movement of goods in whatever function that has been approved by the Customs Administration as complying with the WCO SAFE Framework of Standards.
- 2. Each Party shall publish its AEO programme requirements, including criteria for qualification, in accordance with Article 4.4 (Publication and Availability of Information).
- 3. The criteria for qualification as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and shall allow the participation of SMEs.
- 4. The Customs Administrations of the Parties are encouraged to share their best practices on their AEO programmes and may endeavour to further strengthen their cooperation on this matter through bilaterally agreed initiatives or arrangements.

Article 4.12 **Border Agency Cooperation**

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.

Article 4.13

Expedited Shipments

1. Each Party shall adopt or maintain expedited customs procedures for goods entered through air cargo facilities while maintaining appropriate customs control and selection.⁴ These procedures shall:
 - (a) provide for information necessary to release an expedited shipment to be submitted and processed before the shipment arrives;
 - (b) allow a single submission of information covering all goods contained in an express shipment, such as a manifest or cargo report through, if possible, electronic means;⁵
 - (c) to the extent possible, provide for the release of certain goods with a minimum of documentation;
 - (d) under normal circumstances, provide for expedited shipments to be released as soon as possible after submission of the necessary documents for release, provided the shipment has arrived;
 - (e) apply to shipments of any weight or value recognising that a Party may require formal entry procedures as a condition for release, including declaration and supporting documentation and payment of customs duties, based on the good's weight or value; and
 - (f) provide that, under normal circumstances, no customs duties will be assessed on express shipments valued at or below a fixed amount set under the Party's law.⁶

Article 4.14

Review and Appeal

1. Each Party shall ensure that any person to whom it issues a determination on a customs matter has access to:
 - (a) at least one level of administrative review of determinations by its Customs Administration independent⁷ of either the official or office responsible for the decision under review; and

⁴ In cases where a Party has an existing procedure that provides the treatment in Article 4.13, this provision does not require that Party to introduce separate expedited release procedures.

⁵ Additional documents may be required as a condition for release.

⁶ Notwithstanding this Article, a Party may assess customs duties, or may require formal entry documents, for restricted or controlled goods, such as goods subject to import licensing or similar requirements.

⁷ The level of administrative review for the UAE may include the competent authority supervising the Customs Administration.

- (b) a judicial appeal or review of the decision.
- 2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.
- 3. Each Party shall ensure that an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its determination or decision in the review or appeal, and the reasons for the determination or decision.

Article 4.15

Customs Cooperation

- 1. The Customs Administrations of the Parties shall cooperate in order to ensure the implementation and operation of the provisions of this Agreement that pertain to customs matters and to secure and facilitate lawful trade.
- 2. The Customs Administrations shall, for the purposes of applying customs laws and to give effect to the provisions of this agreement, endeavour to:
 - (a) cooperate and assist each other in the prevention and investigation of offences against their customs laws;
 - (b) upon request, provide information to each other to be used in the enforcement of customs laws;
 - (c) cooperate in the research, development and application of new customs procedures;
 - (d) cooperate in the training and exchange of personnel;
 - (e) cooperate in sharing of best practices; and
 - (f) cooperate in and in other matters of mutual interest as determined by the Parties.
- 3. Assistance under this Chapter shall be provided in accordance with the laws, regulations and customs procedures of the requested party and subject to the availability of resources.
- 4. The Parties shall exchange details of their official contact points with a view to facilitating the effective implementation of this Chapter.
- 5. The Customs Administrations of the Parties may endeavour to further strengthen their cooperation through bilaterally agreed initiatives or arrangements.

Article 4.16
Confidentiality

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information related to customs matters, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private. Any information received under this Agreement shall be treated as confidential.
2. Each Party shall maintain, in accordance with its laws, the confidentiality of information obtained pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

CHAPTER 5

TRADE REMEDIES

Article 5.1

Scope

1. With respect to the UAE, this Chapter shall apply to investigations and measures taken at the central level of government.
2. With respect to Australia, this Chapter shall apply to investigations and measures taken at the central level of government.

Article 5.2

Anti-Dumping and Countervailing Measures

1. Except as provided for in this Article, nothing in this Agreement affects the rights and obligations of the Parties under Article VI of the GATT 1994, the SCM Agreement or the Anti-Dumping Agreement.
2. When the investigating authority of a Party receives a properly documented anti-dumping application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a product from the other Party, that Party shall notify the other Party of the application as far as possible in advance of the initiation of such investigation and by no later than seven days before the date of initiation of the investigation.

Article 5.3

Global Safeguard Measures

1. Except as provided for in this Article, nothing in this Agreement affects the rights and obligations of the Parties under Article XIX of the GATT 1994 and the Safeguards Agreement.
2. A Party that initiates a safeguard investigation shall notify the other Party of such initiation by sending an electronic copy of the notification to the other Party, provided that the average value of imports of goods under investigation from the other Party for the most recent three-year period for which data is available places the other Party within the importing Party's top five sources of imports.

Article 5.4 Cooperation

The Parties shall endeavour to encourage cooperation between the relevant authorities of each Party, with a view to enhancing each Party's understanding of the other Party's trade remedies laws, policies and practices.

Article 5.5 Contact Points

1. Each Party shall designate a contact point to facilitate communication and the exchange of information on matters covered by this Chapter and promptly notify the other Party no later than 60 days after the entry into force of this Agreement.
2. Each Party shall keep the information on contact points up to date by promptly informing the other Party of any change.

Article 5.6 Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

Article 6.1 Definitions

1. The definitions in Annex A of the SPS Agreement are incorporated into and made part of this Chapter, *mutatis mutandis*.
2. In addition, for the purposes of this Chapter:

competent authority means a government body of each Party responsible for measures and matters referred to in this Chapter;

emergency measure means a sanitary or phytosanitary measure that is applied by the importing Party to a good of the exporting Party to address an urgent problem of human, animal, or plant life or health protection that arises or threatens to arise in the importing Party; and

WTO SPS Committee means the WTO Committee on Sanitary and Phytosanitary Measures.

Article 6.2 Objectives

1. The objectives of this Chapter are to:
 - (a) protect human, animal, and plant life and health in the territory of each Party while facilitating trade;
 - (b) enhance the practical implementation of the SPS Agreement;
 - (c) enhance cooperation, communication and transparency between the Parties; and
 - (d) ensure that the Parties' sanitary and phytosanitary (SPS) measures are based on scientific principles and do not create unjustified barriers to trade.

Article 6.3

Scope

This Chapter shall apply to all SPS measures of each Party that may, directly or indirectly, affect trade between the Parties.

Article 6.4

General Provisions

The Parties affirm their rights and obligations under the SPS Agreement.

Article 6.5

Contact Points and Competent Authorities

1. On the date of entry into force of this Agreement, each Party shall designate a contact point or contact points to facilitate communication and the exchange of information on matters covered by this Chapter. Each Party shall promptly notify the other Party of its designated contact point no later than 30 days after the entry into force of this Agreement.
2. Each Party shall keep details of its contact point or contact points and competent authorities up to date by promptly informing the other Party of any change.

Article 6.6

Technical Consultations

1. If a Party considers that an SPS measure proposed or implemented by the other Party may affect bilateral trade, it may request technical consultations through the other Party's contact point.
2. The other Party shall respond promptly to such a request. The Parties shall enter into technical consultations within 30 days of the receipt of the request, unless otherwise agreed, with a view to reaching a mutually acceptable solution.

Article 6.7

Adaptation to Regional Conditions

1. The Parties recognise that adaptation to regional conditions is an important means of facilitating trade.
2. The Parties shall take into account the relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations.

3. The Parties may cooperate on the recognition of pest- or disease-free areas and areas of low pest or disease prevalence with the objective of acquiring confidence in the procedures followed by each Party for the recognition of pest- or disease-free areas, and areas of low pest or disease prevalence.

Article 6.8 Equivalence

1. The Parties recognise that the principle of equivalence, as provided for under Article 4 of the SPS Agreement, is an important means of facilitating trade and has mutual benefits for both exporting and importing countries.
2. The Parties shall follow the procedures for determining the equivalence of SPS measures and standards developed by the WTO SPS Committee and relevant international standard-setting bodies in accordance with Annex A of the SPS Agreement, *mutatis mutandis*.
3. The importing Party shall accept the equivalence of SPS measures, even if the measures differ from its own, if the exporting Party objectively demonstrates to the importing Party that the exporting Party's measures achieve the importing Party's appropriate level of protection. The final determination of equivalence rests with the importing Party.
4. The fact that a good of the exporting Party complies with SPS measures or standards that have been accepted as equivalent to SPS measures and standards of the importing Party shall not remove the need for that product to comply with any other relevant, mandatory requirements of the importing Party.

Article 6.9 Emergency Measures

1. If a Party adopts an emergency measure that is necessary for the protection of human, animal or plant life or health, it shall promptly notify the other Party of that emergency measure through the contact points established under Article 6.5 (Contact Points and Competent Authorities). The Party adopting the emergency measure shall take into consideration any information provided by the other Party in response to the notification.
2. On request of the other Party, a Party adopting an emergency measure shall engage in technical consultations with the other Party under Article 6.6 (Technical Consultations).

3. The importing Party shall consider information provided by the exporting Party in a timely manner when making decisions with respect to consignments that, at the time of adoption of the emergency measure, are being transported between the Parties, in order to avoid unnecessary disruptions to trade.
4. If a Party adopts an emergency measure, it shall review the scientific basis of that measure within six months and make available the results of the review to the other Party on request. If it maintains the emergency measure after the review because the reason for its adoption remains, it shall review the measure periodically.

Article 6.10

Transparency and Exchange of Information

1. The Parties recognise the value of transparency in the adoption and application of SPS measures and the importance of sharing information about such measures on an ongoing basis.
2. In implementing this Chapter, each Party shall take into account relevant guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.
3. Each Party shall notify proposed sanitary or phytosanitary measures that may have an effect on the trade of the other Party, including any such measures that conform to international standards, guidelines or recommendations, by using the WTO SPS notification submission system as a means of notification. Each Party shall endeavour to respond in writing to any comments from the other Party in a timely manner.
4. A Party that proposes to adopt a sanitary or phytosanitary measure shall discuss with the other Party, on request and if appropriate and feasible, any scientific or trade concerns that the other Party may raise regarding the proposed measure and the availability of alternative, less trade-restrictive approaches for achieving the objective of the measure.
5. Each Party shall notify the other Party of final sanitary or phytosanitary measures through the WTO SPS notification submission system. Each Party shall ensure that the text or the notice of a final sanitary or phytosanitary measure specifies the date on which the measure takes effect and the legal basis for the measure. Each Party shall publish, preferably by electronic means, notices of final sanitary or phytosanitary measures.
6. An exporting Party shall notify the importing Party through the contact points established under Article 6.5 (Contact Points and Competent Authorities) in a timely and appropriate manner if it has knowledge of:

- (a) a significant or urgent situation of a sanitary or phytosanitary risk in its territory that may affect current trade between the Parties; or
 - (b) significant changes in food safety, or pest or disease management, control or eradication policies or practices that may affect current trade between the Parties.
7. A Party shall, on request, promptly provide to the other Party all sanitary or phytosanitary measures related to the importation of a good into that Party's territory.
 8. Each Party shall, on request of the other Party, provide information, on results of import checks in case of rejected or non-compliant consignments, including the scientific basis for such rejections.

Article 6.11 Cooperation

1. The Parties shall cooperate to facilitate the implementation of this Chapter.
2. The Parties shall explore opportunities for further cooperation, collaboration and information exchange between the Parties on sanitary and phytosanitary matters of mutual interest consistent with this Chapter. Those opportunities may include trade facilitation initiatives, technical assistance, sharing best practices and joint initiatives related to implementation of the SPS Agreement.
3. The Parties shall cooperate to promote the innovation and application of digital technologies, including by implementing paperless trading (electronic SPS certification) and remote audit and verification.
4. The Parties may promote cooperation on matters related to the implementation of the SPS Agreement, and in relevant international standard-setting bodies such as the Codex Alimentarius Commission, the International Plant Protection Convention, and the World Organisation for Animal Health, as appropriate.

Article 6.12 Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 7

SUSTAINABLE AGRICULTURE AND FOOD SYSTEMS

Article 7.1 **Objectives**

1. The objectives of this Chapter are to:
 - (a) affirm the Parties' shared views regarding sustainable agriculture and food systems;¹
 - (b) ensure measures relating to sustainable agriculture and food systems are science and evidence based and do not create unnecessary barriers to trade;
 - (c) promote outcomes-focussed policies and practices that contribute to the development of sustainable and resilient agriculture and food systems; and
 - (d) enhance cooperation on the continued transition towards sustainable agriculture and food systems.

Article 7.2 **Scope**

1. This Chapter shall apply to all policies and measures of a Party which relate to sustainable agriculture and food systems.
2. This Chapter shall not affect the right of each Party to set its own domestic policies and approaches relating to sustainable agriculture and food systems, or to adopt or modify its laws, regulations, or other measures in these areas.

Article 7.3 **Principles of Sustainable Agriculture and Food Systems**

1. The Parties recognise:
 - (a) that sustainable agriculture and food systems play an important role in meeting the growing demand for agricultural goods, ensuring food security, driving climate resilience, emissions reduction and other environmental outcomes, and improving the livelihoods of agricultural producers;
 - (b) that the diversity of agricultural production and methods, climatic conditions, environmental factors, and economic and social conditions between and within

the Parties necessitates flexibility for each Party to tailor its sustainability approaches accordingly, reflecting the principle of no-one-size-fits-all;

- (c) the role of fair, rules-based, transparent, non-distorted, and market-oriented international agricultural trade in strengthening sustainable and resilient agriculture and food systems in support of global food security and improved environmental outcomes;
 - (d) the importance of using science and evidence-based metrics, including evidence-based local or traditional knowledge, to determine which agricultural sustainability approaches to promote and whether an agricultural good is sustainably produced;
 - (e) the important contribution and leadership of Indigenous Peoples and local communities to sustainable agriculture through traditional knowledge, innovations, and sustainable agri-food practices, and shall endeavour to incorporate, where appropriate, their knowledge, cultural practices, and stewardship approaches, with a view to improving the sustainability and resilience of agriculture and food systems; and
 - (f) the importance of public and private sector investment in enhancing sustainable agriculture and food systems.
2. Consistent with their obligations under the WTO Agreement, the Parties shall ensure that measures introduced for environmental or sustainability purposes use science and evidence-based metrics, do not involve excessive compliance requirements or costs, do not constitute a means of arbitrary or unjustifiable discrimination between like domestic and imported goods or a disguised restriction on international trade, and are not more trade restrictive than necessary.

Article 7.4

Sustainability Goals

1. The Parties shall, according to their own national circumstances and consistent with their laws and regulations and Article 7.3 (Principles of Sustainable Agriculture and Food Systems), promote sustainable agriculture and food systems over the long-term to
- (a) meet the growing global demand for agricultural goods and improve food security, including through increased availability and affordability of safe and nutritious foods;
 - (b) advance their respective environmental goals, including climate resilience and greenhouse gas emission reductions;

- (c) recognise the importance and encourage the adoption of climate-smart agricultural practices;
- (d) minimise the impact on, and where possible enhance, the environment and the natural resource base upon which food and agriculture depend;
- (e) make efficient use of renewable and non-renewable resources and on-farm resources and inputs, and integrate natural biological cycles and controls where appropriate;
- (f) improve soil health and fertility and water management suitable for sustainable agricultural production;
- (g) implement resilient agricultural practices that generate sustainable production and productivity growth; and
- (h) help sustain or improve opportunities for agricultural producers and others employed along agricultural supply chains to continue providing agricultural goods to meet human needs.

Article 7.5 Cooperation

1. The Parties recognise the importance of cooperation, transparency and information exchange on policies, and effective practices, to enhance sustainable agriculture and food systems.
2. In accordance with Articles 7.1 (Objectives), 7.3 (Principles of Sustainable Agriculture and Food Systems) and 7.4 (Sustainability Goals), the Parties shall, where mutually agreed, cooperate bilaterally on research or capacity building activities relating to sustainable agriculture and food systems.
3. The Parties may also work together in relevant international forums on areas of mutual interest relating to sustainable agriculture and food systems.
4. The Parties acknowledge the importance of the *COP28 UAE Declaration on Sustainable Agriculture, Resilient Food Systems and Climate Action*.

Article 7.6 Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) or any matter arising under this Chapter.

CHAPTER 8

TECHNICAL BARRIERS TO TRADE

Article 8.1 **Definitions**

For the purposes of this Chapter, the definitions set out in Annex 1 to the TBT Agreement apply.

Article 8.2 **Objectives**

The objective of this Chapter is to facilitate trade, including by eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting greater regulatory cooperation and good regulatory practices.

Article 8.3 **Scope**

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may affect trade in goods between the Parties.
2. Each Party shall take such reasonable measures as may be available to it to ensure compliance with the provisions of this Chapter by local government bodies within its territory which are responsible for the preparation, adoption, and application of technical regulations, standards and conformity assessment procedures.
3. Notwithstanding paragraph 1, this Chapter shall not apply to:
 - (a) purchasing specifications prepared by a governmental body for its production or consumption requirements, which are covered by Chapter 15 (Government Procurement); or
 - (b) sanitary or phytosanitary measures, which are covered by Chapter 6 (Sanitary and Phytosanitary Measures).

Article 8.4 **Affirmation of TBT Agreement**

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

Article 8.5

International Standards

1. The Parties recognise the important role that international standards, guides, and recommendations can play in supporting greater regulatory alignment and good regulatory practice and reducing unnecessary barriers to trade.
2. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.
3. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its determination on the principles set out in the “*Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*”, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (Annex 2 to PART 1 of G/TBT/1/Rev. 15), and any subsequent version thereof.
4. The Parties shall encourage cooperation between their respective national standardising organisations in areas of mutual interest in the context of their participation in international standardising bodies to ensure that international standards, guides and recommendations developed within such organisations are trade-facilitating and do not create unnecessary obstacles to international trade.

Article 8.6

Technical Regulations

1. Each Party shall, upon request of the other Party, provide its reasons for not having used international standards as a basis for preparing its technical regulations.
2. Each Party shall give positive consideration to accepting technical regulations of the other Party as equivalent to its own, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.
3. If a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, on request of the other Party, explain the reasons for its decision.

Article 8.7

Conformity Assessment Procedures

1. The Parties recognise that, depending on the specific sectors involved, a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include, but are not limited to:
 - (a) the use of accreditation to qualify conformity assessment bodies, including through relevant multilateral agreements or arrangements, to recognise the accreditation granted by the other Party;
 - (b) mutual recognition agreements for the results of conformity assessment procedures conducted by bodies in the other Party;
 - (c) voluntary arrangements between conformity assessment bodies in the territory of each Party;
 - (d) accepting a supplier's declaration of conformity, where appropriate; and
 - (e) accepting the results of conformity assessment procedures conducted in the other Party's territory.
2. Each Party shall ensure, whenever possible, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. If a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.
3. In order to enhance confidence in the consistent reliability of conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved.
4. Each Party shall give positive consideration to a request by the other Party to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures.
5. If a Party declines a request from the other Party to engage in negotiations or conclude an agreement on facilitating recognition in its territory of the results of conformity assessment procedures conducted by bodies in the other Party's territory, it shall, on request of the other Party, explain the reasons for its decision.
6. The Parties shall endeavour to intensify their exchange of information on the range of mechanisms relevant to conformity assessment procedures in their respective territories with a view to facilitating the acceptance of conformity assessment results.

Article 8.8

Cooperation

1. The Parties shall encourage their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to:
 - (a) increasing the mutual understanding of their respective systems;
 - (b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interest, including health, safety and environmental protection;
 - (c) facilitating bilateral trade by promoting good regulatory practices; and
 - (d) enhancing cooperation, as appropriate, on the use of international standards, guides and recommendations as a basis for technical regulations and conformity assessment procedures, as provided for in Article 5.2 of the TBT Agreement.
2. To achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, cooperate on regulatory issues, which may include the:
 - (a) promotion of good regulatory practices based on risk management principles, including with respect to labelling requirements;
 - (b) exchange of information to improve the quality and effectiveness of their technical regulations;
 - (c) development of joint initiatives for managing risks to health, safety, or the environment and preventing deceptive practices; and
 - (d) exchange of market surveillance information where appropriate.
3. The Parties shall encourage communications and coordination with each other, where appropriate, in discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.
4. The Parties shall endeavour to exchange information on standardisation, conformity assessment and accreditation as they relate to halal certification, including procedures and guidelines, with a view to facilitating trade between the Parties.

Article 8.9

Transparency

1. Each Party shall, upon request of the other Party, provide general information, in English and, if requested, in writing, including the objective of, and rationale for,

a technical regulation or conformity assessment procedure that the Party has adopted or amended or proposes to adopt or amend and which may affect the trade between the Parties, within a reasonable period as agreed between the Parties.

2. When a notification is made to the WTO in accordance with the relevant requirements of the TBT Agreement, a Party shall give appropriate consideration to the comments received from the other Party and, upon request of the other Party, provide written responses to the comments made by the other Party.
3. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available in accordance with the TBT Agreement.

Article 8.10 Contact Points

1. Each Party shall designate and notify a contact point to facilitate communications between the Parties on any matter covered by this Chapter.
2. Each Party shall promptly notify the other Party of any change of its contact point.

Article 8.11 Information Exchange and Technical Discussions

1. Any information or explanation that a Party provides upon request of the other Party under this Chapter shall be provided in print or electronically within a reasonable period. Each Party shall endeavour to provide this information or explanation within 60 days.
2. A Party may make a written request for technical discussions with the other Party with the aim of resolving any issue relating to trade or any other matter that arises under this Chapter. The other Party shall respond as early as possible to such a request.
3. The Parties shall enter into technical discussions within 60 days, unless otherwise mutually determined, with a view to reaching a mutually acceptable solution. Technical discussions may be conducted by any means agreed by the Parties.

CHAPTER 9

TRADE IN SERVICES

Article 9.1 Definitions

For the purposes of this Chapter:

- (a) **aircraft repair and maintenance services** mean such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;
- (b) **airport operation services** mean the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;
- (c) **commercial presence** means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person; or
 - (ii) the creation or maintenance of a branch or representative office,within the territory of a Party for the purpose of supplying a service;
- (d) **computer reservation system services** mean services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (e) **ground handling services** mean the supply at an airport, on a fee or contract basis, of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;
- (f) **juridical person** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (g) **juridical person of a Party** means a juridical person which is either:

- (i) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party or the other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of that Party; or
 - (B) juridical persons of that other Party identified under subparagraph (i);
- (h) **a juridical person** is:
 - (i) "owned" by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;
 - (ii) "controlled" by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or
 - (iii) "affiliated" with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (i) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (j) **measure by a Party** means measures adopted or maintained by:
 - (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (k) **measures by a Party affecting trade in services** include measures in respect of
 - (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (l) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (m) **natural person** means

- (i) for Australia, a natural person who is an Australian citizen as defined in the *Australian Citizenship Act 2007*, as amended from time to time, or any successor legislation or a permanent resident of Australia;
 - (ii) for the UAE, a national or a permanent resident¹ of the UAE.
- (n) **person** means either a natural person or a juridical person;
- (o) **relevant professional service bodies** mean accreditation, regulatory, professional or other bodies with legal authority to license, approve, admit, register or otherwise authorise individuals as meeting the required professional competency and consumer protection standards to practice a given profession in their territory.
- (p) **sector of a service** means:
 - (i) with reference to a commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule in Annex 9D (Schedules of Specific Commitments) or Annex 9E (Schedules of Non-Conforming Measures and Reservations); and
 - (ii) otherwise, the whole of that service sector, including all of its subsectors.
- (q) **selling and marketing of air transport services** mean opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions.
- (r) **services** include any service in any sector except services supplied in the exercise of governmental authority;
- (s) **service consumer** means any person that receives or uses a service;
- (t) **service of the other Party** means a service which is supplied:
 - (i) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;

¹ With respect to the UAE, the term "permanent resident" shall mean any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE.

- (u) **service supplier** means any person of a Party that seeks to supply or supplies a service;²
- (v) **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers;
- (w) **specialty air service** means any specialised commercial operation using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire-fighting, flight training, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial and inspection services;
- (x) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
- (y) **trade in services** is defined as the supply of a service:
 - (i) from the territory of a Party into the territory of the other Party;
 - (ii) in the territory of a Party to the service consumer of the other Party;
 - (iii) by a service supplier of a Party, through commercial presence in the territory of the other Party;
 - (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party; and
- (z) **traffic rights** mean the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

Article 9.2

Scope and Coverage

1. This Chapter applies to measures by a Party affecting trade in services.
2. In fulfilling its obligations and commitments under the Chapter, each Party shall take such reasonable measures as may be available to it to ensure their

² Where the service is not supplied directly by a juridical person of a Party but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person of a Party) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under the Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

observance by regional and local governments and authorities and non-governmental bodies within its territory.

3. This Chapter shall not apply to:
 - (a) government procurement;
 - (b) services supplied in the exercise of governmental authority;
 - (c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance;
 - (d) measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding nationality, citizenship, residence or employment on a permanent basis; and
 - (e) measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system services;
 - (iv) airport operation services;
 - (v) specialty air services; or
 - (vi) ground-handling services.
4. For greater certainty, Annex 9A (Financial Services), Annex 9B (Telecommunications Services), Annex 9C (Foreign Investment Framework for Australia), Annex 9C (Foreign Investment Framework for UAE), Annex 9D (Schedules of Specific Commitments) and Annex 9E (Schedules of Non-Conforming Measures and Reservations) are an integral part of this Chapter.

Article 9.3

Scheduling of Commitments

1. Each Party shall make commitments under Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access) in accordance with either Article 9.8 (Schedules of Specific Commitments) or Article 9.9 (Schedules of Non-Conforming Measures and Reservations).
2. A Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) shall make commitments under the applicable paragraphs in Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), and Article 9.6 (Market Access). A Party making commitments in

accordance with Article 9.8 (Schedules of Specific Commitments) may also make commitments under Article 9.10 (Additional Commitments).

3. A Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations) shall make commitments under the applicable paragraphs in Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access) and Article 9.7 (Local Presence). A Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations) may also make commitments under Article 9.10 (Additional Commitments).

Article 9.4 National Treatment

1. A Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) shall, in the sectors inscribed in its Schedule in Annex 9D (Schedules of Specific Commitments) and subject to any conditions and qualifications set out therein, accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than it accords to its own like services and service suppliers.³
2. A Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations) shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers, subject to its non-conforming measures and reservations as provided in Article 9.9 (Schedules of Non-Conforming Measures and Reservations).⁴
3. A Party may meet the requirement under paragraph 1 or 2 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
4. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

³ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

⁴ Nothing in this Article shall be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

Article 9.5
Most-Favoured-Nation Treatment

1. A Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) shall, in respect of the sectors and subsectors set out in the Most-Favoured-Nation Treatment Sectoral Coverage Appendix to its Schedule in Annex 9D (Schedules of Specific Commitments) and subject to any conditions and qualifications set out therein, accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-party.
2. A Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations) shall, subject to its non-conforming measures and reservations set out in its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations), accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-party.
3. Notwithstanding paragraphs 1 and 2, each Party reserves the right to adopt or maintain any measure that accords differential treatment to services and service suppliers of any non-party under any bilateral or multilateral international agreement in force at, or signed prior to, the date of entry into force of this Agreement.
4. For sectors and subsectors either not set out in a Party's Most-Favoured-Nation Treatment Sectoral Coverage Appendix to its Schedule in Annex 9D (Schedules of Specific Commitments) pursuant to paragraph 1, or subject to a Party's non-conforming measures and reservations set out in its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations) pursuant to paragraph 2, if, after the date of entry into force of this Agreement, a Party subsequently enters into any agreement with a non-party in which it provides treatment to services or service suppliers of that non-party more favourable than it accords to like services or service suppliers of the other Party, the other Party may request consultations to discuss the possibility of extending, under this Agreement, treatment no less favourable than that provided under the agreement with the non-party. In such circumstances, the Parties shall enter into consultations bearing in mind the overall balance of benefits.

Article 9.6
Market Access

1. With respect to market access through the modes of supply identified in subparagraph (y) of Article 9.1 (Definitions), a Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) shall accord services and service suppliers of the other Party treatment no less favourable

than that provided for under the terms, limitations, and conditions agreed and specified in its Schedule in Annex 9D (Schedules of Specific Commitments).⁵

2. The measures which a Party shall not adopt or maintain either on the basis of a regional subdivision or on the basis of its entire territory, either in sectors where market access commitments are undertaken and in accordance with its specific commitments, as provided in Article 9.8 (Schedules of Specific Commitments), or subject to its non-conforming measures and reservations, as provided in Article 9.9 (Schedules of Non-Conforming Measures and Reservations), are defined as:
- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
 - (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁶
 - (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
 - (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
 - (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 9.7

Local Presence

A Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures) shall not require a service supplier of the other Party to establish or maintain a representative office, a branch, or any form of juridical person, or to be resident, in its territory as a condition for the supply of a service as described in subparagraphs (y)(i), (ii), or (iv) of Article 9.1 (Definitions), subject to its non-

⁵ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (y)(i) of Article 9.1 (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (y)(iii) of Article 9.1 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

⁶ Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

conforming measures as provided in Article 9.9 (Schedules of Non-Conforming Measures).

Article 9.8

Schedules of Specific Commitments

1. A Party making commitments in accordance with this Article shall set out in its Schedule in Annex 9D (Schedules of Specific Commitments), the specific commitments it undertakes under Article 9.4 (National Treatment), Article 9.6 (Market Access), and Article 9.10 (Additional Commitments). With respect to sectors where such commitments are undertaken, each Schedule in Annex 9D (Schedules of Specific Commitments) shall specify:
 - (a) terms, limitations, and conditions on market access;
 - (b) conditions and qualifications on national treatment;
 - (c) undertakings relating to additional commitments; and
 - (d) where appropriate, the timeframe for implementation of such commitments.
2. Measures inconsistent with both Article 9.4 (National Treatment) and Article 9.6 (Market Access) shall be inscribed in the column relating to Article 9.6 (Market Access). In this case, the inscription shall be considered to provide a condition or qualification to Article 9.4 (National Treatment) as well.

Article 9.9

Schedules of Non-Conforming Measures and Reservations

1. For a Party making commitments in accordance with this Article, Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access), and Article 9.7 (Local Presence) shall not apply to:
 - (a) any existing non-conforming measure that is maintained by that Party at:
 - (i) the central level of government, as set out by that Party in Part A of its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations);
 - (ii) a regional level of government, as set out by that Party in Part A of its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations); or
 - (iii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); and

- (c) an amendment to any non-conforming measure referred to in subparagraph (a), to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access) or Article 9.7 (Local Presence).
2. Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access), and Article 9.7 (Local Presence) shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities set out in Part B of its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations).

Article 9.10 Additional Commitments

1. The Parties may negotiate commitments with respect to measures affecting trade in services, including those regarding qualifications, standards, or licensing matters, not subject to scheduling, under:
 - (a) Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), or Article 9.6 (Market Access), for a Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitment); or
 - (b) Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access), or Article 9.7 (Local Presence) for a Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations).
2. A Party making additional commitments under subparagraph 1(a) shall inscribe such commitments in its Schedule in Annex 9D (Schedules of Specific Commitments).
3. A Party making additional commitments under subparagraph 1(b) shall inscribe such commitments in List C of its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations)

Article 9.11 Modification of Schedules

1. Except as provided in paragraph 2, a Party (“modifying Party”) may modify or withdraw any commitment in its Schedule in Annex 9D (Schedules of Specific Commitments) at any time after three years from the date on which that commitment entered into force, provided that:
 - (a) it notifies the other Party (“affected Party”) of its intention to modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal;

- (b) upon notification of a Party's intent to make such modification or withdrawal, the Parties shall consult and attempt to reach agreement on the appropriate compensatory adjustment; and
 - (c) such an agreement between the Parties has been reached.
- 2. In achieving a compensatory adjustment, the Parties shall endeavour to maintain a general level of mutually advantageous commitment that is no less favourable to trade than provided for in the Schedules in Annex 9D (Schedules of Specific Commitments) prior to such negotiations.
- 3. If agreement under paragraph 1(c) is not reached between the modifying Party and the affected Party within three months, the modifying Party may refer the matter to a panel in accordance with the procedures set out in Chapter 25 (Dispute Settlement) or, where agreed between the Parties, to an alternative arbitration procedure. The modifying Party may modify or withdraw a commitment once it has made the compensatory adjustments in conformity with the findings of the panel.
- 4. If the modifying Party implements its proposed modification or withdrawal and does not comply with the findings of the panel, the affected Party may modify or withdraw substantially equivalent benefits in conformity with the findings of the panel.

Article 9.12 Transparency

- 1. The Parties recognise that transparent measures governing trade in services are important in facilitating the ability of service suppliers to gain access to, and operate in, each other's markets. Each Party shall promote regulatory transparency in trade in services.
- 2. For sectors and subsectors set out in a Party's Schedule in Annex 9D (Schedules of Specific Commitments), or subject to a Party's non-conforming measures and reservations set out in its Schedule in Annex 9E (Schedules of Non-Conforming Measures and Reservations), each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
- 3. Each Party shall publish promptly, or otherwise make publicly available, and, except in emergency situations, at the latest by the time of their entry into force:
 - (a) all relevant measures of general application which pertain to or affect the operation of this Chapter; and
 - (b) all international agreements pertaining to or affecting trade in services to which the Party is a signatory.

4. To the extent practicable and in a manner consistent with its legal system for adopting measures, each Party shall publish in advance, or otherwise make publicly available in advance, any measures of general application affecting trade in services that it proposes to adopt which significantly affect trade in services covered by this Chapter.
5. Each Party shall respond promptly to any request by the other Party for specific information on:
 - (a) any measures referred to in paragraph 3(a) or international agreements referred to in paragraph 3(b); and
 - (b) any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services.

Article 9.13 **Domestic Regulation**

1. Subject to paragraph 2, this Article applies to measures of a Party relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards affecting trade in services.
2. This Article does not apply to a sector or measure to the extent that such sector or measure is not subject to Article 9.4 (National Treatment) or Article 9.6 (Market Access) by reason of a Party's commitments made in accordance with either Article 9.8 (Schedules of Specific Commitments) or Article 9.9 (Schedules of Non-Conforming Measures and Reservations).
3. If a Party adopts or maintains measures relating to the authorisation for the supply of a service, the Party shall ensure that:
 - (a) such measures are based on objective and transparent criteria;⁷
 - (b) the procedures are impartial, and that the procedures are adequate for applicants to demonstrate whether they meet the requirements, if such requirements exist;
 - (c) the procedures do not in themselves unjustifiably prevent the fulfilment of requirements; and
 - (d) such measures do not discriminate between men and women.⁸

⁷ Such criteria may include, inter alia, competence and the ability to supply a service, including to do so in a manner consistent with a Party's regulatory requirements, such as health and environmental requirements. Competent authorities may assess the weight to be given to each criterion.

⁸ Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by a Party of temporary special measures aimed at accelerating de facto equality between men and women, shall not be considered discrimination for the purposes of this subparagraph.

4. If a Party requires authorisation for the supply of a service, the Party shall promptly publish,⁹ or otherwise make publicly available in writing, the information necessary for service suppliers or persons seeking to supply a service to comply with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation. Such information shall include, *inter alia*, where it exists:
 - (a) the requirements and procedures;
 - (b) contact information of relevant competent authorities;
 - (c) fees;
 - (d) technical standards;
 - (e) procedures for appeal or review of decisions concerning applications;
 - (f) procedures for monitoring or enforcing compliance with the terms and conditions of licenses or qualifications;
 - (g) opportunities for public involvement, such as through hearings or comments; and
 - (h) indicative timeframes for processing of an application.
5. Each Party shall, to the extent practicable, avoid requiring an applicant to approach more than one competent authority for each application for authorisation. If a service is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required.
6. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities, to the extent practicable, permit submission of an application at any time throughout the year.¹⁰ If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.
7. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities:
 - (a) taking into account their competing priorities and resource constraints, endeavour to accept applications in electronic format; and
 - (b) accept copies of documents, that are authenticated in accordance with the Party's domestic laws and regulations, in place of original documents,

⁹ For purposes of these disciplines, "publish" means to include in an official publication, such as an official journal, or on an official website. The Parties are encouraged to consolidate electronic publications into a single portal.

¹⁰ Competent authorities are not required to start considering applications outside of their official working hours and working days.

unless the competent authorities require original documents to protect the integrity of the authorisation process.

8. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities:
- (a) to the extent practicable, provide an indicative timeframe for processing of an application;
 - (b) at the request of the applicant, provide without undue delay information concerning the status of the application;
 - (c) to the extent practicable, ascertain without undue delay the completeness of an application for processing under the Party's domestic laws and regulations;
 - (d) if they consider an application complete for processing under the Party's domestic laws and regulations,¹¹ within a reasonable period of time after the submission of the application ensure that:
 - (i) the processing of the application is completed; and
 - (ii) the applicant is informed of the decision concerning the application,¹² to the extent possible in writing;¹³
 - (e) if they consider an application incomplete for processing under the Party's domestic laws and regulations, within a reasonable period of time, to the extent practicable:
 - (i) inform the applicant that the application is incomplete;
 - (ii) at the request of the applicant, identify the additional information required to complete the application, or otherwise provide guidance on why the application is considered incomplete; and
 - (iii) provide the applicant with the opportunity¹⁴ to provide the additional information that is required to complete the application,

however, if none of the above is practicable, and the application is rejected due to incompleteness, ensure that they so inform the applicant within a reasonable period of time; and

¹¹ Competent authorities may require that all information is submitted in a specified format to consider it "complete for processing".

¹² Competent authorities may meet this requirement by informing an applicant in advance in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application or rejection of the application.

¹³ "In writing" may include in electronic form.

¹⁴ Such opportunity does not require a competent authority to provide extensions of deadlines.

- (f) if an application is rejected, to the extent possible, either upon their own initiative or upon request of the applicant, inform the applicant of the reasons for rejection and, if applicable, the procedures for resubmission of an application. An applicant should not be prevented from submitting another application¹⁵ solely on the basis of a previously rejected application.
9. The competent authorities of a Party shall ensure that authorisation, once granted, enters into effect without undue delay, subject to applicable terms and conditions.¹⁶
10. Each Party shall ensure that the authorisation fees¹⁷ charged by its competent authorities are reasonable, transparent, based on authority set out in a measure, and do not in themselves restrict the supply of the relevant service.
11. If a Party requires an examination for authorisation for the supply of a service, that Party shall ensure that its competent authorities schedule such an examination at reasonably frequent intervals and provide a reasonable period of time to enable applicants to request to take the examination. Having regard to the cost, administrative burden, and the integrity of the procedures involved, the Parties are encouraged to accept requests in electronic format to take such examinations, and to consider, to the extent practicable, the use of electronic means in other aspects of examination processes.
12. If a Party adopts or maintains measures relating to the authorisation for the supply of a service, the Party shall ensure that its competent authorities reach and administer their decisions in a manner independent from any supplier of the service for which authorisation is required.¹⁸
13. Each Party shall encourage its competent authorities, when adopting technical standards, to adopt technical standards developed through open and transparent processes, and shall encourage any body, including relevant international organisations,¹⁹ designated to develop technical standards, to use open and transparent processes.

¹⁵ Competent authorities may require that the content of such an application has been revised.

¹⁶ Competent authorities are not responsible for delays due to reasons outside their competence.

¹⁷ Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

¹⁸ For greater certainty, this provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

¹⁹ The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of each Party.

Article 9.14 Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to paragraph 3, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met, or licences or certifications granted in a non-party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may be accorded autonomously.
2. If a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party, nothing in Article 9.5 (Most-Favoured-Nation Treatment) shall be construed to require the Party to accord recognition to the education or experience obtained, requirements met, or licences or certifications granted, in the territory of the other Party.
3. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-party of the type referred in paragraph 1, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education, experience, licences or certifications obtained or requirements met in that other Party's territory should also be recognised.
4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-parties in the application of its standards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

Article 9.15 Professional Services

1. The Parties recognise that professional services play an essential role in facilitating trade and investment across both goods and services sectors and in promoting economic growth and business confidence.
2. Each Party shall endeavour to encourage its relevant professional service bodies to strengthen cooperation and establish dialogues with the relevant professional service bodies of the other Party with a view to:

- (a) sharing knowledge and expertise in advancing the development of best practice in accreditation, licensing and regulation of professions;
 - (b) pursuing mutually acceptable standards and criteria for accreditation, licensing and registration with respect to professional service sectors; and
 - (c) streamlining the recognition of professional qualifications and licensing or registration procedures, including through the negotiation of mutual recognition or similar arrangements in professional services sectors of mutual interest.
3. Each Party shall encourage its relevant professional service bodies to consider, where appropriate, existing international frameworks - both plurilateral and multilateral - that relate to professional services as pathways to mutual recognition or similar arrangements.
 4. In accordance with its laws and regulations, each Party shall encourage relevant professional service bodies to consider implementing procedures that:
 - (a) allow for the temporary, or project-specific licensing of professional service suppliers of the other Party. Such a regime should not operate to prevent a professional of the other Party from gaining a local licence once that professional satisfies the applicable local licensing requirements; and
 - (b) permits professional services firms of the other Party, respecting conventions of the Party ("host Party") on the use of firm names, to use a firm name of their choice in the host Party's jurisdiction.
 5. Each Party shall encourage its relevant professional service bodies to administer policy and processes in a manner that is as transparent and streamlined as possible.
 6. Further to Article 9.20 (Review), the Parties shall review the progress of implementing this Article and consider initiatives to further promote the recognition of professional qualifications, registration and temporary licensing, including through the possible negotiation of a separate Annex on Professional Services.
 7. Nothing in this Article shall prevent a Party from requiring that natural persons possess the necessary qualifications, professional experience, credentials, or other criteria specified under each Party's laws and regulations in the jurisdiction of the Party where the service is supplied.

Article 9.16

Payments and Transfers

1. Except under circumstances envisaged in Article 24 4 (Restrictions to Safeguard the Balance of Payments - General Provisions and Exceptions), a Party shall not

apply restrictions on international transfers and payments for current transactions relating to its commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund (IMF) under the IMF Articles of Agreement, including the use of exchange actions which are in conformity with the IMF Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations regarding such transactions, except under Article 24.4 (Restrictions to Safeguard the Balance of Payments - General Provisions) or at the request of the IMF.

Article 9.17

Monopolies and Exclusive Service Suppliers

1. A Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) or Article 9.9 (Schedules of Non-Conforming Measures and Reservations) shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's obligations under Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 9.6 (Market Access), and for a Party making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations), Article 9.7 (Local Presence), subject to any conditions or qualifications set out in Annex 9D (Schedules of Specific Commitments) or except as provided for in Annex 9E (Schedules of Non-Conforming Measures and Reservations).
2. Where a Party's monopoly supplier of a service competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's obligations under Article 9.4, (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment) or Article 9.6 (Market Access), which are subject to any conditions or qualifications set out in Annex 9D (Schedules of Specific Commitments) or non-conforming measures set out in Annex 9E (Schedules of Non-Conforming Measures and Reservations); that Party shall ensure that such supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such obligations.
3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraphs 1, 2 or 3, it may request the other Party establishing, maintaining or authorising such monopoly supplier to provide information concerning the supplier's relevant operations in its territory.
4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:
 - (a) authorises or establishes a small number of service suppliers; and
 - (b) substantially prevents competition among those suppliers in its territory.

Article 9.18
Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 9.17 (Monopolies and Exclusive Service Suppliers), may restrain competition and thereby restrict trade in services.
2. Each Party shall, on request of the other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The requested Party shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The requested Party may also provide other information available to the requesting Party, subject to its laws and regulations and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 9.19
Denial of Benefits

1. A Party may deny the benefits of this Chapter:
 - (a) to the supply of any service, if it establishes that the service is supplied from or in the territory of a non-party;
 - (b) to a service supplier that is a juridical person, if it establishes that it is not a service supplier of the other Party;
 - (c) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
 - (i) by a vessel registered under the laws and regulations of a non-party; and
 - (ii) by a person of a non-party which operates or uses the vessel in whole or in part.
2. A Party may deny the benefit of this Chapter to a service supplier of the other Party, if the service supplier is a juridical person owned or controlled by persons of a non-party, and the denying Party adopts or maintains measures with respect to the non-party or a person of the non-party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.
3. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is a juridical person owned or controlled by persons

of a non-party or of the denying Party that has no substantial business activities in the territory of the other Party.

