

CANADA - INDONESIA
COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

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PREAMBLE

CANADA AND THE REPUBLIC OF INDONESIA, collectively referred to as “the Parties”, resolving to:

STRENGTHEN the bonds of friendship and cooperation between them and their peoples;

BUILD on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994, and other multilateral and bilateral instruments of cooperation;

FACILITATE trade in goods and services between the Parties by enhancing transparency, and promoting good regulatory practices;

RECOGNISE that the provisions of this Agreement preserve the right of the Parties to regulate within their territories to achieve legitimate public policy objectives;

PROTECT human, animal, or plant life or health in the territories of the Parties and advance science-based decision making while facilitating trade between them;

PROMOTE transparency, good governance and the rule of law, and prevent and combat bribery and corruption in trade and investment;

ENHANCE conditions of fair competition in the territory of the Parties;

ENCOURAGE enterprises operating within their territory or subject to their jurisdiction to respect internationally recognised responsible business conduct principles and standards;

PROMOTE, PROTECT and ENFORCE labour rights, the improvement of working conditions, and the strengthening of cooperation on labour issues;

PROMOTE high levels of environmental protection, including through effective enforcement of environmental laws and environmental cooperation;

ADVANCE the objective of sustainable development in its economic, social and environmental dimensions through enhanced bilateral relations;

SUPPORT the growth and development of small and medium-sized enterprises by enhancing their ability to fully participate in and benefit from the opportunities created by this Agreement;

RECOGNISE that small and medium-sized enterprises, including micro enterprises and entrepreneurs contribute significantly to economic prosperity, employment, community development, youth engagement and innovation, as well as making progress in achieving the UN Sustainable Development Goals;

REAFFIRM their commitments as parties to the *UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions*, done at Paris on 20 October 2005, and recognise that states must maintain the ability to preserve, develop, and implement their cultural policies;

ESTABLISH a predictable legal and commercial framework that supports increased trade and investment through their Comprehensive Economic Partnership;

HAVE AGREED as follows:

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

Section A: Initial Provisions

Article 1.1: Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of GATT 1994 and Article V of GATS, hereby establish the Canada-Indonesia Comprehensive Economic Partnership as a free trade area.

Article 1.2: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which the Parties are party.
2. If a Party considers that a provision of this Agreement is inconsistent with a provision of another agreement referred to in paragraph 1, the Parties shall, on request, consult with each other to reach a mutually satisfactory outcome. This paragraph is without prejudice to a Party's rights and obligations under Chapter 24 (Dispute Settlement).

Article 1.3: Extent of Obligations

Except as otherwise provided in this Agreement, each Party is fully responsible for the observance of all provisions of this Agreement and shall take reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by governments other than at the central level and authorities within its territory.

Article 1.4: Delegated Authority

Each Party shall ensure that any person that has been delegated regulatory, administrative, or other governmental authority by a Party act in accordance with the Party's obligations as set out under this Agreement in the exercise of that authority.

Section B: General Definitions

Article 1.5: General Definitions

For the purposes of this Agreement, unless otherwise specified:

AD 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 government means:

- (a) for Canada, the Government of Canada;
- (b) for Indonesia, the Government of the Republic of Indonesia;

covered investment means, with respect to a Party, an investment:

- (a) in its territory;
- (b) made in accordance with the applicable domestic law of the Party at the time the investment is made;¹
- (c) directly or indirectly owned or controlled by an investor of the other Party; and
- (d) existing on the date of entry into force of this Agreement, or made or acquired thereafter;

customs administration means the governmental authority that is responsible under the law of a Party for the administration of customs laws and regulations or any successor of such customs administration;

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

days means calendar days, including weekends and holidays;

enterprise means 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;

existing means in effect on the date of entry into force of this Agreement;

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

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

goods means any merchandise, product, article, or material;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, Chapter Notes, and Subheading Notes as set out in the Annex to the *International Convention on the Harmonized Commodity Description and Coding System*, done at Brussels on 14 June 1983, as may be amended, and as adopted and implemented by the Parties in their respective laws;

heading means the first four digits in the tariff classification number under the Harmonized System;

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

¹ An investment is not a covered investment if it has been established through illegal conduct including fraudulent misrepresentation, concealment, or corruption. For greater certainty, illegal conduct does not include minor or technical breaches of domestic law.

national means a natural person who is:

- (a) for Canada, a Canadian citizen or permanent resident under Canadian law;
- (b) for Indonesia, an Indonesian national as defined in *Law No. 12/2006*, as amended, or any successor legislation;

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

person means a natural person or an enterprise;

person of a Party means a national of a Party or an enterprise of a Party;

preferential tariff treatment means the customs duty rate applicable to an originating good under this Agreement;

regional government means:

- (a) for Canada, a province or territory of Canada;
- (b) for Indonesia, a province of Indonesia, as defined under Indonesian law;

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

sanitary or phytosanitary measure means a measure referred to in paragraph 1 of Annex A to the SPS Agreement;

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

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

state enterprise means an enterprise that is owned, or controlled through ownership interests, by a Party;

subheading means the first six digits in the tariff classification number under the Harmonized System;

territory means:

- (a) with respect to Canada,
 - (i) the land territory, air space, internal waters, and territorial sea of Canada,
 - (ii) the exclusive economic zone of Canada, and
 - (iii) the continental shelf of Canada,
- as determined by its domestic law and consistent with international law;

- (b) with respect to Indonesia, the land territories, internal waters, archipelagic waters, 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 Indonesia has sovereignty, sovereign rights or jurisdiction as defined in its laws, and in accordance with international law, including the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights* in Annex 1C to the WTO Agreement;

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.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Article 2.1: Definitions

For the purposes of this Chapter:

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

agricultural good means a product listed in Annex 1 to the Agreement on Agriculture;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

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

- (a) a charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994;
- (b) an anti-dumping or countervailing duty;
- (c) a fee or other charge imposed in connection with the importation commensurate with the cost of services rendered; and
- (d) a payment or a security offered or collected related to an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas;

duty-free means free of customs duty;

export licensing procedure means a requirement that a Party adopts or maintains under which an exporter must, as a condition for exporting a good from the Party's territory, submit an application or other documentation to an administrative body or bodies, but does not include customs documentation required in the normal course of trade or any requirement that must be fulfilled prior to introduction of the good into commerce within the Party's territory;

export subsidy means an export subsidy as defined in Article 1(e) of the Agreement on Agriculture;

goods of a Party means domestic products as these are understood in the GATT 1994 or such goods as the Parties may agree, and includes originating goods of a Party;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