Article 9.20

Review

1. In any review of this Agreement conducted in accordance with Article 26.5 (Final Provisions), the Parties shall review this Chapter and related Annexes and Schedules so as to progressively liberalise trade in services between the Parties.
2. Further to paragraph 1, the Parties shall review their approach to the scheduling of commitments in accordance with Article 9.8 (Scheduling of Commitments), including whether a Party making commitments in accordance with Article 9.8 (Schedules of Specific Commitments) considers it appropriate to transition to making commitments in accordance with Article 9.9 (Schedules of Non-Conforming Measures).
3. Where a Party unilaterally liberalises a measure affecting market access of a service supplier or suppliers of the other Party, the other Party may request consultations to discuss the measure. Following such consultations, if the Parties agree to incorporate the liberalised measure into the Agreement as a new commitment, the relevant Schedule shall be amended.

ANNEX 9A

FINANCIAL SERVICES

Article 9A.1

Definitions

For the purposes of this Annex:

- (a) **financial service** means any service of a financial nature, including all insurance and insurance-related services, all banking and other financial services (excluding insurance), and services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

Insurance and insurance-related services

- (i) direct insurance (including co-insurance):
 - (A) life; and
 - (B) non-life;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency;
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;

Banking and other financial services (excluding insurance)

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
- (vii) financial leasing;
- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques, and bankers drafts;
- (ix) guarantees and commitments;
- (x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);

- (B) foreign exchange;
 - (C) derivative products including futures and options;
 - (D) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;
 - (E) transferable securities; or
 - (F) other negotiable instruments and financial assets, including bullion;
- (xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (xii) money broking;
 - (xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;
 - (xiv) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
 - (xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) **financial service supplier** means any natural person or juridical person of a Party seeking to supply or supplying financial services but the term “financial service supplier” does not include a public entity;
- (c) **new financial service** means a financial service, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party, but which is supplied in the territory of the other Party;
- (d) **public entity** means:
- (i) a government, a central bank, or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

- (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and
- (e) **self-regulatory organisation** means any non-governmental body, including any securities or futures exchange or market, clearing or settlement agency, or other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers by legislation or delegation from central, regional or local governments or authorities.¹

Article 9A.2

Scope

1. This Annex shall apply to measures taken by a Party affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in subparagraph (x) of Article 9.1 (Definitions – Trade in Services).
2. For the purposes of this Annex, “services supplied in the exercise of governmental authority” as referred to in subparagraph (r) of Article 9.1 (Definitions – Trade in Services) means the following:
 - (a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;²
 - (b) activities forming part of a statutory system of social security or public retirement plans; or
 - (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.
3. If a Party allows any of the activities referred to in subparagraph (b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.
4. The definition of “service supplied in the exercise of government authority” in subparagraph (v) of Article 9.1 (Definitions – Trade in Services) shall not apply to services covered by this Annex.
5. Article 9.7 (Local Presence – Trade in Services) shall not apply to services covered by this Annex.
6. In the event of any inconsistency between this Annex and any other provision in this Agreement, this Annex shall prevail to the extent of the inconsistency.

¹ For greater certainty, a Party may require a self-regulatory organisation to be recognised

² Activities referred to in this subparagraph include any regulatory and enforcement activities conducted in pursuit of monetary or exchange rate policies.

Article 9A.3

Financial Services Exceptions

1. For greater certainty, nothing in this Annex shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Annex, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, 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 or between the Parties and non-Parties where like conditions prevail, or a disguised restriction on trade in financial services.
2. For greater certainty, in accordance with Article 9A.2 (Scope) of this Annex, Chapter 9 (Trade in Services) shall not apply to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies within the territory of each Party.
3. Chapter 9 (Trade in Services) shall not apply to non-discriminatory measures of general application taken by any public entity in pursuit of related credit policies. This paragraph shall not affect a Party's obligations under Article 9.16 (Payments and Transfers – Trade in Services).
4. Notwithstanding Article 9.16 (Payments and Transfers – Trade in Services) a Party may prevent or limit transfers by a financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier through the equitable, non-discriminatory and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

Article 9A.4

Prudential Measures

Notwithstanding any other provision of this Agreement except for Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 6 (Sanitary and Phytosanitary Measures), and Chapter 8 (Technical Barriers to Trade), a Party shall not be prevented from adopting or maintaining measures for prudential reasons,³ including for the protection of investors, depositors, policy-holders, or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement to which this exception applies, they shall not be used as a means of avoiding the Party's commitments or obligations under those provisions.

³ The Parties understand that "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial service suppliers, as well as the safety and financial and operational integrity of clearing and settlement systems.

Article 9A.5
Financial Services New to the Territory of a Party

Each Party shall permit a financial service supplier of the other Party established in its territory, to supply a new financial service of a type similar to those services it would permit its own financial service suppliers to supply, in like circumstances, subject to its applicable laws and regulations. A Party may determine the institutional or juridical form through which the new financial services may be supplied and may require authorisation for the supply of such services. Where a Party requires such authorisation of the new financial services, it shall provide its decision within a reasonable time.

Article 9A.6
Treatment of Financial Services Information

Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers, or any confidential or proprietary information in the possession of public entities.

Article 9A.7
Recognition of Prudential Measures

1. A Party may recognise prudential measures of any international standard setting body,⁴ the other Party, or a non-party in determining how the Party's measures relating to financial services shall be applied.⁵ Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the international standard setting body, the other Party, or the non-party concerned, or may be accorded autonomously.
2. Where a Party is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, that Party, shall provide adequate opportunity for the other Party to negotiate accession to such an agreement or arrangements, or to negotiate a comparable agreement or arrangement with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.
3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances as referred to in paragraph 2 exist.

⁴ "International standard setting body" refers to international standard setting bodies whose membership is open to the relevant bodies of at least both Parties.

⁵ For greater certainty, nothing in Article 9.5 (Most-Favoured-Nation Treatment – Trade in Services) shall be construed to require the Party to accord such recognition to prudential measures of the other Party.

Article 9A.8

Self-Regulatory Organisations

If a Party requires a financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organisation to supply a financial service in or into the territory of that Party, or when the Party provides privileges or advantages directly or indirectly to financial service suppliers supplying financial services through a self-regulatory organisation, then the requiring Party shall ensure that the self-regulatory organisation observes the obligations contained in Article 9.4 (National Treatment – Trade in Services) and Article 9.5 (Most-Favoured-Nation Treatment – Trade in Services).

Article 9A.9

Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant financial service suppliers of the other Party, established in its territory through commercial presence as defined in subparagraph (c) of Article 9.1 (Definitions – Trade in Services), access to payment and clearing systems operated by public entities and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.⁶

Article 9A.10

Shariah-Compliant Financial Services

The Parties recognise that a Shariah-compliant financial service is a financial service for the purposes of Article 9A.1 (Definitions). Accordingly, each Party shall consider applications by financial service suppliers of the other Party established in its territory through commercial presence as defined in subparagraph (c) of Article 9.1 (Definitions – Trade in Services) to supply such services in its territory, on an equal basis as any other application to supply financial services, consistent with its laws and regulations including any regulatory or supervisory requirements, and in accordance with its commitments and obligations under this Annex.

Article 9A.11

Sustainable Finance

1. The Parties recognise the importance of international cooperation to facilitate the inclusion of environmental, social, and governance considerations in investment decision-making and other business activities, in order, thereby, to increase investment in sustainable activities.

⁶ For greater certainty, a Party need not grant access under this Article to a financial service supplier of the other Party established in its territory through commercial presence as defined in subparagraph (c) of Article 9.1 (Definitions – Trade in Services) if such access or treatment is not granted to its own like financial service suppliers.

2. The inclusion of environmental considerations in investment decision-making and other business activities involves, *inter alia*, the assessment and pricing of climate-related risks and opportunities, and the exploration of environmental and sustainable projects and infrastructure.
3. The Parties acknowledge the importance of encouraging financial service suppliers to develop an approach to managing climate-related financial risks. Specifically, the Parties recognise the importance of encouraging the uptake of climate-related financial disclosures for financial service suppliers with material exposure to climate change, including forward-looking information, informed by initiatives in international fora.
4. The Parties shall cooperate in relevant international fora, and where agreeable, in the development and adoption of internationally recognised standards for the inclusion of environmental, social, and governance considerations in investment decision-making and other business activities.

Article 9A.12 Dispute Settlement

Panels established pursuant to Chapter 25 (Dispute Settlement) to examine matters relating to disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service in dispute.

ANNEX 9B

TELECOMMUNICATIONS SERVICES

Article 9B.1

Definitions

For the purposes of this Annex:

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

end-user means a final consumer of, or subscriber to, a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

essential facilities means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service;

interconnection means linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

international mobile roaming service means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications services that enables an end-user whose mobile handset or other device normally accesses public telecommunication services in the territory of one Party to use their mobile handset or other device for voice, data, or messaging services in the territory of the other Party;

intra-corporate communications means telecommunications through which a company communicates within the company or with or among its subsidiaries, branches and, subject to the laws and regulations of a Party, affiliates. For these purposes, the terms “subsidiaries”, “branches” and, where applicable, “affiliates” shall be as defined by each Party. “Intra-corporate communications” in this Annex excludes commercial or non-commercial services that are supplied to companies that are not related subsidiaries, branches or affiliates, or that are offered to customers or potential customers;

leased circuits means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users;

licence means any authorisation, including concessions, permits or registrations, that a Party may require of a person, in accordance with its laws and regulations, in order for that person to offer a public telecommunications network or service;

major supplier means a supplier of public telecommunications networks or services that has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications networks or services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in that market;

network element means a facility or equipment used in the provision of a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

non-discriminatory means treatment no less favourable than that accorded in like circumstances, to users of like public telecommunications networks or services;

number portability means the ability of end-users of public telecommunications services to retain the same telephone numbers when switching between the same category of suppliers of public telecommunications services;

personal information means any information, including data about an identified or identifiable individual;

public telecommunications network means the telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;

public telecommunications service means any telecommunications service that is offered to the public generally;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with, approved by, or determined by, a telecommunications regulatory authority that sufficiently details the terms, rates, and conditions for interconnection so that a supplier of public telecommunications networks or services that is willing to accept it may obtain interconnection with the major supplier on that basis;

telecommunications means the transmission and reception of signals by any electromagnetic means;

telecommunications dispute resolution body means any body responsible for resolution of disputes concerning telecommunications;

telecommunications regulatory body means any body or bodies responsible under the laws and regulations of a Party for the regulation of telecommunications; and

suppliers of public telecommunications means a licensed operator of a Party.

Article 9B.2

Scope and Coverage

1. This Annex shall apply to:
 - (a) measures affecting access to and use of public telecommunications networks or services; and
 - (b) other measures relating to public telecommunications networks or services.
2. This Annex shall not apply to measures affecting the cable or broadcast distribution of radio and television programming, except to ensure that cable or broadcast service suppliers have access to and use of public telecommunications networks and services.
3. Nothing in this Annex shall be construed to require a Party, or require a Party to compel any service supplier, to establish, construct, acquire, lease, operate or supply telecommunications networks or services not offered to the public generally.

Article 9B.3

Access to and Use of Public Telecommunications Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications networks and services, including leased circuits, offered in its territory or across its borders, in a timely fashion and on transparent, reasonable and non-discriminatory terms and conditions. This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.
2. Subject to paragraphs 5 and 6, each Party shall ensure that service suppliers of the other Party are permitted to:
 - (a) purchase or lease and attach terminal or other equipment which interfaces with a public telecommunications network and which is necessary to supply their services;
 - (b) interconnect private leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier;
 - (c) use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications networks and services to the public generally; and

- (d) provide services to users over any leased or owned circuits to the extent that the scope and type of such services are consistent with the laws and regulations of the Party.
3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information within its territory or across its borders, including for intra-corporate communications of such service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in its territory.
 4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages and protect the personal information of end-users of public telecommunications networks or services, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.
 5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:
 - (a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally;
 - (b) protect the technical integrity of public telecommunications networks or services; or
 - (c) ensure that such access to and use of public telecommunications networks and services do not constitute a security and safety hazard and are not in contravention of its laws, regulations and policies which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.
 6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks and services may include:
 - (a) restrictions on resale or shared use of public telephone services;
 - (b) a requirement to use specified technical interfaces, including interface protocols, for connection with those networks and services;
 - (c) requirements, where necessary, for the inter-operability of such networks and services;
 - (d) type approval of terminal or other equipment which interfaces with the networks and technical requirements relating to the attachment of such equipment to such networks;

- (e) restrictions on connection of leased or owned circuits with such public telecommunications networks or services or with circuits leased or owned by other service suppliers; or
- (f) a requirement for notification, registration, and licensing.

Article 9B.4
Interconnection to be Ensured

1. Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide interconnection with the suppliers of public telecommunications networks or services of the other Party to the extent provided for in its laws and regulations.
2. Each Party shall ensure that a supplier of public telecommunications networks or services in its territory does not use or provide commercially sensitive or confidential information of, or relating to, suppliers and end-users of public telecommunications networks or services, acquired as a result of interconnection arrangements, other than for the purpose of providing these services.

Article 9B.5
Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities of suppliers of public telecommunications networks or services of the other Party:
 - (a) under non-discriminatory terms, conditions, including technical standards and specifications, and rates;
 - (b) of a quality no less favourable than that provided by the major supplier for its own like services or for like services of non-affiliated suppliers of public telecommunications networks or services or of its subsidiaries or other affiliates;
 - (c) in a timely fashion, on terms, conditions, including technical standards and specifications, and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
 - (d) upon request, at points in addition to the network termination points offered to the majority of facilities based suppliers, subject to charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.
2. Each Party shall ensure that a major supplier in its territory offers access to network elements on an unbundled basis for the supply of public

telecommunications services on terms and conditions that are reasonable, non-discriminatory and transparent. A Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain those elements, in accordance with its laws and regulations.

3. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party may interconnect with the facilities and equipment of major suppliers in its territory pursuant to at least one of the following options:
 - (a) availability of a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services;
 - (b) any existing interconnection agreement between the major supplier and any similarly situated supplier of public telecommunications networks or services; or
 - (c) a new interconnection agreement through commercial negotiation.
4. In addition to the options provided in paragraph 3, each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have the opportunity to interconnect their facilities and equipment with those of the major supplier through the negotiation of a new interconnection agreement.
5. Each Party shall ensure that the applicable procedures for interconnection negotiations with major suppliers in its territory are made publicly available.
6. Each Party shall ensure that major suppliers in its territory make available for the suppliers of the other Party either their interconnection agreements or a reference interconnection offer.
7. A supplier of public telecommunications networks or services of a Party requesting interconnection with a major supplier in the territory of the other Party shall have recourse, either:
 - (a) at any time; or
 - (b) after a reasonable period of time which has been made publicly known,to an independent domestic body in that other Party, which may be a telecommunications regulatory body or telecommunications dispute resolution body, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

Article 9B.6 Number Portability

Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide number portability for those services designated by that Party, without impairment to quality, reliability, or convenience, to the extent technically feasible, on a timely basis, and on reasonable and non-discriminatory terms and conditions.

Article 9B.7 Resale

Each Party may determine, in accordance with its laws and regulations, which public telecommunications services must be offered for resale by a major supplier based on the need to promote competition or to benefit the long-term interests of end-users. Where a Party has determined that a service must be offered for resale by a major supplier, that Party shall ensure that suppliers of public telecommunications networks or services in its territory do not impose unreasonable or discriminatory conditions or limitations on the resale of those services by suppliers of public telecommunications networks or services of the other Party.

Article 9B.8 Treatment by Major Suppliers

Each Party shall ensure that any major supplier in its territory accords to suppliers of public telecommunications networks and services of the other Party treatment no less favourable than that such major supplier accords in like circumstances to its subsidiaries and affiliates, or non-affiliated service suppliers regarding:

- (a) the availability, provisioning, rates or quality of like public telecommunications networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

Article 9B.9 Competitive Safeguards

1. Each Party shall, through its relevant authorities, adopt or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier in its territory from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include in particular:
 - (a) engaging in anti-competitive cross-subsidisation;

- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other suppliers of public telecommunications networks or services, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Article 9B.10 **Provisioning of Leased Circuit Services**

Each Party shall ensure that a major supplier in its territory provides, on a timely basis, suppliers of public telecommunications networks or services of the other Party with leased circuit services that are public telecommunications services and on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.

Article 9B.11 **Co-location and Access to Facilities**

1. Each Party shall ensure that a major supplier in its territory allows suppliers of public telecommunications networks or services of another Party to locate, at the major supplier's premises, their equipment necessary for interconnection or access to unbundled network elements. Each Party shall endeavour to ensure that such co-location is provided on a timely basis and on terms and conditions, including technical feasibility and space availability where applicable, and at rates, that are reasonable, non-discriminatory, and transparent.
2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall endeavour to ensure that a major supplier in its territory provides an alternative solution, on a timely basis and on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.
3. A Party may determine in accordance with its laws and regulations which premises owned or controlled by major suppliers in its territory are subject to paragraphs 1 and 2, having regard to factors such as the state of competition in the market where co-location is required, and whether such premises can feasibly be economically or technically substituted in order to provide a competing service.

Article 9B.12 **Universal Service**

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Such obligations shall not be regarded as anti-competitive *per se*, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner.

Article 9B.13
Public Availability of Licensing Criteria

1. Where a licence is required for the supply of a telecommunications service, a Party shall make publicly available:
 - (a) all the licensing criteria and procedures that it applies;
 - (b) the period of time normally required to reach a decision concerning an application for a licence; and
 - (c) the terms and conditions of individual licences.
2. Each Party shall ensure that, on request, an applicant receives the reasons for the:
 - (a) denial of a licence;
 - (b) revocation of a licence; or
 - (c) refusal to renew a licence.

Article 9B.14
Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body and telecommunications dispute resolution bodies are separate from, and not accountable to, any supplier of public telecommunications networks or services.
2. Each Party shall ensure that the regulatory decisions made and procedures used by its telecommunications regulatory body and telecommunications dispute resolution bodies are impartial with respect to all market participants.
3. Telecommunications regulatory bodies and telecommunications dispute resolution bodies may not accord more favourable treatment to a supplier of public telecommunications networks or services in a Party's territory than that it accords to a like supplier of the other Party on the basis that the supplier receiving more favourable treatment is owned, wholly or in part, by the Party.

Article 9B.15
Allocation of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including assignment of frequencies, access to numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands, but shall not be required to provide detailed identification of frequencies assigned for specific government uses.
3. Each Party retains the right to establish and apply spectrum and frequency management policies which may affect the number of suppliers of public telecommunications networks or services, provided that it does so in a manner consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs and spectrum availability.
4. When making a spectrum allocation for commercial telecommunications services, each Party shall endeavour to rely on an open and transparent process that considers the public interest, including the promotion of competition.

Article 9B.16 Transparency

1. Each Party shall endeavour to ensure that telecommunications service suppliers are provided an opportunity to comment on a regulatory decision of general application that its telecommunications regulatory authority proposes.
2. Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks and services is publicly available, including information on:
 - (a) tariffs and other terms and conditions of service;
 - (b) specifications of technical interfaces with such networks and services;
 - (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
 - (d) conditions for attaching terminal or other equipment;
 - (e) requirements for notification, permit, registration, or licensing, if any;
 - (f) information on bodies responsible for preparing, amending, and adopting standards-related measures; and
 - (g) general procedures relating to resolution of telecommunications disputes provided for in Article 9B.23 (Dispute Settlement and Appeal).

Article 9B.17
International Mobile Roaming

1. The Parties shall endeavour to cooperate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade between the Parties and enhance consumer welfare.
2. A Party may take steps to enhance transparency and competition with respect to international mobile roaming services, such as:
 - (a) ensuring that information regarding retail rates is easily accessible to consumers; and
 - (b) minimising impediments to roaming, whereby consumers, when visiting the territory of a Party from the territory of the other Party, can access telecommunications services using the device of their choice.
3. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

Article 9B.18
Submarine Cable Systems

1. The Parties recognise the importance of ensuring that submarine cable systems are resilient and secure. Accordingly, each Party shall endeavour to support efforts by submarine cable system operators to:
 - (a) reduce and mitigate risks to resiliency and security in the manufacture, installation, maintenance, and upgrading of submarine cable systems;
 - (b) protect systems, including equipment at cable landing stations and the data in transit, against unauthorised access; and
 - (c) adopt approaches to cable routing that reduce risks to resiliency and security.
2. Each Party shall endeavour to mitigate the risk of damage to submarine cable systems that are operated, owned or controlled by a person of the other Party, which may include, as appropriate:
 - (a) making information available on the location of submarine cable systems to inform mapping and charting;
 - (b) public demarcation of areas within which submarine cable systems are present and where activities are banned within that area to protect submarine cable systems; or
 - (c) activities to promote awareness of submarine cable systems.

3. The Parties shall endeavour to cooperate on promoting submarine cable system resilience and security, including through supporting the work of international bodies focused on cable repair, safety and maintenance as they develop recommendations for safe, efficient, resilient, and redundant cable capacity and operations.
4. The Parties recognise the importance of expeditious and efficient installation, maintenance and repair of submarine cable systems to national, regional, and global telecommunications connectivity. Each Party shall endeavour to ensure that, to the extent possible, a person of the other Party who operates, owns or controls submarine cable systems has flexibility to choose secure and verifiable suppliers of installation, maintenance or repair services, including from either Party or a non-Party, in accordance with its laws and regulations.

Article 9B.19 **Flexibility in the Choice of Technology**

1. The Parties shall not prevent a supplier of public telecommunications services from choosing the technologies it wishes to use to supply its services.
2. Notwithstanding paragraph 1, a Party may apply a measure that limits the technologies that a supplier of public telecommunications networks or services may use to supply its services, provided that the measure is designed to achieve a legitimate public policy interest and is not prepared, adopted or applied in a manner that creates unnecessary obstacles to trade in services.
3. If a Party finances the development of advanced networks, including broadband networks, it may make its financing conditional on the use of technologies that meet its legitimate public policy interests.

Article 9B.20 **Relation to International Organisations**

The Parties recognise the importance of international standards for global compatibility and inter-operability of telecommunications networks and services and endeavour to promote such standards through the work of relevant international organisations.

Article 9B.21 **Relationship to Other Chapters**

In the event of any inconsistency between this Annex and other Chapters of this Agreement, this Annex shall prevail to the extent of the inconsistency.

Article 9B.22 Cooperation

1. The Parties recognise the transformational impact of communications networks, infrastructure, and technologies, including those that are new and emerging, and the importance of these technologies to the Parties' respective economies and societies.
2. Accordingly, each Party shall take measures to:
 - (a) encourage a diverse and competitive market for telecommunications services and networks in its territory; and
 - (b) protect the security and integrity of its telecommunications infrastructure.
3. The Parties shall endeavour to:
 - (a) exchange information on the opportunities and challenges associated with communication networks, infrastructure, and technologies;
 - (b) work together in regional and multilateral fora to promote a shared approach to these opportunities and challenges; and
 - (c) exchange information and experience in spectrum management.

Article 9B.23 Dispute Settlement and Appeal

1. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have timely recourse to its telecommunications regulatory body or telecommunications dispute resolution bodies to resolve disputes arising under this Annex in accordance with its laws and regulations.
2. Each Party shall ensure that any supplier of public telecommunications networks or services aggrieved by a determination or decision of its relevant telecommunications regulatory body may, in accordance with its laws and regulations, obtain review of, or have the opportunity to appeal such determination or decision.
3. The Parties shall not permit the making of an application for review to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body, unless the relevant body otherwise determines.

Article 9B.24 Enforcement

Each Party shall provide its competent authority with the authority to enforce the Party's measures relating to the obligations set out in Articles 9B.4 through 9B.7. Such authority shall include the ability to impose or seek from administrative or judicial bodies, effective sanctions, which may include financial penalties, injunctive relief, on an interim or final basis, or the modification, suspension, or revocation of licences.

ANNEX 9C

PART A

FOREIGN INVESTMENT FRAMEWORK FOR AUSTRALIA

Australia reserves the right to adopt or maintain any measure with respect to its Foreign Investment Framework, including but not limited to measures related to, and decisions or requirements made pursuant to, Australia's Foreign Investment Policy; *Financial Sector (Shareholdings) Act 1998* (Cth); *Foreign Acquisitions and Takeovers Act 1975* (Cth); *Foreign Acquisitions and Takeovers Regulation 2015* (Cth); *Foreign Acquisitions and Takeovers Fees Imposition Act 2015* (Cth); *Foreign Acquisitions and Takeovers Fees Imposition Regulation 2020* (Cth); and Ministerial Statements and Guidance Notes as statements of policy and any other legislation or regulations applicable to the Foreign Investment Framework. Any such measure adopted or maintained by Australia and any decisions or requirements made pursuant to the Foreign Investment Framework shall not be subject to dispute settlement under Chapter 25 (Dispute Settlement).

ANNEX 9C

PART B

FOREIGN INVESTMENT FRAMEWORK FOR THE UNITED ARAB EMIRATES

The UAE reserves the right to adopt or maintain any measure with respect to investors and investments in the UAE, including but not limited to measures related to, and decisions or requirements made pursuant to Cabinet Resolution No. (55) of 2021, as amended from time to time, or any successor legislation, Federal Decree Law No. (32) of 2021 on Commercial Companies, as amended from time to time, or any successor legislation, Ministerial Resolutions, Guidance Notes, statements of policy, and any other legislation or regulations applicable to foreign investments. Any such measure or decision or requirement adopted or maintained by the UAE shall not be subject to dispute settlement under Chapter 25 (Dispute Settlement).

ANNEX 9D

SCHEDULE OF SPECIFIC COMMITMENTS – SCHEDULE OF UAE

INTRODUCTORY NOTE:

1. This document sets out the United Arab Emirates (UAE)'s Schedule of Specific Commitments under the Trade in Services chapter of the UAE-Australia Comprehensive Economic Partnership Agreement (CEPA). This introductory note should be regarded as forming an integral part of the UAE's schedule.
2. The request has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
HORIZONTAL COMMITMENTS			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE¹			
	3) Commercial presence will be through either: (i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted); or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law. For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits in the form of technology transfer, Research & Development programmes, technical assistance, and educational and training of	3) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels. (i) Government subsidized services may only be extended to UAE nationals. (ii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the	-

¹ The UAE will not offer any commitments under the Energy Resources sectors or any services related to the Energy Resources Sectors as defined in the Side Letter on Energy, which forms an integral part of this agreement. Therefore, this offer does not include any commitments under the aforementioned services.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	local human resources. (iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below. 4) Unbound, except for measures concerning the entry and temporary stay of business persons in the categories and subject to the conditions and limitations set out in the UAE's Schedule in Annex 10A (Schedule of Commitments on Entry and Temporary Stay of Business Persons) under Chapter 10 (Entry and Temporary Stay for Business Persons).	UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes keeping in view the provisions of Article XIV, Paragraph (d) of GATS. 4) Unbound, except for measures concerning the entry and temporary stay of business persons in the categories and subject to the conditions and limitations set out in the UAE's Schedule in Annex 10A (Schedule of Commitments on Entry and Temporary Stay of Business Persons) under Chapter 10 (Entry and Temporary Stay for Business Persons).	
SECTOR SPECIFIC COMMITMENTS			
BUSINESS SERVICES			

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
A. <u>Professional Services</u> a. Legal Services (CPC 861) Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions. 4) Unbound except as indicated in the horizontal section.	
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
c. Taxation Services (CPC 8630) Only the following sub-sectors: - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
d. Architectural Services (CPC 8671) e. Engineering Services (CPC 8672) f. Integrated Engineering Services (CPC 8673) g. Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
h. Medical and dental services (CPC 9312)	1) None. 2) None. 3) Foreign equity is limited to 70%. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. Veterinary services (CPC 93201)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
j. Services provided by midwives, nurses, physiotherapists, and paramedical personnel (CPC 93191)	1) Unbound. 2) Unbound. 3) Foreign equity participation is limited to 49% and subject to the approval of the competent UAE authorities. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Computer and Related Services</u>			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
b. Software implementation services (CPC 842) c. Data processing services (CPC 843) d. Data base services (CPC 844) e. Maintenance and repair services of office machinery and equipment including computers (CPC 845) f. Other computer services (CPC 849)	the horizontal section.	the horizontal section.	
<u>C. Research and Development Services</u> a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>E. Rental and Leasing Services without Operators (excluding rental and leasing services relating to cars)</u> a. Relating to ships (CPC 83103) b. Relating to other transport equipment (CPC 83101 + 83102)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
+ 83105) c. Relating to other machinery and equipment (CPC 83106 – 83109)			
F. <u>Other Business Services</u> a. Advertising services (CPC 871)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the in the horizontal section.	
b. Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
c. Management consulting services (CPC 8650) d. Services related to Management Consulting (CPC 8660) e. Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
m. Related to scientific and technical consulting services (CPC 8675)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861- 8866)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
o. Building-Cleaning Services (CPC 874)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound, except as indicated under horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
q. Packaging Services (CPC 8760)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
r. Printing and publishing services (CPC 88442)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
s. Convention services (CPC 87909)*	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

* The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	the horizontal section.		
t. Other (CPC 8790)	1) None. 2) None. 3) Foreign equity is limited to 75%. For CPC 87905: None. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	
COMMUNICATION SERVICES			
A. <u>Postal Services</u> (CPC 7511) Only handling of documents, letter posts, and parcels	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Courier Services</u> (CPC 7512)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Telecommunication Services</u> :			

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
HORIZONTAL COMMITMENTS: - The commitments taken are based on the scheduling principles provided by the following WTO documents: “Notes for scheduling Basic Telecom Services Commitments” (S/GBT/W/2/Rev.1) and “Market Access Limitations on Spectrum Availability” (S/GBT/W/3). - This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TDRA regulatory framework on different issues including but not limited to the spectrum license²			
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521) b. Packet-switched data transmission services (CPC 7523**) c. Circuit-switched data transmission services (CPC 7523**) d. Telex services (CPC 7523**)	1) Only companies with commercial presence may provide telecom services. 2) Residents are allowed to purchase telecom services in the territory of Australia according to the regulatory framework in the UAE and in the territory of Australia. 3) Duopoly. The TDRA will consider the feasibility of	1) None, except as indicated in the market access column. 2) None, except as indicated in the market access column. 3) None. 4) Unbound, except as indicated in the horizontal section.	

² Broadcasting services” is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions or other types of transmissions. In the Telecommunications Law of the UAE, broadcasting is not part of basic telecommunication services.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
e. Telegraph services (CPC 7522**) f. Facsimile services (CPC 7521** + 7529**) g. Private leased circuit services (CPC 7522** + 7523**) h. Electronic mail (CPC 7523**) i. Voice mail (CPC 7523**) j. On-line information and database retrieval (CPC 7523**) k. Electronic data interchange (EDI)(CPC 7523) l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**) m. Code and protocol conversion (n.a.)	suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. 4) Unbound, except as indicated in the horizontal section.		
D. <u>Audiovisual Services</u> (excluding broadcasting): a. Motion picture and video tape production and distribution services (CPC 9611) b. Motion picture projection services (CPC 9612) c. Sound recording (CPC Ver. 2	1) Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE media	1) Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
9611) d. Audiovisual post production services (CPC Ver. 2 9613)	authorities. 4) Unbound, except as indicated in the horizontal section.		
<u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
A. <u>General Construction Work for Buildings</u> (CPC 512) B. <u>General construction work for civil engineering</u> (CPC 513) C. <u>Installation and assembly work</u> (CPC 514+516) D. <u>Building completion and finishing work</u> (CPC 517) E. <u>Other</u> Pre-erection work at construction sites (CPC 511) Special trade construction work (CPC 515) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	1) Unbound. 2) None. 3) (i) Foreign equity is limited to 70%. (ii) Large scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<u>DISTRIBUTION SERVICES</u>			
Distribution Services do not include unmanufactured tobacco, tobacco, tobacco products, alcoholic beverages, pharmaceutical and medical goods, and any goods covered by an agency contract registered with the UAE Ministry of Economy in accordance with Law No. 3 of 2022 on commercial agencies and its successor legislation.			
B. <u>Wholesale Trade Services</u> (CPC 622)	1) None. 2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Retailing Services</u> - Food Retailing Services (CPC 631) - Non-food Retailing Services (CPC 632)	1) None. 2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
- Sales of motor vehicles (CPC 6111) - Sales of parts and accessories of motor vehicles (CPC 6113) - Sales of motorcycles and	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
snowmobiles and related parts and accessories (CPC 6121)			
D. <u>Franchising</u> (CPC 8929)	1) None. 2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>EDUCATIONAL SERVICES</u>			

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
B. <u>Secondary Education Services</u> (CPC 922) C. <u>Higher Education Services</u> (CPC 923) D. <u>Adult Education</u> (CPC 924) E. <u>Other Education Services:</u> Excluding public education	1) None. 2) None. 3) None, except natural persons of Australia may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>ENVIRONMENTAL SERVICES</u>			
A. <u>Sewage services</u> (CPC 9401) B. <u>Refuse disposal services</u> (CPC 9402) C. <u>Sanitation and similar services</u> (CPC 9403)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
D. <u>Other</u> Cleaning services for exhaust gases (CPC 94040)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
- Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental protection services (CPC 9409)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>FINANCIAL SERVICES</u>			

Modes of Supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial Presence	4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<u>Horizontal Commitments:</u> Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.			
A. <u>Insurance and insurance-related services</u>			
<u>Horizontal Commitments:</u> General conditions: - The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of Australia does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. - Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. - Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.			
(i) Direct insurance (including co-insurance):			
(a) Life - Life and health insurance services (CPC 81211 and CPC 81212) Excluding pension fund management	1) Commercial presence is required. 2) Unbound. 3) Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing	1) Commercial presence is required. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. Foreign equity is limited to 25% of the capital of UAE life and non-life insurance companies. 4) Unbound, except as indicated in the horizontal section.		
(b) Non- life insurance services (CPC 8129) Including accidents insurance services	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 3) Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. - The establishment of joint ventures with UAE life and non- life insurance companies is not allowed. 4) Unbound, except as indicated in the horizontal section.		
(ii) Reinsurance & retrocession Other insurance services n.e.c. (CPC 81299)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(iii) Insurance intermediation, such as brokerage and agency services	1) Commercial presence is required, except for marine shipping and commercial aviation insurance and re-insurance intermediation services. None for marine shipping and commercial aviation insurance and	1) None, except as indicated in the market access column. 2) None, except as indicated in the market access column. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
Only brokers dealing with direct insurance ³ (CPC 8140**)	- reinsurance intermediation services. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.		
(iv) Insurance consultancy (CPC 81402)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Actuarial services (CPC 81404)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE). 2) None. 3) Foreign equity is limited to 49%.	1) None, except as indicated in the market access column. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

³ For greater certainty “Direct Insurance” means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (including accident insurance (CPC 8129).

** Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
Loss Adjustment, risk assessment and claim settlement services (CPC 81403)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Banking and other financial services</u> (excluding insurances)			
(v) Acceptance of deposits and other repayable funds from the public	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities. (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(vii) Financial leasing	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.		
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49% 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(ix) Guarantees and commitments	1) None. 2) None. 3) (i) No limitation for	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	the horizontal section.	
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: A. money market instruments (including cheques, bills, certificates of deposits); B. foreign exchange; C. derivative products including, but not limited to, futures and options; D. exchange rate and interest rate instruments, including products such as swaps, forward rate	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion	the horizontal section.		
(xi) Participation in issues of all kinds of securities, including under- writing and placement as agent (whether publicly or privately) and provision of services related to such issues	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xii) Money broking	1) None. 2) None. 3) (i) No limitation for	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	the horizontal section.	
(xiii) Asset management, (only cash or portfolio management, all forms of collective investment schemes and management)	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
(xiv) Provision and transfer of financial information, and financial data processing and related software.	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xv) Advisory and other auxiliary financial services on all the activities listed in sub- paragraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.		
<u>HEALTH AND RELATED SOCIAL SERVICES</u> (other than those listed under 1.A.h-i.)			
A. <u>Hospital Services</u> (CPC 9311)	1) None. 2) None. 3) - 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. - Participation of foreign equity is allowed up to 100%	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	in Dubai Health Care City. An economic needs test will not be required. 4) Unbound, except as indicated in the horizontal section.		
B. <u>Other Human Health Services</u> (CPC 9319, except CPC 93191)	1) None. 2) None. 3) 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. <u>Hotels and restaurants (including catering)</u> (CPC 64110, 64120 & 642, 643)	1) None. 2) None.	1) None. 2) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	3) - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Travel agencies and tour operators services</u> (CPC 7471) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) Unbound. 4) Unbound.	1) None. 2) None. 3) Unbound. 4) Unbound.	
C. <u>Tourist guides services</u> (CPC 74720) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<u>RECREATIONAL CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services)			
A. <u>Entertainment Services</u> (including theatre, live bands)			

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
and circus services) (CPC 9619) Only for theatre, live bands and circus services	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>News Agency Services</u> (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
D. <u>Sporting and Other Recreational Services</u> (Only CPC 96491- only parks and public gardens services)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
E. <u>Game Services including Online Game Services</u> (under CPC 964** excluding 96492)	1) Commercial presence is required. Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE authorities. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
F. <u>Library Services (CPC 96311)</u>	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
<u>TRANSPORT SERVICES</u>			
A. <u>Maritime Transport Services</u>			
International Transport freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including the following: - Maintenance and repair of vessels Maritime Auxiliary Services: - Maritime cargo handling	1) None. 2) None. 3) - Freight: Foreign equity is limited to 49%. - Passengers: Foreign equity is limited to 70%. - Maintenance and repair of vessels: None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: - Pilotage - Towing and tug assistance - Provisioning, fueling and watering - Garbage collecting and ballast waste disposal - Port Capitan's services - Navigation aid services - Shore based operational services essential to ship operations including communications, water and electrical supplies

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
services ⁴ - Storage and warehousing services (CPC742) - Container station and depot services⁵ - Maritime agency services⁶ - Maritime freight forwarding services⁷	3) Foreign equity is limited to 49%. ⁸ 4) Unbound, except as indicated in the horizontal section.	the horizontal section.	- Emergency repair facilities - Anchorage, berth and berthing services

⁴ “maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of: the loading/discharging of cargo to/from a ship; the lashing/unlashing of cargo; the reception/delivery and safekeeping of cargos before shipment or after discharge.

⁵ “Container station and depot services, means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.”

⁶ “Maritime agency services, means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.”

⁷ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.”

⁸ Operations and functions may be subject to specific services obligations set out by operators with concession from public authorities.

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
C. <u>Air Transport Services</u> d. Maintenance and repair of aircraft and parts thereof	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Computer Reservation Systems	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Ground Handling Services (only the services that is supplied at an airport, on a fee or contract basis, of the following: representation; Passenger services, Load control and communication, Ramp, Cargo and mail, Aircraft line maintenance, fuel and oil, Flight Operations, Transportation, Catering Services, Supervision and Administration, Aircraft private security service and audit).	1) Unbound. 2) None. 3) Unbound except ground handling services can be provided by a foreign service supplier through tendering if it obtains authorization from the relevant government authority in each Emirate along with the General Civil Aviation Authority to provide such services. Criteria for authorizations may include the juridical form of the company, ownership and composition of the board of directors and management	1) Unbound. 2) None. 3) Unbound. 4) The majority of persons authorized for the administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	team, and economic need. Catering services can only be provided by ground handling companies operating within the airport, companies with a catering services license, and domestic airline operators. Foreign airline operators cannot provide catering services unless they qualify to participate in a tendering process administered by the relevant UAE authorities. 4) The majority of persons authorized for the administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.		
E. <u>Airport Management Services</u> (covers airport infrastructure and operation services, including related consulting services.)	1) Unbound. 2) None. 3) Unbound except airport management services can be provided by a foreign service supplier through tendering if it obtains authorization from the relevant government authority in each Emirate along with the General Civil Aviation Authority to provide such services. These	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of
Supply:

1) Cross-border supply

2) Consumption
abroad

3) Commercial
Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	services can be provided by transferring operational rights by leasing of the state airports or by sub-contracting airport management services. 4) Unbound, except as indicated in the horizontal section.		
F. <u>Rail Transport Services</u> a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112) c. Pushing and towing services (CPC 7130) d. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

APPENDIX 9D-a

Most-Favoured-Nation Treatment Sectoral Coverage

This Annex sets out the UAE's commitments in accordance with Article 9.5 (Most-Favoured-Nation Treatment).

I. Horizontal Limitations

1. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement in force, or signed prior to, the date of entry into force of this Agreement.¹
2. The UAE reserves the right to adopt or maintain any measures that accords more favourable treatment to services and service suppliers of any GCC Member State under the GCC Economic Agreement.
3. The UAE reserves the right to adopt or maintain any measures that accords more favourable treatment to services and service suppliers of a Member State of the Greater Arab Free Trade Area under the Greater Arab Free Trade Area (GAFTA).
4. The UAE reserves the right to confer or accord advantages to adjacent countries in order to facilitate exchanges limited to contiguous frontier zones of services that are both locally produced and consumed.
5. The UAE reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of Chapter 10 (Entry and Temporary Stay for Business Persons).
6. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement that enters in force or is signed after the date of entry into force of this Agreement, except in the sectors listed below, to the extent the sectors listed below are committed to under a Free Trade Agreement.

¹ For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement.

II. MFN Sectoral Coverage

1. Business Services
A. Professional Services
b. Accounting, auditing and book- keeping services (CPC 8621 & 8622)
B. Computer and Related Services
a. Consultancy services related to the installation of computer hardware (CPC 841)
b. Software implementation services (CPC 842)
c. Data processing services (CPC 843)
d. Data base services (CPC 844)
e. Maintenance and repair services of office machinery and equipment including computers (CPC 845)
f. Other computer services (CPC 849)
C. Research and Development Services
a. R&D services on natural sciences (CPC 851)
b. R&D services on social sciences and humanities (CPC 852)
c. Interdisciplinary R&D services (CPC 853)
F. Other Business Services
c. Management consulting services (CPC 8650)
d. Services related to Management Consulting (CPC 8660)

e. Technical testing and analysis services (CPC 8676)
i. Services incidental to manufacturing (CPC 884+885, except for 88442)
7. Environmental Services
A. Sewage services (CPC 9401)
B. Refuse disposal services (CPC 9402)
C. Sanitation and similar services (CPC 9403)
8. Health Services
A. Hospital Services (CPC 9311)

ANNEX 9E

SCHEDULE OF NON-CONFORMING MEASURES AND RESERVATIONS FOR SERVICES

AUSTRALIA

LIST A

EXPLANATORY NOTES

This List A sets out, pursuant to Article 9.9 (Schedules of Non-Conforming Measures and Reservations – Trade in Services), Australia’s existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 9.4 (National Treatment – Trade in Services);
- (b) Article 9.5 (Most-Favoured-Nation Treatment – Trade in Services);
- (c) Article 9.6 (Market Access - Trade in Services); or
- (d) Article 9.7 (Local Presence - Trade in Services).

Each entry in this List A sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Subsector** where referenced, refers to the specific subsector for which the entry is made;
- (c) **Level of Government** indicates the level of government maintaining the listed measures;
- (d) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant to Article 9.9 (Schedules of Non-Conforming Measures and Reservations - Trade in Services), do not apply to the listed measures;
- (e) **Description** sets out the non-conforming measure for which the entry is made; and
- (f) **Source of Measure** means the laws, regulations or other measures that are the source of the non-conforming measure for which the entry is made. A measure cited in the Source of Measure element:
 - (i) means the measure as amended, continued or renewed as at the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of, and consistent with, the measure.

In accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations - Trade in Services), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming measure identified in the Description element of that entry.

A measure that is reserved against Article 9.7 (Local Presence - Trade in Services) need not be reserved against Article 9.4 (National Treatment - Trade in Services).

For greater certainty, the Description element of each of the entries in this List A is to be interpreted in accordance with the relevant cited sources of the non-conforming measures.

The UAE's Schedule in Annex 9D (Schedules of Specific Commitments) or Annex 9E (Schedules of Non-Conforming Measures and Reservations) shall not be used to interpret Australia's commitments or obligations under Chapter 9 (Trade in Services).

Commitments on measures with respect to, or relating to, trade in financial services are undertaken subject to the limitations and conditions set forth in Annex 9A (Financial Services), these Explanatory Notes and this List A.

Without prejudice to other means of prudential regulation, Australia reserves the right to require licensing or registration of financial service suppliers and financial instruments.

1.	Sector	:	All Sectors
	Subsector	:	-
	Level of Government	:	Regional
	Obligations Concerned	:	National Treatment Most-Favoured-Nation Treatment Local Presence
	Description	:	All existing non-conforming measures at the regional level of government.
	Source of Measure	:	All existing non-conforming measures at the regional level of government.

2.	Sector	:	All Sectors
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment
	Description	:	At least one director of a private company must be ordinarily resident in Australia. At least two directors of a public company must be ordinarily resident in Australia. At least one secretary of a private company (if such a private company appoints one or more secretaries) must be ordinarily resident in Australia. At least one secretary of a public company must be ordinarily resident in Australia.
	Source of Measure	:	<i>Corporations Act 2001</i> (Cth) <i>Corporations Regulations 2001</i> (Cth)

3.	Sector	:	Professional Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Most-Favoured-Nation Treatment
	Description	:	In order to register to practise in Australia, patent attorneys must have been employed for at least two continuous years, or a total of two years within five continuous years, in Australia or New Zealand, or in both countries, in a position or positions that provided the applicant with required experience in Australia's and New Zealand's patent attorney regime.
	Source of Measure	:	<i>Patents Act 1990</i> (Cth) <i>Patent Regulations 1991</i> (Cth)

4.	Sector	:	Professional Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Most-Favoured-Nation Treatment
	Description	:	To practise as a migration agent in Australia a person must be an Australian citizen or permanent resident or a citizen of New Zealand with a special category visa.
	Source of Measure	:	<i>Migration Act 1958</i> (Cth)

5.	Sector	:	Professional Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	Local Presence
	Description	:	A person who is not ordinarily resident in Australia may be refused registration as a company auditor or liquidator. At least one partner in a firm providing auditing services must be a registered company auditor who is ordinarily resident in Australia.
	Source of Measure	:	<i>Corporations Act 2001</i> (Cth)

6.	Sector	:	Professional Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	Local Presence
	Description	:	To act as a customs broker in Australia, service suppliers must supply the service in and from Australia.
	Source of Measure	:	<i>Customs Act 1901</i> (Cth)

7.	Sector	:	Fishing and services incidental to fishing
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment
	Description	:	Foreign fishing vessels¹ seeking to undertake fishing activity, including any activity in support of or in preparation for any fishing activity or the processing, carrying or transshipment of fish, in the Australian Fishing Zone must be authorised. Where foreign fishing vessels are authorised they may be subject to a levy².
	Source of Measure	:	<i>Fisheries Management Act 1991</i> (Cth) <i>Foreign Fishing Licences Levy Act 1991</i> (Cth)

¹ For the purposes of this entry, a “foreign fishing vessel” is one that does not meet the definition of an Australian boat under the *Fisheries Management Act 1991* (Cth), that is, an Australian-flagged boat (not owned by a foreign resident) or a boat owned by an Australian resident or corporation and built, and whose operations are based, in Australia.

² The levy charged will be in accordance with the *Foreign Fishing Licences Levy Act 1991* (Cth) or any amendments thereto.

8.	Sector	:	Communication Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access
	Description	:	Aggregate foreign equity is restricted to no more than 35 per cent of shares of Telstra. Individual or associated group foreign investment is restricted to no more than five per cent of shares. The Chairperson and a majority of directors of Telstra must be Australian citizens and Telstra is required to maintain its head office, main base of operations and place of incorporation in Australia.
	Source of Measure	:	<i>Telstra Corporation Act 1991 (Cth)</i>

9.	Sector	:	Health Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment
	Description	:	The votes attached to significant foreign shareholdings³ may not be counted in respect of the appointment, replacement or removal of more than one-third of the directors of Commonwealth Serum Laboratories (CSL) who hold office at a particular time. The head office, principal facilities used by CSL and any CSL subsidiaries used to produce products derived from human plasma collected from blood or plasma donated by individuals in Australia must remain in Australia. Two-thirds of the directors of the board of CSL and the Chairperson of any meeting must be Australian citizens. CSL must not seek incorporation outside of Australia.
	Source of Measure	:	<i>Commonwealth Serum Laboratories Act 1961 (Cth)</i>

³ For the purposes of this entry, “significant foreign shareholding” means a holding of voting shares in CSL in which a foreign person has a relevant interest, if the foreign person has relevant interests in at least five per cent of the voting shares in CSL.

10.	Sector	:	Transport Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Local Presence
	Description	:	Every ocean carrier who provides international liner cargo shipping services to or from Australia must, at all times, be represented by a natural person who is resident in Australia. Only a person⁴ affected by a registered conference agreement or by a registered non-conference ocean carrier with substantial market power may apply to the Australian Competition and Consumer Commission (ACCC) to examine whether conference members, and non-conference operators with substantial market power, are hindering other shipping operators from engaging efficiently in the provision of outward liner cargo services to an extent that is reasonable. For greater certainty, matters which are relevant to the determination of “reasonable” include Australia’s national interest and the interests of Australian shippers.
	Source of Measure	:	<i>Competition and Consumer Act 2010 (Cth)</i>

⁴ Section 10.48 and 10.58 of Part X of the *Competition and Consumer Act 2010* (Cth) list the categories of persons to whom this entry will apply.

11.	Sector	:	Transport Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access
	Description	:	Total foreign ownership of individual Australian international airlines (other than Qantas) is restricted to a maximum of 49 per cent. Furthermore, it is required that: • at least two-thirds of the board members must be Australian citizens; • the Chairperson of the board must be an Australian citizen; • the airline's head office must be in Australia; and • the airline's operational base must be in Australia.
	Source of Measure	:	<i>Air Navigation Act 1920</i> (Cth) Ministerial Statements

12.	Sector	:	Transport Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access
	Description	:	Total foreign ownership of Qantas Airways Ltd is restricted to a maximum of 49 per cent. In addition: - the head office of Qantas must always be located in Australia; - the majority of Qantas' operational facilities must be located in Australia; - at all times, at least two-thirds of the directors of Qantas must be Australian citizens; - at a meeting of the board of directors of Qantas, the director presiding at the meeting (however described) must be an Australian citizen; and - Qantas is prohibited from taking any action to become incorporated outside Australia.
	Source of Measure	:	<i>Qantas Sale Act 1992 (Cth)</i>

13.	Sector	:	Transport Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access
	Description	:	The following functions and services are reserved to provision by the statutory authority, Airservices Australia: airspace management, air traffic flow information, air traffic control, traffic and flight information, navigation services, aeronautical information, and aerodrome rescue and fire-fighting services.
	Source of Measure	:	<i>Air Services Act 1995 (Cth)</i> <i>Air Services Regulations 1995 (Cth)</i> <i>Public Governance, Performance and Accountability Act 2013 (Cth)</i>

14.	Sector	:	Communication Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Australia Post, a wholly-owned government entity, has the exclusive right to issue postage stamps and carry letters within Australia, whether the letters originated within or outside Australia. This includes: - the collection within Australia of letters for delivery within Australia; and - the delivery of letters within Australia. This entry does not include: - the carriage of a letter weighing more than 250 grams; - the carriage of a letter within Australia for a charge or fee that is at least four times the rate of postage that is current at the time for the carriage within Australia of a standard postal article by ordinary post⁵; and - other exceptions to the reserved services set out in section 30 of the <i>Australian Postal Corporation Act 1989</i> (Cth). Australia Post also has certain rights, powers and immunities ascribed only to it, such as the use and access to public land for the provision of postal and courier services.
	Source of Measure	:	<i>Australian Postal Corporation Act 1989</i> (Cth)

⁵ As specified in accordance with the *Australian Postal Corporation Act 1989* (Cth) and its subordinate legislation and regulations or any amendments thereto.

15.	Sector	:	Financial Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access
	Description	:	A foreign bank located overseas is able to offer its services to Australian enterprises, but is not allowed to raise deposit funds in Australia or undertake business within Australia unless it is an authorised bank (or establishes a money market corporation, subsidiary, etc.). Foreign banks located overseas may only raise funds in Australia through the issue of debt securities provided those securities are offered or traded in parcels of not less than AUD500,000 and the securities and any associated information memoranda clearly state the issuing bank is not authorised under the <i>Banking Act 1959</i> (Cth) in Australia. To undertake banking business in Australia an entity must be a body corporate and authorised as an authorised deposit-taking institution (ADI). Foreign deposit-taking institutions (including foreign banks) may only operate a banking business in Australia through locally incorporated deposit-taking subsidiaries or authorised branches (foreign ADIs), or through both structures. A branch of a foreign bank that is authorised as a deposit-taking institution in Australia (foreign ADI) is not permitted to accept initial deposits (and other funds) from individuals and non-corporate institutions of less than AUD250,000. A representative office of a foreign bank is not permitted to undertake any banking business, including advertising for deposits, in Australia. Such a representative office is only permitted to act as a liaison point.
	Source of Measure	:	<i>Banking Act 1959</i> (Cth) <i>Payment Systems (Regulation) Act 1998</i> (Cth)

16.	Sector	:	Financial Services
	Subsector	:	-
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment
	Description	:	Liabilities of the Commonwealth Bank, previously Commonwealth Government-owned, are covered by transitional guarantee arrangements.
	Source of Measure	:	<i>Commonwealth Banks Act 1959</i> (Cth)

17.	Sector	:	Financial Services
	Subsector	:	Life insurance services
	Level of Government	:	Central
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Approval of non-resident life insurers is restricted to subsidiaries incorporated under Australian law.
	Source of Measure	:	<i>Life Insurance Act 1995</i> (Cth)

LIST B

EXPLANATORY NOTES

1. This List B sets out, pursuant to Article 9.9 (Schedules of Non-Conforming Measures and Reservations - Trade in Services), the specific sectors, subsectors or activities for which Australia may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article 9.4 (National Treatment - Trade in Services);
 - (b) Article 9.5 (Most-Favoured-Nation Treatment - Trade in Services); or
 - (c) Article 9.6 (Market Access - Trade in Services);
 - (d) Article 9.7 (Local Presence - Trade in Services).
2. Each entry in this List B sets out the following elements:
 - (a) **Sector** refers to the sector for which the entry is made;
 - (b) **Subsector** where referenced, refers to the specific subsector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant to Article 9.9 (Schedules of Non-Conforming Measures and Reservations - Trade in Services), do not apply to the sectors, subsectors or activities listed in the entry;
 - (d) **Description** sets out the scope of the sector, subsector or activities covered by the entry; and
 - (e) **Existing Measures** where specified, identifies, for transparency purposes, a non-exhaustive list of existing measures that apply to the sectors, subsectors or activities covered by the entry.
3. In accordance with Article 9.9 (Schedules of Non-Conforming Measures and Reservations - Trade in Services), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, subsectors and activities identified in the Description element of that entry.
4. For greater certainty, where Australia has more than one entry in this List B that could apply to a measure, each entry is to be read independently, and is without prejudice to the application of any other entry to the measure.
5. The UAE's Schedule in Annex 9D (Schedules of Specific Commitments) or Annex 9E (Schedules of Non-Conforming Measures and Reservations) shall not be used to interpret Australia's commitments or obligations under Chapter 9 (Trade in Services).
6. Commitments on measures with respect to or relating to trade in financial services are undertaken subject to the limitations and conditions set out in Chapter 9 (Trade in Services), Annex 9A (Financial Services), these Explanatory Notes and this List B.
7. Without prejudice to other means of prudential regulation, Australia reserves the right to require licensing or registration of financial service suppliers and of financial instruments.
8. For the avoidance of doubt, in relation to education services, nothing in Chapter 9 (Trade in Services) shall interfere with:
 - (a) the ability of individual education and training institutions to maintain autonomy in admissions policies (including in relation to considerations of equal opportunity for students

and recognition of credits and degrees), in setting tuition rates and in the development of curricula or course content;

- (b) non-discriminatory accreditation and quality assurance procedures for education and training institutions and their programmes, including the standards that must be met;
- (c) government funding, subsidies or grants, such as land grants, preferential tax treatment and other public benefits, provided to education and training institutions; or
- (d) the need for education and training institutions to comply with non-discriminatory requirements related to the establishment and operation of a facility in a particular jurisdiction.

1.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure that it considers necessary for the protection of its essential security interests.
	Existing Measures	:	-

2.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	Market Access Most-Favoured-Nation Treatment National Treatment Local Presence
	Description	:	The following investments are subject to approval by the Australian Government and may also require notification⁶ to the Australian Government: (a) a proposed investment by a foreign person in an entity or Australian business valued above \$330 million;^{7,8} (b) a proposed investment by a foreign person in an entity or Australian business valued above \$330 million relating to a sensitive business or its assets; (c) a proposed acquisition by a foreign person of an interest in an agribusiness where the cumulative value of the interest held by the foreign person in that agribusiness, alone or together with associates, including the proposed acquisition, is above \$71 million; (d) a proposed investment by a foreign person of five per cent or more in the media sector, regardless of the value of the investment; (e) a proposed investment by a foreign person in a national security business, regardless of the value of the investment; (f) a proposed acquisition by a foreign person of an interest in developed commercial land where the value of the interest is more than \$330 million, unless the land meets the conditions for the lower developed commercial land threshold of \$71 million; (g) a proposed acquisition by a foreign person of an interest in agricultural land, where the cumulative value of the agricultural land owned by the foreign person alone or together with associates, including the proposed acquisition, is above \$15 million;

⁶ The *Foreign Acquisitions and Takeovers Fees Imposition Act 2015* (Commonwealth) and the *Foreign Acquisitions and Takeovers Fees Imposition Regulation 2015* (Commonwealth) set the fees for foreign investment applications and notices. Fees are indexed annually on 1 July.

⁷ The figures in this entry are the figures as at 1 January 2024. Such figures will be indexed annually on 1 January, except for the more than \$15 million (cumulative) threshold for agricultural land, which is not indexed.

⁸ For greater certainty, where an investment could qualify for the application of one or more of the above screening thresholds, approval or notification requirements apply from the lowest applicable threshold.

		(h) a proposed direct investment by a foreign government investor of any interest regardless of value; (i) the acquisition of any stake in an existing⁹ financial sector company by a foreign investor, or entry into any arrangement by a foreign investor, that would lead to an unacceptable shareholding situation or to practical control of an existing financial sector company. Under the Foreign Investment Framework, such investments or acquisitions may be refused, subject to orders or approved subject to conditions. Foreign persons that do not comply with the Foreign Investment Framework may be subject to civil and criminal penalties. Without prejudice to the screening thresholds above, Australia reserves the right to adopt or maintain any measure¹⁰ with respect to its Foreign Investment Framework.
	Existing Measures	: Australia's Foreign Investment Framework, which comprises Australia's Foreign Investment Policy, <i>Foreign Acquisitions and Takeovers Act 1975</i> (Cth), <i>Foreign Acquisitions and Takeovers Regulation 2015</i> (Cth), <i>Foreign Acquisitions and Takeovers Fees Imposition Act 2015</i> (Cth), <i>Foreign Acquisitions and Takeovers Fees Imposition Regulations 2020</i> (Cth), <i>Financial Sector (Shareholdings) Act 1998</i> (Cth) and Ministerial Statements.

3.	Sector	: All Sectors

⁹ For the purposes of this entry, 'existing' means in existence at the time the investment is proposed or made.

¹⁰ For greater certainty, "measure" includes a decision or requirement of the Treasurer under Australia's Foreign Investment Framework.

	Subsector	:	-
	Obligations Concerned	:	Market Access Most-Favoured-Nation Treatment
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of Chapter 10 (Entry and Temporary Stay for Business Persons).
	Existing Measures	:	-

4.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure that accords preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation. For the purpose of this reservation, an Indigenous person means a person of the Aboriginal and Torres Strait Islander peoples.
	Existing Measures	:	Legislation and ministerial statements at all levels of government including Australia's foreign investment framework, and the <i>Native Title Act 1993</i> (Cth).

5.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to: (a) the devolution to the private sector of services provided in the exercise of governmental authority at the time of entry into force of this Agreement; and the privatisation of government owned entities or assets.
	Existing Measures	:	-

6.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure¹¹ with respect to the provision of law enforcement and correctional services, and the following services¹² to the extent that they are social services established or maintained for a public purpose: • income security or insurance; • social security or insurance; • social welfare; • public education; • public training; • health¹³; • child care; • public utilities; • public transport; and • public housing.
	Existing Measures	:	-

¹¹ For greater certainty, measures adopted or maintained with respect to the provision of services covered by this entry include measures for the protection of personal information relating to health and children.

¹² For the avoidance of doubt, this includes any measure with respect to: the collection of blood and its components, the distribution of blood and blood-related products, including plasma derived products, plasma fractionation services, and the procurement of blood and blood related products and services.

¹³ For greater certainty, the subsidies programmes under Australia's Pharmaceutical Benefits Scheme and Medicare Benefits Scheme, or successor programmes, are not subject to Chapter 9 (Trade in Services) consistent with Article 9.2 (Scope and Coverage).

7.	Sector	:	Communications Services; Recreational, Cultural and Sporting Services
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to: (a) the creative arts, ¹⁴ cultural heritage ¹⁵ and other cultural industries, including audio-visual services, entertainment services and libraries, archives, museums and other cultural services; and (b) broadcasting and audio-visual services, including measures with respect to planning, licensing and spectrum management, and including: (i) services offered in Australia; and (ii) international services originating from Australia.
	Existing Measures	:	<i>Broadcasting Services Act 1992 (Cth)</i> <i>Radiocommunications Act 1992 (Cth)</i> <i>Income Tax Assessment Act 1936 (Cth)</i> <i>Income Tax Assessment Act 1997 (Cth)</i> <i>Screen Australia Act 2008 (Cth)</i> <i>Australia Council Act 2013 (Cth)</i> Broadcasting Services (Australian Content and Children's Television) Standards 2020 Broadcasting Services (Australian Content in Advertising) Standard 2018 Broadcasting Services (Events) Notice (No.1) 2010 ABC Codes of Practice SBS Codes of Practice

¹⁴ "Creative arts" include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete art form divisions.

¹⁵ "Cultural heritage" includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.

			Commercial Radio Codes of Practice and Guidelines Community Radio Broadcasting Codes of Practice Subscription Narrowcast Radio Codes of Practice Open Narrowcasting Codes of Practice and the associated Narrowcasting for Radio Guidelines International Co-Production Programs

8.	Sector	:	Distribution Services
	Subsector	:	-
	Obligations Concerned	:	Market Access
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to wholesale and retail trade in services of tobacco and e-cigarette products, alcoholic beverages, or firearms.
	Existing Measures	:	-

9.	Sector	:	Education Sector
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to primary education.
	Existing Measures	:	-

10.	Sector	:	Gambling and Betting
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to gambling and betting.
	Existing Measures	:	Legislation and Ministerial Statements, including the <i>Interactive Gambling Act 2001</i> (Cth).

11.	Sector	:	Maritime Transport
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Local Presence
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to maritime cabotage services and offshore transport services. ¹⁶ Australia reserves the right to adopt or maintain any measure with respect to the registration of vessels in Australia.
	Existing Measures	:	<i>Customs Act 1901 (Cth)</i> <i>Fair Work Act 2009 (Cth)</i> <i>Seafarers' Rehabilitation and Compensation Act 1992 (Cth)</i> <i>Occupational Health and Safety (Maritime Industry) Act 1993 (Cth)</i> <i>Shipping Registration Act 1981 (Cth)</i> <i>Shipping Registration Regulations 1981 (Cth)</i> <i>Income Tax Assessment Act 1936 (Cth)</i> <i>Coastal Trading (Revitalising Australian Shipping) Act 2012 (Cth)</i> <i>Coastal Trading (Revitalising Australian Shipping) (Consequential Amendments and Transitional Provisions) Act 2012 (Cth)</i> <i>Shipping Reform (Tax Incentives) Act 2012 (Cth).</i>

¹⁶ For the purposes of this entry, "cabotage" is defined as the transportation of passengers or goods between a port located in Australia and another port located in Australia and traffic originating and terminating in the same port located in Australia. "Offshore transport" refers to shipping services involving the transportation of passengers or goods between a port located in Australia and any location associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of Australia, the seabed of the Australian coastal sea and the subsoil of that seabed.

12.	Sector	:	Transport Services
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to investment in federal leased airports.
	Existing Measures	:	<i>Airports Act 1996 (Cth)</i> <i>Airports (Ownership-Interests in Shares) Regulations 1996 (Cth)</i> <i>Airports Regulations 1997 (Cth)</i>

13.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	Most-Favoured-Nation Treatment
	Description	:	Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to any service supplier under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.¹⁷ Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to any service supplier taken as part of a process of economic integration or trade liberalisation between the parties to the <i>Australia New Zealand Closer Economic Relations Trade Agreement</i> done at Canberra on 28 March 1983 (ANZCERTA).¹⁸ Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to any service supplier of a Pacific Islands Forum member state under any international agreement in force or signed after the date of entry into force of this Agreement. Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to any service supplier under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.
	Existing Measures	:	-

¹⁷ For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement.

¹⁸ For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to that agreement.

14.	Sector	:	All Sectors
	Subsector	:	-
	Obligations Concerned	:	Market Access
	Description	:	1. Australia reserves the right to adopt or maintain any measure at the regional level of government, except: (a) for the sectors and subsectors, and subject to the limitations and conditions, listed in Appendix A to this List B; and (b) as provided in Paragraph 2 of this entry. 2. With respect to financial services, Australia reserves the right to adopt or maintain any measure at the regional level of government that is not inconsistent with Australia's revised Services Offer of 31 May 2005 in the World Trade Organization Doha Development Agenda negotiations (WTO Document TN/S/O/AUS/Rev.1).
	Existing Measures	:	-

15.	Sector	:	Financial Services
	Subsector	:	-
	Obligations Concerned	:	Market Access
	Description	:	Australia reserves the right to adopt or maintain any measure imposing non-discriminatory limitations on juridical form for juridical persons supplying financial services and constituted under the laws of Australia. For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in Australia. ¹⁹
	Existing Measures	:	-

^{19.} This entry is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

16.	Sector	:	Financial Services
	Subsector	:	-
	Obligations Concerned	:	National Treatment
	Description	:	Australia reserves the right to adopt or maintain any measure with respect to the guarantee by government of government-owned entities whose operations include the provision of financial services, including guarantees related to the privatisation of such entities.
	Existing Measures	:	-

17.	Sector	:	Financial Services
	Subsector	:	-
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Australia reserves the right to adopt or maintain any measure regarding solicitation in its territory.
	Existing Measures	:	-

18.	Sector	:	Financial Services
	Subsector	:	Banking and other financial services (excluding insurance and insurance-related services)
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Except as provided in this entry, Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in Articles 9.1(y)(i), (y)(ii) and (y)(iv) (Definitions - Trade in Services) for banking and other financial services. Subject to any limitations set out elsewhere in Australia's schedule to Part A or Part B, Australia shall permit a financial service supplier of the other Party to supply, via cross-border supply as defined in Article 9.1(y)(i) (Definitions – Trade in Services) and under terms and conditions that accord national treatment, the following services: provision and transfer of financial information and financial data processing as referred to in Article 9A.1(a)(xv) (Definitions - Financial Services) and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in Article 9A.1(a)(xvi) (Definitions - Financial Services). In relation to the following services Australia shall ensure a financial service supplier of the other Party organised in the territory of that Party, upon obtaining an Australian financial services licence and any other necessary authorisations, or exemptions therefrom, in accordance with prescribed Australian laws and regulations, may undertake: (a) securities related transactions on a wholesale basis between and among financial institutions and other entities; (b) the following services to a collective investment scheme²⁰ located in Australia:²¹ i. investment advice; and ii. portfolio management services, excluding: A. trustee services; and

²⁰ For the purposes of this entry, “collective investment scheme” means a “managed investment scheme” as defined under section 9 of the *Corporations Act 2001* (Cth), other than a managed investment scheme operated in contravention of subsection 601ED (5) of the *Corporations Act 2001* (Cth), or an entity that:

- (a) carries on a business of investment in securities, interests in land, or other investments; and
- (b) in the course of carrying on that business, invests funds subscribed, whether directly or indirectly, after an offer or invitation to the public (within the meaning of section 82 of the *Corporations Act 2001* (Cth)) made on terms that the funds subscribed would be invested.

²¹ For greater certainty, Australia may require a collective investment scheme or a person of Australia involved in the operation of the scheme located in Australia to retain ultimate responsibility for the management of the collective investment scheme.

			B. custodial services and execution services that are not related to managing a collective investment scheme. Australia shall permit its residents to purchase in the territory of any other Party the financial services indicated in Article 9A.1(a)(v) to (xvi) (Definitions - Financial Services).
	Existing Measures	:	-

19.	Sector	:	Financial Services
	Subsector	:	Insurance and insurance-related services
	Obligations Concerned	:	National Treatment Market Access Most-Favoured-Nation Treatment
	Description	:	Except as provided in this entry, Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in Article 9.1(y)(i), (y)(ii) and (y)(iv) (Definitions - Trade in Services) for insurance and insurance-related services. Australia shall permit a financial service supplier of the other Party to supply, via cross-border supply as defined in Article 9.1(y)(i) (Definitions - Trade in Services) and under terms and conditions that accord national treatment, whether as a principal, through an intermediary or as an intermediary, the following services: (a) insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit; (b) reinsurance and retrocession and the services auxiliary to insurance as referred to in Article 9A.1(a)(iv) (Definitions - Financial Services); and (c) insurance intermediation, such as brokerage and agency as referred to in Article 9A.1(a)(iii) (Definitions - Financial Services). Australia shall permit its residents to purchase in the territory of the other Party the financial services indicated in subparagraphs (a) to (c) of this entry.
	Existing Measures	:	-

APPENDIX A

AUSTRALIA'S MARKET ACCESS COMMITMENTS – REGIONAL (STATE AND TERRITORY) LEVEL

For the purposes of this Appendix:

- the 1), 2) and 3) inscribed in the 'Limitations on Market Access' column refers to the modes for the supply of a service as defined in Article 9.1(y)(i) to (iii) (Definitions - Trade in Services);
- * means unbound due to lack of technical feasibility;
- ** indicates that the service specified constitutes only a part of the total range of activities covered by the Customs Procedure Code (CPC) concordance.

Unless otherwise stated, all CPC references correspond to the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

Modes of Supply: 1) Cross-border Supply; 2) Consumption abroad 3) Commercial presence	
Sector or Subsector	Limitations on Market Access
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal services ¹	

¹ For the purposes of this commitment:

"legal advisory services" includes provision of advice to and consultation with clients in matters, including transactions, relationships and disputes, involving the application or interpretation of law; participation with or on behalf of clients in negotiations and other dealings with third parties in such matters; and preparation of documents governed in whole or in part by law, and the verification of documents of any kind for purposes of and in accordance with the requirements of law. Does not include advice, consultation and documentation services performed by service suppliers entrusted with public functions, such as notary services, or services provided by patent or trademarks attorneys.

"legal representational services" includes preparation of documents intended to be submitted to courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of law; and appearance before courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of the specified body of law. (Note: The inclusion of representational services before administrative agencies and other duly constituted official tribunals within the context of legal services does not necessarily mean that a licensed lawyer must supply such services in all cases. The precise scope of services subject to licensing requirements is subject to the discretion of the relevant regulatory authority.) Does not include documentation services performed by service suppliers entrusted with public functions, such as notary services, or services provided by patent or trademarks attorneys.

"legal arbitration, conciliation and mediation services" means preparation of documents to be submitted to, preparation for and appearance before, an arbitrator, conciliator or mediator in any dispute involving the application and interpretation of law. Does not include arbitration, conciliation and mediation services in disputes for which the law has no bearing which fall under services incidental to management consulting. As a sub-category, international legal arbitration, conciliation or mediation services refer to the same services when the dispute involves parties from two or more countries.

"domestic law (host country law)" means the law of Australia.

"foreign law" means the law of the territories of WTO Members and other countries other than the law of Australia.

- Legal advisory and representational services in domestic law (host-country law)	(1) None (2) None (3) None
- Legal advisory services in foreign law and international law and (in relation to foreign and international law only) legal arbitration and conciliation/mediation services.	(1) None (2) None (3) Natural persons practising foreign law may only join a local law firm as a consultant and may not enter into partnership with or employ local lawyers in South Australia
b) Accounting, auditing and bookkeeping services (CPC 862) c) Taxation services (CPC 863) d) Architectural services (CPC 8671) e) Engineering services (CPC 8672) f) Integrated engineering services (CPC 8673) g) Urban planning and landscape architectural services (CPC 8674) h) Dental services (CPC 93123) i) Veterinary services (CPC 932)	(1) None (2) None (3) None

“international law” includes law established by international treaties and conventions, as well as customary law.

For the purposes of these definitions:

“arbitration” is taken to mean a process in which the parties to a dispute present arguments and evidence to a dispute resolution practitioner (the arbitrator) who makes a determination.

“mediation” is taken to mean a process in which the parties to a dispute, with the assistance of a dispute resolution practitioner (the mediator), identify the disputed issues, develop options, consider alternatives and endeavour to reach an agreement. The mediator has no advisory or determinative role in regard to the content of the dispute or the outcome of its resolution, but may advise on or determine the process of mediation whereby resolution is attempted.

“conciliation” is taken to mean a process in which the parties to a dispute, with the assistance of a dispute resolution practitioner (the conciliator), identify the issues in dispute, develop options, consider alternatives and endeavour to reach an agreement. The conciliator may have an advisory role on the content of the dispute or the outcome of its resolution, but not a determinative role. The conciliator may advise on or determine the process of conciliation whereby resolution is attempted, and may make suggestions for terms of settlement, give expert advice on likely settlement terms, and may actively encourage the participants to reach an agreement.

B. Computer and Related Services (CPC 84) ²	(1) None (2) None (3) None
C. Research and Development (R&D) Services	
a) R&D Services on Natural Sciences (CPC 851) b) R&D Services on Social Sciences and Humanities (CPC 852) c) Interdisciplinary R&D Services (CPC 853)	(1) None (2) None (3) None
D. Real Estate Services	
a) Involving own or leased property (CPC 821) b) On a fee or contract basis (CPC 822)	(1) None, except commercial presence required (2) None, except commercial presence required (3) None
E. Rental or Leasing Services without Operators	
a) Relating to ships (CPC 83103**) ³ b) Relating to aircraft (CPC 83104) c) Relating to other transport equipment (CPC 83101-2, 83105) d) Relating to other machinery and equipment (CPC 83106-9)	(1) None (2) None (3) None

² For greater certainty, Entry 7 of this List applies to measures relating to content for computer and related services (CPC 84).

³ For greater certainty, this excludes maritime cabotage services and offshore transport services in accordance with Entry 11 of this List.

F. Other Business Services		
a) Advertising services (CPC 87110, 87120**, 87190) ⁴	(1)	None
	(2)	None
b) Market research and public opinion polling services (CPC 864)	(3)	None
c) Management consulting services (CPC 865)		
d) Services related to management consulting (CPC 86601, 86609) ⁵		
e) Technical testing and analysis services (CPC 8676)		
f) Services incidental to agriculture, hunting and forestry (CPC 8811**, 8812**, 8814**) ⁶		
g) Services incidental to fishing (CPC 882**) ⁷		
h) Services incidental to mining and site preparation work for mining (CPC 883, 5115)		
i) Services incidental to manufacturing (CPC 884, 885, except 88442)		
j) Services incidental to energy distribution (CPC 887**) ⁸		
k) Placement and supply services of personnel (CPC 872)	(1)	Unbound
	(2)	None

⁴ Covers services by advertising agencies in creating and placing advertising in periodicals, newspapers, radio and television for clients; outdoor advertising; media representation i.e. sale of time and space for various media; distribution and delivery of advertising material or samples. For greater certainty, this does not include production, broadcast or screening of advertisements for radio, television or cinema in accordance with Entry 7 of this List.

⁵ Excludes arbitration and conciliation services.

⁶ Provision of advice and guidance relating to crop and livestock management on consultancy basis. Includes specialised consultancy services only, related to forestry activities, timber evaluation, forest management or planning. Does not include logging.

⁷ Consists of specialised consultancy services only, related to marine or freshwater fisheries, fish hatchery services. Does not include fishing.

⁸ Covers consultancy services related to the transmission and distribution on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users.

	(3) None
l) Investigation and security (CPC 873) m) Related scientific and technical consulting services (CPC 8675) n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861-8866)	(1) None (2) None (3) None
o) Building-cleaning services (CPC 874)	(1) Unbound* (2) None (3) None
p) Photographic services (CPC 875) s) Convention services (CPC 87909**) ⁹ t) Other: - Telephone answering services (CPC 87903) - Duplicating services (CPC 87904) - Translation and interpretation services (CPC 87905) - Mailing list compilation and mailing services (CPC 87906) - Interior design (CPC 87907) ¹⁰	(1) None (2) None (3) None

⁹ Activities of establishments engaged in provision of planning, organising, managing and marketing services for conventions and similar events (including catering and beverage services).

¹⁰ Specialised consultancy services related to the post-construction design and fitting out of interior living and working spaces. Includes purchase of necessary goods.

2. COMMUNICATION SERVICES**C. Telecommunications Services**

Covers the following subsectors from the Services Sectoral Classification List used by the WTO Secretariat in MTN.GNS/W/120 dated 10 July 1991 and related CPC codes (7521, 7522, 7523, 7529**):

a) Voice telephone services	(1) None
b) Packet-switched data transmission services	(2) None
c) Circuit-switched data transmission services	(3) None
d) Telex services	
e) Telegraph services	
f) Facsimile services	
g) Private leased circuit services	
h) Other:	
- Digital Cellular services	
- Paging services	
- Personal Communications Services	
- Trunked Radio System Services	
- Mobile Data Services	

i) Electronic mail (CPC 7523**)	(1) None
j) Voice mail (CPC 7523**)	(2) None
k) On-line information and database retrieval (CPC 7523**)	(3) None
l) Electronic data interchange (EDI) (CPC 7523**)	
m) Enhanced/value-added facsimile services, including store and retrieve (CPC 7523**)	
n) Code and protocol conversion (CPC 7523**)	

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES		
A. General construction work for buildings (CPC 512)	(1)	Unbound*
	(2)	None
B. General construction work for civil engineering (CPC 513)	(3)	None
C. Installation and assembly work (CPC 514, 516)		
D. Building completion and finishing work (CPC 517)		
E. Other:		
- Pre-erection work at construction sites (CPC 511 excluding site preparation for mining – CPC 5115)		
- Special trade construction work (CPC 515)		
- Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)		

4. DISTRIBUTION SERVICES		
A. Commission agents' services (CPC 62113-62118)¹¹	(1)	None
B. Wholesale trade services (CPC 6223-6228)¹²	(2)	None
	(3)	None
C. Retailing services (CPC 631, 63212, 6322-5, 6329, 61112, 6113, 6121)¹³	(1)	Unbound, except for mail order
	(2)	None
	(3)	None
D. Franchising (CPC 8929)	(1)	None
	(2)	None
	(3)	None
5. EDUCATIONAL SERVICES		
B. Secondary education services (CPC 922**)¹⁴	(1)	None
C. Higher education services (CPC 923**)¹⁵	(2)	None
E. Other education services (CPC 929**)¹⁶	(3)	None

¹¹ For greater certainty, this excludes tobacco and e-cigarette products, alcoholic beverages, and excludes firearms in accordance with Entry 8 of this List.

¹² For greater certainty, this excludes wholesale trade services of unmanufactured tobacco, tobacco and e-cigarette products, and alcoholic beverages, and excludes firearms in accordance with Entry 8 of this List.

¹³ Australia's commitments in relation to these services extend to cover the following services not listed in relevant CPC classifications: inventory management of goods, assembling, sorting and grading of goods, breaking bulk, re-distribution and delivery services for retailing. Does not cover dispensing of pharmaceuticals. For greater certainty, this excludes retailing services of alcoholic beverages, tobacco and e-cigarette products and firearms in accordance with Entry 8 of this List.

¹⁴ Covers general as well as technical and vocational education at the secondary level in private institutions.

¹⁵ Covers provision of private tertiary education services including at university level.

¹⁶ Covers tuition and testing in English and other languages. Tuition in cuisine and traditional therapies (including massage, acupuncture), music, dance and martial arts.

6. ENVIRONMENTAL SERVICES¹⁷	
A. Wastewater management (CPC 9401)¹⁸	(1) None
B. Waste management (CPC 9402, 9403)¹⁹	(2) None
D. Other:	(3) None
- Protection of ambient air and climate (CPC 9404) ²⁰	
- Remediation and clean-up of soil and water (CPC 9406**) ²¹	
- Noise and vibration abatement (CPC 9405) ²²	
- Protection of biodiversity and landscape (CPC 9406**) ²³	
- Other environmental and ancillary services (CPC 9409) ²⁴	

¹⁷ Australia's commitments on environmental services exclude the provision of water for human use, including water collection, purification and distribution through mains.

¹⁸ This covers removal, treatment and disposal of household, commercial and industrial sewage and other waste waters including tank emptying and cleaning, monitoring, removal and treatment of solid wastes.

¹⁹ This covers hazardous and non-hazardous waste collection, treatment and disposal (including incineration, composting and landfill); linen sanitation and treatment and clinical waste disposal services supplied to hospitals; sweeping and snow removal, and other sanitation services.

²⁰ This covers services at power stations or industrial complexes to remove air pollutants; monitoring of mobile emissions and implementation of control systems or reduction programmes.

²¹ Australia's commitments under CPC 9406** combine to cover the entirety of CPC 9406 services. This covers cleaning-up systems in situ or mobile, emergency response, clean-up and longer-term abatement of spills and natural disasters; and rehabilitation programmes (e.g. recovery of mining sites) including monitoring.

²² This covers monitoring programmes, and installation of noise reduction systems and screens.

²³ Australia's commitments under items CPC 9406** combine to cover the entirety of CPC 9406 services. This covers ecology and habitat protection and promotion of forests and promoting sustainable forestry.

²⁴ This covers other environment protection services, including services related to environmental impact assessment.

8. HEALTH RELATED AND SOCIAL SERVICES	
A. Hospital services - Private hospital services (CPC 93110**) ²⁵	(1) Unbound* (2) None (3) None, except that measures in the form of economic needs tests, limitations on the number of services operations and types of legal entity may apply
B. Other human health services	
- Other human health services (CPC 93199**) ²⁶	(1) Unbound (2) None (3) None
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotels and restaurants (CPC 641, 642, 643)	(1) Unbound* (2) None (3) None
B. Travel agencies and tour operator services (CPC 7471)	(1) None, except commercial presence required (2) None (3) None
C. Tourist guide services (CPC 7472)	(1) None (2) None (3) None

²⁵ Covers delivery of services under the direction of registered medical doctors to patients in hospital institutions that are not funded, owned or operated by or on behalf of the federal government or a State or Territory government in Australia.

²⁶ Covers podiatry and chiropody services. Includes podiatry services carried out in health clinics, and in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere.

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES		
B. News agency services (CPC 962)	(1)	None
D. Sporting and other recreational services	(2)	None
- Sporting services (CPC 9641)	(3)	None
- Other recreational services (CPC 96491 and 96499) ²⁷		
11. TRANSPORT SERVICES		
A. Maritime transport services		
International transport (freight and passengers) (CPC 7211 and 7212) ²⁸	(1)	Liner Shipping, Bulk, tramp and other international shipping, including international passenger transportation: None
	(2)	None
	(3)	a) Establishment of registered company for the purpose of operating a fleet under the national flag of Australia: None b) Other forms of commercial presence for the supply of international maritime transport services (as defined in Note on Maritime Transport Services): None
<u>Maritime auxiliary services</u>		
- International rental of vessels with crew ²⁹ (as defined in Note on Maritime Transport Services)	(1)	None
	(2)	None
	(3)	None

²⁷ Covers recreation park and beach services, and yoga services.

²⁸ For greater certainty, this excludes maritime cabotage and offshore transport services in accordance with Entry 11 of this List.

²⁹ For greater certainty, this excludes maritime cabotage and offshore transport services in accordance with Entry 11 of this List.

- Maritime cargo handling services (as described in Note on Maritime Transport Services)	(1) Unbound* (2) None (3) None, except licences or concessions are granted by port authorities. Public utility concession or licensing procedures may apply in the case of the occupation of the public domain for the conduct of these activities.
- Storage and warehousing services (CPC 742)	(1) Unbound* (2) None (3) None
- Maritime freight forwarding services (as defined in Note on Maritime Transport Services)	(1) None (2) None (3) None
- Customs clearance services (as described in Note on Maritime Transport Services)	(1) Unbound* (2) None (3) None
- Pre-shipment inspection (as defined in Note on Maritime Transport Services) - Maritime agency services (as described in Note on Maritime Transport Services)	(1) None (2) None (3) None
C. Air Transport Services	
a) Aircraft repair and maintenance services (CPC 8868**) ³⁰	(1) Unbound* (2) None (3) None

³⁰ This covers establishments mainly engaged in periodic maintenance and repair (routine and emergency) of airframes (including wings, doors, control surfaces) avionics, engines and engine components, hydraulics, pressurisation and electrical systems and landing gear. Includes painting, other fuselage surface treatments and repair of flight-deck (and other) transparencies. Further includes rotary and glider aircraft.

- Ground handling services ³¹	(1) Unbound* (2) None (3) None
- Airport operation services ³²	(1) Unbound* (2) None (3) None
- Selling and marketing of air transport services ³³	(1) None, except: a) Commercial presence required for services covered by travel agencies and tour operator services (CPC 7471) Retailing services (CPC 631, 63212, 6322-6325, 6329, 61112, 6113, 6121) are unbound except for mail order (2) None (3) None
- Computer reservation systems (CPC 7523**) ³⁴	(1) None (2) None (3) None

³¹ Covers the supply at an airport, on a fee or contract basis, of the following: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems.

³² Covers the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services.

³³ This commitment confirms, without extending, the application to air transport services of the specific commitments made elsewhere in this Appendix in the following sections, subject to all limitations, exceptions and qualifications set out in those sections: Travel agencies and tour operator services (CPC7471); Market research and public opinion polling services (CPC 864); Advertising services (CPC 87110, 87120**); Distribution: Commission agents' services (CPC 62113-62118); Wholesale trade services (CPC 6223-6228); Retailing services (CPC 631, 63212, 6322-6325, 6329, 61112, 6113, 6121); and Franchising (CPC 8929). For the purposes of this commitment, "selling and marketing of air transport services" is defined as in Article 9.1(q) (Definitions - Trade in Services), except that the aspects of 'marketing' covered by this commitment are limited to market research, advertising and distribution.

³⁴ Activities of establishments engaged in providing and maintaining computer reservation to other enterprises engaged in the provision of travel agency services, including transport and accommodation booking, tour and travel wholesaling/retailing – to establishments engaged in providing reservation services (such as travel agencies). Computer reservation systems services related to air carriers include the provision of information on air carrier schedules, space availability and tariffs.

E. Rail Transport Services	
b) Freight transportation (CPC 7112);	(1) None
c) Pushing and towing services (CPC 7113); and	(2) None
d) Supporting services for rail transport services (CPC743).	(3) Below track: most rail-track networks in Australia are government-owned although much is leased to private operators. There are no restrictions on the right to establish new networks but access to public land may not be guaranteed. Above track (rail transport services (such as trains) that operate over the rail-track infrastructure): none except that access to rail infrastructure is allocated under pro-competitive principles for safety, efficiency and the long term interests of users.

F. Road Transport Services		
a) Passenger transportation (CPC 71213, 71214, 7122) ³⁵	(1)	Unbound
	(2)	None
	(3)	None
b) Freight transportation (CPC 7123)	(1)	None
c) Rental of commercial vehicles with operator (CPC 7124)	(2)	None
	(3)	None
G. Pipeline Transport Services		
a) Transportation of fuels (CPC 7131)	(1)	None
b) Transportation of other goods (CPC 7139)	(2)	None
	(3)	None
H. Services auxiliary to all modes of transport		
a) Cargo-handling services in relation to rail, road and air transport only (CPC 741**) ³⁶	(1)	Unbound*
	(2)	None
	(3)	None
b) Storage and warehouse services (CPC 742 excluding maritime) ³⁷		
c) Freight transport agency services (CPC 748 excluding maritime) ³⁸	(1)	None
	(2)	None
d) Other supporting and auxiliary transport services (CPC 749 excluding maritime) ³⁹	(3)	None

³⁵ Does not include regular urban bus services.

³⁶ Note also that maritime cargo handling services are dealt with under 'Maritime Services'.

³⁷ Australia's commitment in relation to these services extends to cover the following services in addition to those listed in CPC 742: distribution centre services and materials handling and equipment services such as container station and depot services (excluding maritime).

³⁸ Australia's commitment in relation to these services extends to cover the following services in addition to those listed in CPC 748: customs agency services and load scheduling services (excluding maritime).

³⁹ Australia's commitment in relation to these services extends to cover the following services in addition to those listed under CPC 749: container leasing and rental services (excluding maritime).

NOTE ON MARITIME TRANSPORT SERVICES

Definitions

1. Multimodal Transport Operator: the person on whose behalf the bill of lading/multimodal document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.
2. Other Forms of Commercial Presence for the Supply of International Maritime Transport Services: for the purposes of this Appendix, means the ability for international maritime transport service suppliers of the UAE to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. This commitment shall not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery.

These activities include:

- marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
 - the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inland transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
 - the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications of GATS);
 - the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to Australia's commitments listed in Annex 10A (Schedule of Specific Commitments on the Entry and Temporary Stay Business Persons)) with any locally established shipping agency; and
 - acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.
3. International Rental of Vessels with Crew: rental or leasing services of all types of sea-going vessels with crew (such as tankers, bulk dry cargo vessels, cargo and freight vessels) for the purpose of international trade.

4. Maritime Cargo Handling Services: activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring of terminal operator companies. The activities covered include the organisation and supervision of: the loading or discharging of cargo to or from a ship; the lashing or unlashings of cargo; and, the reception or delivery and safekeeping of cargoes in the wharf area before shipment or after discharge.

The organisation and supervision includes the arrangements for (1) engaging skilled labour (dockers), (2) using all the necessary equipment for on-board or shore use and the appropriate storage space, whether by ownership, rental or otherwise, (3) the checking of parcels and markings, the weighing and measuring of cargo (upon request of the owner), and (4) the administrative duties as well as the responsibility related to the services.

Container terminal operators can furthermore be appointed for stuffing/stripping containers and e.g. the survey and supply of electricity to containers.

5. Maritime Freight Forwarding Services: the organisation and monitoring of shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
6. Customs Clearance Services: activities consisting in carrying out on behalf of the other Party customs formalities concerning import, export or through-transport of cargoes, whether this is the main activity of the service provider or a usual complement of its main activity.
7. Pre-shipment Inspection: all services performed on a fee or contract basis involved in the verification of the quality, quantity, price (including currency exchange rate and financial terms), or the customs classification of goods to be exported. Does not include customs or quarantine inspection.
8. Maritime Agency Services: activities consisting in representing, within a given geographic area, as an agent, the business interests of one or more shipping line or shipping companies, for the following purposes:
9.
 - marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and
 - acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

LIST C

ADDITIONAL COMMITMENTS – CHAPTER 9 (TRADE IN SERVICES)

AUSTRALIA

This List C sets out, pursuant to Article 9.10 (Additional Commitments – Trade in Services), Australia's additional commitments with respect to measures affecting trade in services, not subject to scheduling under Article 9.4 (National Treatment – Trade in Services), Article 9.6 (Market Access – Trade in Services), Article 9.5 (Most-Favoured Nation Treatment – Trade in Services) or Article 9.7 (Local Presence – Trade in Services).

Description of additional commitment

Sector: Maritime Transport Services

Services at Australian ports are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions. The following is an indicative, but not exhaustive, list of services at Australian ports: pilotage, towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain's services; navigation aids; shore-based operational services essential to ship operations, including communications, water and electrical supplies; emergency repair facilities; anchorage, berth and berthing services.

Where road, rail and related auxiliary services are not fully covered in Appendix A (Australia's Market Access Commitments – Regional (State and Territory) Level) of List B, a multimodal transport operator shall have the ability, on reasonable and non-discriminatory terms and conditions, to rent, hire or charter trucks, railway carriages, ships and related equipment for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.

CHAPTER 10

ENTRY AND TEMPORARY STAY FOR BUSINESS PERSONS

Article 10.1 Definitions

For the purposes of this Chapter:

business person means a natural person of a Party as defined in Article 1.2 (General Definitions – Initial Provisions and General Definitions) who is engaged in conduct as specified under any of the categories listed in that Party's Annex 10A (Schedules of Specific Commitments on Entry and Temporary Stay for Business Persons);

entry and temporary stay means entry into the territory of a Party by a business person of the other Party who does not intend to establish permanent residence;

entry and temporary stay formality means a visa, permit, pass or other document or electronic authority granting entry and temporary stay; and

entry and temporary stay measure means any measure affecting the entry and stay of foreign nationals.

Article 10.2 Scope

1. This Chapter applies to measures that affect the entry and temporary stay of business persons of a Party into the territory of the other Party, under any of the categories specified in that Party's Annex 10A (Schedules of Specific Commitments on Entry and Temporary Stay for Business Persons).
2. This Chapter does not apply to measures affecting natural persons seeking access to the employment market of the other Party, nor does it apply to measures regarding citizenship, nationality, residence, or employment on a permanent basis.
3. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that those measures are not applied in a manner as to nullify or impair the benefits accruing to the other Party under this Chapter.
4. The sole fact that a Party requires business persons of the other Party to obtain an entry and temporary stay formality shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Chapter.

Article 10.3

Application Procedures

1. Where an application for an entry and temporary stay formality is required by a Party, that Party shall process, as expeditiously as possible, complete applications for entry and temporary stay formalities or extensions thereof received from business persons of the other Party covered by Article 10.2 (Scope).
2. Each Party shall, on request and within a reasonable period after a complete application by a business person of the other Party covered by this Chapter requesting entry and temporary stay is lodged, notify the applicant, either directly or through their authorised representative, of:
 - (a) receipt of the application;
 - (b) the status of the application; and
 - (c) if the application is approved, the period of stay and other conditions.
3. Each Party shall ensure that fees charged by its competent authorities for the processing of an application for an entry and temporary stay formality are reasonable, in that they do not nullify or impair the benefits accruing to the other Party under this Chapter.
4. To the extent permissible under its laws and regulations, each Party shall endeavour to accept applications for entry and temporary stay formalities in electronic format under the equivalent conditions of authenticity as paper submissions.
5. Where appropriate, each Party shall accept copies of documents authenticated in accordance with its laws and regulations in place of original documents, to the extent its laws and regulations permit.

Article 10.4

Grant of Entry and Temporary Stay

1. Each Party shall set out in Annex 10A (Schedules of Specific Commitments on Entry and Temporary Stay for Business Persons) the commitments it makes with regard to the entry and temporary stay of business persons, which shall specify the conditions and limitations for entry and temporary stay, including length of stay, for each category of business persons specified by that Party.
2. A Party shall grant entry and temporary stay or extension of entry and temporary stay to business persons of the other Party to the extent provided for in those commitments made pursuant to paragraph 1, provided that those business persons:

- (a) follow the granting Party's prescribed application procedures for the relevant entry and temporary stay formality; and
 - (b) meet all relevant eligibility requirements for entry and temporary stay or extension of entry and temporary stay.
- 3. The sole fact that a Party grants entry and temporary stay to a business person of the other Party pursuant to this Chapter shall not be construed to exempt that business person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practise a profession or otherwise engage in business activities.

Article 10.5

Provision of Information

- 1. Each Party shall:
 - (a) publish or otherwise make publicly available explanatory material on all relevant entry and temporary stay formalities which pertain to or affect the operation of this Chapter;
 - (b) publish or otherwise make publicly available in its territory and to the other Party, the requirements for entry and temporary stay under this Chapter, including explanatory material and relevant forms and documents that will enable business persons of the other Party to become acquainted with those requirements;
 - (c) upon modifying or amending any entry and temporary stay measure that affects entry of business persons of the other Party, ensure that the information published or otherwise made publicly available pursuant to subparagraph (b) is updated as soon as possible; and
 - (d) establish or maintain mechanisms to respond to enquiries from interested persons regarding its laws and regulations affecting the entry and temporary stay of business persons.
- 2. The information referred to in paragraph 1 shall include, where applicable, the following:
 - (a) categories of entry and temporary stay;
 - (b) documentation required and conditions to be met;
 - (c) method of filing an application and options on where to file, such as consular offices or online;
 - (d) application fees and an indicative timeframe of the processing of an application;

- (e) the maximum length of stay under each category of entry and temporary stay;
 - (f) conditions for any available extension or renewal;
 - (g) rules regarding accompanying dependants; and
 - (h) available review or appeal procedures.
3. Each Party shall endeavour to publish, to the extent practicable, the information referred to in paragraphs 1 and 2 in the English language.
 4. With respect to the information referred to in paragraphs 1 and 2, each Party shall endeavour to promptly make publicly available and inform the other Party, through existing mechanisms, of the introduction of any significant new requirements and procedures or of the changes in any requirements and procedures that affect the effective application for the grant of entry and temporary stay.

Article 10.6 **Relation to Other Chapters**

1. Except for this Chapter, Chapter 1 (Initial Provisions and General Definitions), Chapter 23 (Administrative and Institutional Provisions), Chapter 25 (Dispute Settlement), Chapter 26 (Final Provisions), Article 22.1 (Publication and Notification and Provision of Information – Transparency), no provision of this Agreement shall impose any obligation on a Party regarding its entry and temporary stay measures.
2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

Article 10.7 **Dispute Settlement**

1. The relevant authorities of both Parties shall endeavour to favourably resolve through consultations any problems that may arise from the implementation and administration of this Chapter.
2. If the Parties cannot reach agreement regarding any specific issues raised from the implementation and administration of this Chapter as provided for in paragraph 1, Chapter 25 (Dispute Settlement) shall apply to the issues.
3. A Party shall not initiate proceedings under Chapter 25 (Dispute Settlement) regarding a refusal to grant entry and temporary stay under this Chapter unless:
 - (a) the matter involves a pattern of practice; and

- (b) the affected business persons have exhausted the available administrative remedies regarding the particular matter.
- 4. The remedies referred to in paragraph 3(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceedings for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the business persons concerned.

ANNEX 10A

SCHEDULE OF SPECIFIC COMMITMENTS ON ENTRY AND TEMPORARY STAY FOR BUSINESS PERSONS

AUSTRALIA

1. The following sets out Australia's commitments in accordance with Chapter 10 (Entry and Temporary Stay for Business Persons) in respect of the entry and temporary stay of business persons.

Description of Category	Conditions and Limitations (including length of stay)
A. Business Visitors	
<u>Definition:</u> Business visitors being business persons seeking to travel to Australia for business purposes whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who must not engage in making direct sales to the general public or in supplying the goods or services themselves. Business visitors comprise:	
(a) Service sellers, being business persons who are not based in Australia who are sales representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier.	Temporary entry is for an initial stay of six months and up to a maximum of 12 months.
(b) Business visitors, being business persons seeking to travel to Australia for the purpose of participating in business negotiations or meetings.	Temporary entry is for periods of stay up to a maximum of three months.
(c) Business visitors, being business persons who are seeking to travel to Australia for business purposes, including investment purposes.	Temporary entry is for periods of stay up to a maximum of three months.
(d) Business visitors, being business persons who are seeking entry for the purposes of negotiating the sale of goods where such negotiations do not involve direct sale to the general public.	Temporary entry is for periods of stay up to a maximum of three months.

B. Installers and Servicers	
<u>Definition:</u> A business person who is an Installer or Servicer of machinery or equipment, where such installation or servicing by the supplying enterprise is a condition of purchase under contract of the said machinery or equipment, and who must not perform services which are not related to the service activity which is the subject of the contract.	Entry is for periods of stay up to a maximum of three months.
C. Intra-Corporate Transferees	
<u>Definition:</u> A business person employed by an enterprise of the UAE established and lawfully and actively operating in Australia, who is transferred to fill a position in the parent, branch, subsidiary or affiliate of that enterprise in Australia, and who is: (a) an executive or a senior manager, who is a business person responsible for the entire or a substantial part of the operations of the enterprise in Australia, receiving general supervision or direction principally from higher-level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise; or (b) a specialist, who is a business person with advanced trade, technical or professional skills and experience who is assessed as having the necessary qualifications, or alternative credentials accepted as meeting Australia's domestic standards for the relevant occupation, and who must have been employed by the employer for not less than two years immediately preceding the date of the application for temporary entry.	Temporary entry of business persons is subject to employer sponsorship. Full details of employer sponsorship requirements, including eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters (as at entry into force, the address of that website was: http://www.homeaffairs.gov.au). Sponsorship requirements, including the eligible occupations for specialists, may change from time to time.¹ Temporary entry for executives and senior managers is for a period of stay up to four years, with the possibility of further stay. Temporary entry for specialists is for a period of stay up to four years, with the possibility of further stay.

¹ Changes to eligible occupations must not be inconsistent with Australia's WTO commitments.

D. Independent Executives	
<u>Definition:</u> Business persons whose work responsibilities match the description set out below and who intend, or are responsible for, the establishment in Australia, of a new branch or subsidiary of an enterprise which has its head of operations in the territory of the UAE, and which has no other representative, branch or subsidiary in Australia. Independent executives will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.	Temporary entry of business persons is subject to employer sponsorship. Employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters (as at entry into force, that website was: http://www.homeaffairs.gov.au”). Temporary entry is for periods of stay up to a maximum of two years.
E. Contractual Service Suppliers	
<u>Definition:</u> Business persons with trade, technical or professional skills and experience who are assessed as having the necessary qualifications, skills and work experience accepted as meeting the domestic standard in Australia for their nominated occupation, and who are: (a) employees of an enterprise of the UAE that has concluded a contract for the supply of a service within Australia and that does not have a commercial presence within Australia; or (b) engaged by an enterprise lawfully and actively operating in Australia in order to supply a service under a contract within Australia.	Temporary entry of business persons is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters (as of entry into force, that website was http://www.homeaffairs.gov.au). Sponsorship requirements, including eligible occupations, may change from time to time. Labour market testing may be required, to the extent that this is not inconsistent with Australia's WTO commitments. Temporary entry is for periods of stay up to 12 months, with the possibility of further stay.
F. Spouses and Dependants	
For a business person of the UAE who has been granted temporary entry or an extension of temporary stay under the commitments set out in sections (C), (D) and (E) of this Annex for a period of 12 months or longer and who has a spouse or dependant, Australia shall, upon application, grant the accompanying spouse or dependant the right of entry and temporary stay, movement and work for an equal period to that of the business person.	

ANNEX 10A

SCHEDULE OF SPECIFIC COMMITMENTS ON ENTRY AND TEMPORARY STAY FOR BUSINESS PERSONS

UAE

1. This Schedule sets out the UAE's commitments in accordance with Chapter 10 (Entry and Temporary Stay for Business Persons) with respect to the entry and temporary stay of business persons of the other Party covered under Article 10.2 (Scope).
2. The commitments in this Schedule only apply to services sub-sectors in which the UAE has taken commitments in its Schedule in Annex 9D (Schedule of Specific Commitments for Services) of Chapter 9 (Trade in Services). For greater certainty, any sub-sectors in which the UAE has not taken commitments in Annex 9D (Schedule of Specific Commitments for Services) of Chapter 9 (Trade in Services) are not subject to the commitments in this Schedule.
3. The UAE reserves the right to require a business person of the other Party to obtain a visa or its equivalent prior to entry and to take any measure related to the conditions attached to entry and temporary stay under such visa for each of the categories specified below.
4. Australia's schedule shall not be used to interpret the UAE's commitments or obligations under Chapter 10 (Entry and Temporary Stay for Business Persons).

Description of Category	Conditions and Limitations
A. Business Visitors	
A natural person who stays in the UAE, without acquiring remuneration from within the UAE and without engaging in making direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in the UAE.	Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period
B. Intra-corporate Transferees	
Managers, executives and specialists (as defined below) who have been in the employment of a juridical person of another Party outside the UAE, for a period of not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. <u>Definitions:</u> Managers: persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have	Entry will be subject to the following conditions: (i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier. (ii) Their entry shall be for a period of three years subject to renewable for additional years.

the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. Executives: Persons within an organization, who primarily direct the management of the organization, establish the goals and policies of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks related to the actual provision of service or services of the organization. Specialists: persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.	Their stay in the UAE will be subject to UAE labour and immigration laws. The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws.
C. Contractual Services Suppliers	
This visa is issued to an applicant who is entering the UAE on a temporary mission connected with a private or public company or corporation operating in the UAE on condition that she or he is sponsored by one of its competent staff or by an official body and is a member of any of the following professions: (i) Business persons; (ii) Directors, Representatives, Sale Managers of companies and auditors; (iii) Representatives of companies and commercial enterprises delegated on a mission connected with a trade activity in the UAE. (iv) Engineers, Physicians, Lawyers and Qualified Technicians; (v) Spouses and children of the above professionals.	The Federal Authority for Identity, Citizenship, Customs & Ports Security of in the UAE is authorized to issue a 90 (ninety) day visa renewable for a further equal period to enter the UAE subject to approval by the Ministry of Human Resources and Emiratization.

CHAPTER 11

INVESTMENT FACILITATION

Article 11.1

Australia-UAE Investment Agreement

The Parties acknowledge that, in addition to the provisions of this Chapter, they have concluded, concurrently with this Agreement, a separate *Agreement between the Government of the United Arab Emirates and the Government of Australia on the Promotion and Protection of Investments* ("Australia-UAE Investment Agreement").

Article 11.2

Promotion of Investment

1. The Parties affirm their desire to promote an attractive investment climate and expand trade in products and services. In this regard, the Parties shall take appropriate measures to promote an attractive investment climate, including by:
 - (a) encouraging investments between the Parties, especially those that will support decarbonisation efforts and the development of clean technologies;
 - (b) encouraging investment in partnership with First Nations people;
 - (c) organising joint investment promotion activities;
 - (d) promoting business matching events;
 - (e) promoting cooperation with relevant government agencies to expand opportunities for business and industry; and
 - (f) conducting information exchanges on other issues of mutual interest relating to investment opportunities between the Parties.

Article 11.3

Facilitation of Investment

1. Subject to its laws and regulations, each Party shall endeavour to secure favourable conditions necessary to facilitate long-term investment relationships between the Parties, including by:
 - (a) ensuring that all relevant measures of general application with respect to matters within the scope of this Chapter are administered in a reasonable, objective and impartial manner;

- (b) ensuring that all relevant measures of general application with respect to matters within the scope of this Chapter are promptly published, or otherwise made publicly available; and
 - (c) otherwise promoting the dissemination of investment information, including investment policies, procedures and informational materials.
- 2. To the extent possible, subject to its laws and regulations, a Party's activities under paragraph 1 may include providing voluntary assistance in resolving difficulties experienced by investors of the other Party impacting their covered investments.
- 3. The Parties shall endeavour to facilitate meetings between their respective competent authorities aimed at exchanging knowledge and approaches to better facilitate investment in priority sectors and support the development of clean technologies. This includes exchanging knowledge and approaches to engaging and partnering with First Nations people.

Article 11.4

Investment and the Environment

- 1. The Parties recall the provisions of Chapter 18 (Environment and the Transition to Net Zero) that are applicable to promoting mutually supportive investment and environmental outcomes; and shall endeavour to enhance the capacities of the Parties to address investment-related environmental issues, including through cooperation.
- 2. The Parties further recall that the provisions referred to in paragraph 1 include those applicable to:
 - (a) maintaining and enforcing domestic environmental laws and regulations;
 - (b) recognising that it is inappropriate to weaken or reduce the protection afforded in their environmental laws and regulations to encourage investment;
 - (c) commitments under multilateral environmental agreements to which they are party;
 - (d) supporting the transition to low carbon and climate resilient economies; and
 - (e) encouraging investment in environmental goods and services as a means of improving environmental and economic performance, supporting inclusive economic growth, contributing to clean growth, and addressing global environmental challenges.

Article 11.5
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 12

DIGITAL TRADE

Article 12.1 Definitions

For purposes of this Chapter:

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within the ambit of that administrative ruling or interpretation and that establishes a norm of conduct, but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice;

computing facilities means computer servers and storage devices for processing or storing information for commercial use but does not include computer servers or storage devices of or used to access financial market infrastructures;

covered person means a service supplier of a Party as defined in Article 9.1 (Definitions – Trade in Services);

customs duty includes any duty or charge of any kind imposed on or in connection with the importation of a good, and any surtax or surcharge imposed in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with paragraph 2 of Article III of the GATT 1994;
- (b) fee or other charge in connection with the importation commensurate with the cost of services rendered; or
- (c) antidumping or countervailing duty;

electronic authentication means the process or act of verifying the identity of a party to an electronic communication or transaction and ensuring the integrity of an electronic communication;

electronic invoicing means the automated creation, exchange and processing of a request for payment between a supplier and a buyer using a structured digital format;

electronic payments mean a payer's transfer of a monetary claim acceptable to a payee made through electronic means;

electronic signature means data in electronic form that is in, affixed to, or logically associated with, an electronic document, and that may be used to identify or verify the signatory in relation to the electronic document and indicate the signatory's approval of the information contained in the electronic document;

electronic transmission or **transmitted electronically** means a transmission made using any electromagnetic means, including by photonic means;

electronic version of a document means a document in an electronic format prescribed by a Party, including a document sent by facsimile transmission;

juridical person means:

- (a) any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association or similar organisation; and
- (b) a branch of a juridical person;

juridical person of a Party means a juridical person constituted or organised under the law of a Party, or a branch located in the territory of a Party and carrying out business activities there;¹

measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

natural person is defined in accordance with Article 9.1 (Definitions - Trade in Services);

open government data means non-proprietary information, including data, made freely available to the public by the central level of government;

person means a natural person or a juridical person;

person of a Party means a natural person or a juridical person of a Party;

personal data means any information, including data, about an identified or identifiable natural person;

telecommunications means telecommunications as defined in Article 9B.1 (Definitions – Telecommunications Annex);

¹ For greater certainty, the inclusion of a “branch” in the definitions of “juridical person” and “juridical person of a Party” is without prejudice to a Party’s ability to treat a branch under its laws as an entity that has no independent legal existence and is not separately organised.

trade administration documents mean forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods; and

unsolicited commercial electronic message means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

Article 12.2

Objectives

1. The Parties recognise the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, and the importance of frameworks that promote consumer confidence in digital trade.
2. The objectives of this Chapter are to:
 - (a) promote sustainable and stable development of digital trade within the territories of the Parties and between the Parties;
 - (b) support the growth of economic activity between the Parties;
 - (c) expand the scope of cooperation between the Parties on matters concerning digital trade;
 - (d) facilitate greater business-to-business links between the Parties;
 - (e) foster participation of SMEs in digital trade;
 - (f) promote consumer confidence in digital trade; and
 - (g) foster an environment conducive to the further advancement of digital transformation of the Parties' economies.

Article 12.3

Scope and General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means or that, by electronic means, facilitate trade.
2. This Chapter shall not apply to:
 - (a) government procurement; or

- (b) except for Article 12.18 (Open Government Data), information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.
3. Articles 12.16 (Cross-Border Transfer of Information by Electronic Means) and 12.19 (Location of Computing Facilities) shall not apply to a measure to the extent that the measure is not subject to an obligation in Chapter 9 (Trade in Services), by reason of:
- (a) any term, limitation, qualification, or condition, specified in a Party's commitments, or with respect to a sector that is not subject to a Party's commitments, made in accordance with Article 9.5 (Most-Favoured Nation Treatment – Trade in Services) or Article 9.8 (Schedules of Specific Commitments – Trade in Services);
 - (b) Article 9.9 (Schedules of Non-Conforming Measures and Reservations – Trade in Services); or
 - (c) any exception that is applicable to that obligation.
4. Articles 12.16 (Cross-Border Transfer of Information by Electronic Means) and 12.19 (Location of Computing Facilities) shall not apply to credit information, or related personal data, of a natural person.

Article 12.4 **Paperless Trading**

Each Party shall endeavour to:

- (a) make trade administration documents available to the public in electronic form; and
- (b) accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

Article 12.5 **Standards and Conformity Assessment for Digital Trade**

1. The Parties recognise the role of international standards and conformity assessment procedures in fostering a well-functioning digital economy, including their potential to decrease compliance costs and increase consistency, interoperability, reliability and efficiency.
2. Each Party shall, where appropriate, actively participate in the work of relevant regional and international bodies relating to the development and adoption of standards that support digital trade.
3. To the extent possible, and if agreed, the Parties shall endeavour to:

- (a) share experiences of developing or adopting standards that support digital trade; and
 - (b) exchange views on potential future areas to develop or adopt standards that support digital trade, including technology standards.
- 4. The Parties recognise that mechanisms which facilitate the cross-border recognition of conformity assessment results can support digital trade. To this end, the Parties shall endeavour to exchange information to facilitate the acceptance of conformity assessment results with a view to supporting digital trade.

Article 12.6 **Domestic Electronic Transactions Framework**

- 1. Each Party shall maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce 1996* or the *United Nations Convention on the Use of Electronic Communications in International Contracts*, done at New York on November 23, 2005.
- 2. Each Party shall endeavour to:
 - (a) avoid any unnecessary regulatory burden on electronic transactions; and
 - (b) facilitate input by interested persons in the development of its legal framework for electronic transactions, including in relation to trade documentation.

Article 12.7 **Electronic Authentication and Electronic Signatures**

- 1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in electronic form.
- 2. Neither Party shall adopt or maintain measures regarding authentication that would:
 - (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or
 - (b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.

3. Notwithstanding paragraph 2, a Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its law.
4. The Parties shall encourage the use of interoperable electronic authentication.

Article 12.8 **Electronic Invoicing**

1. The Parties recognise the importance of electronic invoicing to increase the efficiency, accuracy and reliability of commercial transactions. Each Party also recognises the benefits of ensuring that the systems used for electronic invoicing within its territory are interoperable with the systems used in the other Party's territory.
2. Each Party shall ensure that the implementation of measures related to electronic invoicing in its territory supports cross-border interoperability between the Parties' electronic invoicing frameworks. To this end, each Party shall endeavour to base its measures relating to electronic invoicing on international frameworks.
3. The Parties recognise the economic importance of promoting the global adoption of interoperable electronic invoicing systems. To this end, the Parties shall endeavour to:
 - (a) promote, encourage, support or facilitate the adoption of electronic invoicing by juridical persons;
 - (b) promote the existence of policies, infrastructure and processes that support electronic invoicing;
 - (c) generate awareness of, and build capacity for, electronic invoicing; and
 - (d) share best practices and promote the adoption of interoperable international electronic invoicing systems.

Article 12.9 **Electronic Payments**

1. Recognising the rapid growth of electronic payments, in particular those provided by non-bank, non-financial institutions and financial technology juridical persons, the Parties shall support the development of efficient, safe and secure cross-border electronic payments by:
 - (a) fostering the adoption and use of internationally accepted standards for electronic payments;
 - (b) promoting interoperability and the safe, secure and efficient interlinking of

digital electronic payment infrastructures; and

(c) encouraging innovation and competition in electronic payments services.

2. To this end, each Party shall:

(a) make publicly available its laws and regulations of general applicability relating to electronic payments, including in relation to regulatory approval, licensing requirements, procedures and technical standards;

(b) endeavour to finalise decisions on regulatory or licensing approvals relating to electronic payments in a timely manner;

(c) not arbitrarily or unjustifiably discriminate between financial institutions and non-financial institutions in relation to access to services and infrastructure necessary for the operation of electronic payment systems;

(d) adopt or utilise international standards for electronic data exchange between financial institutions and services suppliers to enable greater interoperability between electronic payment systems, which may include the International Organization for Standardization Standard ISO 20022 Universal Financial Industry Message Scheme;

(e) facilitate the use of open platforms and architectures such as tools and protocols provided for through Application Programming Interfaces (“APIs”) and encourage payment service providers to safely and securely make APIs for their products and services available to third parties, if possible, to facilitate greater interoperability, innovation and competition in electronic payments; and

(f) facilitate innovation and competition and the introduction of new financial and electronic payment products and services in a timely manner, such as through adopting regulatory and industry sandboxes.

3. In view of paragraph 1, the Parties recognise the importance of upholding safety, efficiency, trust and security in electronic payment systems through regulations, and that the adoption and enforcement of regulations and policies should be proportionate to the risks undertaken by the payment service providers.

Article 12.10

Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, fraudulent commercial practices, unfair contract terms and unconscionable conduct when they engage in digital trade.

2. For the purposes of this Article, misleading, deceptive and fraudulent commercial activities refer to those commercial practices that are misleading or deceptive

and cause actual harm to consumers, or that pose a potential threat of such harm if not prevented. For example:

- (a) making a misrepresentation of material fact, including an implied factual misrepresentation, that may cause detriment to the economic interests of a misled consumer;
 - (b) failing to deliver products or provide services to a consumer after the consumer is charged; or
 - (c) charging or debiting a consumer's financial, online or other accounts without authorisation.
3. Each Party shall adopt or maintain consumer protection laws to proscribe misleading and deceptive commercial activities that may harm consumers engaged in online commercial activities.
 4. The Parties recognise the importance of cooperation between their respective national consumer protection agencies or other relevant bodies on activities related to cross-border digital trade in order to enhance consumer welfare.
 5. To this end, the Parties shall promote, as appropriate and subject to the laws and regulations of each Party, cooperation on matters of mutual interest related to misleading and deceptive commercial activities, including in the enforcement of their consumer protection laws, with respect to online commercial activities.
 6. The Parties recognise the benefits of mechanisms, including alternative dispute resolution, to facilitate the resolution of disputes regarding electronic commerce transactions.

Article 12.11

Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting personal data and the contribution that this makes to enhancing consumer confidence in digital trade.
2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of personal data.² In the development of any legal framework for the protection of personal data, each Party should endeavour to take into account principles and guidelines of relevant international organisations including collection limitation, data quality, purpose specification, use limitation, security safeguards, transparency, individual participation, and accountability.

² For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by juridical persons relating to privacy.

3. Each Party shall adopt non-discriminatory practices in protecting natural persons from personal data protection violations occurring within its jurisdiction.
4. Each Party shall publish information on the personal data protections it provides, including how:
 - (a) a natural person can pursue a remedy; and
 - (b) a juridical person can comply with any legal requirements.
5. Each Party shall encourage juridical persons in its territory to publish, including online, their policies and procedures related to protection of personal data.
6. Recognising that the Parties may take different legal approaches to protecting personal data, each Party shall encourage the development of mechanisms to promote compatibility between these different regimes. These mechanisms may include the recognition of regulatory outcomes, whether accorded autonomously or by mutual arrangement, or broader international frameworks. To this end, the Parties shall endeavour to exchange information on any such mechanisms applied in their jurisdictions and explore ways to extend these or other suitable arrangements to promote compatibility between them.

Article 12.12

Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:
 - (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages; or
 - (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or
 - (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.
2. Each Party shall ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are made, and contain the necessary information to enable recipients to request cessation free of charge and at any time.
3. Each Party shall provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraphs 1 and 2.

4. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

Article 12.13

Principles on Access to and Use of the Internet for Digital Trade

Subject to their respective applicable policies, laws and regulations, the Parties recognise the benefits of consumers in their territories having the ability to:

- (a) access and use services and applications of a consumer's choice available on the internet, subject to reasonable network management;³
- (b) connect the end-user devices of a consumer's choice to the internet, provided that such devices do not harm the network; and
- (c) access information on the network management practices of a consumer's internet access service supplier.

Article 12.14

Online Safety and Security

1. The Parties recognise that a safe and secure online environment supports the digital economy.
2. The Parties shall create and promote a safer online environment where individuals are protected from harmful content and conduct, including child sexual exploitation material and violence against women and girls, and where innovation and creativity can thrive.
3. The Parties recognise the importance of taking a multi-stakeholder approach to addressing online safety and security issues.
4. The Parties also recognise that industry has a primary responsibility to adopt and maintain measures to protect individuals, especially children, from harmful online experiences.
5. The Parties shall endeavour to cooperate to advance collaborative solutions to global issues affecting online safety and security.

Article 12.15

Customs Duties

³ The Parties recognise that an Internet access service supplier that offers its subscribers certain content on an exclusive basis would not be acting contrary to this principle.

1. A Party shall not impose customs duties on electronic transmissions, including content transmitted electronically, between a person of that Party and a person of the other Party.
2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees or other charges on content transmitted digitally or electronically, provided that such taxes, fees or charges are imposed in a manner consistent with this Agreement.

Article 12.16
Cross-Border Transfer of Information by Electronic Means

1. The Parties recognise that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.
2. A Party shall not prohibit or restrict the cross-border transfer of information by electronic means, including personal data, if this activity is for the conduct of the business of a covered person.
3. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination, or a disguised restriction on trade; and
 - (b) does not impose restrictions on transfers of information greater than are required to achieve the objective.

Article 12.17
Data Innovation

1. The Parties recognise that digitalisation and the use of data in the digital economy promote economic growth. To support the cross-border transfer of information by electronic means and promote data-driven innovation in the digital economy, the Parties further recognise the need to create an environment that enables and supports, and is conducive to, experimentation and innovation, including through the use of industry and regulatory sandboxes where applicable.
2. The Parties shall endeavour to support data innovation, which may include:
 - (a) collaborating on data-sharing projects, including projects involving researchers, academics and industry, using regulatory sandboxes as required to demonstrate the benefits of the cross-border transfer of information by electronic means;
 - (b) cooperating on the development of policies and standards for data portability; and

- (c) sharing research and industry practices related to data innovation.

Article 12.18

Open Government Data

1. The Parties recognise that facilitating public access to and use of open government data contributes to stimulating economic and social benefit, competitiveness, productivity improvements and innovation. To the extent that a Party chooses to make available open government data, it shall endeavour to ensure:
 - (a) that the information is appropriately anonymised, contains descriptive metadata and is in a machine readable and open format that allows it to be searched, retrieved, used, reused and redistributed freely by the public; and
 - (b) to the extent practicable, that the information is made available in a spatially enabled format with reliable, easy to use and freely available APIs and is regularly updated.
2. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of open government data, with a view to enhancing and generating business and research opportunities.

Article 12.19

Location of Computing Facilities

1. The Parties recognise that each Party may have its own regulatory requirements regarding the use of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.
2. A Party shall not require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that territory.
3. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination, or a disguised restriction on trade; and
 - (b) does not impose restrictions on the use or location of computing facilities greater than are required to achieve the objective.
4. This Article shall not apply with respect to a "financial service supplier", as defined in Article 9A.1 (Definitions - Financial Services Annex).

Article 12.20
Information and Communication Technology Products that Use Cryptography

1. For the purposes of this Article:
 - (a) **cryptographic algorithm** or **cipher** means a mathematical procedure or formula for combining a key with plaintext to create a ciphertext;
 - (b) **cryptography** means the principles, means or methods for the transformation of data in order to hide its information content, prevent its undetected modification or prevent its unauthorised use; and is limited to the transformation of information using one or more secret parameters, for example, crypto variables, or associated key management;
 - (c) **encryption** means the conversion of data (“plaintext”) into a form that cannot be easily understood without subsequent re-conversion (“ciphertext”) through the use of a cryptographic algorithm; and
 - (d) **key** means a parameter used in conjunction with a cryptographic algorithm that determines its operation in such a way that an entity with knowledge of the key can reproduce or reverse the operation, while an entity without knowledge of the key cannot.
2. This Article shall apply to information and communication technology products that use cryptography.⁴
3. With respect to a product that uses cryptography and is designed for commercial application, a Party shall not impose or maintain a technical regulation or conformity assessment procedure that requires a manufacturer or supplier of the product, as a condition of the manufacture, sale, distribution, import or use of the product, to:
 - (a) transfer or provide access to a particular technology, production process or other information, for example, a private key or other secret parameter, algorithm specification or other design detail, that is proprietary to the manufacturer or supplier and relates to the cryptography in the product, to the Party or a person in the Party’s territory;
 - (b) partner with a person in its territory; or
 - (c) use or integrate a particular cryptographic algorithm or cipher,other than where the manufacture, sale, distribution, import or use of the product is by or for the government of the Party.

⁴ For greater certainty, for the purposes of this Article, a “product” is a good and does not include a financial instrument.

4. Paragraph 3 shall not apply to:
 - (a) requirements that a Party adopts or maintains relating to access to networks that are owned or controlled by the government of that Party, including those of central banks; or
 - (b) measures taken by a Party pursuant to supervisory, investigatory or examination authority relating to financial institutions or markets.
5. For greater certainty, this Article shall not be construed to prevent a Party's law enforcement authorities from requiring service suppliers using encryption they control to provide, in accordance with that Party's legal procedures, unencrypted communications.

Article 12.21 **Source Code**

1. A Party shall not require the transfer of, or access to, source code⁵ of software owned by a person of the other Party as a condition for the import, distribution, sale or use of such software, or of products containing such software, in its territory.
2. This Article does not preclude a government agency, regulatory body, judicial authority, administrative tribunal of a Party or a designated conformity assessment body operating in the Party's territory ("Relevant Body") from requiring a person of the other Party to preserve or make available the source code of software to the Relevant Body for an investigation, inspection, examination, enforcement action, remedy or judicial or administrative proceeding,⁶ subject to safeguards against unauthorised disclosure.
3. Nothing in this Article shall preclude:
 - (a) the inclusion or implementation of terms and conditions related to the provision of source code in commercially negotiated contracts; or
 - (b) a Party from requiring the modification of source code of software necessary for that software to comply with its laws or regulations which are not inconsistent with this Agreement.
4. For greater certainty, nothing in paragraph 1 shall prevent a person of a Party from licencing its software on a free and open source basis.

⁵ For greater certainty, for the purposes of this Article, a reference to "source code" includes an algorithm embedded in the source code, but does not include the expression of the algorithm in any other form, including prose.

⁶ Such disclosure shall not be construed to negatively affect the software source code's status as a trade secret, if such status is claimed by the trade secret owner.

Article 12.22
Digital Government

1. The Parties recognise that technology can enable more efficient and agile government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.
2. Recognising that the Parties can benefit by sharing their experiences with digital government initiatives, the Parties shall endeavour to cooperate on activities relating to the digital transformation of government and government services, which may include:
 - (a) exchanging information and experiences on digital government strategies and policies;
 - (b) sharing best practices on digital government and the digital delivery of government services; and
 - (c) providing advice or training, including through exchange of officials, to assist the other Party in building digital government capacity.

Article 12.23
Digital Identities

Recognising that cooperation between the Parties on digital identities for natural persons and juridical persons will promote connectivity and further growth of digital trade, and recognising that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavour to pursue mechanisms to promote compatibility between their respective digital identity regimes. This may include:

- (a) developing appropriate frameworks and common standards to foster technical interoperability between each Party's implementation of digital identities;
- (b) developing comparable protection of digital identities under each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;
- (c) supporting the development of international frameworks on digital identity regimes; and
- (d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

Article 12.24

Artificial Intelligence

1. The Parties recognise that the use and adoption of Artificial Intelligence (“AI”) technologies are becoming increasingly important within a digital economy offering significant social and economic benefits to natural persons and juridical persons. The Parties shall cooperate, in accordance with their respective relevant policies, through:
 - (a) sharing research and industry practices related to AI technologies and their applications and governance;
 - (b) promoting and sustaining the safe and responsible development, deployment and use of AI technologies by businesses and across the community; and
 - (c) encouraging commercialisation opportunities and collaboration between researchers, academics and industry.
2. The Parties also recognise the importance of developing governance and regulatory frameworks for the trusted, safe and responsible use of AI technologies to realise the benefits of AI and mitigate risks. In view of the cross-border nature of the digital economy, the Parties further acknowledge the benefits of ensuring that such frameworks are internationally aligned as far as possible.
3. To this end, the Parties shall endeavour to:
 - (a) collaborate on and promote the development and adoption of frameworks that support the trusted, safe, and responsible use of AI technologies (“AI Governance Frameworks”), through relevant regional and international fora; and
 - (b) take into consideration internationally recognised standards, principles or guidelines when developing such AI Governance Frameworks.

Article 12.25 Digital Inclusion

1. The Parties recognise the importance of digital inclusion and that all people and businesses, including SMEs, can participate in, contribute to, and benefit from electronic commerce and digital trade. To this end, the Parties recognise the importance of expanding and facilitating electronic commerce and digital trade opportunities by addressing barriers to, and encouraging participation in, electronic commerce and digital trade. The Parties also recognise that this may require tailored approaches, developed in consultation with any individuals and groups that disproportionately face such barriers, as well as other relevant stakeholders.
2. To this end, the Parties shall cooperate on matters relating to digital inclusion,

including the participation of women, rural populations, low socio-economic groups, First Nations peoples and people with disabilities in the digital economy. Such cooperation may include:

- (a) sharing of experience and best practices, including exchange of experts, with respect to digital inclusion;
 - (b) promoting inclusive and sustainable economic growth, to help ensure that the benefits of the digital economy are more widely shared;
 - (c) addressing barriers in accessing digital economy opportunities;
 - (d) developing programs to promote participation of all groups in the digital economy;
 - (e) supporting universal acceptance of domain names regardless of language script (internationalised domain names) or domain length, including email address internationalisation;
 - (f) sharing methods and procedures for the collection of disaggregated data, the use of indicators, and the analysis of statistics related to participation in the digital economy; and
 - (g) other areas jointly decided by the Parties.
3. Cooperation activities relating to digital inclusion may be carried out through the coordination, as appropriate, of the agencies of the Parties, companies, labour unions, civil society, academic institutions, and non-governmental organisations, among others.

Article 12.26

Cooperation

Recognising the importance of digital trade to their collective economies, the Parties shall endeavour to maintain a dialogue on regulatory matters relating to digital trade with a view to sharing information and experiences, as appropriate, including on related laws and regulations, and their implementation, and best practices with respect to digital trade, including in relation to:

- (a) online consumer protection;
- (b) personal data protection;
- (c) anti-money laundering and sanctions compliance for digital trade;
- (d) unsolicited commercial electronic messages;
- (e) authentication; and

- (f) challenges for SMEs in digital trade.

Article 12.27 Cybersecurity

The Parties have a shared vision to promote secure digital trade and recognise that threats to cybersecurity undermine confidence in digital trade. Accordingly, the Parties recognise the importance of:

- (a) building the capabilities of their government agencies responsible for cybersecurity incident response;
- (b) using existing collaboration mechanisms to cooperate to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties; and
- (c) promoting the development of a strong public and private workforce in the area of cybersecurity, including possible initiatives relating to mutual recognition of qualifications, diversity and equality.

Article 12.28 Transparency

1. The Parties recognise that transparent measures are important for building trust in the digital economy, creating a conducive environment for digital trade and facilitating trade.
2. Each Party shall promptly publish, or otherwise promptly make publicly available where publication is not practicable, its laws, regulations, procedures and administrative rulings of general application with respect to any matter covered by this Chapter.
3. Each Party shall respond promptly to any request by the other Party for specific information on any of its actual or proposed laws or regulations referred to in paragraph 2.
4. To the extent possible, each Party shall:
 - (a) publish in advance any measure referred to in paragraph 2 that it proposes to adopt; and
 - (b) provide interested persons and the other Party with a reasonable opportunity to comment on such proposed measures.
5. To the extent possible, where this Chapter requires a Party to publish information, each Party shall ensure that such information is published online.