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

low level presence (LLP) occurrence means the inadvertent low level presence in a shipment of plants or plant products, except for a plant or plant product that is a medicine or medical product, of rDNA plant material that is authorized for use in at least one country, but not in the importing country, and if authorized for food use, a food safety assessment has been done based on the Codex Guideline for the Conduct of a Food Safety Assessment of Foods Derived from Recombinant-DNA Plants (CAG/GL 45-2003).

modern biotechnology means the application of:

- (a) *in vitro* nucleic acid techniques, including recombinant DNA and direct injection of nucleic acid into cells or organelles; or
- (b) fusion of cells beyond the taxonomic family,

that overcome natural physiological reproductive or recombination barriers and that are not techniques used in traditional breeding and selection;

product of modern biotechnology means an agricultural good, or a fish or fish product covered by Chapter 3 of the Harmonized System (HS) intended for food and feed, developed using modern biotechnology, but does not include a medicine or a medical product.

Article 2.2: Scope

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

Article 2.3: National Treatment

1. 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, and to this end, Article III of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For greater certainty, the treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favourable than the most favourable treatment that the regional level of government accords to any like, directly competitive or substitutable goods, as the case may be, of the Party of which it forms a part.

3. This Article does not apply to a measure, including a measure's continuation, prompt renewal or amendment, in respect of excise duties on absolute alcohol, as listed under tariff item 2207.10.90 in each Party's Schedule of Concessions annexed to the GATT 1994 and the internal sale and distribution of wine and distilled spirits.

Article 2.4: Elimination of Customs Duties on Imports

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.
2. Except as otherwise provided in this Agreement, each Party shall eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-A (Tariff Commitments).
3. On the request of a Party, the Parties shall consult to consider accelerating or broadening the scope of the elimination of customs duties set out in their Schedules to Annex 2-A (Tariff Commitments). An agreement between the Parties to accelerate or broaden the scope of the elimination of a customs duty on an originating good shall supersede any customs duty rate or staging category determined pursuant to each Party's Schedule to Annex 2-A (Tariff Commitments) for that good in accordance with and upon completion of each Party's applicable legal procedures.
4. A Party may at any time unilaterally accelerate or broaden the scope of the elimination of customs duties set out in its Schedule to Annex 2-A (Tariff Commitments) on originating goods of the other Party. A Party shall inform the other Party as early as practicable before the new rate of customs duties takes effect.
5. For greater certainty, a Party shall not prohibit an importer from claiming for an originating good the rate of customs duty applied under the WTO Agreement.
6. For greater certainty, a Party may:
 - (a) modify its tariffs on goods for which no tariff preference is claimed under this Agreement;
 - (b) increase a customs duty to the level established in its Schedule to Annex 2-A (Tariff Commitments) after a unilateral reduction; or
 - (c) maintain or increase a customs duty as authorized by this Agreement, the Dispute Settlement Body of the WTO, or an agreement under the WTO Agreement.

Article 2.5: Classification of Goods and Transposition of Tariff Commitments

1. The classification of goods in trade between the Parties shall be in conformity with the Harmonized System (HS) and its amendments.
2. At the request of a Party, the Parties shall share information on those tariff items if any revisions are necessary, to ensure that each Party's obligations under this Agreement are not altered by its implementation of future amendments to the Harmonized System (HS) into its national nomenclature.
3. At the request of a Party, the Committee on Trade in Goods may review the future amendments to the Harmonized System (HS) to ensure that each Party's obligations under this Agreement are not altered, including by establishing, as needed, guidelines for the transposition of Parties' Schedules to Annex 2-A (Tariff Commitments) and consult to resolve any differences that may arise between the Parties on matters related to the Harmonized System (HS).

Article 2.6: Agricultural Special Safeguards

Originating agricultural goods traded under preferential tariff treatment shall not be subject to any duties that the importing Party applies pursuant to a special safeguard it takes pursuant to the Agreement on Agriculture.¹

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, including its interpretative notes, and to this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The Parties understand that GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

- (a) export or import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders or undertakings; or
- (b) voluntary export restraints inconsistent with Article VI of the GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain any measure prohibited by Article 4.2 of the Agreement on Agriculture with respect to goods of the other Party. To this end, Article 4.2 of the Agreement on Agriculture is incorporated into and made part of this Agreement.²

4. If a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, nothing in this Agreement shall be construed to prevent that Party from:

- (a) limiting or prohibiting the importation of the good of that non-Party from the territory of the other Party; or
- (b) requiring, as a condition for exporting the good of that Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

5. For the purposes of this Article, **consumed** means:

- (a) actually consumed; or

¹ For greater certainty, an agricultural good for which most-favored-nation tariff treatment applies may be subject to additional duties applied by a Party pursuant to a special safeguard taken under the Agreement on Agriculture.

² For greater certainty, the Parties shared the understanding that Article 24.4.2 (Dispute Settlement – Choice of Forum) includes any matter that has been subject to dispute settlement proceeding under WTO DSU.

- (b) further processed or manufactured so as to result in a substantial change in the value, form or use of the good, or in the production of another good.
- 6. If a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of a Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing or distribution arrangements in the other Party.
- 7. This Article does not apply to a measure, including that measure's continuation, prompt renewal or amendment, in respect of the following:
 - (a) excise duties on absolute alcohol, as listed under tariff item 2207.10.90 in a Party's Schedule of Concessions annexed to the GATT 1994;
 - (b) the importation of goods of the prohibited provisions of tariff items 9897.00.00, 9898.00.00, and 9899.00.00 referred to in the Schedule of the Customs Tariff;
 - (c) the use of ships in the coasting trade of each Party's own territory;
 - (d) the export of logs of all species; and
 - (e) the export of unprocessed fish pursuant to applicable provincial legislation.

Article 2.8: Agricultural Export Subsidies

1. The Parties affirm their rights and obligations under the Nairobi WTO Ministerial Decision of 19 December 2015 on Export Competition.³
2. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods and shall work together to prevent their reintroduction in any form.
3. A Party shall not adopt or maintain a measure on an agricultural good that is not consistent with the Nairobi WTO Ministerial Decision of 19 December 2015 on Export Competition.