CHAPTER 13

COMPETITION AND CONSUMER PROTECTION

Article 13.1 **Objectives**

The objectives of this Chapter are to promote competition, and enhance economic efficiency and consumer welfare, through the adoption and maintenance of laws and regulations that proscribe anti-competitive behaviour and protect consumers.

Article 13.2 **Scope**

1. The Parties affirm their rights and obligations under Article XVII of the GATT 1994, and the *Understanding on the Interpretation of Article XVII of the GATT 1994*.
2. The Parties recognise the sovereign rights of each Party to develop, administer, and enforce its competition and consumer protection laws, regulations and policies.
3. Nothing in this Chapter shall apply with respect to a state-owned enterprise owned or controlled by a central, regional or local level of government, except as prescribed by a Party's laws and regulations.¹
4. Nothing in this Chapter shall prevent a Party from establishing or maintaining state-owned enterprises, or granting enterprises special rights or privileges.
5. This Chapter shall not apply to government procurement.

Article 13.3 **Anti-Competitive Behaviour**

1. Each Party shall maintain competition laws and regulations which:
 - (a) proscribe anti-competitive restrictive agreements, which have as their object or effect the prevention, restriction or distortion of competition;
 - (b) proscribe abuse of a dominant position; and
 - (c) address mergers with substantial anti-competitive effects, as specified in the respective competition laws and regulations of the Parties.

¹ For greater certainty, nothing in this Chapter shall apply to state-owned enterprises engaged in non-commercial activities.

2. Acknowledging each Party's rights under this Chapter, in particular paragraph 3 of Article 13.2 (Scope), each Party shall apply its national competition and consumer laws and regulations to all commercial activities in its territory. This does not preclude a Party from applying its national competition laws and regulations to commercial activities outside its territory that may have anti-competitive effects within its territory.
3. Each Party shall pursue to ensure its national competition and consumer protection authorities' decision making process for the enforcement of its national competition and consumer laws and regulations is as independent as possible.

Article 13.4 Consumer Protection

1. The Parties recognise the importance of consumer protection policy and law enforcement to enhancing consumer welfare.
2. Each Party shall maintain consumer protection laws and regulations that prohibit false, misleading and deceptive practices.
3. Each Party shall maintain laws and regulations that provide consumers with statutory rights in relation to goods and services supplied to them, which allow for remedies when:
 - (a) goods are of unacceptable quality or are defective;
 - (b) goods are not as described;
 - (c) goods are not fit for their represented purpose; and
 - (d) services are not performed with appropriate care or skill.
4. The Parties further recognise the importance of improving awareness of, and providing access to, consumer redress mechanisms, including the resolution of disputes.

Article 13.5 Non-Discrimination

1. Each Party shall enforce its national competition and consumer protection laws and regulations in a manner that does not discriminate on the basis of nationality and recognises the value of non-discrimination on the basis of the characteristics of the company.
2. Each Party shall ensure that if it establishes or maintains an administrative body to exercise regulatory activities with respect to its competition and consumer protection laws and regulations, it does so in an impartial manner.

Article 13.6 Transparency

1. The Parties recognise the value of making their competition and consumer protection laws and regulations as transparent as possible.
2. On request of a Party, the other Party shall make available to the requesting Party, information publicly available concerning its national competition and consumer protection law.
3. Each Party shall ensure, to the extent permissible under its competition laws and regulations, that a final decision pursuant to its competition laws and regulations is made in writing and sets out findings of fact and the reasoning, including legal and, if applicable, economic analysis, on which the decision is based.
4. Each Party may make a final decision referred to in paragraph 3 and any order implementing that decision available to the public, if it is permissible under its competition laws and regulations. Each Party shall ensure that the version of the decision or order that is made available to the public does not include confidential information that is protected from public disclosure by its laws and regulations.

Article 13.7 Procedural Fairness

1. Each Party shall ensure that before it imposes a sanction or remedy against a person pursuant to its national competition and consumer protection laws and regulations, it affords that person:
 - (a) information about the national competition or consumer authority's concerns;
 - (b) a reasonable opportunity to be legally represented; and
 - (c) a reasonable opportunity to be heard and present evidence in its defence, except that a Party may provide for the person to be heard and present evidence within a reasonable time after it imposes such an interim sanction or remedy.
2. Each Party shall endeavour to maintain written procedures pursuant to which its national competition and consumer protection law investigations are conducted. If these investigations are not subject to definitive deadlines, each Party's national competition or consumer protection authorities shall endeavour to conduct their investigations within a reasonable time frame.
3. Each Party shall endeavour to maintain rules of procedure that apply to proceedings conducted pursuant to its national competition and consumer protection laws and regulations.

4. Each Party shall provide a person that is subject to the imposition of a sanction or remedy pursuant to that Party's national competition and consumer protection laws and regulations with the opportunity to seek review of the sanction or remedy in an administrative proceeding, court or other independent tribunal established under that Party's law.
5. Each Party may authorise its national competition and consumer protection authorities to resolve civil or administrative matters voluntarily by consent of the authority and the person subject to the enforcement action. A Party may provide for such voluntary resolution to be subject to review by a court or independent tribunal or a public comment period before becoming final.
6. If a Party's national competition or consumer protection authorities issues a public notice that reveals the existence of a pending or ongoing investigation, that authority shall not state, and shall avoid implying, in that notice that the person referred to in that notice has engaged in the alleged conduct or violated the Party's national competition and consumer laws.

Article 13.8 Private Rights of Action

1. For the purposes of this Article, "private right of action" means the right of a person to seek redress, including injunctive, monetary or other remedies, from a court or other independent tribunal for injury to that person's business or property caused by a violation of national competition or consumer protection laws and regulations.
2. Each Party shall ensure that a right provided pursuant to paragraph 1 is available to persons of the other Party on terms that are no less favourable than those available to its own persons, pursuant to each Party's laws and regulations.

Article 13.9 Cooperation

1. The Parties recognise the importance of cooperation between their respective competition and consumer protection authorities.
2. Subject to reasonably available resources, areas of cooperation may include, as mutually agreed by the Parties, but are not limited to:
 - (a) exchanging information;
 - (b) sharing best practices and experiences, including through training and the exchange of officials; and
 - (c) technical cooperation in any other form as agreed by the Parties.
3. The Parties acknowledge the importance of cooperation and coordination

internationally in the work of multilateral organisations in this area, including, *inter alia*, the International Consumer Protection and Enforcement Network.

4. The Parties recognise the importance of cooperation between their respective national consumer protection authorities, subject to reasonably available resources and where possible and appropriate, on activities related to cross-border electronic commerce in order to enhance consumer welfare.
5. Subject to each Party's reasonably available resources, the Parties may cooperate, if practicable and appropriate, and in accordance with their respective laws and regulations, on sharing their experiences and the exchange of information, if applicable, in addressing the challenges that may arise from the digital economy.
6. The Parties may, if appropriate and subject to reasonably available resources and as mutually agreed by the Parties, engage in mutually agreed technical cooperation activities, including:
 - (a) cooperating in international fora on matters related to competition;
 - (b) cooperating in improving corporate governance of privately owned enterprises; and
 - (c) sharing best practices on competition policy approaches, including policies related to competitive neutrality.
7. Nothing in this Chapter shall prevent the Parties entering into separate commitments or arrangements on cooperation.

Article 13.10 **Confidential Information**

1. This Chapter shall not require the sharing of information by a Party which is contrary to that Party's laws and regulations or national interest.
2. Where a Party requests confidential information under this Chapter, the requesting Party shall notify the requested Party of:
 - (a) the purpose of the request;
 - (b) the intended use of the requested information; and
 - (c) any laws or regulations of the requesting Party that may affect the confidentiality of information or require the use of the information for purposes not agreed upon by the requested Party.
3. If the requested Party agrees to share information on a confidential basis with the requesting Party, then, except to comply with its laws and regulations or as otherwise agreed between the Parties, the Party receiving the information shall:

- (a) maintain the confidentiality of the information received;
- (b) use the information received only for the purpose disclosed at the time of the request, unless otherwise authorised by the Party providing the information;
- (c) not use the information received as evidence in criminal proceedings carried out by a court or a judge unless, on request of the Party receiving the information, such information was provided for such use in criminal proceedings through diplomatic channels or other channels established in accordance with the laws and regulations of the Parties concerned;
- (d) not disclose the information received to any other authority, entity, or person not authorised by the Party providing the information; and
- (e) comply with any other conditions required by the Party providing the information.

Article 13.11 Consultation

To foster understanding between the Parties or to facilitate dialogue on matters under the scope of this Chapter, on request of a Party, the other Party may enter into consultations with the requesting Party, subject to reasonably available resources. In its request, the requesting Party shall indicate the substance of its request.

Article 13.12 Contact Point

Within 90 days of the date of entry into force of this Agreement, each Party shall designate a contact point to facilitate communication and the exchange of information on matters arising under this Chapter.

Article 13.13 Exemptions and exclusions

1. Each Party may provide for certain exemptions and exclusions from the application of its national competition and consumer protection laws and regulations, as prescribed in its laws and regulations.
2. On request of a Party, the other Party may make available to the requesting Party publicly available information concerning exemptions, exclusions and immunities to its national competition and consumer protection laws and regulations.

Article 13.14
Exceptions

Nothing in this Chapter shall be construed to prevent the adoption or enforcement by any Party of measures to respond temporarily to a national or global economic emergency.

Article 13.15
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 14

INTELLECTUAL PROPERTY

Section A: General Provisions

Article 14.1 Definitions

For the purposes of this Chapter:

intellectual property refers to:

- (a) copyright and related rights;
- (b) patents and utility models;
- (c) trademarks;
- (d) industrial designs;
- (e) layout designs (topographies) of integrated circuits;
- (f) geographical indications;
- (g) protection of plant varieties; and
- (h) protection of undisclosed information;

national means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 14.6 (International Agreements); and

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights* in Annex 1C to the WTO Agreement.

WIPO means the World Intellectual Property Organization.

Article 14.2 Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and to the transfer and

dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 14.3

Understandings in respect of this Chapter

Having regard to the underlying public policy objectives of national systems, the Parties recognise the need to:

- (a) promote innovation and creativity;
- (b) facilitate the diffusion of information, knowledge, technology, culture, and the arts; and
- (c) foster competition and open and efficient markets,

through their respective intellectual property systems, while respecting the principles of transparency and due process, and taking into account the interests of relevant stakeholders, including right holders, service providers, users, and the general public.

Article 14.4

Principles

1. Nothing in this Chapter shall prevent a Party from adopting appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology, provided that such measures are consistent with the provisions of this Chapter.
2. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

Article 14.5

Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, including enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection including enforcement, does not contravene the provisions of this Chapter. Each Party

shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

Article 14.6 **International Agreements**

The Parties affirm their rights and obligations set out in the following multilateral agreements:

- (a) TRIPS Agreement;
- (b) *Patent Cooperation Treaty* done at Washington on 19 June 1970, as amended on 28 September 1979, and modified on 3 February 1984 and on 3 October 2001 ("PCT");
- (c) *Paris Convention for the Protection of Industrial Property* done at Paris on 20 March 1883 as revised at Stockholm on 14 July 1967 as amended on 28 September 1979 ("Paris Convention");
- (d) *Berne Convention for the Protection of Literary and Artistic Works* done at Berne on 9 September 1886, as revised at Paris on 24 July 1971 and amended on 28 September 1979 ("Berne Convention");
- (e) *Protocol relating to the Madrid Agreement concerning the International Registration of Marks* done at Madrid on 27 June 1989;
- (f) *WIPO Performances and Phonogram Treaty* done at Geneva on 20 December 1996 ("WPPT");
- (g) *Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations* done at Rome on 26 October 1961 ("Rome Convention");
- (h) *WIPO Copyright Treaty* done at Geneva on 20 December 1996 ("WCT");
- (i) *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* done at Budapest on 28 April 1977, as amended on 26 September 1980;
- (j) *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled* done at Marrakesh on 27 June 2013; and
- (k) *International Convention for the Protection of New Varieties of Plants* done at Paris on 2 December 1961, as revised at Geneva on 19 March 1991.

Article 14.7

Intellectual Property and Public Health

1. The Parties affirm the *Doha Declaration on the TRIPS Agreement and Public Health* adopted on 14 November 2001 (“the Doha Declaration”). In particular, the Parties have reached the following understandings regarding this Chapter:
 - (a) the Parties affirm the right to fully use the flexibilities as duly recognised in the Doha Declaration;
 - (b) the Parties agree that this Chapter does not and should not prevent a Party from taking measures to protect public health; and
 - (c) the Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party’s right to protect public health and, in particular, to promote access to medicines for all.
2. In recognition of the Parties’ commitment to access to medicines and public health, this Chapter does not and should not prevent the effective utilisation of Article 31***bis*** of the TRIPS Agreement, and the Annex and Appendix to the Annex to the TRIPS Agreement.
3. The Parties recognise the importance of contributing to the international efforts to implement Article 31***bis*** of the TRIPS Agreement, and the Annex and Appendix to the Annex to the TRIPS Agreement.

Article 14.8

National Treatment

1. Each Party shall accord to the nationals of other Parties treatment no less favourable than that it accords to its own nationals with regard to the protection¹ of intellectual property, subject to the exceptions provided in the TRIPS Agreement and in the multilateral agreements administered by the “WIPO”), to which a Party is party.
- I.
2. A Party may avail itself of the exceptions referred to in paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of another

¹ For the purposes of this paragraph, “protection” includes matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights, as well as matters affecting the use of intellectual property rights specifically covered by this Chapter. Further, for the purposes of this paragraph, “protection” also includes the provisions concerning:

(a) effective technological measures set out in Article 14.48 (Circumvention of Effective Technological Measures); and

(b) rights management information set out in Article 14.49 (Protection for Electronic Rights Management Information).

Party to designate an address for service of process in its territory, or to appoint an agent in its territory, only if such exceptions are:

- (a) necessary to secure compliance with its laws and regulations that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.

- II.
3. The obligations under paragraph 1 do not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 14.9 Transparency

1. Each Party shall endeavour to provide that final judicial decisions and administrative rulings of general application that pertain to the availability, scope, acquisition, enforcement, and prevention of the abuse of intellectual property rights shall be published, or where such publication is not practicable, made publicly available, in at least a national language of that Party in such a manner as to enable the other Party and right holders to become acquainted with them. Each Party shall endeavour to provide that such final judicial decisions be published online, where feasible.²
2. Each Party shall take appropriate measures, to the extent possible under its laws and regulations, to publish or make available to the public, information on applications and registrations of trademarks, geographical indications, patents, and designs, and where applicable, legal status information thereof, such as registration and expiration date. Each Party shall endeavour to provide these measures in regards to plant variety rights.
3. Each Party shall endeavour to make available the information referred to in paragraphs 1 and 2 in the English language.

Article 14.10 Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement for a Party and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for

² For greater certainty, nothing in this paragraph shall require a Party to specify online publication in its laws and regulations.

protection under this Chapter without unreasonably impairing the fair interest of third parties.

2. Unless provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement for that Party has fallen into the public domain in its territory.

Article 14.11 **Exhaustion of Intellectual Property Rights**

Each Party shall be free to establish its own regime for exhaustion of intellectual property rights.

Section B: Cooperation

Article 14.12 **Cooperation Activities and Initiatives**

The Parties may cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training and exchange of information between the respective intellectual property authorities or relevant agencies of the Parties, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be done on request, subject to the availability of resources, and on terms and conditions mutually agreed upon between the Parties. Cooperation may cover areas such as:

- (a) developments in domestic and international intellectual property policy;
- (b) intellectual property administration and registration systems;
- (c) education and awareness relating to intellectual property;
- (d) intellectual property issues relevant to:
 - (i) small and medium-sized enterprises;
 - (ii) science, technology and innovation activities;
 - (iii) the generation, transfer and dissemination of technology; and
 - (vi) empowering women and youth;

- (e) policies involving the use of intellectual property for research, innovation and economic growth; and
- (f) enforcement of intellectual property rights including:
 - (i) exchanging information on measures and procedures related to enforcing and protecting intellectual property rights and;
 - (ii) sharing experiences on efforts to reduce and combat counterfeiting and piracy.

Section C: Trademarks

Article 14.13

Types of Signs Registrable as Trademarks

No Party shall require, as a condition of registration, that a sign be visually perceptible, nor shall a Party deny registration of a trademark only on the ground that the sign of which it is composed is a sound. Additionally, each Party shall make best efforts to register scent marks. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

Article 14.14

Collective and Certification Marks

Each Party shall provide that trademarks include collective marks and certification marks. A Party is not obligated to treat certification marks as a separate category in its law, provided that those marks are protected. Each Party shall also provide that signs that may serve as geographical indications are capable of protection under its trademark system.³

Article 14.15

Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark has the exclusive right to prevent third parties that do not have the owner's consent from using in the course of trade identical or similar signs, including subsequent geographical indications, for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion.

³ Consistent with Article 14.26 (Protection of Geographical Indications), any sign or combination of signs shall be eligible for protection under one or more of the legal means for protecting geographical indications, or a combination of such means.

In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.^{4 5}

Article 14.16 **Exceptions**

A Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

Article 14.17 **Protection of Trademarks that Predate Geographical Indications**

Each Party shall protect trademarks where they predate, in its jurisdiction, geographical indications, in accordance with the TRIPS Agreement.

Article 14.18 **Well-Known Trademarks**

1. Each Party shall provide for appropriate measures to refuse or cancel the registration, and to prohibit the use,⁶ of a trademark that is identical or similar to a well-known trademark^{7, 8} for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark.
2. No Party shall require, as a condition for determining that a trademark is a well-known trademark, that the trademark has been registered in that Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

⁴ For greater certainty, the exclusive right in this Article applies to cases of unauthorised use of geographical indications with goods for which the trademark is registered, in cases in which the use of that geographical indication in the course of trade would result in a likelihood of confusion as to the source of the goods.

⁵ For greater certainty, the Parties understand that this Article should not be interpreted to affect their rights and obligations under Articles 22 and 23 of the TRIPS Agreement.

⁶ For greater certainty, a Party may comply with the obligation to provide for appropriate measures to prohibit the use of the trademark that is identical or similar to a well-known trademark under this paragraph by providing its judicial authorities with the authority to prohibit the use of such a trademark.

⁷ For the purposes of this paragraph, a Party may treat “a reproduction, an imitation, or a translation of a well-known trademark” as “identical or similar to a well-known trademark”.

⁸ The Parties understand that a well-known trademark is one that was already well-known before, as determined by a Party, the application for, registration of, or use of the first-mentioned trademark.

Article 14.19
Bad Faith Trademarks⁹

Each Party shall provide that its competent authority has the authority to refuse an application or cancel a registration where the application to register the trademark was made in bad faith in accordance with its laws and regulations.

Article 14.20
One and the Same Application Relating to Several Goods or Services

Each Party shall provide that one and the same application for registration of a trademark may relate to several goods or services, or any combination thereof, irrespective of whether they belong to one class or to several classes of the Nice Classification.

Article 14.21
Procedural Aspects of Examination, Opposition and Cancellation

Each Party shall provide a system for the examination and registration of trademarks which includes among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trademark;
- (c) providing an opportunity to oppose the registration of a trademark or to seek cancellation of a trademark; and
- (d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 14.22
Electronic Trademarks System

Each Party shall provide:

- (a) a system for the electronic application for, and maintenance of, trademarks; and

⁹ For the purposes of this Article, the competent authority of a Party may take into consideration whether the trademark is identical or similar to a well-known trademark of another person.

- (b) a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

Article 14.23

Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice on 15 June 1957, (“Nice Classification”). Each Party shall provide that:

- (a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;¹⁰ and
- (b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

Article 14.24

Term of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark is for a term of no less than 10 years.

Article 14.25

Non-Recordal of a License

No Party shall require recordal of trademark licenses:

- (a) to establish the validity of the license; or
- (b) as a condition for use of a trademark by a licensee to be deemed to constitute use by the holder in a proceeding that relates to the acquisition, maintenance or enforcement of trademarks.

¹⁰ A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

Section D: Geographical Indications

Article 14.26 Protection of Geographical Indications

Each Party shall ensure in its laws and regulations adequate and effective means to protect geographical indications. Each Party recognises that such protection may be provided through a trademark system, a *sui generis* system, or other legal means, provided that all requirements under the TRIPS Agreement are fulfilled.¹¹

Article 14.27 Procedures for the Protection of Geographical Indications

The Parties shall provide procedures for the protection of Geographical Indications including for application and opposition, and ensure that their laws, regulations and guidance are readily available to the public.

Article 14.28 Date of Protection of a Geographical Indication

If a Party grants protection to a geographical indication, the protection shall commence no earlier than the filing date¹² or the registration date in that Party according to the Party's laws and regulations.

Section E – Patents

Article 14.29 Patentable Subject Matter

1. Subject to paragraphs 2 and 3, patents shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application.¹³ Subject to paragraph 3, patents shall be available and patent rights enjoyable without discrimination as to the place of invention, the field of technology, and whether products are imported or locally produced.

¹¹ For greater certainty, Parties understand that this does not limit exceptions available under the TRIPS agreement, including its Article 24.

¹² For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

¹³ For the purposes of this Section, "inventive step" and "capable of industrial application" may be deemed by a Party to be synonymous with "non-obvious" and "useful", respectively.

2. A Party may exclude from patentability inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect public order or morality, including to protect human, animal or plant life or health, or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its laws and regulations.
3. A Party may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and
 - (b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes. However, each Party shall provide for the protection of plant varieties either by patents or by an effective sui generis system or by any combination thereof. The Parties shall review this subparagraph upon any amendment to subparagraph 3(b) of Article 27 of the TRIPS Agreement with a view to deciding whether to adopt a similar amendment to this subparagraph.

Article 14.30 Rights Conferred

1. Each Party shall provide that a patent shall confer on its owner the following exclusive rights:
 - (a) where the subject matter of a patent is a product, to prevent third parties not having the owner's consent from the acts of making, using, offering for sale, selling, or importing¹⁴ for these purposes that product; and
 - (b) where the subject matter of a patent is a process, to prevent third parties not having the owner's consent from the act of using the process, and from the acts of using, offering for sale, selling, or importing for these purposes at least the product obtained directly by that process.
2. Patent owners shall also have the right to assign, or transfer by succession, the patent and to conclude licensing contracts.

¹⁴ This right, like all other rights conferred under this Chapter in respect of the use, sale, importation, or other distribution of goods, is subject to Article 14.11 (Exhaustion of Intellectual Property Rights).

Article 14.31 Grace Period

Each Party shall disregard information contained in public disclosure¹⁵ used to determine if an invention is novel or has an inventive step if the public disclosure:

- (a) was made or authorised by, or derived from, the patent applicant,¹⁶ and
- (b) occurred within 12 months prior to the date of filing in the territory of the Party of the application.

Article 14.32 18-Month Publication

1. Each Party shall publish any patent application promptly after the expiry of 18 months from its filing date or, if priority is claimed, from its earliest priority date, unless the application has been published earlier, or has been withdrawn, abandoned or refused.¹⁷
2. If a pending application is not published promptly in accordance with paragraph 1, the Party shall publish that application or the corresponding patent as soon as practicable.
3. Nothing in this Article shall be construed to require a Party to publish any information the disclosure of which it considers to be contrary to its national security or to public order or morality.
4. Each Party shall provide that the applicant may request the early publication of an application prior to the expiry of the period referred to in paragraph 1.

Article 14.33 Procedural Aspects of Examination and Registration

Each Party shall provide a system for the examination and registration of patents which includes among other things:

¹⁵ For greater certainty, public disclosure includes disclosures made inside or outside the territory of the Parties.

¹⁶ For greater certainty a Party may implement this Article in accordance with the Party's laws and regulations.

¹⁷ The Parties understand that, for the purposes of this Article, an application is withdrawn, abandoned, or refused in accordance with the respective Party's laws and regulations.

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a patent;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a patent;
- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent, and in addition may provide an opportunity for interested parties to oppose the registration of a patent; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 14.34 **Amendments, Corrections, and Observations**

Each Party shall provide an applicant for a patent with at least one opportunity to make amendments, corrections or observations in connection with its application.

Article 14.35 **Exceptions**

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

Article 14.36 **Other Use Without Authorisation of the Right Holder**

For greater certainty, nothing in this Agreement shall limit a Party's rights and obligations under Article 31 and Article 31*bis* of the TRIPS Agreement, and the Annex and Appendix to the Annex to the TRIPS Agreement.

Article 14.37 **Experimental Use of a Patent**

Without limiting Article 14.35 (Exceptions), each Party may, in accordance with its laws and regulations, provide that any person may do an act that would otherwise infringe a

patent if the act is done for experimental purposes¹⁸ relating to the subject matter of a patented invention.

Article 14.38
Regulatory Review: Exception

Without prejudice to the scope of, and consistent with, Article 30 of TRIPS, each Party may, in accordance with its laws and regulations, provide that a third person may do an act that would otherwise infringe a patent, if the act is done for purposes connected with obtaining regulatory approval in that Party, another country or both.

Article 14.39
Protection of New Varieties of Plants

Each Party shall provide for the protection of new varieties of plants through an effective *sui generis* plant variety protection according to the Party's law and regulations.

Section F: Industrial Designs

Article 14.40
Industrial Design Protection

1. The Parties shall ensure that requirements for securing or enforcing registered industrial design protection do not unreasonably impair the opportunity to obtain or enforce such protection.
2. Each Party confirms that protection for industrial designs is available for designs:
 - (a) embodied in a part of an article; or, alternatively;
 - (b) having a particular regard, where appropriate, to a part of an article in the context of the article as a whole, in accordance with its laws and regulations.
3. The duration of protection available for registered industrial designs shall amount to at least 10 years from the date of filing.

¹⁸ For greater certainty, each Party may determine, consistent with Article 14.35 (Exceptions), what acts fall within the meaning of "experimental purposes".

Article 14.41
Procedural Aspects of Examination and Registration

Each Party shall provide a system for the examination and registration¹⁹ of industrial designs which includes among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register an industrial design;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register an industrial design;
- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered industrial design, and in addition may provide an opportunity for interested parties to oppose the registration of an industrial design; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 14.42
Introduction of International Classification System for Industrial Designs

Each Party shall endeavour to use a classification system for industrial designs that is consistent with the *Locarno Agreement Establishing an International Classification for Industrial Designs* signed at Locarno on 8 October 1968, and any amendments thereto.

Article 14.43
Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of the industrial design and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

¹⁹ For greater certainty, for the purpose of the Section, Australia may interpret “registration” as “registration and certification.”

Section G: Copyright and Related Rights

Article 14.44

Exclusive Rights of Authors, Performers, Producers of Phonograms, and Broadcasting organisations

1. Without prejudice to the obligations set out in the international agreements to which the Parties are parties and in accordance with its laws and regulations, each Party shall provide to authors of works the exclusive right to authorise any communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.
2. Without prejudice to the obligations set out in the international agreements to which the Parties are parties and in accordance with its laws and regulations, each Party shall provide to performers and producers of phonograms the exclusive right to authorise the making available to the public of their performances fixed in phonograms and phonograms, respectively, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.
3. Without prejudice to the obligations set out in the international agreements to which the Parties are parties and in accordance with its laws and regulations, each Party shall provide to authors, performers, and producers of phonograms the exclusive right to authorise or prohibit the reproduction of their works, performances fixed in phonograms, and phonograms in any manner or form.
4. The Parties shall, in accordance with their respective laws and regulations and international agreements to which the Parties are parties, provide adequate and effective protection of rights and interests pertaining to broadcasting organisations for their broadcasts.

Article 14.45

Term of Protection for Copyright and Related Rights

The Parties shall provide that the term of protection of a work, performance or phonogram is to be calculated according to the international agreements to which the Parties are parties and their respective laws and regulations.

Article 14.46

Limitations and Exceptions

1. Each Party shall confine limitations or exceptions to exclusive rights to certain special cases which do not conflict with a normal exploitation of the work, performance, or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.²⁰
2. Nothing in paragraph 1 shall reduce or extend the scope of applicability of the limitations and exceptions available to a Party as a party to the TRIPS Agreement, the Berne Convention, the Rome Convention, the WCT or the WPPT.
3. Each Party shall endeavour to provide an appropriate balance in its copyright and related rights system, among other things by means of limitations and exceptions consistent with paragraph 1, for legitimate purposes, which may include education, research, criticism, comment, news reporting, and facilitating access to published works for persons who are blind, visually impaired, or otherwise print-disabled.

Article 14.47

Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right²¹ in a work, performance or phonogram:

- (a) may freely and separately transfer that right by contract; and
- (b) by virtue of contract, including contracts of employment underlying the creation of works, performances or phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.²²

Article 14.48

Circumvention of Effective Technological Measures

Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers, or producers of phonograms in connection with the exercise of their rights

²⁰ For greater certainty, this paragraph shall not prevent a Party from providing limitations or exceptions for broadcasts in accordance with multilateral agreements related to intellectual property to which that Party is, or becomes, party.

²¹ For greater certainty, this provision does not affect the exercise of moral rights.

²² Nothing in this Article affects a Party's ability to establish: (i) which specific contracts underlying the creation of works, performances or phonograms shall, in the absence of a written agreement, result in a transfer of economic rights by operation of law; and (ii) reasonable limits to protect the interests of the original right holders, taking into account the legitimate interests of the transferees.

referred to in this Section and that restrict acts, in respect of their works, performances, or phonograms, which are not authorised by the authors, the performers, or the producers of phonograms concerned or permitted by the laws and regulations of that Party.

Article 14.49

Protection for Electronic Rights Management Information

To protect electronic rights management information (RMI),²³ each Party shall provide adequate and effective legal remedies against any person knowingly performing without authority any of the following acts knowing, or with respect to civil remedies with reasonable grounds to know, that it will induce, enable, facilitate, or conceal an infringement of any copyright or related rights referred to in this Chapter:

- (a) removing or altering any electronic RMI; or
- (b) distributing, importing for distribution, broadcasting, communicating, or making available to the public copies of works, performances fixed in phonograms, or phonograms, knowing that electronic RMI has been removed or altered without authority.

Article 14.50

Limitations and Exceptions to Providing Protection and Remedies for Technological Measures and RMI

1. Each Party may provide for appropriate limitations and exceptions to measures implementing Article 14.48 (Circumvention of Effective Technological Measures) and Article 14.49 (Protection for Electronic Rights Management Information) in accordance with its laws and regulations.
2. The obligations set out in Article 11.48 (Circumvention of Effective Technological Measures) and Article 14.49 (Protection for Electronic Rights Management Information) are without prejudice to the rights, limitations, exceptions, or defences to infringement of any copyright or related right under a Party's laws and regulations.

²³ For the purposes of this Article, "RMI" means:

(a) information that identifies the work, the performance, the phonogram, the author of the work, the performer of the performance, the producer of the phonogram, or the owner of any right in the work, performance, or phonogram;

(b) information about the terms and conditions of use of the work, performance, or phonogram; or

(c) any numbers or codes that represent the information described in subparagraphs (a) and (b) of this footnote,

when any of these items of information is attached to a copy of a work, performances fixed in phonograms, or a phonogram, or appears in connection with the communication or the making available of a work, performances fixed in phonograms, or a phonogram to the public.

Article 14.51

Collective Management Organisations

1. Each Party shall endeavour to foster the establishment of appropriate organisations for the collective management of copyright and related rights. Each Party shall encourage such organisations to operate in a manner that is fair, efficient, publicly transparent, and accountable to their members, which may include open and transparent record keeping of the collection and distribution of royalties.²⁴
2. The Parties recognise the importance of fostering cooperation between their respective collective management organisations for the purposes of mutually ensuring easier licensing of content among the Parties, as well as encouraging²⁵ mutual transfer of royalties for use of works or other copyright-protected subject matters of the nationals of another Party.

Section H: Enforcement

Article 14.52

General Obligation in Enforcement

1. The Parties shall provide in their respective laws for the enforcement of intellectual property rights consistent with the TRIPS Agreement, in particular Articles 41 through 61.
2. Each Party shall ensure that enforcement procedures as specified in this Section are available under its law so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.²⁶
3. Each Party shall take measures to curtail infringement of copyright on the Internet or other digital environment.²⁷

²⁴ For greater certainty, “royalties” may include equitable remuneration.

²⁵ For greater certainty, “encouraging” does not require a Party to intercede in any contractual arrangements between collective management organisations.

²⁶ For the greater certainty, each Party confirms that the enforcement procedures set out in this Section shall be available to the same extent with respect to acts of infringement of copyright or related rights and trademarks, in the digital environment.

²⁷ For greater certainty, it is understood that such measures may include, but are not limited to, legislation, guidelines, policies, awareness campaigns, etc.

Article 14.53
Border Measures

1. Each Party shall, in conformity with its laws and regulations and the provisions of Part III, Section 4 of the TRIPS Agreement adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trademark or pirated copyright goods may take place, to lodge an application in writing with the competent authorities, in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.
2. A Party may enable an application to be made in respect of goods which involve infringements of other intellectual property rights, provided that the requirements of Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from its territory in accordance with its laws and regulations.

CHAPTER 15

GOVERNMENT PROCUREMENT

Article 15.1 Objectives

The Parties, as an objective of this Chapter, recognise the importance of promoting the transparency of laws, regulations, and procedures, and ensuring integrity regarding government procurement trade relations between the Parties. Both Parties affirm the importance of reciprocal access to government procurement markets to provide competitive opportunities for suppliers of the Parties.

Article 15.2 Definitions

For the purposes of this Chapter:

build-operate-transfer contract and **public works concession contract** mean a contractual arrangement, the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plants, buildings, facilities or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of those works for the duration of the contract;

construction service means a service that has as its objective the realisation by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification;

electronic auction means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

government procurement means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

in writing or **written** means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

multi-use list means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

notice of intended procurement means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

offset means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

open tendering means a procurement method whereby all interested suppliers may submit a tender;

person means a natural person or a juridical person;

procuring entity means an entity listed in Annex 15A (Schedule of the Parties);

qualified supplier means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

selective tendering means a procurement method whereby the procuring entity invites only qualified suppliers to submit a tender;

services includes construction services, unless otherwise specified;

standard means a document approved by a recognised body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

supplier means a person or group of persons that provides or could provide a good or service to a procuring entity; and

technical specification means a tendering requirement that:

- (a) sets out the characteristics of:
 - (i) goods to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production; or
 - (ii) services to be procured, or the processes or methods for their provision, including any applicable administrative provisions; or
- (b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

Article 15.3

Scope and Coverage

Application of Chapter

1. This Chapter applies to any measure regarding covered procurement.
2. For the purposes of this Chapter, “covered procurement” means government procurement:
 - (a) of a good, service, or any combination thereof as specified in each Party’s Schedule to Annex 15A (Schedule of the Parties);
 - (b) by any contractual means, including: purchase; rental, lease or hire purchase, with or without an option to buy; build-operate-transfer contracts and public works concessions contracts;
 - (c) for which the value, as estimated in accordance with paragraphs 9, 10 and 11, equals or exceeds the relevant threshold specified in a Party’s Schedule to Annex 15A (Schedule of the Parties), at the time of publication of a notice in accordance with Article 15.7 (Notices of Intended Procurement);
 - (d) by a procuring entity; and
 - (e) that is not otherwise excluded from coverage under this Agreement.

Activities Not Covered

3. Unless otherwise provided in a Party’s Schedule to Annex 15A (Schedule of the Parties), this Chapter does not apply to:
 - (a) the acquisition or rental of land, existing buildings, or other immovable property or the rights thereon;
 - (b) non-contractual agreements or any form of assistance that a Party, including its procuring entities, provides, including cooperative agreements, grants, loans, equity infusions, guarantees, subsidies, fiscal incentives and sponsorship arrangements;
 - (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes, and other securities;
 - (d) public employment contracts;
 - (e) procurement conducted:

- (i) for the specific purpose of providing international assistance, including development aid;
- (ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or
- (iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance if the applicable procedure or condition would be inconsistent with this Chapter.

Schedules

4. Each Party shall specify the following information in its Schedule to Annex 15A (Schedule of the Parties):
 - (a) in Section A, the central government entities whose procurement is covered by this Chapter;
 - (b) in Section B, the goods covered by this Chapter;
 - (c) in Section C, the services, other than construction services, covered by this Chapter;
 - (d) in Section D, the construction services covered by this Chapter;
 - (e) in Section E, General Notes;
 - (f) in Section F, the applicable Threshold Adjustment Formula;
 - (g) in Section G, the publication of information required under paragraph 2 of Article 15.6 (Publication of Procurement Information); and
 - (h) in Section H, the applicable Time Periods.
5. Where a procuring entity, in the context of covered procurement, requires persons not covered in Section A to procure in accordance with particular requirements, Article 15.5 (General Principles) shall apply, *mutatis mutandis*, to such requirements.

Compliance

6. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.
7. A procuring entity shall not prepare or design a procurement, or otherwise structure or divide a procurement into separate procurements in any stage of the procurement, or use a particular method to estimate the value of a procurement, in order to avoid the obligations of this Chapter.

8. Nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from developing new procurement policies, procedures or contractual means, provided they are not inconsistent with this Chapter.

Valuation

9. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall include the estimated maximum total value of the procurement over its entire duration, taking into account:
 - (a) all forms of remuneration, including any premium, fee, commission, interest or other revenue stream that may be provided for under the contract;
 - (b) the value of any option clause; and
 - (c) any contract awarded at the same time or over a given period to one or more suppliers under the same procurement.
10. If an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (hereinafter referred to as “recurring contracts”), the calculation of the estimated maximum total value shall be based on:
 - (a) the total maximum value of the procurement over its entire duration;
 - (b) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity’s preceding fiscal year, adjusted, where possible, to account for anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or
 - (c) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity’s fiscal year.
11. If the total estimated maximum value of a procurement over its entire duration is not known, the procurement shall be deemed a covered procurement, unless otherwise excluded under this Agreement.

Article 15.4 Exceptions

1. Subject to the requirement that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on international trade between the Parties, nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from adopting or maintaining a measure:

- (a) necessary to protect public morals, order or safety;
 - (b) necessary to protect human, animal or plant life or health;
 - (c) necessary to protect intellectual property; or
 - (d) relating to the good or service of a person with disabilities, of philanthropic institutions or of prison labour.
2. The Parties understand that paragraph 1(b) includes environmental measures necessary to protect human, animal or plant life or health.
3. Nothing in this Chapter shall be construed to:
- (a) require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
 - (b) preclude a Party from applying measures that it considers necessary for the fulfilment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

Article 15.5

General Principles

National Treatment and Non-Discrimination

1. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party, treatment no less favourable than the treatment that the Party, including its procuring entities, accords to domestic goods, services, and suppliers.
2. With respect to any measure regarding covered procurement, the Parties, including their procuring entities, shall not:
- (a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation or ownership by a person of the other Party; or
 - (b) discriminate against a locally established supplier on the basis that the good or service offered by that supplier for a particular procurement is a good or service of the other Party.
3. All orders under contracts awarded for covered procurement shall be subject to paragraphs 1 and 2.

Conduct of Procurement

4. A procuring entity shall use an open tendering procedure for covered procurement unless Article 15.9 (Qualification of Suppliers) or Article 15.11 (Limited Tendering) applies.
5. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:
 - (a) is consistent with this Chapter, using methods such as open tendering, selective tendering, and limited tendering;
 - (b) avoids conflicts of interest; and
 - (c) prevents corrupt practices.

Rules of Origin

6. For purposes of covered procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Measures Not Specific to Procurement

7. Paragraphs 1 and 2 shall not apply to customs duties and charges of any kind imposed on, or in connection with, importation, the method of levying those duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing covered procurement.

Use of Electronic Means

8. The Parties shall endeavour to use and promote electronic means to the widest extent practicable for the publication of notices, tender documentation, information exchange and communication, and the submission of tenders.
9. When conducting covered procurement, a procuring entity shall use electronic means:
 - (a) for the publication of notices; and
 - (b) to the widest extent practicable, for information exchange and communication, the publication of tender documentation in procurement procedures, and for the submission of tenders.
10. When conducting covered procurement by electronic means, a procuring entity shall:
 - (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and

encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

- (b) establish and maintain mechanisms that ensure the integrity of information exchanged with suppliers, including requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Offsets

11. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose or enforce any offset, except as otherwise provided in its Schedule in Annex 15A (Schedule of the Parties).¹

Article 15.6 Publication of Procurement Information

1. Each Party shall:
 - (a) promptly publish any law, regulation, judicial decision, administrative ruling of general application, standard contract clause mandated by law or regulation and incorporated by reference in notices or tender documentation and procedures regarding covered procurement, and any modifications thereof, in an officially designated electronic or paper medium that is widely disseminated and remains readily accessible to the public; and
 - (b) provide an explanation thereof to the other Party in response to an inquiry, on request.
2. Each Party shall list in Section G of its Schedule to Annex 15A (Schedule of the Parties):
 - (a) the paper or electronic means through which the Party publishes the information described in paragraph 1; and
 - (b) the electronic platform in which the Party publishes the notices required by Article 15.7 (Notices of Intended Procurement), paragraph 8 of Article 15.9 (Qualification of Suppliers), and paragraph 2 of Article 15.17 (Transparency and Post-Award Information).
3. Each Party shall promptly notify the other Party of any modification to the Party's information listed in Section G of its Schedule to Annex 15A (Schedule of the Parties).

¹ For greater certainty, this paragraph applies only with respect to the UAE's In-Country Value certification holders policy, as specified in paragraph 2(b) of Section E of the UAE's Schedule to Annex 15A.

Article 15.7
Notices of Intended Procurement

1. For each covered procurement, except in the circumstances described in Article 15.11 (Limited Tendering), a procuring entity shall publish a notice of intended procurement through the appropriate paper or electronic means listed in Section G of its Schedule to Annex 15A (Schedule of the Parties). The notice shall remain accessible to the public, until at least the expiration of the time period indicated in the notice.
2. For covered procurement, notices of intended procurement and, where applicable, notices of planned procurement shall be directly accessible by electronic means and free of charge for central government entities that are covered under Annex 15A (Schedule of the Parties), through a single point of access, as listed in Section G of its Schedule to Annex 15A (Schedule of the Parties).
3. Unless otherwise provided in this Chapter, each notice of intended procurement shall include:
 - (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement;
 - (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured, or the estimated quantity if the quantity is not known, and a description of any options;
 - (c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended procurement;
 - (d) the timeframe for delivery of goods or services or the duration of the contract;
 - (e) the procurement method that will be used and, if applicable, whether it will involve negotiation or electronic auction;
 - (f) if applicable, the address and any final date for the submission of requests for participation in the procurement;
 - (g) the address and the final date for the submission of tenders;
 - (h) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the Party of the procuring entity;
 - (i) a list and a brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be

provided by suppliers in connection therewith, unless those requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement; and

- (j) if, pursuant to Article 15.9 (Qualification of Suppliers), a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, if applicable, any limitation on the number of suppliers that will be permitted to tender.

Notice of Planned Procurement

- 4. Procuring entities are encouraged to publish as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to as “notice of planned procurement”), which should include the subject matter of the procurement and the planned date of publication of the notice of intended procurement.

Article 15.8 Conditions for Participation

- 1. A procuring entity shall limit any conditions for participation in a covered procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.
- 2. In establishing the conditions for participation, a procuring entity:
 - (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of that Party; and
 - (b) may require relevant prior experience if essential to meet the requirements of the procurement.
- 3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall:
 - (a) evaluate the financial capacity, and the commercial and technical abilities of a supplier on the basis of that supplier’s business activities both inside and outside the territory of the Party of the procuring entity²; and
 - (b) base its evaluation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.

² For greater certainty, it is the responsibility of the supplier to provide accurate information, and the procuring entity may reasonably rely on information provided to it by the supplier.