Article 2.9: Transparency in Import Licensing Procedures

1. Each Party shall ensure that its import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement.
2. Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall include the information specified in Article 5.2 of the Import Licensing Agreement and any information required under paragraph 6.

³ WTO Document WT/MIN(15)/45.

3. A Party shall be deemed to be in compliance with the obligations in paragraph 2 with respect to an existing import licensing procedure if:

- (a) it has notified that procedure to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement together with the information specified in Article 5.2 of that agreement;
- (b) it has provided with respect to that procedure the information requested in the annual questionnaire on import licensing procedures under Article 7.3 of the Import Licensing Agreement in its most recent annual submission to the WTO Committee on Import Licensing due before the date of entry into force of this Agreement for that Party; and
- (c) it has included in either the notification described in subparagraph (a) or the annual submission described in subparagraph (b) any information required to be notified to the other Party under paragraph 6.

4. Each Party shall comply with Article 1.4(a) of the Import Licensing Agreement with respect to any new or modified import licensing procedure. Each Party shall also publish on an official government website any information that it is required to publish under Article 1.4(a) of the Import Licensing Agreement.

5. Each Party shall notify the other Party of any new import licensing procedures it adopts and any modifications it makes to its existing import licensing procedures, if possible, no later than 60 days before the new procedure or modification takes effect. A Party shall not provide the notification later than 60 days after the date of its publication. The notification shall include any information required under paragraph 6. A Party shall be deemed to be in compliance with this obligation, if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with Article 5.1, 5.2, or 5.3 of the Import Licensing Agreement, and includes in its notification any information required to be notified to the other Party under paragraph 6.

6. (a) A notice under paragraph 2, 3, or 5 shall state if, under any import licensing procedure that is a subject of the notice:
- (i) the terms of an import licence for any product limit the permissible end users of the product; or
 - (ii) the Party imposes any of the following conditions on eligibility for obtaining a licence to import any product:
 - (A) membership in an industry association;
 - (B) approval by an industry association of the request for an import licence;
 - (C) a history of importing the product or similar products;
 - (D) minimum importer or end user production capacity;

- (E) minimum importer or end user registered capital; or
 - (F) a contractual or other relationship between the importer and a distributor in the Party's territory.
- (b) A notice under subparagraph (a), that states that there is a limitation on permissible end users or a licence-eligibility condition shall:
- (i) list all products for which the end-user limitation or licence-eligibility condition applies; and
 - (ii) describe the end-user limitation or licence-eligibility condition.

7. Each Party shall respond within 60 days to a reasonable enquiry from the other Party concerning its licensing rules and its procedures for the submission of an application for an import licence, including the eligibility of persons, firms, and institutions to make an application, the administrative body or bodies to be approached and the list of products subject to the licensing requirement.

8. If a Party denies an import licence application with respect to a good of the other Party, it shall, on request of the applicant and within a reasonable period after receiving the request, provide the applicant with a written explanation of the reason for the denial.

9. A Party shall not apply an import licensing procedure to a good of the other Party unless it has, with respect to that procedure, met the requirements of paragraph 2 or 4, as applicable.

Article 2.10: Transparency in Export Licensing Procedures

1. Within 30 days after the date of entry into force of this Agreement, each Party shall notify the other Party in writing of the publications in which its export licensing procedures, if any, are set out, including addresses of relevant government websites on which the procedures are published. Thereafter, each Party shall publish any new export licensing procedure, or any modification of an export licensing procedure it adopts, as soon as practicable but no later than 60 days after the new procedure or modification takes effect.

2. Each Party shall ensure that, the publications it notifies under paragraph 1 include:

- (a) the texts of its export licensing procedures, including any modifications it makes to those procedures;
- (b) the goods subject to each licensing procedure;
- (c) for each procedure, a description of:
 - (i) the process for applying for a licence; and
 - (ii) any criteria an applicant must meet to be eligible to seek a licence;

- (d) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export licence;
- (e) the administrative body or bodies to which an application or other relevant documentation should be submitted;
- (f) a description of or a citation to a publication reproducing in full any measure or measures that the export licensing procedure implements;
- (g) the period during which each export licensing procedure will be in effect, unless the procedure will remain in effect until withdrawn or revised in a new publication;
- (h) if the Party intends to use a licensing procedure to administer an export quota, the overall quantity and, if practicable, the value of the quota, and the opening and closing dates of the quota; and
- (i) any exemptions or exceptions available to the public that replace the requirement to obtain an export licence, how to request or use these exemptions or exceptions, and if applicable the criteria for them.

3. In accordance with its relevant laws and regulations, a Party shall provide the other Party, on the other Party's request and to the extent practicable, the following information regarding a particular export licensing procedure that it adopts or maintains, except if doing so would reveal business proprietary or other confidential information of a particular person:

- (a) the aggregate number of licences the Party has granted over a recent period specified in the other Party's request; and
- (b) measures, if any, that the Party has taken in conjunction with the licensing procedure to restrict domestic production or consumption or to stabilize production, supply, or prices for the relevant good.

4. This Article does not require a Party to grant an export licence.

Article 2.11: Customs User Fees

1. A Party shall not adopt or maintain a customs user fee or require consular transactions in connection with the importation or exportation of a good from the territory of the other Party.

2. Paragraph 1 does not prevent a Party from imposing a customs duty or a charge set out in paragraphs (a), (b), or (d) of the definition of "customs duty".

Article 2.12: Exchange of Preference Utilization Data

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilization rates, the Parties shall annually exchange updated import statistics for a period starting one year after the date of entry into force of this Agreement until five years after the tariff elimination is completed. This period may be extended by decision of the Parties through the Committee on Trade in Goods.
2. The import statistics referred to in paragraph 1 shall include data pertaining to the most recent calendar year available, at the tariff line level for Chapters 1 through 97 of the HS, on imports of goods from the other Party that are subject to MFN-applied tariffs and tariff preferences under this Agreement, including information on value, and if applicable, volume and tariff-rate quotas' fill rate.