4. A Party, including its procuring entities, may, with supporting evidence as applicable, exclude a supplier on grounds such as:
 - (a) bankruptcy or insolvency;
 - (b) false declarations;
 - (c) significant or persistent deficiencies in the performance of any substantive requirement or obligation under a prior contract or contracts;
 - (d) final judgments in respect of serious crimes or other serious offences;
 - (e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier; or
 - (f) failure to pay taxes.

Article 15.9 **Qualification of Suppliers**

Registration Systems and Qualification Procedures

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information and documentation.
2. Each Party shall ensure that:
 - (a) its procuring entities make efforts to minimise differences in their qualification procedures; and
 - (b) where its procuring entities maintain registration systems, the entities make efforts to minimise differences in their registration systems.
3. A Party, including its procuring entities, shall not:
 - (a) adopt or apply any registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement; or
 - (b) use that registration system or qualification procedure to prevent or delay the inclusion of suppliers of the other Party on a list of suppliers or prevent those suppliers from being considered for a particular procurement.
4. If a Party or a procuring entity maintains a supplier registration system, it shall:
 - (a) ensure that interested suppliers have access to information on the registration system through electronic means and that interested suppliers may request registration at any time; and

- (b) if a request by a supplier is made, inform the supplier within a reasonable period of time of the decision to grant or reject this request, and if rejected, on request provide an explanation.

Selective Tendering

5. If a procuring entity intends to use selective tendering, the procuring entity shall:
 - (a) include in the notice of intended procurement at least the information specified in paragraphs 3(a), 3(b), 3(e), 3(f), 3(i) and 3(j) of Article 15.7 (Notices of Intended Procurement) and invite suppliers to submit a request for participation; and
 - (b) provide, by the commencement of the time period for tendering, at least the information in paragraphs 3(c), 3(d), 3(g) and 3(h) of Article 15.7 (Notices of Intended Procurement) to the qualified suppliers, including whether or not it uses a multi-use list.
6. A procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.
7. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 5, the procuring entity shall ensure that the tender documentation is made available at the same time to all the qualified suppliers selected in accordance with paragraph 6.

Multi-Use Lists

8. A Party, including its procuring entities, may establish or maintain a multi-use list provided that it publishes annually, or otherwise makes continuously available by electronic means in the appropriate medium listed in its Schedule to Annex 15A, a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:
 - (a) a description of the goods or services, or categories thereof, for which the list may be used;
 - (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity or other government agency will use to verify a supplier's satisfaction of those conditions;
 - (c) the name and address of the procuring entity or other government agency and other information necessary to contact the procuring entity and to obtain all relevant documents relating to the list;

- (d) the period of validity of the list and the means for its renewal or termination, or if the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list;
 - (e) the deadline for submission of applications for inclusion on the list, if applicable; and
 - (f) an indication that the list may be used for procurement covered by this Chapter, unless that indication is publicly available through information published pursuant to paragraph 2 of Article 15.6 (Publication of Procurement Information).
9. A Party, including its procuring entities, that establishes or maintains a multi-use list, shall:
- (a) allow suppliers to apply at any time for inclusion on the multi-use list; and
 - (b) include on the list, within a reasonable period of time, all suppliers that satisfy the conditions for participation set out in the notice referred to in paragraph 8.
10. Notwithstanding paragraph 8, where a multi-use list will be valid for three years or less, a procuring entity may publish the notice referred to in paragraph 8 only once, at the beginning of the period of validity of the list, provided that the notice:
- (a) states the period of validity and that further notices will not be published; and
 - (b) is published by electronic means and is made available continuously during the period of its validity.
11. If a supplier that is not included on a multi-use list submits a request for participation in a procurement based on the multi-use list and submits all required documents, within the time period provided for in paragraph 2 of Article 15.15 (Time Periods), a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the entity has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the procuring entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Information on Procuring Entity Decisions

12. A procuring entity or other entity of a Party shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the decision with respect to the request or application.
13. If a procuring entity or other entity of a Party rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognise a supplier as qualified, or removes a supplier from a multi-

use list, the entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

Article 15.10 Electronic Auctions

If a procuring entity intends to conduct a covered procurement using an electronic auction, it shall provide each participant, before commencing the electronic auction, with:

- (a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction;
- (b) where applicable, the results of any initial evaluation of the elements of its tender if the contract is to be awarded on the basis of the most advantageous tender; and
- (c) any other relevant information relating to the conduct of the auction.

Article 15.11 Limited Tendering

1. Provided that it does not use this provision for the purpose of avoiding competition among suppliers, or protects domestic suppliers, or in a manner that discriminates against suppliers of the other Party a procuring entity may use limited tendering.
2. If a procuring entity uses limited tendering, it may choose not to apply Articles 15.7 (Notices of Intended Procurement) through 15.10 (Electronic Auctions), Article 15.12 (Negotiations), paragraphs 1 through 5 of Article 15.14 (Tender Documentation), Articles 15.15 (Time Periods), and 15.16 (Treatment of Tenders and Awarding of Contracts) only under any of the following circumstances:
 - (a) if in response to a prior notice, invitation to participate, or invitation to tender:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders were submitted that conform to the essential requirements in the tender documentation;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted were collusive;

provided that the procuring entity does not substantially modify the essential requirements set out in the notices or tender documentation;

- (b) if the good or service can be supplied only by a particular supplier and no reasonable alternative or substitute good or service exists for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier or its authorised agents, of goods or services that were not included in the initial procurement if a change of supplier for those additional goods or services:
 - (i) cannot be made for technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement or due to conditions under original supplier warranties; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) for goods purchased on a commodity market or exchange;
- (e) if a procuring entity procures a prototype or a first good or service that is intended for limited trial or that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a prototype or a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the prototype of the first good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs. Subsequent procurements of these newly developed goods or services, however, shall be subject to this Chapter;
- (f) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, bankruptcy or receivership, but not for routine purchases from regular suppliers;
- (g) if a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organised in a manner that is consistent with this Chapter; and

- (ii) the contest is judged by an independent jury with a view to award a design contract to the winner; or
 - (h) in so far as is strictly necessary if, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the good or service could not be obtained in time by means of open or selective tendering.
- 3. For each contract awarded in accordance with paragraph 2, a procuring entity shall prepare a report in writing, or maintain a record that includes the name of the procuring entity, the value and kind of good or service procured, and a statement that indicates the circumstances and conditions described in paragraph 2 that justified the use of limited tendering.

Article 15.12 Negotiations

- 1. A Party may provide for its procuring entities to conduct negotiations if:
 - (a) the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under paragraph 1 of Article 15.7 (Notices of Intended Procurement); or
 - (b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.
 - (c) there is a need to clarify the terms and conditions; or
 - (d) all bids exceed the allocated prices provided for in the procuring entity's budget, provided the terms and conditions the procuring entity specified in the tender documentation are not materially changed.
- 2. A procuring entity shall:
 - (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
 - (b) when negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

Article 15.13 Technical Specifications

- 1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or effect of creating an unnecessary obstacle to trade between the Parties.

2. In prescribing the technical specifications for the good or service being procured, a procuring entity shall, if appropriate:
 - (a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and
 - (b) base the technical specifications on international standards, where such exist; otherwise, on national technical regulations, recognised national standards or building codes.
3. If design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, if appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as “or equivalent” in the tender documentation.
4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in these cases, the procuring entity includes words such as “or equivalent” in the tender documentation.
5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
6. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.
7. For greater certainty, this Chapter is not intended to preclude a Party, or its procuring entities, from preparing, adopting or applying technical specifications required to protect sensitive government information, including specifications that may affect or limit the storage, hosting or processing of that information outside the territory of the Party.

Article 15.14

Tender Documentation

1. A procuring entity shall promptly make available to any interested supplier tender documentation that includes all information necessary to permit the supplier to prepare and submit a responsive tender. Unless already provided in the notice of intended procurement, that tender documentation shall include a complete description of:
 - (a) the procurement, including the nature, scope and, if known the quantity of the good or service to be procured or, if the quantity is not known, the

estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;

- (b) any conditions for participation, including any financial guarantees, information and documents that suppliers are required to submit;
 - (c) all criteria to be considered in the awarding of the contract, and the relative importance of those criteria;
 - (d) if the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
 - (e) if the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;
 - (f) if there will be a public opening of tenders, the date, time and place for the opening and, if appropriate, the persons authorised to be present;
 - (f) any other terms or conditions relevant to the evaluation of tenders;
 - (g) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and
 - (h) any date for the delivery of a good or the supply of a service.
2. In establishing any date for the delivery of a good or the supply of a service being procured, a procuring entity shall take into account factors such as the complexity of the procurement, the extent of subcontracting anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.
3. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, among others, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.
4. A procuring entity shall promptly:
- (a) make available tender documentation to ensure that interested suppliers have sufficient time to submit responsive tenders;
 - (b) provide, on request, the tender documentation to any interested supplier; and
 - (c) reply to any reasonable request for relevant information by an interested or participating supplier, provided that the information does not give that supplier an advantage over other suppliers.

Modifications

5. If, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in a notice of intended procurement or tender documentation provided to a participating supplier, or amends or reissues a notice or tender documentation, it shall transmit in writing all those modifications or the amended or re-issued notice or tender documentation:
 - (a) to all suppliers that are participating in the procurement at the time of the modification, amendment or re-issuance, if those suppliers are known to the procuring entity, and in all other cases, in the same manner as the original information was made available; and
 - (b) in adequate time to allow those suppliers to modify and re-submit their initial tenders, as appropriate.

Preliminary Market Research and Engagement

6. For greater certainty, a procuring entity may, prior to publication of a notice of intended procurement, conduct market research and engagement with suppliers with a view to informing and developing technical specifications and other tender documentation for a particular procurement or informing suppliers of its procurement plans and requirements. If suppliers participate in the market research or engagement, a procuring entity shall take appropriate steps to ensure that suppliers do not gain an unfair advantage over other interested suppliers.

Article 15.15 Time Periods

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for a supplier to prepare and submit a request for participation and a responsive tender, taking into account factors such as:
 - (a) the nature and complexity of the procurement;
 - (b) the extent of subcontracting anticipated; and
 - (c) whether tenders can be received by electronic means.
2. The time periods for procurement in each Party shall be in accordance with Section G of each Party's Schedule set out in Annex 15A (Schedule of the Parties).

Article 15.16
Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process and the confidentiality of tenders.
2. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.
3. If a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notice and tender documentation and be submitted by a supplier who satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to be fully capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notice and tender documentation, has submitted:
 - (a) the most advantageous tender; or
 - (b) if price is the sole criterion, the lowest price.
6. If a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.
7. A procuring entity shall not use options, cancel a covered procurement, or modify or terminate awarded contracts in a manner that circumvents the obligations of this Chapter.

Article 15.17
Transparency and Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform participating suppliers of the contract award decision and, on the request of a supplier, shall do so in writing. Subject

to paragraphs 2 and 3 of Article 15.18 (Disclosure of Information), a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the entity did not select its tender and the relative advantages of the successful supplier's tender.

Publication of Award Information

2. No later than 72 days after the award of each contract covered by this Chapter, a procuring entity shall, in accordance with its regulations and procedures, publish a notice in an appropriate electronic medium listed in Annex 15A (Schedule of the Parties) and the information shall remain readily accessible for a reasonable period of time. The notice shall endeavour to include the following information to the extent which the capacity of the procuring entity allows:
 - (a) a description of the good or service procured;
 - (b) the name and address of the procuring entity;
 - (c) the name and address of the successful supplier;
 - (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
 - (e) the date of award; and
 - (f) the procurement method used, and in cases where limited tendering was used in accordance with Article 15.11 (Limited Tendering), a description of the circumstances justifying the use of limited tendering.
3. The Parties shall review the operation of paragraph 2 two years after the date of entry into force of this Agreement, and as may be agreed thereafter by the Parties.

Maintenance of Documentation, Reports and Electronic Traceability

4. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:
 - (a) the documentation and reports of tendering procedures and contract awards relating to covered procurement, including the reports required under Article 15.11 (Limited Tendering); and
 - (b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.

Article 15.18

Disclosure of Information

Provision of Information to Parties

1. On request of the other Party, a Party shall promptly provide any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases where release of the information would prejudice competition in future tenders, the Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not, except to the extent required by law or with the written authorisation of the supplier that provided the information, disclose information that would prejudice a legitimate commercial interest of a particular supplier or that might prejudice fair competition between suppliers.
3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities and review bodies, to disclose confidential information if that disclosure:
 - (a) would impede law enforcement;
 - (b) might prejudice fair competition between suppliers;
 - (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
 - (d) would otherwise be contrary to the public interest.

Article 15.19

Environmental, Social and Labour Considerations

A Party, including its procuring entities, may:

- (a) take into account environmental, social and labour considerations throughout the procurement procedure, provided they are:
 - (i) based on objectively verifiable criteria;
 - (ii) non-discriminatory; and
 - (iii) indicated in the notice of intended procurement or tender documentation; and

- (b) take appropriate measures to ensure compliance with its obligations in the fields of environmental, social and labour law, provided they are non-discriminatory.

Article 15.20

Ensuring Integrity in Procurement Practices

1. Each Party shall ensure that criminal or administrative measures exist to address corruption, fraud, and other illegal acts in its government procurement.
2. These measures may include procedures to render ineligible for, or exclude from, participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in corrupt, fraudulent or other illegal acts in relation to government procurement in the Party's territory. When applying those procedures, each Party, including its procuring entities:
 - (a) may consider the gravity of the supplier's acts or omissions, and any remedial measures or mitigating factors; and
 - (b) shall treat a supplier of the other Party with due process, in accordance with its government procurement policies and frameworks.
3. Each Party shall also ensure that it has policies and procedures in place to eliminate, to the extent possible, or manage any potential conflict of interest on the part of those engaged in or having influence over a procurement.
4. Each Party may put in place policies or procedures that require successful suppliers to maintain and enforce appropriate measures, such as internal controls, business ethics, and compliance programmes, for preventing and detecting corruption, fraud, and other illegal acts, provided they are non-discriminatory.

Article 15.21

Domestic Review

1. Each Party shall maintain, establish or designate at least one impartial administrative or judicial authority (hereinafter referred to as a "review authority") that is independent of its procuring entities to review, in a non-discriminatory, timely, transparent and effective manner, a challenge or complaint (hereinafter referred to as a "complaint") by a supplier that there has been:
 - (a) a breach of this Chapter; or
 - (b) if the supplier does not have a right to directly challenge a breach of this Chapter under the law of a Party, a failure of a procuring entity to comply with the Party's measures implementing this Chapter;

arising in the context of a covered procurement, in which the supplier has, or had, an interest. The procedural rules for all complaints shall be in writing and made generally available.

2. In the event of a complaint by a supplier arising in the context of covered procurement in which the supplier has, or had, an interest that there has been a breach or a failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to the complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or to its right to seek corrective measures under the administrative or judicial review procedure. Each Party shall make information on its complaint mechanisms generally available.
3. Each supplier shall be allowed a sufficient period of time to prepare and submit a complaint from when the basis of the complaint became known or reasonably should have become known to the supplier.
4. If a body other than the review authority initially reviews a complaint, a Party shall ensure that the supplier may appeal the initial decision to the review authority that is independent of the procuring entity whose procurement is the subject of the complaint.
5. If the review authority has determined that there has been a breach or a failure as referred to in paragraph 1, a Party may limit compensation for the loss or damages suffered to either the costs reasonably incurred in the preparation of the tender or in bringing the complaint, or both.
6. Each Party shall ensure that if the review authority is not a court, its review procedures are conducted in accordance with the following procedures:
 - (a) a procuring entity shall respond in writing to a supplier's complaint and provide all relevant documents to the review authority;
 - (b) a supplier that initiates a complaint shall be provided an opportunity to reply to the procuring entity's response before the review authority takes a decision on the complaint;
 - (c) the participants shall have the right to be represented and accompanied;
 - (d) the participants shall have access to all proceedings;
 - (e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and
 - (f) the review authority shall provide its decisions or recommendations on a supplier's complaint in a timely manner, in writing, with an explanation of the basis for each decision or recommendation.

7. Each Party shall adopt or maintain procedures that provide for:
 - (a) prompt interim measures pending the resolution of a complaint to preserve the supplier's opportunity to participate in the procurement and to ensure that the procuring entities of the Party comply with its measures implementing this Chapter; and
 - (b) corrective action that may include compensation under paragraph 5.

The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether those measures should be applied. Just cause for not acting shall be provided in writing.

Article 15.22 **Modifications and Rectifications to Annex**

1. A Party shall notify any proposed modification or rectification (hereinafter referred to as a "modification") to its Schedule in Annex 15A (Schedule of the Parties) by circulating a notice in writing to the other Party through the Joint Committee. A Party shall provide compensatory adjustments for a change in coverage if necessary to maintain a level of coverage comparable to the coverage that existed prior to the modification. The Party may include the offer of compensatory adjustment in its notice.
2. A Party is not required to provide compensatory adjustments to the other Party if the proposed modification concerns one of the following:
 - (a) a procuring entity over which the Party has effectively eliminated its control or influence in respect of covered procurement by that procuring entity; or
 - (b) rectifications of a purely formal nature and minor modifications to its Schedule to Annex 15A (Schedule of the Parties), such as:
 - (i) changes in the name of a procuring entity;
 - (ii) the merger of one or more procuring entities listed in its Schedule;
 - (iii) the separation of a procuring entity listed in its Schedule into two or more procuring entities that are all added to the procuring entities listed in the same Section of the Annex; or
 - (iv) changes in website references.

and the other Party does not object under paragraph 3 on the basis that the proposed modification does not concern subparagraph (a) or (b).]
3. If a Party considers that its rights under this Chapter are affected by a proposed modification that is notified under paragraph 1, it shall notify the other Party of

any objection to the proposed modification within 45 days of the date of circulation of the notice.

4. If a Party objects to a proposed modification, including a modification regarding a procuring entity on the basis that government control or influence over the entity's covered procurement has been effectively eliminated, that Party may request additional information, including information on the nature of any government control or influence, with a view to clarifying and reaching agreement on the proposed modification, including the procuring entity's continued coverage under this Chapter. The modifying Party and the objecting Party shall make every attempt to resolve the objection through consultations. If the Parties are unable to resolve the objection through consultations, the objecting Party may make an appropriate compensatory adjustment to its coverage to maintain a level of coverage comparable to that existing prior to the modification.³
5. The Joint Committee may recommend modifications to Annex 15A.

Article 15.23 **Facilitation of Participation by SMEs**

1. The Parties recognise the important contribution that SMEs can make to economic growth and employment, and the importance of facilitating the participation of SMEs in government procurement.
2. If a Party maintains a measure that provides preferential treatment for SMEs, the Party shall ensure that the measure, including the criteria for eligibility, is transparent.
3. To facilitate participation by SMEs in covered procurement, each Party shall, to the extent possible and if appropriate:
 - (a) provide comprehensive procurement-related information that includes a definition of SMEs in a single electronic portal;
 - (b) make all tender documentation available free of charge;
 - (c) conduct procurement by electronic means or through other new information and communication technologies;
 - (d) consider the size, design, and structure of the procurement, including the use of subcontracting to SMEs;
 - (e) seek opportunities to simplify administrative processes; and
 - (f) require prompt payment by procuring entities, and that procuring entities encourage its use in subcontracting.

³ For greater certainty, the objecting Party shall not make a compensatory adjustment for the modifications described in paragraph 2.

Article 15.24
Financial Obligations

1. This Chapter does not entail any financial obligations to the Parties.
2. Each Party is responsible for any financial expenses required to fulfill their role in this Chapter.

Article 15.25
Cooperation

1. The Parties shall endeavour to cooperate on matters relating to government procurement, with a view to achieving a better understanding of each Party's respective government procurement systems. Such cooperation may include:
 - (a) facilitating participation by suppliers in government procurement;
 - (b) sharing best practices with respect to SMEs;
 - (c) exchanging experiences and information, such as regulatory frameworks and best practices, including on the use and adoption of measures to promote environmental, social and labour considerations in government procurement;
 - (d) exchanging government procurement statistics and data;
 - (e) developing and expanding the use of electronic means in government procurement systems;
 - (f) institutional strengthening for the fulfilment of the provisions of this Chapter;
 - (g) encouraging greater participation by women in government procurement to the extent possible; and
 - (h) exchanging information relating to government procurement opportunities in each Party.

Article 15.26
Language

To improve market access to each Party's procurement market, each Party shall, where possible, use the English language in its publication of materials or information pursuant to Article 15.6 (Publication of Procurement Information), including in the publications listed in Section H of each Party's Schedule under Annex 15A (Schedule of the Parties).

Article 15.27
Further Negotiations

Each Party shall, on request of the other Party, afford adequate opportunity to enter into negotiations with a view to extending new advantageous treatment to the other Party on a reciprocal basis when the Party agrees to any additional advantageous treatment or access to its government procurement market in an agreement with a non-Party, or non-Parties to this Agreement.

Article 15.28
Notifications

If a Party makes any changes to its laws and regulations relevant to this Chapter which could significantly impact the commitments to the other Party, that Party shall inform the other Party in writing with the details of the changes in a timely manner. If requested by either Party, consultations shall be conducted in a timely manner to discuss the impact of the changes on the commitments made under this Chapter.

ANNEX 15A

PART A

SCHEDULE OF AUSTRALIA

SECTION A – CENTRAL GOVERNMENT ENTITIES

Thresholds:

Unless otherwise specified, this Chapter covers procurement by entities listed in this Section, subject to the following thresholds:

Goods	SDR 130,000
Services	SDR 130,000
Construction Services	SDR 5,000,000.

List of Entities:

1. Administrative Appeals Tribunal;
2. Attorney-General's Department;
3. Aged Care Quality and Safety Commission;
4. Australian Bureau of Statistics;
5. Australian Centre for International Agricultural Research;
6. Australian Crime Commission (Australian Criminal Intelligence Commission);
7. Australian Electoral Commission;
8. Australian Federal Police;
9. Australian Institute of Criminology;
10. Australian Law Reform Commission;
11. Australian National Audit Office;
12. Australian Office of Financial Management;
13. Australian Public Service Commission;
14. Australian Radiation Protection and Nuclear Safety Agency;
15. Australian Research Council;
16. Australian Taxation Office;
17. Australian Trade and Investment Commission (Austrade);
18. Australian Transaction Reports and Analysis Centre;
19. Australian Transport Safety Bureau;
20. Bureau of Meteorology;
21. Commonwealth Grants Commission;
22. Department of Agriculture, Fisheries and Forestry;
23. Department of Climate Change, Energy, the Environment and Water;
24. Department of Defence (subject to Note 5);
25. Department of Education;
26. Department of Employment and Workplace Relations;
27. Department of Finance;
28. Department of Foreign Affairs and Trade;

29. Department of Health and Aged Care;
30. Department of Home Affairs;
31. Department of Industry, Science and Resources;
32. Department of Infrastructure, Transport, Regional Development, Communications and the Arts;
33. Department of Parliamentary Services;
34. Department of Social Services;
35. Department of the House of Representatives;
36. Department of the Prime Minister and Cabinet;
37. Department of the Senate;
38. Department of the Treasury;
39. Department of Veterans' Affairs;
40. Fair Work Commission;
41. Federal Court of Australia;
42. Geoscience Australia;
43. Inspector-General of Taxation;
44. IP Australia;
45. National Archives of Australia;
46. National Blood Authority;
47. National Capital Authority;
48. National Competition Council;
49. National Indigenous Australians Agency;
50. Office of Parliamentary Counsel;
51. Office of the Australian Accounting Standards Board;
52. Office of the Australian Information Commissioner;
53. Office of the Commonwealth Ombudsman;
54. Office of the Director of Public Prosecutions;
55. Office of the Fair Work Ombudsman;
56. Office of the Inspector-General of Intelligence and Security;
57. Office of the Official Secretary to the Governor-General;
58. Productivity Commission;
59. Professional Services Review;
60. Royal Australian Mint;
61. Safe Work Australia;
62. Seafarers Safety, Rehabilitation and Compensation Authority;
63. Services Australia; and
64. Workplace Gender Equality Agency.

Notes to Section A:

1. Chapter 15 (Government Procurement) only covers those entities listed (including an office within a listed entity) in this Section.
2. Chapter 15 (Government Procurement) covers, with respect to the UAE, procurement by or on behalf of the entities listed in this Section, only to the extent that the UAE has covered that entity for Australia, or as otherwise agreed to maintain the balance of rights and obligations and a comparable level of

coverage under the Chapter.

3. Chapter 15 (Government Procurement) does not cover procurement by or on behalf of the Australian Government Solicitor.
4. Chapter 15 (Government Procurement) does not cover the procurement of space-related goods or services by any entity listed in this Section.
5. Notwithstanding Note 2, for the Department of Defence:
 - (a) Chapter 15 (Government Procurement) does not cover Department of Defence procurement of the following goods due to Article 15.4(3) (Exceptions) approximately equivalent to the U.S. Federal Supply Code classifications listed below:

Description	FSC
1 Weapons;	10
2 Fire Control Equipment;	12
3 Ammunition and Explosives;	13
4 Guided Missiles;	14
5 Aircraft and Airframe Structural Components;	15
6 Aircraft Components and Accessories;	16
7 Aircraft Launching, Landing, and Ground Handling Equipment;	17
8 Space Vehicles;	18
9 Ships, Small Craft, Pontoons and Floating Docks;	19
10 Ship and Marine Equipment;	20
11 Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles;	23
12 Engines, Turbines, and Components;	28
13 Ships, Small Craft, Pontoons and Floating Docks;	29

Description	FSC
14 Bearings;	31
15 Water Purification and Sewage Treatment Equipment;	46
16 Valves;	48
17 Maintenance and Repair Shop Equipment;	49
18 Prefabricated Structures and Scaffolding;	54
19 Communication, Detection, and Coherent Radiation Equipment;	58
20 Electrical and Electronic Equipment Components;	59
21 Fiber Optics Materials, Components, Assemblies, and Accessories;	60
22 Electric Wire, and Power and Distribution Equipment;	61
23 Alarm, Signal and Security Detection Systems;	63
24 Instruments and Laboratory Equipment;	66
25 Specialty Metals	No code

Note: Whether a good is included within the scope of this Note shall be determined solely according to the descriptions provided in the left column above. U.S. Federal Supply Codes are provided for reference purposes only. For a complete listing of the United States Federal Supply Codes, to which the Australian categories are approximately equivalent, see the Product Code Section of the Federal Procurement Data System Product and Service Code Manual at <https://www.acquisition.gov>.

- (b) For Australia, Chapter 15 (Government Procurement) does not cover the following services, as elaborated in the Common Classification System and the WTO system of classification – MTN.GNS/W/120, due to Article 15.4(3) (Exceptions). For a complete listing of the Common Classification System, see Appendix 13-D-1 at https://ustr.gov/sites/default/files/files/agreements/FTA/USMCA/Text/13_Government_Procurement.pdf:

- (i) Design, development, integration, test, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment (approximately equivalent to relevant parts of U.S. Product Service Codes A & J);
 - (ii) Operation of Government-owned Facilities (approximately equivalent to U.S. Product Service Code M);
 - (iii) Space services (AR, B4 & V3); and
 - (iv) Services in support of military forces overseas.
- (c) Chapter 15 (Government Procurement) does not cover the procurement of goods and services by, or on behalf of, the Defence Intelligence Organisation, the Australian Signals Directorate, or the Australian Geospatial-Intelligence Organisation.
- (d) In respect of Article 15.5 (General Principles) the Australian Government reserves the right, pursuant to Article 15.4(3) (Exceptions) to maintain the Australian industry capability program and its successor programs and policies.

SECTION B – GOODS

1. Unless otherwise specified, Chapter 15 (Government Procurement) covers procurement of all goods by the entities listed in Section A.
2. Chapter 15 (Government Procurement) does not cover the procurement of blood and blood-related products, including plasma derived products.
3. Procurement of goods by entities listed in Section A is covered with respect to UAE only to the extent that UAE has covered that good for Australia under this Chapter.¹

¹ For greater certainty, procurement of goods by entities listed in Section A will not be covered where UAE has excluded procurements of that good, or domestic preferences relating to procurements of that good, from the application of Chapter 15 (Government Procurement) through its Section E – General Notes.

SECTION C – SERVICES

1. Unless otherwise specified, Chapter 15 (Government Procurement) covers all services procured by the entities listed in Section A.
2. Chapter 15 (Government Procurement) does not cover the procurement of:
 - (a) plasma fractionation services;
 - (b) government advertising services;
 - (c) health and welfare services; and
 - (d) research and development services.
3. Procurement of services by entities listed in Section A is covered with respect to UAE only to the extent that UAE has covered that service for Australia under this Chapter.²

² For greater certainty, procurement of services by entities listed in Section A will not be covered where UAE has excluded procurements of that service, or domestic preferences relating to procurements of that service, from the application of Chapter 15 (Government Procurement) through its Section E – General Notes.

SECTION D – CONSTRUCTION SERVICES

Unless otherwise specified, Chapter 15 (Government Procurement) covers all construction services procured by the entities listed in Section A.

Procurement of construction services by entities listed in Section A is covered with respect to UAE only to the extent that UAE has covered that construction service for Australia under this Chapter.³

³ For greater certainty, procurement of construction services by entities listed in Section A will not be covered where UAE has excluded procurements of that construction service, or domestic preferences relating to procurements of that construction service, from the application of Chapter 15 (Government Procurement) through its Section E – General Notes.

SECTION E – GENERAL NOTES

The following General Notes apply without exception to Chapter 15 (Government Procurement), including to Sections A–D of this Schedule.

1. Chapter 15 (Government Procurement) does not apply to:
 - (a) any form of preference to benefit small and medium enterprises;
 - (b) measures to protect national treasures of artistic, historic, or archaeological value;
 - (c) measures for the health and welfare of Indigenous people;
 - (d) measures for the economic and social advancement of Indigenous people; and
 - (e) procurement of goods and services outside the territory of the procuring Party for consumption outside the territory of the procuring Party.
2. For greater certainty:
 - (a) Chapter 15 (Government Procurement) does not apply to procurement funded by grants and sponsorship payments received from persons not listed in Section A;
 - (b) Chapter 15 (Government Procurement) does not apply to procurement by a procuring entity from another government entity; and
 - (c) a procuring entity may use limited tendering procedures for unsolicited innovative proposals under Article 15.11 (Limited Tendering).

SECTION F – THRESHOLD ADJUSTMENT FORMULA

1. The thresholds shall be adjusted in every even-numbered year with each adjustment taking effect on 1 January, beginning on 1 January of the first even numbered year after the date of entry into force of this Agreement for Australia.
2. Every two years, Australia shall calculate and publish the value of the thresholds under Chapter 15 (Government Procurement) expressed in Australian dollars. These calculations shall be based on the conversion rates published by the International Monetary Fund in its monthly *International Financial Statistics*.
3. The conversion rates shall be the average of the daily values of the Australian dollar in terms of the Special Drawing Rights (SDR) over the two-year period preceding 1 October or 1 November of the year before the adjusted thresholds are to take effect, and rounded to the nearest thousand Australian dollars.
4. Australia shall notify UAE of the current thresholds in its currency immediately after this Agreement enters into force, and the adjusted thresholds in its currency thereafter in a timely manner.
5. Australia shall consult if a major change in its national currency relative to the SDR or to the national currency of UAE were to create a significant problem with regard to the application of Chapter 15 (Government Procurement).

SECTION G – PROCUREMENT INFORMATION

All information required by Article 15.6 (Publication of Procurement Information) is published on the following websites:

1. Australian Government legislation and regulations
<https://www.comlaw.gov.au/>
2. Australian Government Tender System
<http://www.tenders.gov.au>
3. Judicial decisions regarding government procurement are available through the homepages of the Federal Court and Federal Circuit Court of Australia. A compilation of the databases of these courts is available through
<http://www.austlii.edu.au/>

SECTION H – TIME PERIODS

Australia shall grant no less than three working days for suppliers to submit responses to tenders.

ANNEX 15A

PART B

SCHEDULE OF UNITED ARAB EMIRATES

SECTION A – CENTRAL GOVERNMENT ENTITIES

Central Government Entities which procure in accordance with the provisions of this Chapter.

Thresholds:

All Goods	Threshold: SDR 134,000
All Services	Threshold: SDR 134,000
All Construction Services	Threshold: SDR 5,844,000

List of Central Government Entities:

1. Ministry of Energy and Infrastructure
2. Ministry of Culture
3. Ministry of Interior
4. Ministry of Education
5. Ministry of Health
6. Ministry of Industry and Advanced Technology
7. Ministry of Finance
8. Ministry of Economy
9. Ministry of Human Resources and Emiratisation
10. Ministry of Justice
11. Ministry of Climate Change and Environment
12. Ministry of Community Development
13. Ministry of Federal National Council Affairs
14. Vice President Office for Political Affairs
15. Emirates School Establishment
16. Emirates News Agency
17. Federal Geography Information Center
18. General Sports Authority
19. Ministry of Tolerance
20. Federal Authority for Identity, Citizenship, Customs & Port Security
21. National Counselling Center
22. UAE Space Agency
23. General Authority of Islamic Affairs and Endowments
24. The Federal Authority for Government Human Resources

25. National Anti-Money Laundering and Combatting Financing of Terrorism
26. Federal Tax Authority
27. UAE Media Council
28. Ministry of Investment
29. Federal Judicial Office

Note to Section A:

1. If any federal entity which is not listed in the Schedule of Section A, deploys Digital Procurement Platform, that federal entity shall be deemed to be included in the Schedule of Section A.
2. List of entities excluded from this chapter:
 - (a) Ministry of Defence and Armed Forces;
 - (b) UAE Security Authorities; and
 - (c) Federal Entities engaged by international agreements or obligations related to Procurements carried out by such entities;

Sub-central government entities which procure in accordance with the provisions of this Chapter:

Not applicable for the United Arab Emirates

Other Entities which procure in accordance with the provisions of this Chapter:

Not applicable for the United Arab Emirates

SECTION B – GOODS

This Chapter applies to all goods excluding those specified under Section E.

SECTION C – SERVICES

This Chapter applies to all services listed in the UAE's schedule of specific commitments provided for under Annex 9D (Schedule of Specific Commitments – Schedule of UAE) of Chapter 9 (Trade in Services).

SECTION D – CONSTRUCTION SERVICES, CONSTRUCTION PROJECTS AND CONTRACTS

For the UAE construction services, construction projects and contracts are excluded from this Chapter.

SECTION E – GENERAL NOTES

1. This Chapter shall not cover the following procurement:
 - (a) Procurements of a military or security nature made by the Ministry of Interior or any Federal Entity of a security or military nature, approved by the Minister or head of the relevant Federal Entity;
 - (b) Procurements of the UAE's representative missions abroad;
 - (c) Procurements executed outside the UAE for the purpose of usage abroad;
 - (d) Procurements related to establishing, furnishing and equipping Government offices abroad;
 - (e) Procurements related to medicines and medical supplies;
 - (f) Public-private partnerships (PPP) contracts between Federal Entities and the private sector classified as a "partnership project" and are subject to the provisions on partnership projects pursuant to the relevant regulating legislations;
 - (g) Rent and Procurement of lands and buildings, and sale, destruction and disposal of assets and inventory, that are subject to the relevant regulating provisions and policies;
 - (h) Investments carried out by authorised Federal Entities pursuant to the relevant regulating provisions and legislations, which aim to achieve a commercial return or financial profit for the Federal Entity, other than to secure the needs and business of the Federal Entity, including the Procurement and sale of stocks, bonds, currencies, etc; and
 - (i) Financing and guaranteeing granted by authorised Federal Entities pursuant to the relevant regulating provisions and legislations;
2. There are some privileges that are binding by law for certain categories such as:
 - (a) Small & Medium Enterprises (SME)
Based on Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (35) of 2016 on the Executive Regulations of Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (1) of 2022 on the digital procurement policy, an additional ten percent (10%) score preference will be granted to SMEs in their final evaluation.

- (b) In-Country Value (ICV) certification holders
Based on Cabinet Resolution No. (72) of 2021 regarding the National Value-Added Program, and the digital procurement procedures manual, twenty-five percent (25%) of the evaluation score will be based on the Supplier's National In-Country Value (ICV) certificate, in accordance with the National In-Country Value (ICV) guidelines.

SECTION F – THRESHOLD ADJUSTMENT FORMULA

United Arab Emirates shall calculate and convert the value of the thresholds under Chapter 15 (Government Procurement) into Emirati Dirham (AED) using the conversion rates published by the International Monetary Fund in its monthly International Financial Statistics.

SECTION G – PUBLICATION OF INFORMATION

1. Electronic or paper media utilised for the publication of laws, regulations, general application, and procedures regarding government procurement covered by this Agreement pursuant to Article 15.6 (Publication of Procurement Information):
 - (a) Laws and regulations - <https://mof.gov.ae/federal-procurement-ar/>
 - (b) Digital Procurement Platform - <https://mof.gov.ae/government-procurement-operations/> ; and
 - (c) Supplier Registration: <https://mof.gov.ae/supplier-registration-in-federal-supplier-register/>

SECTION H – MINIMUM TIME-PERIODS

1. Digital Request for Information

As a part of the RFI process, the Federal Entity grant to Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Less than AED 300,000	3 working days
Between AED 300,000 to AED 2 Million	6 working days
More than AED 2 Million	10 working days

2. Digital Request for Proposal

As a part of the RFP process, the Federal Entity grant Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Less than AED 300,000	5 working days
Between AED 300,000 to AED 2 Million	10 working days
More than AED 2 Million	15 working days

The minimum time for Suppliers to provide responses during the tender shall be 5-15 working days, depending on the estimated Contract value, from the date the tender is published (excluding the date of publication).

Suppliers' responses submitted as part of their proposal shall be final and binding for a period of at least 90 calendar days.

3. Contracting

Procurement unit shall forward the Contract to the Supplier within 10 working days of the notification of the award. The Supplier shall be provided 10 working days to sign the Contract digitally.

CHAPTER 16
SMALL AND MEDIUM-SIZED ENTERPRISES

Article 16.1
General Principles

1. The Parties, recognising the fundamental role of SMEs in maintaining dynamism and enhancing competitiveness of their respective economies, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.
2. The Parties recognise the integral role of the private sector in the SME cooperation to be implemented under this Chapter.
3. The Parties recognise the importance of current initiatives on SMEs developed in relevant international fora, and in taking into account their findings and recommendations, where appropriate.
4. The Parties recognise the importance of SMEs owned or led by under-represented groups, such as women, youth, First Nations, persons with a disability and minority groups, participating in international trade.

Article 16.2
Cooperation to Increase Trade and Investment Opportunities for SMEs

1. The Parties acknowledge the importance of cooperating to achieve progress in reducing barriers to SMEs' access to international markets.
2. The Parties may undertake activities to strengthen cooperation under this Chapter including:
 - (a) identifying ways to assist SMEs of the Parties to take advantage of the commercial opportunities under this Agreement;
 - (b) exchanging and discussing each Party's experiences and best practices in supporting and assisting SMEs with respect to, among other things:
 - (i) training programmes;
 - (ii) trade education;
 - (iii) trade finance;
 - (iv) identifying commercial partners in the other Party;
 - (v) establishing good business credentials;

- (vi) payment practices in the other Party's market; and
 - (vii) small business support infrastructure, including dedicated SME centres, incubators and accelerators, export assistance centres and other centres as appropriate;
- (c) facilitating the development of programmes to assist SMEs to participate in and integrate effectively into global markets and supply chains;
 - (d) identifying non-tariff barriers that adversely affect trade outcomes for SMEs and considering ways to minimise these barriers;
 - (e) exchanging information relating to the participation of SMEs in digital trade and e-commerce, with a view to assisting SMEs to take advantage of opportunities resulting from this Agreement; and
 - (f) considering any other matter pertaining to SMEs, including any issues raised by SMEs regarding their ability to benefit from this Agreement.
3. In carrying out any activities or programmes pursuant to paragraph 2, the Parties may seek to collaborate with experts, international organisations, or the private sector, as appropriate.

Article 16.3

Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:
- (a) the text of this Agreement;
 - (b) a summary of this Agreement;
 - (c) information designed for SMEs that contains:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs;
 - (ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.
2. Each Party shall include in its website links to:
- (a) the equivalent websites of the other Parties;
 - (b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, the information described in paragraph 2(b) may include:
 - (a) customs regulations, procedures, or enquiry points;
 - (b) regulations or procedures concerning intellectual property;
 - (c) technical regulations, standards, quality or conformity assessment procedures;
 - (d) sanitary or phytosanitary measures relating to importation or exportation;
 - (e) foreign investment regulations;
 - (f) business registration procedures;
 - (g) trade promotion programs;
 - (h) competitiveness programs;
 - (i) SME investment and financing programs;
 - (j) taxation information;
 - (k) rules on government procurement; and
 - (l) other information which the Party considers to be useful for SMEs.
4. Each Party shall regularly review, or on the request of the other Party, the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are up-to-date and accurate.
5. To the extent possible, each Party shall make the information in this Article available in English.

Article 16.4

Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 17

INDIGENOUS PEOPLES TRADE AND INVESTMENT ECONOMIC COOPERATION

Article 17.1

Objectives and General Provisions

1. The Parties acknowledge their mutual objective to advance economic prosperity through sustainable and inclusive trade and affirm their commitment to promote an inclusive environment for First Nations¹ people, organisations and businesses that enhances the ability of First Nations people, organisations and businesses to participate in and benefit from the opportunities created by international trade and investment, including under this Agreement.
2. The Parties recognise the unique and important contribution that First Nations people, organisations and businesses make to international trade and investment.
3. The Parties recognise the importance of empowering First Nations people, organisations and businesses to benefit from opportunities created by international trade and investment.
4. The Parties affirm their commitment to facilitate and support the development and maintenance of their traditional knowledge and cultural expressions and to respect, preserve and promote traditional knowledge and cultural expressions through appropriate measures.
5. The Parties acknowledge the importance of identifying and addressing domestic and external barriers that may prevent or restrict First Nations people, organisations and businesses from accessing international trade and investment opportunities.
6. The Parties affirm their commitment to the *United Nations Declaration on the Rights of Indigenous Peoples* done at Geneva on 13 September 2007 (“UNDRIP”).

Article 17.2

First Nations International Instruments

1. The Parties recognise the importance of implementing the UNDRIP.
2. The Parties recognise the importance of achieving the *United Nations Transforming our World: the 2030 Agenda for Sustainable Development* done at Geneva on 25 September 2015 (“Sustainable Development Goals”), noting the

¹ For Australia, First Nations or Indigenous Peoples refers to Aboriginal and Torres Strait Islander Peoples of Australia.

relevance of the Sustainable Development Goals to First Nations people, organisations and businesses, to the protection of lands, waters and natural resources, and to supporting the conditions for sustainable and inclusive economic development.

Article 17.3

International Fora

The Parties recognise the importance of current initiatives, efforts and work on traditional knowledge and traditional cultural expressions in relevant international fora and international instruments, and of taking into account their findings and recommendations where appropriate.

Article 17.4

Areas of Cooperation

1. The Parties agree to cooperate on the subject matter covered by this Chapter and related provisions in other Chapters of this Agreement, including through appropriate coordination, exchange of information, and joint trade and investment promotion activities.
2. The areas of cooperation may include:
 - (a) exchanging good practices, projects and programmes to enhance First Nations people, organisations and businesses' trade and investment outcomes;
 - (b) promoting trade and investment in relevant sectors for First Nations organisations and businesses, including those that relate to or derive from traditional knowledge and traditional cultural expressions such as arts and crafts, dance and music, tourism, food and agri-business, biological diversity and environmental management, the green economy and resources;
 - (c) sharing experiences and coordination to prevent exports of counterfeit goods purporting to derive from traditional knowledge or traditional cultural expressions;
 - (d) exchanging views and information on practices and policies with regard to the resale royalty rights of artists, including First Nations artists;
 - (e) undertaking research, joint studies and other work on possible ways to achieve trade and investment outcomes for First Nations people, organisations and businesses;
 - (f) sharing experiences to enhance the ability of First Nations people, organisations and businesses to participate in, and benefit from, both Parties' energy transition;

- (g) collaborating to develop links with First Nations people-owned enterprises, to facilitate their access to supply chains, to provide opportunities for digital trade, and to facilitate cooperation between enterprises on trade and investment in First Nations products and services; and
- (h) identifying, developing and supporting opportunities to strengthen business-to-business networks, connections and partnerships between both Parties, including through trade missions.

Article 17.5 **Relation to Other Chapters**

The Parties acknowledge that, in addition to the provisions of this Chapter, there are provisions in other Chapters of this Agreement that refer to First Nations people and businesses or organisations.

Article 17.6 **Genetic Resources, Traditional Knowledge and Traditional Cultural Expressions**

1. The Parties acknowledge the cultural significance of genetic resources, traditional knowledge, and traditional cultural expressions, including with respect to the names and uses of plants, traditional foods, language, song, stories, songlines, dance and works of art.
2. The Parties recognise the value of protecting traditional knowledge and traditional cultural expressions, including through intellectual property rights.
3. The Parties recognise the contribution of genetic resources, traditional knowledge, and traditional cultural expressions to the participation of Indigenous Peoples in international trade and investment.
4. The Parties affirm the importance of working towards multilateral outcomes on intellectual property-related aspects of genetic resources, traditional knowledge, and traditional cultural expressions, including through the World Intellectual Property Organization.
5. The Parties may exchange information on activities related to genetic resources, traditional knowledge, and traditional cultural expressions and intellectual property rights.
6. This Article is to be applied in a manner consistent with the Parties' relevant international obligations and their respective laws and regulations.

Article 17.7
Sustainable Agriculture and Food Systems

The Parties agree to cooperate to promote the inclusion of First Nations people, organisations and businesses in agri-food and agricultural trade and related activities.

Article 17.8
Digital Inclusion

The Parties recognise the importance of digital inclusion for First Nations people, organisations and businesses and agree to encourage their participation in electronic commerce and digital trade.

Article 17.9
Investment

With a view to ensuring that First Nations people, organisations and businesses benefit from investment activities, the Parties agree to encourage investors or enterprises operating within their respective territories to undertake and maintain early and meaningful engagement and dialogue with First Nations people, organisations and businesses, in accordance with international responsible business conduct standards, guidelines and principles that have been endorsed or supported by a Party, such as the UNDRIP.

Article 17.10
Environment

1. The Parties recognise the unique and important contribution of First Nations people, organisations and businesses to the protection of the environment, and the promotion of sustainable development and biological diversity.
2. The Parties agree to respect, preserve and maintain knowledge and practices of their First Nations people, organisations and businesses embodying traditional lifestyles that contribute to the conservation and sustainable use of biological diversity, and the role of international trade in supporting these objectives.
3. The Parties agree to protect the traditional rights and interests in land and water of their First Nations people in accordance with each Party's law.

Article 17.11
Contact Points

1. Each Party shall designate and notify a contact point on matters relating to First Nations.
2. A Party shall promptly notify the other Party of any change to its contact point.

3. The contact points shall facilitate communication, coordination and information exchange between the Parties:
- (a) on any matter the Parties consider relevant to this Chapter;
 - (b) as required for monitoring the implementation of this Agreement as it relates to First Nations people, organisations and businesses; and
 - (c) as required for coordinating between the Joint Committee, any subcommittee, working group or other subsidiary body established under this Agreement, on any matter covered by this Chapter.

Article 17.12
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 18

ENVIRONMENT AND THE TRANSITION TO NET ZERO

Article 18.1 Definitions

For the purposes of this Chapter, “protection of the environment” includes:

- (a) the prevention, abatement, or control of the release, discharge, or emission of pollutants or environmental contaminants, including greenhouse gases;
- (b) the management of chemicals and waste or the dissemination of information related thereto;
- (c) the conservation and protection of wild flora or fauna, including endangered species and their habitats, as well as protected areas; and
- (d) the prevention of a danger to life or health from environmental impacts.

Article 18.2 Objectives

1. The objectives of this Chapter are to:
 - (a) promote mutually supportive trade and environmental protection policies;
 - (b) encourage high levels of protection of the environment, including through the maintenance, implementation and enforcement of environmental laws and regulations; and
 - (c) enhance cooperation between the Parties to address trade-related environmental issues.
2. Taking into account their respective domestic priorities and circumstances, the Parties recognise that enhanced cooperation towards the Parties’ respective transition efforts to reach net zero emissions by 2050, to protect and conserve the environment and sustainably manage their natural resources brings benefits that can contribute to sustainable development, strengthen their environmental governance, and complement the objectives of this Agreement.

Article 18.3 General Provisions

1. The Parties recognise the triple planetary crisis of climate change, pollution and biodiversity loss, and the importance of mutually supportive trade and

environmental policies and practices to improve environmental protection in pursuance of sustainable development.

2. The Parties recognise the importance of collaborating on the transition toward net zero emissions by 2050 in light of the significant complementarities between their economies and the potential for trade and investment between the Parties, together with other forms of joint activity including those set out in paragraph 5 of Article 18.5 (Climate Change), to contribute to both Parties' achievement of net zero.
3. The Parties recognise the importance of the protection of the environment and of improving the levels of that protection.
4. The Parties recognise the importance of the effective enforcement of their environment laws.
5. The Parties recognise the importance of ensuring that environmental laws or other environmental measures are not used to restrict trade and investment between the Parties.
6. The Parties recognise that it is inappropriate to encourage trade or investment by weakening or reducing the protection afforded in their respective environmental laws.

Article 18.4 **Multilateral Environmental Agreements**

1. The Parties recognise that multilateral environmental agreements to which they are party play an important role, globally and domestically, in protecting the environment, and that their respective implementation of these agreements is critical to achieving the environmental objectives of these agreements. Accordingly, the Parties recognise the importance of implementing the multilateral environmental agreements to which the Parties are party.
2. The Parties emphasise that negotiating and implementing multilateral environment agreements and trade agreements is important to ensure the mutual supportiveness between trade and environmental law and policies. To this end, the Parties understand the importance of dialogue between the Parties on such agreements.
3. In accordance with Article 18.18 (Cooperation Frameworks) the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest related to the implementation of multilateral environment agreements to which the Parties are party.

Article 18.5

Climate Change

1. The Parties affirm their commitment to the *United Nations Framework Convention on Climate Change* done at New York on 9 May 1992 and the *Paris Agreement* done at Paris on 12 December 2015, to which the Parties are party, and recognise the importance of achieving their goals.
2. The Parties emphasise that efforts to address climate change require collective and urgent action, and acknowledge the role of global trade, technology and investment in these efforts.
3. The Parties recognise the important role that cooperation can play in addressing climate change and their respective transition to net zero emissions. In accordance with Article 18.18 (Cooperation Frameworks), the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest, which may include:
 - (a) emission reduction opportunities across all sectors and greenhouse gases;
 - (b) exchange on policies, laws, and measures that can contribute to a reduction in greenhouse gas emissions;
 - (c) development and acceleration of cost-effective, low carbon and zero emissions solutions;
 - (d) clean and renewable energy sources and supporting infrastructure and green enabling technologies;
 - (e) energy efficiency;
 - (f) sustainable transport and sustainable urban infrastructure development;
 - (g) addressing deforestation and forest degradation;
 - (h) emissions measurement, reporting, and verification;
 - (i) climate change adaptation and resilience;
 - (j) nature-based solutions to mitigate and adapt to the impacts of climate change; and
 - (k) capacity building for climate vulnerable countries.

Article 18.6

Environmental Goods and Services

1. The Parties recognise the importance of trade and investment in environmental goods and services as a means of improving environmental and economic

performance, supporting inclusive economic growth, contributing to green growth, and addressing global environmental challenges.

2. Accordingly, the Parties shall endeavour to facilitate and promote, as appropriate, through their respective trade and investment promotion agencies, bilateral trade and investment in environmental goods and services, including those supporting the use of clean, renewable and efficient energy technology and solutions that contribute to achieve net zero emissions.
3. The Parties shall cooperate bilaterally and in international fora, as appropriate, on ways to enhance trade and investment in environmental goods and services.

Article 18.7 **Circular Economy**

1. The Parties recognise the importance of a transition towards a circular economy and the role that minimising waste generation and greater resource efficiency can play in reducing pressure on the natural environment, improving resource security, and reducing other associated negative environmental effects. The Parties further recognise the role that trade can play in achieving these goals through trade in second-hand goods, end-of-life products, secondary materials, processed waste, as well as trade in related services.
2. The Parties recognise the importance of minimising the generation of waste and encouraging resource efficient product design, including the designing of products to be easier to reuse, dismantle, or recycle at end of life, including through research and development. The Parties also recognise the importance of encouraging environmental labelling, including eco-labelling, to make it easier for consumers to make more sustainable choices.
3. The Parties emphasise the policy objectives that promote and facilitate the transition to a circular economy, including but not limited to, product stewardship, environmentally-sound management of waste and enhancing recycling capabilities with strengthened regulatory frameworks, and traceability rules for recycled content.
4. In accordance with Article 18.18 (Cooperation Frameworks), the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest related to the transition towards a circular economy. Areas of cooperation may include:
 - (a) barriers to trade in relation to the circular economy;
 - (b) environmental labelling, including eco-labelling;
 - (c) sustainable supply chain management, including enhanced reverse logistics;
 - (d) investment in, and financing of, circular economy projects;

- (e) reuse, repair, remanufacture, and recycling;
- (f) resource efficient product design that makes products more durable and easier to repair, recycle, and reuse;
- (g) extended producer responsibility;
- (h) technological innovation related to the circular economy including innovative approaches to recycling and litter reduction, processing waste, waste tracking mechanisms, data collection, sustainable packaging, and alternative materials;
- (i) best practice in resource efficiency in key fields such as industrial symbiosis, sustainable use of chemicals, and new business models such as product service systems;
- (j) approaches to reducing the amount of waste sent to landfill and accelerating the movement of waste further up the waste hierarchy; and
- (k) best practice on sustainable management of hazardous wastes.

Article 18.8 **Ozone Depleting Substances and Hydrofluorocarbons**

1. The Parties recognise that emissions of certain substances can significantly deplete and otherwise modify the ozone layer in a manner that is likely to result in adverse effects on human health and the environment, and that the reduction of certain substances can address global environmental challenges, including climate change. Accordingly, the Parties affirm their commitment to the *Montreal Protocol*.¹
2. The Parties also recognise the importance of public participation and consultation, in accordance with their respective laws or policies, in the development and implementation of measures concerning the protection of the ozone layer. The Parties aim to make publicly available appropriate information about their programmes and activities, including cooperative programmes, that are related to ozone depleting substances and hydrofluorocarbons.
3. In accordance with Article 18.18 (Cooperation Frameworks), the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest related to ozone-depleting substances and hydrofluorocarbons. Cooperation may include exchanging information and experiences in areas related to:

¹ For greater certainty, this provision pertains to substances controlled by the *Montreal Protocol on Substances that Deplete the Ozone Layer*, done at Montreal on 16 September 1987 ("Montreal Protocol"), and any existing amendments or adjustments to the Montreal Protocol, including the *Kigali Amendment* done at Kigali on 15 October 2016, and any future amendments or adjustments to which the Parties are parties.

- (a) environmentally friendly alternatives to ozone-depleting substances and hydrofluorocarbons, as well as emerging technologies for sustainable cooling refrigeration and other relevant industrial applications;
- (b) refrigerant management practices, policies, and programmes, including lifecycle management of coolants refrigerants and other relevant industrial applications;
- (c) methodologies for stratospheric ozone measurements;
- (d) combating illegal trade in ozone-depleting substances and hydrofluorocarbons; and
- (e) barriers to trade in, and uptake of, sustainable cooling and refrigeration and other relevant technologies.

Article 18.9 Air Quality

1. The Parties acknowledge that trade involving production, consumption, and transportation of goods across air, sea and land can cause air pollution and that air pollution can travel long distances. To this end, the Parties recognise that bilateral cooperation can be beneficial in reducing such air pollution.
2. The Parties recognise the importance of public consultation, in accordance with their respective laws or policies, in the identification, development and implementation of measures to improve air quality.
3. In accordance with Article 18.18 (Cooperation Frameworks) the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest with respect to air quality.

Article 18.10 Pollution

1. The Parties emphasise the importance of protecting human health and the environment from pollution. To that end, the Parties affirm their commitment to the *International Convention for the Prevention of Pollution from Ships* ("MARPOL Convention"), and any existing and future amendments to the MARPOL Convention to which the Parties are party, and to prevent and reduce plastic pollution and marine litter.
2. In recognition of the global nature of this challenge, the Parties recognise United Nations Environment Assembly Resolution 5/14 entitled "*End plastic pollution: Towards an international legally binding instrument*" adopted on 2 March 2022, and other relevant international agreements to which the Parties are signatories.

3. The Parties also acknowledge the importance of establishing and maintaining environmental laws and policies to prevent, control and reduce plastic pollution and marine litter.
4. The Parties also recognise the importance of public consultation, in accordance with their respective laws or policies, in the development and implementation of measures to prevent the pollution of the marine environment from ships. The Parties aim to make publicly available appropriate information about their programmes and activities, including cooperative programmes, that are related to the prevention of pollution of the marine environment from ships.
5. In accordance with Article 18.18 (Cooperation Frameworks), the Parties shall cooperate, as appropriate, to address trade-related matters of mutual interest with respect to combatting plastic pollution, marine litter and pollution of the marine environment from ships.

Article 18.11 **Sustainable Water Management**

1. The Parties recognise the crucial role of water in climate change adaptation and mitigation and that sustainable water management is essential for efforts towards climate resilience, social well-being and the transition to green economies.
2. The Parties shall cooperate on efforts to develop and implement water-related climate solutions, such as addressing water pollution, improving wastewater management and treatment, enhancing circular systems of reusing and recycling water, water efficiency and sustainability as well as strengthening water governance and water resources management, protecting and restoring water-associated ecosystems, and encouraging investment in sustainable water-related infrastructure.

Article 18.12 **Action on Coastal Blue Carbon Ecosystems, including Mangroves**

1. The Parties recognise the importance of coastal wetlands or ‘blue carbon ecosystems’ – including mangroves, tidal marshes and seagrass – for climate change mitigation and adaptation, protection of biodiversity, including threatened species, disaster risk reduction and the livelihoods of coastal communities.
2. The Parties also recognise the importance of robust methodologies for measuring, reporting on, verification of, and managing blue carbon stocks.
3. The Parties affirm their commitment to the International Partnership for Blue Carbon and the Mangrove Alliance for Climate.
4. The Parties shall endeavour to conserve and restore blue carbon ecosystems, including through consideration of nature-based solutions for mitigation of and

adaptation to climate change, improving biodiversity and by drawing on traditional and Indigenous knowledge.

- 5 The Parties shall cooperate, as appropriate, in knowledge and best practice sharing to strengthen protection and restoration of blue carbon ecosystems, as well as by collaboration and capacity building through existing initiatives.

Article 18.13 **Marine Wild Capture Fisheries**

1. The Parties acknowledge their role as major consumers, producers and traders of fisheries products, and the importance of the marine fisheries sector to their development and to the livelihoods of their fishing communities, including artisanal or small-scale fisheries. The Parties also acknowledge that the fate of marine capture fisheries is an urgent resource problem facing the international community. Accordingly, the Parties recognise the importance of taking measures aimed at the conservation and the sustainable management of fisheries.
2. In this regard, the Parties acknowledge that inadequate fisheries management, fisheries subsidies that contribute to overfishing and overcapacity, and illegal, unreported, and unregulated (“IUU”) fishing² can have significant negative impacts on trade, development and the environment, and recognise the need for individual and collective action to address the problems of overfishing and unsustainable utilisation of fisheries resources.
3. The Parties shall endeavour to operate a fisheries management system, including among others those with a national or regional focus, that regulates marine wild capture fishing that is designed to:
 - (a) prevent overfishing and overcapacity;
 - (b) reduce bycatch of non-target species and juveniles, including those that may be endangered, through but not limited to the regulation of fishing gear that results in bycatch and the regulation of fishing in areas where bycatch is likely to occur; and
 - (c) promote the recovery of overfished stocks for all marine fisheries in which that Party’s persons conduct fishing activities.

Such fisheries management systems shall be based on the best scientific evidence available and on internationally recognised best practices for fisheries management and conservation as reflected in the relevant provisions of

² The term “illegal, unreported and unregulated fishing” is to be understood to have the same meaning as paragraph 3 of the *International Plan of Action to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing* (“2001 IUU Fishing Plan of Action”) of the UN Food and Agricultural Organisation, adopted at Rome in 2001.

international instruments aimed at ensuring the sustainable use and conservation of marine species.³

5. Each Party shall endeavour to promote the long-term conservation of sharks, marine turtles, seabirds and marine mammals, including migratory species, through the implementation and effective enforcement of conservation and management measures. Those measures may include, as appropriate:
 - (a) for sharks, the collection of species-specific data, fisheries bycatch mitigation measures, catch limits, and finning prohibitions; and
 - (b) for marine turtles, seabirds, and marine mammals, fisheries bycatch mitigation measures, conservation and relevant management measures, prohibitions, and other measures in accordance with relevant international agreements to which the Party is party.
5. With respect to fisheries subsidies, the Parties affirm the provisions of the WTO Agreement on Fisheries Subsidies, and any amendments thereto, set out in the Annex to the Protocol amending the *Marrakesh Agreement Establishing the WTO attached to Ministerial Decision of 17 June 2022* ("Fisheries Subsidies Agreement").
6. For greater certainty, the affirmation made in paragraph 5 is without regard to whether the Fisheries Subsidies Agreement is in effect.
7. The Parties recognise the importance of concerted international action to address IUU fishing as reflected in regional and international instruments⁴ and shall endeavour to support efforts to combat IUU fishing practices and help deter trade in products from species harvested from those practices. In this regard, the Parties shall endeavour to cooperate, as appropriate, including with and through competent international organisations.
8. Each Party shall endeavour, to the extent possible, provide the other Party with the opportunity to comment on proposed measures that are designed to prevent trade in fisheries products that result from IUU fishing.

³ These instruments include, among others, and as they may apply, *United Nations Convention on the Law of the Sea done at Montego Bay on 10 December 1982* ("UNCLOS"), the *United Nations Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks*, done at New York on 4 December 1995.

⁴ Regional and international instruments include, among others, and as they may apply, the *2001 IUU Fishing Plan of Action* and the *2005 Rome Declaration on IUU Fishing* adopted in Rome on 12 March 2005, as well as instruments establishing and adopted by Regional Fisheries Management Organisations.

Article 18.14
Trade and Biodiversity

1. The Parties recognise the importance of conservation and sustainable use of biodiversity, including marine biodiversity, and their key roles in achieving sustainable development.
2. Accordingly, each Party shall promote and encourage the conservation and sustainable use of biological diversity, in accordance with its law and policy.
3. The Parties recognise the impact of international trade on the health of the world's ocean and shall endeavour to sustainably manage 100% of the ocean area within their national waters, guided by Sustainable Ocean Plans, in accordance with the High-Level Panel for a Sustainable Ocean Economy.
4. The Parties affirm their commitment to the *Convention on Biological Diversity* done at Rio de Janeiro on 05 June 1992 by implementing the *Kunming-Montreal Global Biodiversity Framework*, done at Montreal on 19 December 2022.
5. The Parties recognise the internationally legally binding instrument, the *Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction* done at New York on 19 June 2023 (the "BBNJ Agreement"), as a milestone for the protection of the world's ocean and an important addition to the global rules-based order.
6. The Parties recognise the BBNJ Agreement will play an important role in achieving the Kunming-Montreal Global Biodiversity Framework target to protect 30 per cent of marine and coastal areas by 2030 by providing a mechanism for establishing marine protected areas in areas beyond national jurisdiction.
7. The Parties recognise the importance of facilitating access to genetic resources within their respective domestic jurisdictions, consistent with each Party's international obligations. The Parties further recognise that they may require, through domestic measures, prior informed consent to access those genetic resources in accordance with their respective domestic measures and, where such access is granted, the establishment of mutually agreed terms, including with respect to sharing of benefits from the use of those genetic resources between users and providers.
8. The Parties also recognise the importance of public participation and consultation, in accordance with their respective law and policy, in the development and implementation of measures concerning the conservation and sustainable use of biological diversity. The Parties aim to make publicly available information, as appropriate, about their programmes and activities, including cooperative programmes, related to the conservation and sustainable use of biological diversity.

9. In accordance with Article 18.18 (Cooperation Frameworks), the Parties shall cooperate, as appropriate, on trade-related matters of mutual interest. Cooperation may include exchanging information and experiences in areas related to:
- (a) monitoring the conservation and sustainable use of biodiversity;
 - (b) the protection and maintenance of ecosystems and ecosystem services, including marine ecosystems;
 - (c) embedding biodiversity considerations into policies, strategies, and practices of public and private actors in relevant sectors; and
 - (d) safeguarding wild and managed pollinators, and promoting the sustainable use of pollination services.

Article 18.15 Invasive Alien Species

1. The Parties recognise that the movement of terrestrial and aquatic invasive alien species across borders through pathways, including trade-related pathways, can adversely affect the environment, economic activities and development, and plant, animal, and human health. The Parties also recognise that the prevention, surveillance, detection, control, and, when possible, eradication, of invasive alien species are critical strategies for managing those adverse impacts.
2. Accordingly, the Parties shall endeavour to identify cooperative opportunities to share information and management experiences on the movement, prevention, detection, control, and eradication of invasive alien species, with a view to enhancing efforts to assess and address the risks and adverse impacts of invasive alien species.

Article 18.16 Conservation and Illegal Wildlife Trade

1. The Parties affirm the importance of combating the illegal take⁵ of, and illegal trade in, wild fauna and flora, and acknowledge that this trade undermines efforts to conserve and sustainably manage those natural resources, has social consequences, distorts legal trade in wild fauna and flora, and reduces the economic and environmental value of these natural resources.

⁵ The term “take” here means captured, killed, or collected and, with respect to a plant, also means harvested, cut, logged or removed.

2. Accordingly, the Parties affirm their commitment to the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* done at Washington D.C. on 3 March 1973 ("CITES").⁶
3. The Parties agree to promote conservation and to combat the illegal take of, and illegal trade in, wild fauna and flora. To that end, the Parties shall endeavour to, consistent with their respective laws and regulations and in accordance with international agreements to which the Parties are party:
 - (a) combat and prevent the illegal take of, and illegal trade, in wild fauna and flora, including combating illegal logging and associated illegal trade, and promoting the legal trade in associated products;
 - (b) identify opportunities to enhance law enforcement, for example by creating and participating in law enforcement networks, exchanging information and experiences, and undertaking, as appropriate, joint activities on conservation issues of mutual interest, including through relevant regional and international fora; and
 - (c) to implement, as appropriate, CITES resolutions that aim to protect and conserve species whose survival is threatened by international trade.
4. Each Party shall endeavour to:
 - (a) take appropriate measures to protect and conserve wild fauna and flora that it has identified to be at risk within its territory, including measures to conserve the ecological integrity of specially protected natural areas, for example wetlands among others; and
 - (b) maintain or strengthen government capacity and institutional frameworks to promote sustainable forest management and wild fauna and flora conservation, and may promote public participation and transparency in these institutional frameworks.

Article 18.17

Corporate Social Responsibility

Each Party shall endeavour to encourage enterprises operating within its territory or jurisdiction, to voluntarily adopt, into their policies and practices, principles of corporate social responsibility that are related to the environment, consistent with internationally recognised standards and guidelines that have been endorsed or are supported by that Party.

Article 18.18

Cooperation Frameworks

⁶ For the purposes of this Article, a Party's CITES obligations include existing and future amendments to which it is a Party and any existing and future reservations, exemptions, and exceptions applicable to it.

1. The Parties recognise the importance of cooperation as a mechanism to implement this Chapter, to enhance its benefits and to strengthen the Parties' joint and individual capacities to protect the environment and to promote sustainable development and green growth as they strengthen their trade and investment relations while transitioning to greener economies.
2. Accordingly, the Parties shall cooperate, as appropriate, on the matters identified in this Chapter, or any other matter as mutually agreed. Such cooperation may take place bilaterally.
3. The Parties may:
 - (a) share their priorities for cooperation, including the objectives of that cooperation;
 - (b) propose cooperation activities related to the implementation of this Chapter, including relevant discussions of their transition to net zero; and
 - (c) develop and participate in cooperation activities and programmes as agreed.
4. Cooperation may be undertaken through various means including
 - (a) dialogues, workshops, seminars, conferences, collaborative programmes, and projects;
 - (b) technical assistance to promote and facilitate cooperation and training, the sharing of information, data, and evidence based practices on policies and procedures; and
 - (c) the exchange of experts.
5. The Parties may promote public participation in the development and implementation of cooperative activities, as appropriate.
6. All cooperative activities under this Chapter are subject to the availability of funds and of human and other resources, and to the applicable laws and regulations of the Parties.

Article 18.19 **Environment Contact Points**

Each Party shall designate and notify a contact point from its relevant authorities within 90 days of this Agreement's entry into force to facilitate communication between the Parties in implementing this Chapter. Each Party shall promptly notify the other Party in the event of any change to its contact point.

Article 18.20
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 19

TRADE, GENDER BALANCE AND WOMEN'S ECONOMIC EMPOWERMENT

Article 19.1 General Principles

1. The Parties acknowledge the importance of women's economic empowerment to sustainable, inclusive and equitable trade and investment.
2. The Parties acknowledge that ensuring women's full and equal participation and leadership in the economy, including in the labour market, and their entrepreneurship underpin economic prosperity, and the wellbeing of societies.
3. The Parties shall endeavour to integrate women's economic empowerment in their trade and investment relationship, including through, *inter alia*:
 - (a) incorporating women's economic empowerment into trade and investment related policies;
 - (b) adopting, implementing and monitoring laws, regulations, policies and practices and making them publicly available, that advance women's economic empowerment in trade and investment;
 - (c) identifying and removing barriers that limit opportunities for women to participate in and benefit from trade and investment;
 - (d) supporting inclusive and equitable access for women to trade and investment opportunities;
 - (e) sharing information, tools and experiences in designing, implementing, resourcing and strengthening policies, programmes and other initiatives to advance women's empowerment in trade and investment; and
 - (f) promoting women's empowerment and non-discrimination in employment and income opportunities, including addressing gender pay gaps and safety in workplaces.
4. The Parties recognise their obligation to enforce their laws and regulations on non-discrimination and women's empowerment. Furthermore, the Parties recognise that it is inappropriate to encourage trade and investment by weakening or reducing the protection thereof afforded in their respective laws and regulations.
5. Nothing in this Chapter shall be construed to preclude a Party from applying measures that it considers necessary to meet its international obligations to respect, protect, fulfil and promote human rights.

Article 19.2

International Instruments

1. The Parties affirm their commitments under the *Convention on the Elimination of All Forms of Discrimination against Women* done at New York City on 18 December 1979.
2. The Parties affirm the objectives of the *Joint Declaration on Trade and Women's Economic Empowerment* done at Buenos Aires on 12 December 2017.
3. The Parties recognise that advancing women's empowerment contributes to inclusive and equitable trade, in accordance with Sustainable Development Goal 5 of the *United Nations 2030 Agenda on Sustainable Development* adopted by the UN General Assembly Resolution 70/1 on 25 September 2015, and the *1995 Beijing Declaration and Platform for Action* adopted at the Fourth World Conference on Women on 15 September 1995.
4. The Parties also acknowledge their women's empowerment commitments applicable to trade and investment under other relevant international agreements or instruments to which the Parties are party.

Article 19.3

Cooperation

1. The Parties shall undertake cooperation activities that advance women's economic empowerment in trade and investment, including support for women workers, business owners and entrepreneurs to access the full benefits and opportunities created by this Agreement.
2. Cooperation activities may take the form of, but are not limited to, exchange of information and best practices, technical discussions, joint research activities, trade missions, visits, or conferences, cooperation in multilateral forums and such other forms as the Parties may agree.
3. All cooperation activities under this Chapter are subject to the availability of resources, and in accordance with laws and regulations of the Parties.

Article 19.4

Contact Points

Each Party shall designate a contact point to facilitate communication and the exchange of information on matters arising under this Chapter within 90 days of the date of entry into force of this Agreement in order to facilitate communication between the Parties. Each Party shall promptly notify the other Party in the event of any change to its contact point.

Article 19.5
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 20

TRADE AND LABOUR

Article 20.1 Definitions

For the purposes of this Chapter:

ILO means the International Labour Organization;

ILO Declaration means the ILO *Declaration on Fundamental Principles and Rights at Work and its Follow-up* done at Geneva on 18 June 1998 and as amended in 2022;

labour rights means:

- (a) the fundamental rights set out in the ILO Declaration; and
- (b) acceptable conditions of work with respect to wages and hours of work, including any requirements to provide wage-related benefit payments to, or on behalf of, workers, as per a Party's domestic regulations, such as those for profit sharing, bonuses, retirement, and healthcare, as established by a Party in its laws, regulations, and practices thereunder, of acceptable conditions of work as determined by that Party;

labour laws mean laws and regulations, or provisions of laws and regulations, of a Party that are directly related to labour rights;

laws and regulations or **laws or regulations** mean:

- (a) for Australia, an Act of the Commonwealth Parliament or a regulation made by the Governor-General in Council under delegated authority under an Act of the Commonwealth Parliament, which is enforceable at the central level of government; and
- (b) for the United Arab Emirates, a Decree-Law, Law or Decree issued by the President of the State, the Cabinet, or the competent Ministries which is enforceable at the Federal level.

Article 20.2 Objectives

The objectives of this Chapter are to:

- (a) promote trade and labour laws and regulations in a way that is conducive to full and productive employment and decent work for all;

- (b) promote cooperation and dialogue between the Parties on trade and labour;
- (c) enhance the capacities of the Parties to address labour issues; and
- (d) promote a stable and productive labour environment in a manner that supports productivity and business investment and contributes to the sustainable economic development in both countries.

Article 20.3

Statement of Shared Commitments

1. As members of the ILO, the Parties affirm their commitment to respect and advance labour rights, including those stated in the ILO Declaration, within their territories.
2. The Parties recognise that, as stated in paragraph 5 of the ILO Declaration, labour standards should not be used for protectionist trade purposes.

Article 20.4

Right to Regulate

1. Each Party recognises the sovereign right of the other Party to establish its own levels of domestic labour protection and its own priorities on labour, and to establish, adopt or modify its labour laws and policies accordingly, in a manner consistent with its international labour commitments referred to in this Chapter.
2. Each Party shall endeavour to ensure that its labour laws and policies provide for and encourage high levels of labour protection and shall strive to continue to improve such laws and policies with the goal of providing protection for labour rights.

Article 20.5

Labour Rights

The Parties, in accordance with their laws and regulations, and their obligations as members of the ILO and the ILO Declaration, shall endeavour to adopt and maintain labour rights.

Article 20.6

Non-Derogation

The Parties recognise that it is inappropriate to encourage trade and investment by weakening or reducing the protections afforded in their respective labour laws.

Article 20.7
Enforcement of Labour Laws

1. Neither Party shall fail to enforce its labour laws through a sustained or recurring course of action or inaction in a manner affecting trade or investment between the Parties after the date of entry into force of this Agreement.
2. Each Party retains the right to exercise reasonable enforcement discretion and to make *bona fide* decisions with regard to the allocation of enforcement resources between labour enforcement activities among the labour rights, provided that the exercise of that discretion, and those decisions, are not inconsistent with its obligations under this Chapter.

Article 20.8
Non-discrimination, Equality and Safety in the Workplace

1. The Parties acknowledge the importance of equality and non-discrimination in employment, entrepreneurship and income opportunities for sustainable, equitable, and inclusive economic growth.
2. Each Party affirms its commitments to non-discrimination in employment, occupations and places of work on the basis of race, colour, sex, religion, political opinion, national extraction or social origin, and to take measures to advance anti-discrimination practices and eliminate any and all discriminatory practices, including in relation to working arrangements, opportunities and pay or salary.
3. The Parties agree to share information on their respective domestic approaches and to cooperate, as appropriate, on activities to address discriminatory practices, promote equality of opportunity and safety in employment, and to ensure decent work and improve access to the benefits of trade or investment for all.
4. Each Party recognises the importance of eliminating violence and harassment from the world of work and shall endeavour to investigate and address violence or threats to violence in the workplace.

Article 20.9
Forced or Compulsory Labour

1. Each Party recognises the goal of eliminating all forms of forced or compulsory labour, including forced or compulsory child labour. Taking into consideration, consistent with paragraph 2 of the ILO Declaration, that the Parties have assumed obligations in this regard in their membership to the ILO, each Party shall also discourage, through initiatives it considers appropriate, the importation

of goods from other sources produced in whole or in part by forced or compulsory labour, including forced or compulsory child labour.¹

2. Each Party affirms their commitments to respect, promote and realise the ILO fundamental conventions that aim to progress the effective abolition of child labour, particularly:
 - (a) *Convention concerning Forced or Compulsory Labour* adopted in Geneva 1930 (C029);
 - (b) *Convention concerning Abolition of Forced Labour* adopted in Geneva 1957 (C105);
 - (c) *Convention concerning Minimum Age for Admission to Employment*, adopted in Geneva 1973 (C138); and
 - (d) *Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour* adopted in Geneva 1999 (C182).
3. To assist in the implementation of paragraph 1, the Parties shall endeavour to cooperate, share information and best practices, and, as appropriate, identify areas of alignment to eliminate forced or compulsory labour.

Article 20.10 **Digital Trade and Labour**

The Parties recognise the importance of supporting workforce development and respect for labour rights in the digital economy by addressing emerging labour issues including issues arising from workplace surveillance, algorithmic decision-making, and gig work.

Article 20.11 **Public Awareness and Procedural Guarantees**

1. Each Party shall promote public awareness of its labour laws, including by ensuring that information related to its labour laws and enforcement and compliance procedures required by its laws and regulations are publicly available and accessible.
2. Each Party shall ensure that persons with a recognised interest in a particular matter under its labour laws have appropriate access to impartial and independent tribunals for the enforcement of the Party's labour laws. Such tribunals may include administrative, quasi-judicial, judicial, or labour tribunals, as provided for in the Party's laws.

¹ For greater certainty, nothing in this Article authorises a Party to take initiatives that would be inconsistent with its obligations under other provisions of this Agreement, the WTO Agreement or other international trade agreements.

3. Each Party shall ensure that the proceedings of its administrative, quasi-judicial, judicial, or labour tribunals for the enforcement of its labour laws are fair, equitable, inclusive, accountable and transparent.
4. Each Party shall provide that the parties to such proceedings may seek remedies to ensure the enforcement of their rights under its labour laws.
5. For greater certainty, nothing in this Chapter shall be construed as calling for the examination under this Agreement of whether a Party's court has appropriately applied that Party's labour laws.

Article 20.12 **Corporate Social Responsibility**

Each Party shall encourage enterprises to voluntarily adopt corporate social responsibility initiatives on labour issues that have been endorsed or are supported by that Party.

Article 20.13 **Cooperation**

1. Recognising that cooperation provides opportunities to promote respect for labour rights, the Parties shall cooperate on labour matters of mutual interest and explore ways to further advance labour standards on a bilateral, regional, and multilateral basis.
2. The Parties may cooperate on labour matters of mutual interest and explore ways to further advance labour standards. Cooperative activities may include work on labour laws and practices in the context of the ILO Declaration, and other matters as mutually agreed between the Parties. Cooperative activities may take the form of exchanges of information, joint research activities, visits, or conferences, and other such forms of technical exchange as the Parties may agree.

Article 20.14 **Dialogue on Labour**

1. The Parties agree to establish a Dialogue on Labour ("the Dialogue") composed of government representatives from each Party. Meetings of the Dialogue shall take place by agreement of the Parties.
2. The Dialogue may propose to discuss any matter that the Parties consider appropriate to advance labour rights in the Parties' trade and investment relationship.

3. The Dialogue may engage and facilitate communication with relevant stakeholders and social partners in its consideration of matters relevant to this Chapter.
4. The Dialogue shall report on the progress of its work to the Joint Committee, while seeking to avoid duplication of the Joint Committee's work.
5. The Dialogue may work with other bodies and subsidiary bodies established under this Agreement to advance the objectives of this Chapter and support the delivery of the cooperative activities described in Article 20.13 (Cooperation), which may include providing advice or recommendations to the Joint Committee as appropriate.

Article 20.15 Contact Points

Each Party shall designate a contact point to facilitate communication and the exchange of information on matters arising under this Chapter within 90 days of the date of entry into force of this Agreement. Each Party shall promptly notify the other Party in the event of any change to its contact point.

Article 20.16 Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 21

ECONOMIC COOPERATION

Article 21.1 **Objectives**

1. The Parties acknowledge the importance of promoting cooperation under this Agreement for their mutual benefit to further facilitate trade and investment between the Parties and foster economic growth.
2. Cooperation under this Chapter shall be built upon a common understanding between the Parties to support the effectiveness and efficiency of the implementation and utilisation of this Agreement, with the objective of:
 - (a) maximising the benefits of this Agreement;
 - (b) supporting pathways to trade and investment facilitation; and
 - (c) improving openness to contribute to the sustainable and inclusive economic growth and prosperity of the Parties.

Article 21.2 **Scope**

1. Consistent with Article 21.1 (Objectives), cooperation under this Chapter may initially focus on the following areas:
 - (a) food security;
 - (b) agriculture, forestry, and fisheries;
 - (c) trade and investment promotion;
 - (d) tourism;
 - (e) promotion of electronic commerce;
 - (f) trade and sustainable development;
 - (g) logistics and international transportation, including maritime, air transport, and ports;
 - (h) gems and jewellery;
 - (i) halal-related areas;

- (j) scientific research and education;
 - (k) competition policy;
 - (l) global value chains (“GVCs”); and
 - (m) other areas as may be mutually agreed.
2. The Parties acknowledge the provisions to encourage and facilitate economic and technical cooperation contained in other Chapters of this Agreement.

Article 21.3 **Global Value Chains**

1. The Parties affirm that:
- (a) fair and open markets, underpinned by the rules-based multilateral trading system with the WTO at its core, are fundamental to building resilient supply chains; and
 - (b) the Parties intend to act consistently with their respective obligations under the WTO Agreement.
2. The Parties acknowledge the importance of GVCs as a means to modernise and expand bilateral economic relations between the Parties’ traders and investors.
3. The Parties acknowledge that international trade and investment are engines of economic growth and intend to support their businesses’ internationalisation and insertion into GVCs.
4. The Parties affirm the relevance of SMEs in a countries’ productive structure and their impact on employment. The Parties further affirm that the adequate insertion of SMEs into GVCs will contribute to a better allocation of resources and the economic benefits derived from international trade, including diversification and enhancing of value added in exports.
5. The Parties acknowledge the importance of the participation of the private sector as well as the entrepreneurial community as fundamental actors within GVCs, and the relevance of creating an adequate environment.
6. The Parties recognise the importance of the services sector, especially those services associated to GVCs in trade integration, and their potential for their integration into GVCs.
7. Each Party shall domestically promote public knowledge of its laws, regulations, policies and practices relating to regional integrations and GVCs.
8. The priorities for economic cooperation activities shall be decided by the Parties based on their mutual interests and available resources.

Article 21.4 Animal Welfare

1. Each Party shall endeavour to ensure that its laws, regulations and policies provide for, and encourage, animal welfare and shall endeavour to continue to improve its level of animal welfare protection. This commitment shall not affect the right of each Party to establish its own policies and priorities for the protection of animal welfare and to adopt or modify its laws, regulations and policies in this area.
2. The Parties shall continue to strengthen and build on their existing cooperation and information exchange in the field of animal welfare, including on issues relating to the treatment of farmed animals. To this end, the Parties may work together in relevant international fora on areas of mutual interest related to the welfare of farmed animals.
3. At the request of either Party, the Parties shall meet to discuss any issue relating to animal welfare and any mutual cooperation.

Article 21.5 Organic Goods

Where appropriate, the Parties shall consider arrangements to facilitate trade in organic goods.

Article 21.6 Cooperative Framework

1. Recognising the critical role of the private sector in leveraging the full potential of this Agreement, the Parties shall endeavour to support voluntary collaborative engagement between relevant chambers of commerce, business councils, and similar entities in each Party, with the aim of promoting the Agreement and achieving tangible benefits.
2. This collaborative engagement may include, but is not limited to:
 - (a) organising seminars and workshops to educate their respective business communities regarding the operational aspects of this Agreement, and to share success stories and challenges;
 - (b) coordinating joint trade missions and networking events with a focus on establishing partnerships and identifying joint venture opportunities; and
 - (c) providing support services to assist businesses in both Parties in understanding and utilising the Agreement.

Article 21.7 Resources

1. Resources for economic cooperation under this Chapter shall be provided in a manner as agreed by the Parties and in accordance with their respective laws and regulations.
2. The Parties, on the basis of their mutual benefit, may consider cooperation with external parties, such as international organisations to support the implementation of this Chapter.

Article 21.8 Means of Cooperation

The Parties shall endeavour to encourage technical, technological and scientific economic cooperation, through means which may include, but not be limited to:

- (a) supporting organisation of conferences, seminars, workshops, meetings, training sessions and outreach and education programmes;
- (b) encouraging exchange of delegations, professionals, technicians and specialists from the academic sector, research institutions, and private sector and governmental agencies, including study visits and internship programmes for professional training;
- (c) supporting dialogue and exchange of experiences between the Parties' private sectors and agencies involved in trade promotion;
- (d) supporting joint business initiatives between entrepreneurs of the Parties; and
- (e) any other form of cooperation that may be agreed by the Parties.

Article 21.9 Subcommittee on Economic Cooperation

For the purposes of the effective implementation and operation of this Chapter, the Joint Committee may establish a Subcommittee on Economic Cooperation in accordance with Article 23.2 (Administrative and Institutional Provisions) to undertake functions which may include, but not be limited to:

- (a) monitoring and assessing the implementation of this Chapter;
- (b) identifying new opportunities and agreeing on new ideas for prospective cooperation or capacity-building activities;
- (c) formulating and developing proposals for activities to support this Chapter and its implementation mechanisms;

- (d) coordinating, monitoring and reviewing progress of activities under this Chapter and suggesting amendments to activities as relevant;
- (e) cooperating with any other subcommittees, working groups or other subsidiary bodies established under this Agreement to perform stocktaking, monitoring, and benchmarking on any issues related to the implementation of this Agreement, as well as to provide feedback and assistance in the implementation and operation of this Chapter; and
- (f) reporting to, and if deemed necessary, consulting with, the Joint Committee in relation to the implementation and operation of this Chapter.

Article 21.10
Non-Application of Dispute Settlement

The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 22

TRANSPARENCY AND ANTI-CORRUPTION

Article 22.1

Publication and Notification and Provision of Information

1. Each Party shall promptly publish, or otherwise make publicly available, on the internet where feasible, its laws and regulations, as well as its respective international agreements, which may affect the operation of this Agreement.
2. Upon request of the other Party, a Party shall within a reasonable period of time respond to specific questions and provide information to the other Party on matters referred to in paragraph 1.
3. To the extent possible, each Party shall notify the other Party of any measure that the Party considers might materially affect the operation of this Agreement.
4. Any notification or information provided under this Article shall be without prejudice as to whether the measure in question is consistent with this Agreement.

Article 22.2

Administrative Proceedings

With a view to administering its laws and regulations, with respect to any matter covered by this Agreement in a consistent, impartial, objective, and reasonable manner, each Party, to the extent possible and in accordance with its laws and regulations, shall endeavour to ensure in its administrative proceedings applying such measures to a particular person, good, or service of the other Party in specific cases that:

- (a) if possible, persons of the other Party that are directly affected by a proceeding are provided with reasonable notice, in accordance with its domestic procedures, of when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issue in question;
- (b) if possible, such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding and the public interest permit; and
- (c) it follows its domestic procedures in accordance with its laws and regulations.