Article 2.13: Trade in Products of Modern Biotechnology

1. The Parties recognise the importance of agricultural innovation and facilitating trade in products of modern biotechnology including transparency, cooperation, and the voluntary exchange of information related to the trade in products of modern biotechnology including policies, legislation, guidelines and good practices.
2. Nothing in this Article shall be construed to require a Party to authorize a product of modern biotechnology to be on the market.
3. Each Party shall, when available and subject to its laws, regulation or policy, make available to the public and, to the extent possible, online:
 - (a) information and documentation requirements for an authorization, if required, of a product of modern biotechnology;
 - (b) summary of risk or safety assessment, if any, that has led to the authorization, if required, of a product of modern biotechnology; and
 - (c) list of the products of modern biotechnology that have been authorized in its territory.
4. To reduce the likelihood of disruptions to trade in products of modern biotechnology:
 - (a) each Party shall continue to encourage applicants to submit timely and concurrent applications to the other Party for authorization, if required, of products of modern biotechnology; and
 - (b) a Party requiring any authorization for a product of modern biotechnology shall:
 - (i) accept and review applications for the authorization, if required, of products of modern biotechnology on an ongoing basis year-round;

- (ii) if an authorization is subject to expiration, take steps to help ensure that the review of the product is completed and decision is made in a timely manner, and if possible, prior to expiration; and
 - (iii) communicate with the other Party regarding any new and existing authorizations of products of modern biotechnology, so as to improve information exchange.
- 5. Each Party shall endeavor to adopt or maintain policies and approaches designed to facilitate the management of an LLP occurrence.
- 6. The Parties shall pursue collaborative and trade-facilitative approaches to the management of an LLP occurrence.
- 7. In order to address an LLP occurrence, and with a view to preventing a future LLP occurrence, on request of an importing Party, an exporting Party shall, when available and subject to its laws, regulations and policies:
 - (a) provide summary of the risk or safety assessment or assessments, if any, that the exporting Party conducted in connection with an authorization of a specific plant product of modern biotechnology;
 - (b) provide, if known to the exporting Party, contact information for any entity within its territory that received authorization for the plant product of modern biotechnology and which the Party believes that it is likely to possess:
 - (i) validated methods that exist for the detection of the plant product of modern biotechnology found at a low level in a shipment;
 - (ii) reference samples necessary for the detection of the LLP occurrence; and
 - (iii) relevant information⁴ that can be used by the importing Party to conduct a risk or safety assessment if appropriate, in accordance with the relevant international standards and guidelines; and
 - (c) encourage an entity referred to in subparagraph (b) to share the information referred to in sub-subparagraphs (b)(i), (b)(ii) and (b)(iii) with the importing Party.
- 8. In the event of an LLP occurrence, the importing Party shall, subject to its laws, regulation or policy:
 - (a) inform the importer or the importer's agent of the LLP occurrence and of any additional information that the importer will be required to submit, to allow the importing Party to make a decision on the disposition of the shipment in which the LLP occurrence has been found;
 - (b) on request, and if available, provide to the exporting Party summary of risk or safety assessment that the importing Party has conducted in connection with the LLP occurrence;

⁴ For example, relevant information includes the information contained in Annex 3 of the *Codex Guideline for the Conduct of Food Safety Assessment of Foods Derived from Recombinant-DNA Plants* (CAC/GL 45-2003).

- (c) ensure that the measures applied to address that LLP occurrence are appropriate to achieve compliance with its laws, regulation or policy; and
- (d) take into account, as appropriate, any relevant risk or safety assessment provided, and authorization granted, by the other Party or non-Party when deciding how to manage the LLP occurrence.

Article 2.14: Cooperation

1. The Parties recognise that cooperation under this Chapter may advance the inclusive, effective and efficient implementation and utilization of this Chapter through various activities between the Parties.
2. The Parties shall explore opportunities for cooperation relating to:
 - (a) products covered under Article 2.15, including policies related to LLP occurrences;
 - (b) innovative plants and plant varieties and the products derived therefrom;⁵ and
 - (c) other matters, as agreed between the Parties.
3. For the purpose of subparagraphs 2(a) and 2(b), that cooperation may include:
 - (a) information sharing on domestic regulations, policies, and technical matters;
 - (b) collaborative dialogue on trade, emerging technologies, and regulatory streamlining; and
 - (c) efforts to advance transparent, science and risk-based regulatory approaches and trade policies with regional partners, non-Parties, and in international organizations.
4. The cooperation shall take into account, among other things, the different levels of development, existing bilateral cooperation and collaboration, availability of appropriate resources, and the national capacity of each Party.

Article 2.15: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (“Committee”), comprising representatives of each Party.
2. The Committee shall meet at the request of a Party or the Joint Committee, established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee), to consider any matter arising under this Chapter.

⁵ **Innovative plants and plant varieties** means plants and plant varieties produced by means other than conventional plant breeding methods.

3. The Committee shall meet at a venue and time as the Parties decide or by electronic means. Hosting responsibilities shall alternate between the Parties.
4. The Committee's functions shall include:
- (a) monitoring the implementation and administration of this Chapter;
 - (b) consulting on ways to improve market access between the Parties further to a request under Article 2.4.3;
 - (c) consulting on, and endeavour to resolving, any other issues relating to this Chapter, including, as appropriate, in coordination or jointly with other committees, subcommittees, working groups, or other bodies established under this Agreement;
 - (d) promptly seeking to address barriers to trade in goods between the Parties, including on agricultural goods other than those within the competence of other committees, subcommittees, working groups or any other bodies established under this Agreement and, if appropriate, referring the matter to the Joint Committee for its consideration;
 - (e) coordinating the exchange of information on trade in goods between the Parties;
 - (f) referring any relevant issues to other committees, subcommittees, working groups or any other bodies established under this Agreement and notifying the Joint Committee, as appropriate; and
 - (g) undertaking additional work that the Joint Committee may assign or another committee may refer to it.
5. Notwithstanding paragraph 2, for matters involving issues or trade barriers affecting perishable goods, the Committee shall meet within 30 days of a request by a Party or the Joint Committee and shall be composed of relevant representatives of each Party.