Article 22.3 Review and Appeal

1. Each Party, to the extent permitted by its laws and regulations, shall endeavour to establish or maintain impartial and independent judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of a final administrative action with respect to any matter covered by this Agreement.
2. Paragraph 1 shall not be applied in a manner that is inconsistent with a Party's laws and regulations, constitutional structure or the nature of its legal system.

Article 22.4 Anti-Corruption

1. The Parties affirm their resolve to prevent and combat corruption, including bribery, in matters affecting international trade or investment. The Parties recognise the need to build integrity within both the public and private sectors and that each sector has complementary responsibilities in this regard.
2. Each Party shall, in accordance with its laws and regulations, adopt or maintain appropriate measures to prevent and combat corruption, including bribery, with respect to any matter covered by this Agreement.
3. In accordance with the fundamental principles of its legal system, each Party shall effectively enforce its measures adopted or maintained to prevent and combat corruption, including bribery.¹
4. Each Party affirms its commitment under relevant international agreements to which it is a party.
5. The Parties shall not have recourse to dispute settlement under Chapter 25 (Dispute Settlement) for any matter arising under this Article.

¹ For greater certainty, the Parties recognise that individual cases or specific discretionary decisions related to the enforcement of anti-corruption laws are subject to each Party's laws and regulations.

CHAPTER 23

ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

Article 23.1 Joint Committee

1. The Parties hereby establish a Joint Committee, which shall be composed of government representatives of the Parties at the level of Ministers or senior officials.
2. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years unless the Parties agree otherwise.
3. The meetings of the Joint Committee shall take place in the United Arab Emirates or Australia alternately, unless otherwise agreed by the Parties. The Joint Committee, and any subcommittees, working groups or other subsidiary bodies, may meet in person or by other appropriate means of communication, as agreed by the Parties.
4. Special meetings of the Joint Committee may, on request of a Party, also be convened as agreed by the Parties.
5. The Joint Committee shall establish its own rules of working procedures at its first meeting.

Article 23.2 Functions of the Joint Committee

1. The Joint Committee shall:
 - (a) review and assess the implementation and operation of this Agreement;
 - (b) consider any matter relating to the implementation or operation of this Agreement;
 - (c) consider any proposal by either Party to amend or modify this Agreement and recommend any amendments or modifications to this Agreement;
 - (d) without prejudice to Chapter 25 (Dispute Settlement), endeavour to resolve differences that may arise from the interpretation or application of this Agreement;

- (e) supervise, guide and coordinate the work of any subcommittees, working groups and other subsidiary bodies established in accordance with paragraph 2(c), and recommend any necessary action to those subcommittees, working groups or other subsidiary bodies;
 - (f) as appropriate, issue interpretations of this Agreement;
 - (g) consistent with the objectives of this Agreement, explore ways to enhance further trade and investment between the Parties and to further the objectives of this Agreement; and
 - (h) carry out any other function or take any other action as the Parties may agree.
2. The Joint Committee may:
- (a) adopt decisions or make recommendations in accordance with this Agreement;
 - (b) recommend any amendments or modifications to this Agreement;
 - (c) establish, refer matters to, or consider matters raised by, any subcommittee, working group or other subsidiary body;
 - (d) restructure, reorganise or dissolve any subcommittee, working group or other subsidiary body established in accordance with paragraph 2(c);
 - (e) determine the functions of any subcommittee, working group or other subsidiary body established in accordance with paragraph 2(c); and
 - (f) as it considers appropriate, amend its own rules of working procedures referred to in paragraph 5 of Article 23.1 (Joint Committee).
3. The Joint Committee shall adopt decisions or make recommendations by consensus.

Article 23.3 Communications

1. Each Party shall designate an overall contact point to receive and facilitate official communications between the Parties on any matter relating to this Agreement.
2. Unless otherwise provided in this Agreement, each Party shall notify the other Party in writing of its designated overall contact point no later than 60 days after the date of entry into force of this Agreement. Each Party shall promptly notify the other Party, in writing, of any changes to its overall contact point.

3. A Party's contact point shall, on request of the other Party, identify the office or official responsible for the relevant matter and assist, as necessary, in facilitating communication with the other Party.
4. All official communications in relation to this Agreement shall be in the English language.

CHAPTER 24

GENERAL PROVISIONS AND EXCEPTIONS

Article 24.1

General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 6 (Sanitary and Phytosanitary Measures), Chapter 8 (Technical Barriers to Trade), Chapter 12 (Digital Trade) and Chapter 13 (Competition and Consumer Protection), Article XX of the GATT 1994 and its interpretative note are incorporated into and form part of this Agreement, *mutatis mutandis*.
2. For the purposes of Chapter 9 (Trade in Services), Chapter 12 (Digital Trade), and Chapter 13 (Competition and Consumer Protection), Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 24.2

Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to 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 the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (iv) taken in time of national emergency;
 - (v) taken in time of war or other emergency in international relations; or

- (vi) relating to critical public infrastructure, whether publicly or privately owned, including communications, power, transport and water infrastructure; or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 24.3 **Taxation**

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
2. This Agreement shall only grant rights or impose obligations with respect to taxation measures where corresponding rights and obligations are also granted or imposed under the WTO Agreement.
3. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that convention shall prevail to the extent of any inconsistency. The competent authorities under that convention shall have the sole responsibility for jointly determining whether any inconsistency exists between this Agreement and that convention.
4. Nothing in this Agreement shall oblige a Party to extend to the other Party the benefit of any treatment, preference or privilege arising from any existing or future tax convention by which the Party is bound.
5. For the purposes of this Article:
 - (a) **tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement to which the Parties are party; and
 - (b) **taxes** and **taxation measures** do not include customs duties.

Article 24.4 **Restrictions to Safeguard the Balance of Payments**

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:

- (a) in the case of trade in goods, in accordance with the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the GATT 1994 in Annex 1A to the WTO Agreement, adopt restrictive import measures; or
 - (b) in the case of trade in services, adopt or maintain restrictions on trade in services on which it has undertaken commitments, including on payments or transfers for transactions related to such commitments.
2. Any measure adopted or maintained under paragraph 1 shall:
- (a) be applied on a non-discriminatory basis such that the other Party is treated no less favourably than any non-Party;
 - (b) be consistent with the *Articles of Agreement of the International Monetary Fund*;
 - (c) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
 - (d) not exceed those necessary to deal with the circumstances described in paragraph 1(b); and
 - (e) be temporary and be phased out progressively as the situations specified in paragraph 1(b) improve.
3. A Party adopting or maintaining measures under paragraph 1 shall:
- (a) promptly notify, in writing, the other Party of the measures, including any changes therein; and
 - (b) on request of the other Party, promptly commence consultations with the other Party to review the measures adopted or maintained under paragraph 1, provided that:
 - (i) in the case of capital movements, such consultations are not otherwise taking place outside of this Agreement; or
 - (ii) in the case of current account restrictions, such consultations are not otherwise taking place under the framework of the WTO Agreement.

Article 24.5
Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information, the disclosure of which would be contrary to its laws and regulations, or would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 24.6
Confidentiality of Information

Unless otherwise provided in this Agreement, where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information, except where such use or disclosure is necessary to comply with legal requirements, or for the purpose of judicial proceedings.

CHAPTER 25

DISPUTE SETTLEMENT

Article 25.1 Definitions

For the purposes of this Article:

cases of urgency means those cases which concern goods that rapidly lose their quality, current condition, or commercial value in a short period of time, including perishable goods;

Code of Conduct means the code of conduct referred to in Article 25.12 (Functions of the Panel) set out in Annex 25B (Code of Conduct for Panellists and Others Engaged In Dispute Settlement Proceedings under this Agreement);

complaining Party means the Party that requests the consultations under Article 25.6 (Consultations);

confidential information means information which is treated and designated as confidential by a Party;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;

panel means a panel established under Article 25.8 (Request for Establishment of a Panel);

responding Party means the Party to which a request for consultations is made under Article 25.6 (Consultations); and

Rules of Procedure means the rules of procedure referred to in Article 25.12 (Functions of the Panel) and set out in Annex 25A (Rules of Procedure for the Panel).

Article 25.2 Objective

The objective of this Chapter is to establish an effective and efficient mechanism for the avoidance and settlement of any disputes between the Parties.

Article 25.3 Cooperation

The Parties shall endeavour, at all times, to agree on the interpretation and application of this Agreement and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 25.4 Scope of Application

1. Unless otherwise provided in this Agreement, the dispute settlement provisions of this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation, or application of this Agreement when a Party considers that:
 - (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or
 - (b) the other Party has otherwise failed to carry out its obligations under this Agreement.
2. This Chapter shall not cover non-violation complaints and other situation complaints.
3. This Chapter applies subject to special and additional provisions on dispute settlement contained in other Chapters of this Agreement.

Article 25.5 Contact Points

1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.
2. Any request, notification, written submission, or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

Article 25.6 Consultations

1. A Party may request consultations with the other Party with respect to any matter described in Article 25.4 (Scope of Application). The Party making a request for consultations shall do so by means of a written request delivered to the other Party identifying the reasons for the request, including the measure at issue and a description of its factual basis and the legal basis specifying the covered provisions that it considers applicable.

2. The responding Party shall reply to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 30 days of the date of receipt of the request. The consultations shall be deemed to be concluded within 30 days of the date of receipt of the request, unless the Parties agree otherwise.
3. Consultations on cases of urgency shall be held within 15 days of the date of receipt of the request. The consultations shall be deemed to be concluded within those 15 days unless the Parties agree otherwise.
4. The Parties shall make every effort to attempt to reach a mutually agreed solution through consultations. To this end, each Party shall:
 - (a) provide sufficient factual information to enable a full examination of how the matter subject to consultations might affect the operation or application of this Agreement; and
 - (b) treat as confidential any information exchanged in the course of the consultations that is designated as confidential by the Party providing the information or material.
5. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of either Party in any further proceedings.
6. Consultations may be held in person or by any other means of communication agreed by the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.

Article 25.7

Good Offices, Conciliation or Mediation

1. The Parties may, at any time, agree to enter into procedures for, good offices, conciliation or mediation, or any other alternative method of dispute resolution. They may begin at any time, and be suspended or terminated by either Party at any time.
2. Procedures undertaken pursuant to paragraph 1, and in particular positions taken by the Parties during these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Chapter or any other proceedings before a forum selected by the Parties.
3. If the Parties agree, procedures referred to in paragraph 1 may continue while the matter is being examined by a panel established or reconvened under this Chapter.

Article 25.8
Request for Establishment of a Panel

1. The complaining Party may request the establishment of a panel if:
 - (a) the responding Party does not reply to the request for consultations within the time frames specified in Article 25.6 (Consultations); or
 - (b) the consultations referred to in Article 25.6 (Consultations) are not held or the Parties fail to settle a dispute within 60 days, or 20 days in cases of urgency, after the date of the receipt of the request for consultations by the responding Party.
2. The request for the establishment of a panel shall be made in writing to the responding Party. In the request, the complaining Party shall identify the measure or other matter at issue and indicate the factual and legal basis of the complaint, including specifying the relevant provisions of the Agreement alleged to have been breached in a manner sufficient to present the problem clearly.
3. When a request is made by the complaining Party in accordance with paragraph 1, a panel shall be established in accordance with Article 25.9 (Composition of a Panel).

Article 25.9
Composition of a Panel

1. Within five days of receipt by the responding Party of a request under Article 25.8 (Request for Establishment of a Panel), the Parties shall enter into consultations with a view to reaching agreement on the composition of the panel, taking into account the factual, technical, and legal circumstances of the dispute.
2. If the Parties are unable to reach agreement on the composition of the panel within 10 days of receipt of the request referred to in paragraph 1, the panel shall be composed in accordance with paragraphs 3 through 10.
3. Unless the Parties agree otherwise, a panel shall consist of three panellists.
4. Each Party shall appoint one panellist, who may be a citizen of a Party, within 20 days of the date of the written notification requesting the establishment of a panel.
5. Within 40 days of the date of the written notification requesting the establishment of a panel, the Parties shall agree on the appointment of the third panellist who shall serve as the chair of the panel. To assist in reaching this agreement, each Party shall provide to the other Party a list of up to three nominees for appointment as the chair.

6. If either Party fails to appoint a panellist within the period established in paragraph 4, the other Party, within a period of 20 days, may request the Director-General of the WTO to appoint the unappointed panellist within 20 days of that request.
7. If the Director-General of the WTO notifies the Parties to the dispute that they are unavailable or does not appoint the unappointed panellist within 20 days of the date of the request made pursuant to paragraph 6, any Party to the dispute may request the Secretary-General of the Permanent Court of Arbitration to appoint the unappointed panellist within 20 days of that request.
8. If the Parties do not agree on the chair of the panel within the time period established in paragraph 5, the chair shall be appointed by draw of lot from the lists exchanged in accordance with paragraph 5 within 10 days.
9. The date of establishment of the panel shall be the date on which the last of the three selected panellists has notified the acceptance of their appointment to the Parties.
10. If a panellist appointed under this Article resigns or becomes unable to act, the panellist shall notify the Parties and a successor panellist shall be appointed in accordance with this Article and shall have all the powers and duties of the original panellist. The work of the panel, including any applicable time periods, shall be suspended until the successor panellist has been appointed.
11. If a panel is reconvened under Article 25.21 (Compliance Review), Article 25.22 (Temporary Remedies in the Event of Non-Compliance), or Article 25.23 (Review of Measures Taken to Comply After the Adoption of Temporary Remedies), the reconvened panel shall, if possible, have the same panellists as the original panel. If this is not possible, any successor panellist shall be appointed in accordance with this Article and shall have all the powers and duties of the original panellist.

Article 25.10

Decision on Urgency

If a Party requests, the panel shall determine whether the dispute concerns a case of urgency and shall make best endeavours to determine the matter within a reasonable period of time.

Article 25.11

Requirements for Panellists

1. All panellists, including the chair appointed pursuant to Article 25.9 (Composition of a Panel), shall:

- (a) have demonstrated expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
 - (b) be independent of, and not be affiliated with or take instructions from, either Party;
 - (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute;
 - (d) comply with the Code of Conduct; and
 - (e) be chosen strictly on the basis of objectivity, reliability, and sound judgment.
2. Unless the Parties agree otherwise, the chair of the panel shall not:
- (a) be a citizen of a Party;
 - (b) have their usual place of residence in the territory of a Party; or
 - (c) be employed by a Party.
3. An individual shall not serve as a panellist for a dispute in which that person has participated under Article 25.7 (Good Offices, Conciliation or Mediation) in relation to the same matter.

Article 25.12 **Functions of the Panel**

1. Unless the Parties otherwise agree, the panel shall perform its functions and conduct its proceedings in a manner consistent with this Agreement, the Rules of Procedure and the Code of Conduct.
2. Unless the Parties otherwise agree, the panel shall make an objective assessment of the matter before it, including an objective assessment of:
- (a) the facts of the case;
 - (b) the applicability of the relevant provisions of this Agreement; and
 - (c) whether:
 - (i) a measure of the responding Party is inconsistent with its obligations under the Agreement; or
 - (ii) the responding Party has otherwise failed to carry out its obligations under this Agreement.

3. The panel may make recommendations, if any, on the means to resolve the dispute in accordance with Article 25.13 (Terms of Reference).

Article 25.13 **Terms of Reference**

1. Unless the Parties otherwise agree, within 15 days after the date of establishment of the panel, the terms of reference of the panel shall be:

“to examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel made pursuant to Article 25.8 (Request for Establishment of a Panel), to make such findings on the conformity of the measure at issue with the relevant provisions of this Agreement, together with the reasons, as well as recommendations, if any, on the means to resolve the dispute, and to deliver a report in accordance with Articles 25.17 (Interim Report) and 25.18 (Final Report).”

2. If the Parties agree on terms of reference other than those referred to in paragraph 1 within the timeline specified therein, they shall notify the agreed terms of reference to the panel no later than 5 days after their agreement.

Article 25.14 **Rules of Interpretation**

1. The panel shall interpret this Agreement in accordance with customary rules of interpretation of public international law.
2. When appropriate, the panel is required to also take into account relevant interpretations in reports of panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.
3. The findings of the panel cannot add to or diminish the rights and obligations of the Parties provided under this Agreement.

Article 25.15 **Procedures of the Panel**

1. There shall be no *ex parte* communications with the panel concerning matters under its consideration.
2. The deliberations of the panel and the confidential information submitted to it shall be kept confidential.

3. Neither Party shall be precluded from disclosing its own information or from making statements of its own position available to the public.
4. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.
5. The panel shall consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.
6. The panel shall make its findings and decisions by consensus. If the panel is unable to reach consensus, it may make its findings by majority vote. A panellist may furnish separate opinions, including dissenting opinions, on matters not unanimously agreed. Opinions expressed by an individual panellist in a report shall be anonymous.

Article 25.16 Receipt of Information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information the panel considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.
2. Upon the request of a Party or on its own initiative, the panel may seek from any source any information it considers appropriate.
3. On request of a Party, or on its own initiative, the panel may seek technical advice or expert opinion from any individual or body that it deems appropriate and subject to any terms and conditions as the Parties agree. If the Parties agree that the Panel should not seek information or technical advice, the panel shall resume without the information or technical advice.
4. Any information, advice or opinion obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information.

Article 25.17 Interim Report

1. The panel shall deliver an interim report to the Parties within 120 days after the date of establishment of the panel. If the panel considers that this deadline cannot be met, the chair of the panel shall promptly notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. The panel shall not exceed an additional period of 30 days after the deadline. The interim report shall not be made public.

2. The panel shall set out in the interim report:
 - (a) a descriptive section summarising the submissions and arguments of the Parties;
 - (b) its findings, on the facts of the case and the applicability of the provisions of this Agreement;
 - (c) its findings on whether:
 - (i) a measure of the responding Party is inconsistent with its obligations under this Agreement; or
 - (ii) the responding Party has otherwise failed to carry out its obligations under this Agreement.
 - (d) any other findings jointly requested by the Parties; and
 - (e) its reasons for the findings in subparagraphs 2(b) through 2(d).
3. Each Party may submit to the panel written comments and a written request to review specific aspects of the interim report within 20 days of the date of issuance of the interim report. A Party may comment on the other Party's comments within six days of the delivery of the comments.
4. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

Article 25.18 Final Report

1. The panel shall deliver its final report to the Parties within 60 days of issuance of the interim report. In exceptional cases, if the panel considers that this deadline cannot be met, the chair of the panel shall promptly notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. The Panel shall not exceed an additional period of 30 days after the deadline.
2. The panel shall specify the reasons for any modifications to its interim report in the final report, including a discussion of written comments. The panel may, in its final report, suggest ways in which the final report could be implemented.
3. A Party may, 15 days after the date of issue of the final report, or any time thereafter, make the report publicly available, subject to the protection of any confidential information.
4. The final report of the panel shall be binding on the Parties.

Article 25.19
Compliance with the Final Report

1. If the panel finds pursuant to paragraph 2(c) of Article 25.12 (Functions of a Panel) that a measure of the responding Party is inconsistent with its obligations under the Agreement, or that the responding Party has failed to carry out its obligations under the Agreement, the responding Party shall comply promptly with the final panel report issued pursuant to Article 25.18 (Final Report).
2. If the Responding Party makes a notification under paragraph 3(c) that it is impracticable to comply immediately with the final report, it shall have a reasonable period of time to do so.
3. No later than 30 days in all cases, including cases of urgency, after the issuance of the final report pursuant to Article 25.18 (Final Report), the responding Party shall notify the complaining Party;
 - (a) of its intentions with respect to implementation, including an indication of possible steps it may take to comply with the final report;
 - (b) whether implementation can take place immediately; and
 - (c) if it is impracticable for implementation to take place immediately, the reasonable period of time the responding Party considers it would need to comply.

Article 25.20
Reasonable Period of Time for Compliance

1. If the responding Party makes a notification that a reasonable period of time is required pursuant to paragraph 3(c) of Article 25.19 (Compliance with the Final Report), it shall, if possible, be mutually agreed by the Parties. If the Parties are unable to agree on the length of the reasonable period of time, either Party may, no later than 20 days after the date of receipt of the notification made by the responding Party in accordance with paragraph 3 of Article 25.19 (Compliance with the Final Report) request the panel, in writing, to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the other Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.
2. The panel shall deliver its decision, including its reasons for the decision, to the Parties within 45 days from the relevant request.
3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties. As a guideline, the reasonable period of time, if determined by the panel, should not exceed 15

months from the date of the issuance of the panel's final report to the Parties. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

4. If the responding Party considers that it has complied with the final report, it shall, no later than the date of the expiry of the reasonable period of time, provide the complaining Party with a description of the steps that it has taken to comply with the final panel report.

Article 25.21 Compliance Review

1. The responding Party shall deliver a written notification of its progress in complying with the final report to the complaining Party at least 30 days before the expiry of the reasonable period of time for compliance with the final report, unless the Parties otherwise agree.
2. If the Parties disagree on the existence of measures to comply with the final report, or their consistency with this Agreement, a Party may request, in writing, for the panel to decide the matter.
3. A request made pursuant to paragraph 2 may only be made after the earlier of either:
 - (a) the expiry of the reasonable period of time established in accordance with Article 25.20 (Reasonable Period of Time for Compliance); or
 - (b) a notification by the responding Party, pursuant to paragraph 4 of Article 25.20 (Reasonable Period of Time for Compliance), that it has complied with the final report.
4. The request referred to in paragraph 2 shall provide the factual and legal basis for the complaint, sufficient to present the problem clearly, including the specific provisions of this Agreement at issue.
5. If a request is made in accordance with paragraphs 1 to 3, the panel shall meet within 30 days.
6. The panel shall make an objective assessment of the matter before it, including an objective assessment of:
 - (a) the factual aspects of any implementation action taken by the Responding Party; and
 - (b) whether the Responding Party has complied with paragraph 1 of Article 25.19 (Compliance with the Final Report).
7. The panel shall set out in its compliance report:

- (a) a descriptive section summarising the arguments of the Parties;
 - (b) its findings on the factual aspects of the case;
 - (c) its findings on whether the responding Party has complied with the obligation in paragraph 1 of Article 25.19 (Compliance with the Final Report); and
 - (d) the reasons for its findings.
8. The panel reconvened pursuant to paragraph 5 shall, if possible, provide its interim report to the Parties within 60 days of the date it reconvenes, and its final report 15 days thereafter. If the panel considers it cannot provide either report within these time periods, it shall promptly inform the Parties in writing of the reasons for the delay together with an estimate of when it will issue its report. The panel shall not exceed an additional period of 30 days and, in cases of urgency, shall make every effort to not exceed 15 days.
 9. The panel shall accord adequate opportunity to the Parties to submit written comments on the interim compliance report. After considering any written comments by the Parties on the interim compliance report, the panel may modify its compliance report and make any further examination it considers appropriate. The panel shall include a discussion in its final compliance report of any comments made by the Parties on the interim compliance report.

Article 25.22

Temporary Remedies in the Event of Non-Compliance

1. Compensation and the suspension of concessions or other obligations are temporary measures available in the event that the responding Party does not comply with the findings of the panel, and shall only be applied until the inconsistency of the measure with the relevant provisions has been removed or a mutually agreed solution pursuant to Article 25.27 (Mutually Agreed Solution) is reached. However, neither compensation nor the suspension of concessions or other obligations is preferred to full compliance with the findings of the panel. Compensation is voluntary and, if granted, shall be consistent with this Agreement.
2. The responding Party shall, if requested by the complaining Party, enter into negotiations with a view to agreeing mutually acceptable compensation if:
 - (a) the responding Party has notified the complaining Party that it will not comply with the final report; or
 - (b) the panel finds, pursuant to Article 25.21 (Compliance Review), that the responding Party has failed to comply with the final panel report.

3. If the Parties fail to reach a mutually acceptable agreement on compensation within 30 days after the date of receipt of the request made in accordance with paragraph 2, or the Parties have agreed on compensation but the complaining Party considers that the responding Party has failed to observe the terms of the mutually acceptable agreement on compensation, the complaining Party may deliver a written notification to the responding Party that it intends to suspend the application of concessions or other obligations under this Agreement.
4. A notification made under paragraph 3 shall specify:
 - (a) the level of concessions or other obligations that the complaining Party proposes to suspend; and
 - (b) the relevant sectors to which the concessions or other obligations relate.
5. The complaining Party shall have the right to implement the suspension of concessions or other obligations referred to in paragraph 3 20 days after the date of receipt of the notification by the responding Party, unless the responding Party made a request under paragraph 9
6. The suspension of concessions or other obligations shall not exceed a level equivalent to the nullification or impairment, and shall be restricted to benefits accruing to the respondent Party under this Agreement.
7. In considering what concessions or other obligations to suspend in accordance with paragraph 3, the complaining Party shall apply the following principles:
 - (a) the complaining Party should first seek to suspend the concessions or other obligations in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement; and
 - (b) the complaining Party may suspend concessions or other obligations in other sectors, if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sectors.
8. The right to suspend concessions or other obligations arising under paragraph 3 shall not be exercised if:
 - (a) a review is being undertaken pursuant to paragraphs 9 and 10; or
 - (b) the Parties have decided, pursuant to a mutually agreed solution reached in accordance with Article 25.27 (Mutually Agreed Solution), that the complaining Party shall not exercise its right to suspend concessions or other obligations pursuant to paragraph 3.
9. No later than 30 days after receipt of the notification referred to in paragraph 3, the responding Party may request in writing that the panel reconvene to make findings on the matter if the responding Party:

- (a) objects to the proposed level of suspension of concessions or other obligations on the basis that it exceeds a level equivalent to the level of nullification or impairment;
 - (b) considers that it has complied with the terms and conditions of any compensation agreed pursuant to paragraph 2; or
 - (c) claims that the complaining Party has failed to follow the principles set out in paragraph 5.
10. If a panel is requested to reconvene pursuant to paragraph 9, it shall reconvene within 15 days of receipt of the request. The panel shall present its findings to the Parties no later than 90 days after the receipt of the request. If the panel considers that it cannot present its findings within this time period, it shall inform the Parties in writing of the reasons for the delay, together with an estimate of when it will present its findings. The panel shall not exceed an additional period of 30 days and, in cases of urgency, shall make every effort to not exceed 15 days.
11. Concessions or other obligations shall not be suspended until the panel has presented its findings. Any suspension of concessions or other obligations shall be consistent with the panel's findings.

Article 25.23
Review of Measures Taken to Comply After the Adoption of Temporary Remedies

1. The responding Party shall notify the complaining Party, in writing, of the measures it has taken to comply with the final report. Upon such notification:
- (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 25.22 (Temporary Remedies in the Event of Non-Compliance), the complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or
 - (b) in a situation where necessary compensation has been agreed, the respondent Party shall terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.
2. If the Parties do not agree on whether the measure notified in accordance with paragraph 1 is consistent with the relevant provisions, no later than 30 days after the date of receipt of the notification by the complaining Party, either Party may

request, in writing, that the panel meet to examine the matter.¹⁵⁵ That request shall be notified simultaneously to the other Party.

3. If the panel finds that the measures notified in accordance with paragraph 1 are consistent with the relevant provisions, the complaining Party shall, no later than 15 days after the date of the decision, terminate the suspension of concessions or other obligations, or the application of the compensation, as the case may be.
4. If the panel finds that the measures notified in accordance with paragraph 1 only achieve partial compliance with the relevant provisions, the complaining Party shall adapt the level of suspension of concessions or other obligations, or of the compensation, in light of the findings of the panel.
5. Paragraphs 6 to 9 of Article 25.21 (Compliance Review) apply if the panel reconvenes pursuant to paragraph 2.

Article 25.24 **Suspension and Termination of Proceedings**

1. On request of the Parties in writing, the panel shall suspend its work for a period agreed by the Parties not exceeding 12 consecutive months from such request.
2. In the event of a suspension of the work of the panel, the relevant time periods under this Chapter shall be extended by the same period of time for which the work of the panel was suspended.
3. The panel shall resume its work before the end of the suspension period at the written request of either Party.
4. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated unless the Parties otherwise agree.

Article 25.25 **Choice of Forum**

1. Unless otherwise provided in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under other international trade agreements to which the Parties are party.
2. If a dispute with regard to any matter arises under this Agreement and under another international trade agreement to which the Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to address that matter.

¹⁵⁵ For greater certainty, where a panel meets pursuant to this paragraph, it may also, on request of a Party, assess whether the level of any existing suspension of concessions or other obligations by the complaining Party is still appropriate and, if not, assess an appropriate level.

3. Once the complaining Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international trade agreement with respect to the particular matter referred to in paragraph 2, the selected forum shall be used to the exclusion of other for a unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.
4. For the purpose of paragraph 3:
 - (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 25.8 (Request for Establishment of a Panel);
 - (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and
 - (c) dispute settlement proceedings under any other international trade agreement are deemed to be initiated in accordance with the relevant provisions of that agreement.

Article 25.26

Expenses

1. Unless the Parties otherwise agree, each Party shall bear the costs of its appointed panellist, and its own expenses and legal costs.
2. Unless the Parties otherwise agree, the costs of the chair of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by both Parties.

Article 25.27

Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 25.4 (Scope of Application).
2. If a mutually agreed solution is reached during the panel proceedings, the Parties shall jointly notify the mutually agreed solution to the panel. Upon such notification, the proceedings of the panel shall be terminated.
3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.

Article 25.28
Time Periods

1. All time periods referred to in this Chapter shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified in this Chapter.
2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

ANNEX 25A

RULES OF PROCEDURE FOR THE PANEL

Application

These Rules of Procedure (Rules) shall apply to proceedings of a panel established under Chapter 25 (Dispute Settlement), unless the Parties otherwise agree.

Definitions

For the purposes of this Annex:

assistant means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist;

panellist means a member of a panel established under Article 25.8 (Request for Establishment of a Panel);

proceeding, unless otherwise specified, means the proceeding of a panel under this Chapter; and

staff, in respect of a panelist, means persons under the direction and control of the panelist, other than assistants.

Timetable

1. After consulting the Parties, the panel shall, as soon as practicable and if possible within 7 days after the establishment of the panel, fix the timetable for the panel process.
2. The panel process shall not exceed 180 days from the date of establishment of the panel until the date of the final report, unless the Parties otherwise agree.
3. If the panel considers there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it. In cases of urgency in accordance with Article 25.10 (Decision on Urgency) the panel, after consulting the Parties, shall adjust the timetable as appropriate and shall notify the Parties of such adjustment.

Notifications

4. Any written submission, request, notice or other document in a panel proceeding transmitted by:

- (a) the panel, shall be sent to both Parties at the same time;
 - (b) a Party to the panel, shall be copied to the other Party at the same time;
and
 - (c) a Party to the other Party, shall be copied to the panel at the same time
where appropriate.
5. Any written submission, request, notice or other document in a panel proceeding shall be made by email, or if the Parties agree, by any other means of telecommunication that provides a record of the sending thereof. Unless proven otherwise, such notification shall be deemed to be received on the same date of its sending. The date of sending shall be determined according to the time zone in the capital city of the sending Party.
6. Minor errors of a clerical nature in any written submission, request, notice or other document in a panel proceeding may be corrected by delivery of a new document clearly indicating the changes. Any such correction shall not affect the timetable for the panel proceeding.

Written Submissions

7. The complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of establishment of the panel. The responding Party shall deliver its first written submission no later than 40 days after the date of delivery of the complaining Party's first written submission.
8. Within 10 days of the conclusion of a hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

Operation of the Panel

9. The chair of the panel shall preside at all of its meetings, and shall fix the date and time of the hearing in consultation with the Parties and other members of the panel. The panel may delegate to the chair the authority to make administrative and procedural decisions.
10. Except as otherwise provided in these Rules, the panel may conduct its activities by any means, including telephone, email, video-conference, or any other means of electronic communication.
11. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel, but the panel may permit assistants or designated note takers to be present during such deliberations. The drafting of any report shall remain the exclusive responsibility of the panel. The panel shall draft its reports

without the presence of the Parties in light of the information provided and the statements made.

12. Opinions expressed in the panel report by individual panellists shall be anonymous.

Appointment of Chair

13. If the chair is to be selected by draw of lot pursuant to Article 25.9 (Composition of a Panel), the complaining Party shall promptly notify in writing the responding Party of the date, time and venue of the selection by lot, unless the Parties agree otherwise. The selection by lot shall take place within 10 days of the date of delivery of the notification. The responding Party shall have a reasonable opportunity to be present when the lot is drawn.

Replacement of Panellists

14. If a panellist resigns or becomes unable to act, the panellist shall notify the Parties, and a successor panellist shall be appointed in accordance with Article 25.9 (Composition of a Panel).
15. If any Party considers that a panellist has violated the Code of Conduct, it shall notify the other Party as soon as practicable after the date on which it obtained sufficient evidence of the panellist's alleged failure to comply with the requirements of the Code of Conduct. The Parties shall seek to reach agreement as to whether or not there has been a violation no later than 10 days after the notification.
16. If the Parties agree that a panellist has violated the Code of Conduct, they may remove the panellist, waive the violation or request the panellist to take steps within a specified time period to ameliorate the violation. If the Parties agree to waive the violation or determine that, after amelioration, the violation has ceased, the panellist may continue to serve on the panel.
17. If the Parties fail to agree on the need to replace a panellist other than the chair of the panel, a Party may refer this matter to the chair of the panel, whose decision shall be final. If the chair finds that the panellist does not comply or has not complied with the requirements of the Code of Conduct, a new panellist shall be selected in accordance with Article 25.9 (Composition of a Panel).
18. If the Parties fail to agree on the need to replace the chair of the panel, a Party may refer the matter to the Secretary-General of the Permanent Court of Arbitration, whose decision shall be final. If the Secretary General of the Permanent Court of Arbitration finds that the chair does not comply or has not complied with the requirements of the Code of Conduct, a new chair shall be selected in accordance with Article 25.9 (Composition of a Panel).

19. The work of the panel, including any applicable time periods, shall be suspended for the period of time taken to carry out the procedures in paragraphs 14 through 19.

Hearings

20. The Parties shall be given the opportunity to attend hearings and meetings of the panel.
21. The panel shall provide for at least one hearing for the Parties to present their cases to the panel.
22. The panel may convene additional hearings and may decide not to convene a hearing at all if the Parties so agree.
23. All panellists shall be present during the entirety of each hearing. Panel hearings shall be held in closed session with only the panellists and the Parties in attendance. However, in consultation with the Parties, assistants, translators or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.
24. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the responding Party are afforded equal time to present their case. The panel shall conduct the hearing in the following manner:

Argument

- (a) argument of the complaining Party;
- (b) argument of the responding Party;

Rebuttal Argument

- (c) the reply of the complaining Party;
- (d) the counter-reply of the responding Party;

Closing Statement

- (e) closing statement of the complaining Party;
- (f) closing statement of the responding Party.

25. The chair may set time limits for oral arguments to ensure that each Party is afforded equal time.

Written Questions

26. The panel may direct written questions to either Party at any time during the proceedings. A Party to whom the panel addresses a written question shall deliver a written reply to the panel and the other Party in accordance with the timetable established by the panel.
27. Each Party shall be given the opportunity to provide written comments on the response of the other Party within the timetable established by the panel.

Confidentiality

28. The panel's hearings and the documents submitted to it shall be confidential. Each Party shall treat as confidential, information submitted to the panel by the other Party which that Party has designated as confidential.
29. Where a Party designates as confidential its written submissions to the panel, it shall, on request of the other Party, provide the panel and the other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public no later than 10 days after the date of request. Nothing in these Rules shall prevent a Party from disclosing its own information submitted to the panel or from making statements of its own position available to the public.

Working language

30. The working language of the panel proceedings, including for written submissions, oral arguments or presentations, the report of the panel and all written and oral communications between the Parties and with the panel, shall be English.

Venue

31. The venue for the hearings of the panel shall be decided by agreement between the Parties. If there is no agreement, the first hearing shall be held in the territory

of the responding Party, and any additional hearings shall alternate between the territories of the Parties.

Expenses and Remuneration

32. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, staff, designated note takers or other individuals that it retains.
33. Unless the Parties otherwise agree, each Party shall bear the cost of its appointed panellist and its own expenses.
34. Unless the Parties otherwise agree, the costs of the chair of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties.

***Ex Parte* Contacts**

35. The panel shall not meet or contact a Party in the absence of the other Party.
36. A Party shall not meet or contact any panellist in relation to the dispute in the absence of the other Party or other panellists.
37. A panellist shall not discuss any aspect of the subject-matter of the proceedings with a Party in the absence of the other Party and other panellists.

ANNEX 25-B

CODE OF CONDUCT FOR PANELLISTS AND OTHERS ENGAGED IN DISPUTE SETTLEMENT PROCEEDINGS UNDER THIS AGREEMENT

Definitions

For the purposes of this Annex:

assistant means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist;

candidate means a person who is under consideration for selection as a panellist;

panellist means a member of a panel established under Article 25.8 (Request for Establishment of a Panel);

proceeding, unless otherwise specified, means the proceeding of a panel under this Chapter;

staff, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants;

expert means an individual or body providing information or technical advice in accordance with paragraph 3 of Article 25.16 (Receipt of Information); and

dispute resolution provider means a provider of dispute resolution services, pursuant to Article 25.7 (Good Offices, Conciliation or Mediation).

Provision of Code of Conduct

1. The Parties shall provide this Code of Conduct and the Initial Disclosure Statement set out at Appendix 25B-a to:
 - (a) a candidate prior to confirmation of their appointment to serve as a panellist under Article 25.9 (Composition of a Panel); or
 - (b) a dispute resolution provider when they are requested to provide their services under Article 25.7 (Good Offices, Conciliation or Mediation).
2. A panellist shall provide this Code of Conduct and Initial Disclosure Statement to their assistants and staff.
3. The Panel shall provide this Code of Conduct and Initial Disclosure Statement to an expert when they are requested to provide information or technical advice under Article 25.16 (Receipt of Information).

Responsibilities to the Process

4. Each panellist shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement process is preserved.

Disclosure Obligations

5. Prior to confirmation of their selection as a panellist under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect their independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.
6. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships and matters referred to in paragraph 5 and shall disclose them by communicating them in writing to the Joint Committee for consideration by the Parties. The obligation to disclose is a continuing duty, which requires a panellist to disclose, in a timely manner, any such interests, relationships and matters that may arise during any stage of the proceeding.

Performance of Duties by Panellists

7. A panellist shall comply with the provisions of this Chapter and its Annexes.
8. On selection, a panellist shall perform their duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.
9. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.
10. A panellist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.
11. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with, paragraphs 5, 6, 7, 25, 26, 27 and 28.
12. A panellist shall not engage in *ex parte* contact concerning the panel proceeding.
13. Each panellist shall keep a record and render a final account of the time devoted to the panel proceedings and of their expenses, as well as the time and expenses of their staff and assistants.

14. A panellist shall not communicate matters concerning actual or potential violations of this Annex by another panellist unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex.

Independence and Impartiality of Panellists

15. A panellist shall be independent and impartial.
16. A panellist shall act in a fair manner and shall refrain from any behaviour or action that may give rise to the perception or appearance of impropriety or bias.
17. A panellist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.
18. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that may in any way interfere, or appear to interfere, with the proper performance of the panellist's duties.
19. A panellist shall not use their position on the panel to advance any personal or private interests.
20. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.
21. A panellist shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panellist's conduct or judgment.
22. A panellist or former panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

23. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.
24. In any proceeding under Chapter 25 (Dispute Settlement), a panellist shall refrain, for the duration of the proceeding, from acting as counsel or party-appointed expert witness in any new or pending dispute, under this Agreement or any other international agreement, that directly addresses the same measure

in dispute in, or arises out of the facts giving rise to, the proceeding under Chapter 25 (Dispute Settlement).

Maintenance of Confidentiality

25. A panellist, former panellist, expert or dispute resolution provider shall not at any time disclose or use any confidential or non-public information concerning a proceeding under Chapter 25 (Dispute Settlement), or acquired during a proceeding, except for the purposes of that proceeding. A panellist shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.
26. A panellist, former panellist, expert or dispute resolution provider shall not disclose a panel report, or parts thereof, prior to its publication.
27. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view, except as required by applicable laws and regulations.
28. A panellist, former panellist, expert or dispute resolution provider shall not make a public statement regarding a panel proceeding.

APPENDIX 25B-a

INITIAL DISCLOSURE STATEMENT

1. I acknowledge having received a copy of the Code of Conduct for dispute settlement under Chapter 25 (Dispute Settlement) of the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates.
- III.
2. I acknowledge having read and understood the Code of Conduct and hereby undertake to comply with my obligations under the Code of Conduct.
3. I understand that I have a continuing obligation, while participating in the proceeding, to disclose interests, relationships and matters that may bear on the integrity or impartiality of the dispute settlement process. As a part of this continuing obligation, I make the following initial disclosures:
 - (a) my financial interest in the proceeding for which I am under consideration or in its outcome is as follows:
 - (b) my financial interest in any administrative proceeding, domestic judicial proceeding, arbitration proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding is as follows:
 - (c) the financial interest that any employer, business partner, business associate, or family member of mine may have in the proceeding or in its outcome is as follows:
 - (d) the financial interest that any employer, business partner, business associate, or family member of mine may have in any administrative proceeding, domestic judicial proceeding, arbitration proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding is as follows:
 - (e) my past or existing financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, is as follows:
 - (f) the past or existing financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, involving any employer, business partner, business associate or family member of mine is as follows:
 - (g) my public advocacy or legal or other representation concerning an issue in dispute in the proceeding or involving the same matters is as follows:

- (h) my other interests, relationships, and matters that may bear on the integrity or impartiality of the dispute settlement process and that are not disclosed in paragraphs (a) to (g) of this Initial Disclosure Statement are as follows:

Signed on this _____ day of _____, 20____.

By:

Signature _____

Name _____

CHAPTER 26

FINAL PROVISIONS

Article 26.1

Annexes, Appendices, Side Letters and Footnotes

The Annexes, Appendices and footnotes to this Agreement shall constitute an integral part of this Agreement. Where a side letter to this Agreement explicitly provides that it is an integral part of this Agreement, it shall constitute an integral part of this Agreement.

Article 26.2

Amended or Successor International Agreements

If any international agreement, or a provision therein, that has been referred to in this Agreement or incorporated into this Agreement, is amended, the Parties shall, at the request of either Party, consult on whether to amend this Agreement, unless this Agreement otherwise provides.

Article 26.3

Amendments

The Parties may agree, in writing, to amend this Agreement. Such amendments shall enter into force 60 days after the date on which the Parties exchange written notifications confirming that they have completed their respective domestic requirements necessary for the entry into force of the amendments, or on such other date as the Parties may agree.

Article 26.4

Entry into Force

This Agreement shall enter into force 60 days after the date on which the Parties exchange written notifications through diplomatic channels, confirming that they have completed their respective domestic requirements necessary for the entry into force of this Agreement, or on such other date as the Parties may agree.

Article 26.5

General Review

1. The Parties shall undertake a general review of this Agreement in the fifth year after the date of entry into force of this Agreement, or at such times as may be agreed by the Parties.

2. A review pursuant to paragraph 1 shall be undertaken with a view to updating and enhancing this Agreement to ensure that the disciplines contained in this Agreement remain relevant to the trade and investment issues and challenges confronting the Parties.

Article 26.6 Termination

1. This Agreement shall remain in force unless terminated pursuant to paragraph 2.
2. A Party may terminate this Agreement by giving the other Party notice in writing through diplomatic channels. Such termination shall take effect six months after the date of the notification, or on such date as the Parties may agree.
3. Within 30 days of the date of a notification issued under paragraph 2, either Party may request consultations regarding whether the termination of any provision of this Agreement should take effect on a date later than that provided in paragraph 2. Such consultations shall commence within 30 days of the date of the request, or on such date as the Parties may agree.

Article 26.7 Authentic Text

This Agreement is done in duplicate in the English and Arabic languages. Both texts of this Agreement shall be equally authentic. In case of divergence of interpretation, the English text shall prevail.

Signed at _____, this _____ day of _____
two thousand and twenty-four.

For the Government of Australia:

**For the Government of the
United Arab Emirates:**