ANNEX 2-A
TARIFF COMMITMENTS

Section A: Staging Categories Applicable to The Parties

1. The classification of goods between the Parties is as set out in each Party's respective tariff nomenclature in conformity with the Harmonized System (HS).
2. Except as otherwise provided in each Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.4 (Elimination of Customs Duties on Imports):
 - (a) customs duties on originating goods provided for in the items in staging category EIF in each Party's Schedule shall be eliminated entirely and these goods shall be duty-free on the date of entry into force of this Agreement;
 - (b) customs duties on originating goods provided for in the items in staging category NT1 in each Party's Schedule shall be eliminated in five equal annual stages beginning on the date this Agreement enters into force, and these goods shall be duty-free effective January 1 of year five;
 - (c) customs duties on originating goods provided for in the items in staging category NT2 in a Party's Schedule shall be eliminated in ten equal annual stages beginning on the date this Agreement enters into force, and these goods shall be duty-free effective January 1 of year ten;
 - (d) customs duties on originating goods provided for in the items in staging category NT3 in a Party's Schedule shall be eliminated in fifteen equal annual stages beginning on the date this Agreement enters into force, and these goods shall be duty-free effective January 1 of year fifteen; and
 - (e) customs duties on originating goods provided for in the items in staging category EX are exempt from tariff commitments under Article 2.4 (Elimination of Customs Duties on Imports).
3. The base rate of customs duty for determining the interim staged rate of customs duty for a tariff item shall be those set out in each Party's Schedule to this Annex, which are the most-favoured-nation rates of customs duty applied on April 1, 2022 for Indonesia, and January 1, 2022 for Canada.
4. For the purpose of the elimination of customs duties in accordance with Article 2.4 (Elimination of Customs Duties of Imports), interim staged rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest hundredth of one Canadian cent in the case of Canada and the nearest Indonesian Rupiah in the case of Indonesia.

5. For the purposes of this Annex and each Party's Schedule:
- (a) the tariff reduction for year one shall take effect on the date this Agreement enters into force as provided for in Article 26.3 (Final Provisions – Entry into Force), with each subsequent annual stage of tariff reduction taking effect on January 1 of each subsequent year;
 - (b) year one means the period of time beginning on the date this Agreement enters into force as provided for in Article 26.3 (Final Provisions – Entry into Force) and ending on December 31 of the same calendar year as the date of entry into force;
 - (c) year two means the 12-month period beginning on January 1 of the calendar year immediately following the calendar year of the date of entry into force of this Agreement as provided for in Article 26. 3 (Final Provisions – Entry into Force); and
 - (d) each subsequent year means each subsequent 12-month period beginning on January 1 of each subsequent calendar year.
6. For the purpose of this Agreement:
- (a) Canada's Schedule is available in the English, French, and Indonesian languages;⁶ and
 - (b) Indonesia's Schedule is available in the Indonesian, English, and French languages.⁷

Section B: Provisions Applicable only to Indonesia

This Section applies only to the Indonesia's Schedule, which is attached to this Annex.

7. Customs duties on originating goods provided for in the items in staging category SL shall be reduced in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be reduced by a total of 75% of the base rate, effective January 1 of year ten.

8. Interim staged rates and final customs duties rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest Indonesian Rupiah.

⁶ Notwithstanding Article 26.7 (Final Provisions – Authentic Texts), Canada's Schedule to this Annex in the Indonesian language is only for reference purpose.

⁷ Notwithstanding Article 26.7 (Final Provisions – Authentic Texts), Indonesia's Schedule to this Annex in the French language is only for reference purpose.

Section C: Issuance of Import Permits

9. In accordance with the WTO Agreement, for originating goods imported into Indonesia and classified under Indonesian tariff items 0201.10.00, 0201.20.00, 0201.30.00, 0202.10.00, 0202.20.00, 0202.30.00, 0206.10.00, 0206.21.00, 0206.22.00, 0206.29.00, 0210.20.00, 0701.10.00, 0701.90.10, 0701.90.90, 1601.00.10, 1601.00.90, 1602.50.10, 1602.50.90, Indonesia shall issue import permits, or equivalent instruments used for import authorization, automatically and without seasonality.

Section D: Consultations on Tariff Acceleration

10. Pursuant to paragraph 3 of Article 2.4 (Elimination of Customs Duties on Imports), the Parties shall enter into consultations no later than three years after the date of entry into force of this Agreement and shall endeavor to conclude those consultations within five years of the date of entry into force of this Agreement.

(Annex Template Example) **Appendix 1 – Tariff Schedule of []**

Tariff Item	Description	Base Rate	Staging Category
0101.10.00	Pure-bred breeding animals	Free	EIF

APPENDIX I

TARIFF SCHEDULE OF CANADA

The provisions of this Schedule are generally expressed in terms of Canada’s *Customs Tariff*, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of Canada’s *Customs Tariff*. To the extent that provisions of this Schedule are identical to the corresponding provisions of Canada’s *Customs Tariff*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of Canada’s *Customs Tariff*.

Tariff Item	Description	Base Rate	Staging Category
0101.21.00	Pure-bred breeding animals	Free	EIF
0101.29.00	Other	Free	EIF
0101.30.00	Asses	Free	EIF
0101.90.00	Other	Free	EIF
0102.21.00	Pure-bred breeding animals	Free	EIF
0102.29.00	Other	Free	EIF
0102.31.00	Pure-bred breeding animals	Free	EIF
0102.39.00	Other	Free	EIF
0102.90.00	Other	Free	EIF
0103.10.00	Pure-bred breeding animals	Free	EIF
0103.91.00	Weighing less than 50 kg	Free	EIF
0103.92.00	Weighing 50 kg or more	Free	EIF
0104.10.00	Sheep	Free	EIF
0104.20.00	Goats	Free	EIF
0105.11.10	For breeding purposes	Free	EIF
0105.11.21	Broilers for domestic production: Within access commitment	0.86¢ each	EX
0105.11.22	Broilers for domestic production: Over access commitment	238% but not less than 30.8¢ each	EX
0105.11.90	Other	Free	EIF
0105.12.10	For breeding purposes	Free	EIF
0105.12.90	Other	8%	EX
0105.13.10	For breeding purposes	Free	EIF
0105.13.90	Other	8%	NT3
0105.14.10	For breeding purposes	Free	EIF
0105.14.90	Other	8%	NT3
0105.15.10	For breeding purposes	Free	EIF
0105.15.90	Other	2.5%	EIF
0105.94.10	For breeding purposes; Spent fowl; Started pullets	2.82¢/kg	EX
0105.94.91	Other: Within access commitment	1.90¢/kg	EX
0105.94.92	Other: Over access commitment	238% but not less than \$1.25/kg	EX
0105.99.11	Turkeys: Within access commitment	1.90¢/kg	EX
0105.99.12	Turkeys: Over access commitment	154.5% but not less than \$1.60/kg	EX
0105.99.90	Other	3%	EX
0106.11.00	Primates	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0106.12.00	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)	Free	EIF
0106.13.00	Camels and other camelids (Camelidae)	Free	EIF
0106.14.00	Rabbits and hares	Free	EIF
0106.19.00	Other	Free	EIF
0106.20.00	Reptiles (including snakes and turtles)	Free	EIF
0106.31.00	Birds of prey	Free	EIF
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	EIF
0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	Free	EIF
0106.39.00	Other	Free	EIF
0106.41.00	Bees	Free	EIF
0106.49.00	Other	Free	EIF
0106.90.00	Other	Free	EIF
0201.10.10	Within access commitment	Free	EIF
0201.10.20	Over access commitment	26.5%	NT3
0201.20.10	Within access commitment	Free	EIF
0201.20.20	Over access commitment	26.5%	NT3
0201.30.10	Within access commitment	Free	EIF
0201.30.20	Over access commitment	26.5%	NT3
0202.10.10	Within access commitment	Free	EIF
0202.10.20	Over access commitment	26.5%	NT3
0202.20.10	Within access commitment	Free	EIF
0202.20.20	Over access commitment	26.5%	NT3
0202.30.10	Within access commitment	Free	EIF
0202.30.20	Over access commitment	26.5%	NT3
0203.11.00	Carcasses and half-carcasses	Free	EIF
0203.12.00	Hams, shoulders and cuts thereof, with bone in	Free	EIF
0203.19.00	Other	Free	EIF
0203.21.00	Carcasses and half-carcasses	Free	EIF
0203.22.00	Hams, shoulders and cuts thereof, with bone in	Free	EIF
0203.29.00	Other	Free	EIF
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	Free	EIF
0204.21.00	Carcasses and half-carcasses	Free	EIF
0204.22.00	Other cuts with bone in	Free	EIF
0204.23.00	Boneless	Free	EIF
0204.30.00	Carcasses and half-carcasses of lamb, frozen	Free	EIF
0204.41.00	Carcasses and half-carcasses	2%	EIF
0204.42.10	Of lamb	Free	EIF
0204.42.20	Of mutton	2%	EIF
0204.43.10	Of lamb	Free	EIF
0204.43.20	Of mutton	2.5%	EIF
0204.50.00	Meat of goats	Free	EIF
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	EIF
0206.10.00	Of bovine animals, fresh or chilled	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0206.21.00	Tongues	Free	EIF
0206.22.00	Livers	Free	EIF
0206.29.00	Other	Free	EIF
0206.30.00	Of swine, fresh or chilled	Free	EIF
0206.41.00	Livers	Free	EIF
0206.49.00	Other	Free	EIF
0206.80.00	Other, fresh or chilled	Free	EIF
0206.90.00	Other, frozen	Free	EIF
0207.11.10	Spent fowl	8%	EX
0207.11.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.11.92	Other: Over access commitment	238% but not less than \$1.67/kg	EX
0207.12.10	Spent fowl	8%	EX
0207.12.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.12.92	Other: Over access commitment	238% but not less than \$1.67/kg	EX
0207.13.10	Spent fowl	4%	EX
0207.13.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.13.92	Other: Over access commitment, bone in	249% but not less than \$3.78/kg	EX
0207.13.93	Other: Over access commitment, boneless	249% but not less than \$6.74/kg	EX
0207.14.10	Spent fowl	9%	EX
0207.14.21	Livers: Within access commitment	Free	EIF
0207.14.22	Livers: Over access commitment	238% but not less than \$6.45/kg	EX
0207.14.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.14.92	Other: Over access commitment, bone in	249% but not less than \$3.78/kg	EX
0207.14.93	Other: Over access commitment, boneless	249% but not less than \$6.74/kg	EX
0207.24.11	Canner pack: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.24.12	Canner pack: Over access commitment	154.5% but not less than \$2.11/kg	EX
0207.24.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX

Tariff Item	Description	Base Rate	Staging Category
0207.24.92	Other: Over access commitment	154.5% but not less than \$1.95/kg	EX
0207.25.11	Canner pack: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.25.12	Canner pack: Over access commitment	154.5% but not less than \$2.11/kg	EX
0207.25.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.25.92	Other: Over access commitment	154.5% but not less than \$1.95/kg	EX
0207.26.10	Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.26.20	Over access commitment, bone in	165% but not less than \$2.94/kg	EX
0207.26.30	Over access commitment, boneless	165% but not less than \$4.82/kg	EX
0207.27.11	Livers: Within access commitment	Free	EIF
0207.27.12	Livers: Over access commitment	154.5% but not less than \$4.51/kg	EX
0207.27.91	Other: Within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0207.27.92	Other: Over access commitment, bone in	165% but not less than \$2.94/kg	EX
0207.27.93	Other: Over access commitment, boneless	165% but not less than \$4.82/kg	EX
0207.41.00	Not cut in pieces, fresh or chilled	8%	NT3
0207.42.00	Not cut in pieces, frozen	5.5%	NT1
0207.43.00	Fatty livers, fresh or chilled	Free	EIF
0207.44.00	Other, fresh or chilled	4%	EIF
0207.45.10	Livers	Free	EIF
0207.45.90	Other	4.5%	NT1
0207.51.00	Not cut in pieces, fresh or chilled	8%	NT3
0207.52.00	Not cut in pieces, frozen	5.5%	NT1
0207.53.00	Fatty livers, fresh or chilled	Free	EIF
0207.54.00	Other, fresh or chilled	4%	EIF
0207.55.10	Livers	Free	EIF
0207.55.90	Other	4.5%	NT1
0207.60.11	Fresh or chilled: Not cut in pieces	8%	NT3
0207.60.19	Fresh or chilled: Other	4%	EIF
0207.60.20	Not cut in pieces, frozen	5.5%	NT1
0207.60.91	Other frozen: Livers	Free	EIF
0207.60.99	Other frozen: Other	4.5%	NT1
0208.10.00	Of rabbits or hares	Free	EIF
0208.30.00	Of primates	Free	EIF
0208.40.10	Of whales	Free	EIF
0208.40.90	Other	Free	EIF
0208.50.00	Of reptiles (including snakes and turtles)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0208.60.00	Of camels and other camelids (Camelidae)	Free	EIF
0208.90.00	Other	Free	EIF
0209.10.00	Of pigs	Free	EIF
0209.90.10	Fat of fowls of the species Gallus domesticus, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0209.90.20	Fat of fowls of the species Gallus domesticus, over access commitment	249% but not less than \$6.74/kg	EX
0209.90.30	Fat of turkeys, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0209.90.40	Fat of turkeys, over access commitment	165% but not less than \$4.82/kg	EX
0209.90.90	Other	11%	EX
0210.11.00	Hams, shoulders and cuts thereof, with bone in	Free	EIF
0210.12.00	Bellies (streaky) and cuts thereof	Free	EIF
0210.19.00	Other	Free	EIF
0210.20.00	Meat of bovine animals	Free	EIF
0210.91.00	Of primates	Free	EIF
0210.92.00	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)	Free	EIF
0210.93.00	Of reptiles (including snakes and turtles)	Free	EIF
0210.99.11	Meat of poultry: Of fowls of the species Gallus domesticus, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0210.99.12	Meat of poultry: Of fowls of the species Gallus domesticus, over access commitment, bone in	249% but not less than \$5.81/kg	EX
0210.99.13	Meat of poultry: Of fowls of the species Gallus domesticus, over access commitment, boneless	249% but not less than \$10.36/kg	EX
0210.99.14	Meat of poultry: Of turkeys, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
0210.99.15	Meat of poultry: Of turkeys, over access commitment, bone in	165% but not less than \$3.67/kg	EX
0210.99.16	Meat of poultry: Of turkeys, over access commitment, boneless	165% but not less than \$6.03/kg	EX
0210.99.19	Meat of poultry: Other	2.5%	EX
0210.99.90	Other	Free	EIF
0301.11.00	Freshwater	Free	EIF
0301.19.00	Other	Free	EIF
0301.91.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0301.92.00	Eels (<i>Anguilla</i> spp.)	Free	EIF
0301.93.00	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.)	Free	EIF
0301.94.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	EIF
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	EIF
0301.99.00	Other	Free	EIF
0302.11.00	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>)	Free	EIF
0302.13.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	EIF
0302.14.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	EIF
0302.19.00	Other	Free	EIF
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	EIF
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	Free	EIF
0302.23.00	Sole (<i>Solea</i> spp.)	Free	EIF
0302.24.00	Turbots (<i>Psetta maxima</i>)	Free	EIF
0302.29.00	Other	Free	EIF
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	EIF
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>)	Free	EIF
0302.33.00	Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	Free	EIF
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	Free	EIF
0302.35.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	EIF
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	EIF
0302.39.00	Other	Free	EIF
0302.41.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	EIF
0302.42.00	Anchovies (<i>Engraulis</i> spp.)	Free	EIF
0302.43.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	EIF
0302.44.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	EIF
0302.45.00	Jack and horse mackerel (<i>Trachurus</i> spp.)	Free	EIF
0302.46.00	Cobia (<i>Rachycentron canadum</i>)	Free	EIF
0302.47.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0302.49.00	Other	Free	EIF
0302.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	EIF
0302.52.00	Haddock (<i>Melanogrammus aeglefinus</i>)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0302.53.00	Coalfish (<i>Pollachius virens</i>)	Free	EIF
0302.54.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	EIF
0302.55.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	Free	EIF
0302.56.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	EIF
0302.59.00	Other	Free	EIF
0302.71.00	Tilapias (<i>Oreochromis</i> spp.)	Free	EIF
0302.72.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	EIF
0302.73.00	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.)	Free	EIF
0302.74.00	Eels (<i>Anguilla</i> spp.)	Free	EIF
0302.79.00	Other	Free	EIF
0302.81.00	Dogfish and other sharks	Free	EIF
0302.82.00	Rays and skates (<i>Rajidae</i>)	Free	EIF
0302.83.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0302.84.00	Seabass (<i>Dicentrarchus</i> spp.)	Free	EIF
0302.85.00	Seabream (<i>Sparidae</i>)	Free	EIF
0302.89.00	Other	Free	EIF
0302.91.00	Livers, roes and milt	3%	EIF
0302.92.00	Shark fins	Free	EIF
0302.99.00	Other	Free	EIF
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free	EIF
0303.12.00	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>)	Free	EIF
0303.13.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	EIF
0303.14.00	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>)	Free	EIF
0303.19.00	Other	Free	EIF
0303.23.00	Tilapias (<i>Oreochromis</i> spp.)	Free	EIF
0303.24.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	EIF
0303.25.00	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.)	Free	EIF
0303.26.00	Eels (<i>Anguilla</i> spp.)	Free	EIF
0303.29.00	Other	Free	EIF
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	Free	EIF
0303.33.00	Sole (<i>Solea</i> spp.)	Free	EIF
0303.34.00	Turbots (<i>Psetta maxima</i>)	Free	EIF
0303.39.00	Other	Free	EIF
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	EIF
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>)	Free	EIF
0303.43.00	Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	Free	EIF
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	Free	EIF
0303.45.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	EIF
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	EIF
0303.49.00	Other	Free	EIF
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	EIF
0303.53.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	EIF
0303.54.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	EIF
0303.55.00	Jack and horse mackerel (<i>Trachurus</i> spp.)	Free	EIF
0303.56.00	Cobia (<i>Rachycentron canadum</i>)	Free	EIF
0303.57.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0303.59.00	Other	Free	EIF
0303.63.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	EIF
0303.64.00	Haddock (<i>Melanogrammus aeglefinus</i>)	Free	EIF
0303.65.00	Coalfish (<i>Pollachius virens</i>)	Free	EIF
0303.66.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	EIF
0303.67.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	Free	EIF
0303.68.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	EIF
0303.69.00	Other	Free	EIF
0303.81.00	Dogfish and other sharks	Free	EIF
0303.82.00	Rays and skates (<i>Rajidae</i>)	Free	EIF
0303.83.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0303.84.00	Seabass (<i>Dicentrarchus</i> spp.)	Free	EIF
0303.89.00	Other	Free	EIF
0303.91.00	Livers, roes and milt	3%	EIF
0303.92.00	Shark fins	Free	EIF
0303.99.00	Other	Free	EIF
0304.31.00	Tilapias (<i>Oreochromis</i> spp.)	Free	EIF
0304.32.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	EIF
0304.33.00	Nile Perch (<i>Lates niloticus</i>)	Free	EIF
0304.39.00	Other	Free	EIF
0304.41.00	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>)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0304.42.00	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>)	Free	EIF
0304.43.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	EIF
0304.44.00	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>	Free	EIF
0304.45.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0304.46.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0304.47.00	Dogfish and other sharks	Free	EIF
0304.48.00	Rays and skates (<i>Rajidae</i>)	Free	EIF
0304.49.00	Other	Free	EIF
0304.51.00	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.)	Free	EIF
0304.52.00	Salmonidae	Free	EIF
0304.53.00	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>	Free	EIF
0304.54.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0304.55.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0304.56.00	Dogfish and other sharks	Free	EIF
0304.57.00	Rays and skates (<i>Rajidae</i>)	Free	EIF
0304.59.00	Other	Free	EIF
0304.61.00	Tilapias (<i>Oreochromis</i> spp.)	Free	EIF
0304.62.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	EIF
0304.63.00	Nile Perch (<i>Lates niloticus</i>)	Free	EIF
0304.69.00	Other	Free	EIF
0304.71.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	EIF
0304.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	Free	EIF
0304.73.00	Coalfish (<i>Pollachius virens</i>)	Free	EIF
0304.74.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	EIF
0304.75.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	Free	EIF
0304.79.00	Other	Free	EIF
0304.81.00	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>),	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0304.82.00	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>)	Free	EIF
0304.83.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	EIF
0304.84.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0304.85.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0304.86.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	EIF
0304.87.00	Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	Free	EIF
0304.88.00	Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Free	EIF
0304.89.00	Other	Free	EIF
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	Free	EIF
0304.92.00	Toothfish (<i>Dissostichus</i> spp.)	Free	EIF
0304.93.00	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.)	Free	EIF
0304.94.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	Free	EIF
0304.95.00	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 Pollock (<i>Theragra chalcogramma</i>)	Free	EIF
0304.96.00	Dogfish and other sharks	Free	EIF
0304.97.00	Rays and skates (<i>Rajidae</i>)	Free	EIF
0304.99.00	Other	Free	EIF
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	3%	EIF
0305.31.00	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.)	Free	EIF
0305.32.00	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>	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0305.39.00	Other	Free	EIF
0305.41.00	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>)	Free	EIF
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	EIF
0305.43.00	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>)	Free	EIF
0305.44.00	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.)	Free	EIF
0305.49.00	Other	Free	EIF
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	EIF
0305.52.00	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.)	Free	EIF
0305.53.00	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>)	Free	EIF
0305.54.00	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</i>	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	villosus), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)		
0305.59.00	Other	Free	EIF
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	EIF
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	EIF
0305.63.00	Anchovies (<i>Engraulis</i> spp.)	Free	EIF
0305.64.00	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.)	Free	EIF
0305.69.00	Other	Free	EIF
0305.71.00	Shark fins	Free	EIF
0305.72.00	Fish heads, tails and maws	Free	EIF
0305.79.00	Other	Free	EIF
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	5%	NT3
0306.12.10	Smoked	4%	NT1
0306.12.90	Other	Free	EIF
0306.14.10	King or snow for processing	Free	EIF
0306.14.90	Other	5%	NT3
0306.15.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5%	NT3
0306.16.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	Free	EIF
0306.17.00	Other shrimps and prawns	Free	EIF
0306.19.00	Other	5%	NT3
0306.31.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	5%	NT3
0306.32.00	Lobsters (<i>Homarus</i> spp.)	Free	EIF
0306.33.00	Crabs	5%	NT3
0306.34.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5%	NT3
0306.35.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	Free	EIF
0306.36.00	Other shrimps and prawns	Free	EIF
0306.39.00	Other	5%	NT3
0306.91.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	5%	NT3
0306.92.10	Smoked	4%	NT1
0306.92.90	Other	Free	EIF
0306.93.00	Crabs	5%	NT3
0306.94.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5%	NT3
0306.95.00	Shrimps and prawns	Free	EIF
0306.99.00	Other	5%	NT3
0307.11.10	In shell	3%	EIF
0307.11.20	Shelled	Free	EIF
0307.12.10	Smoked	2%	EIF
0307.12.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0307.19.10	Smoked	2%	EIF
0307.19.90	Other	Free	EIF
0307.21.00	Live, fresh or chilled	Free	EIF
0307.22.10	Smoked	4%	NT1
0307.22.90	Other	Free	EIF
0307.29.10	Smoked	4%	NT1
0307.29.90	Other	Free	EIF
0307.31.00	Live, fresh or chilled	Free	EIF
0307.32.10	Smoked	4%	NT1
0307.32.90	Other	Free	EIF
0307.39.10	Smoked	4%	NT1
0307.39.90	Other	Free	EIF
0307.42.00	Live, fresh or chilled	Free	EIF
0307.43.00	Frozen	Free	EIF
0307.49.00	Other	Free	EIF
0307.51.00	Live, fresh or chilled	Free	EIF
0307.52.00	Frozen	Free	EIF
0307.59.00	Other	Free	EIF
0307.60.10	Smoked	4%	NT1
0307.60.90	Other	Free	EIF
0307.71.00	Live, fresh or chilled	Free	EIF
0307.72.10	Smoked	6.5%	EIF
0307.72.90	Other	Free	EIF
0307.79.10	Smoked	6.5%	EIF
0307.79.90	Other	Free	EIF
0307.81.00	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	Free	EIF
0307.82.00	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	Free	EIF
0307.83.10	Smoked	4%	NT1
0307.83.90	Other	Free	EIF
0307.84.10	Smoked	4%	NT1
0307.84.90	Other	Free	EIF
0307.87.10	Smoked	4%	NT1
0307.87.90	Other	Free	EIF
0307.88.10	Smoked	4%	NT1
0307.88.90	Other	Free	EIF
0307.91.00	Live, fresh or chilled	Free	EIF
0307.92.10	Smoked	4%	NT1
0307.92.90	Other	Free	EIF
0307.99.10	Smoked	4%	NT1
0307.99.90	Other	Free	EIF
0308.11.00	Live, fresh or chilled	Free	EIF
0308.12.10	Smoked	4%	NT1
0308.12.90	Other	Free	EIF
0308.19.10	Smoked	4%	NT1
0308.19.90	Other	Free	EIF
0308.21.00	Live, fresh or chilled	Free	EIF
0308.22.10	Smoked	4%	NT1
0308.22.90	Other	Free	EIF
0308.29.10	Smoked	4%	NT1
0308.29.90	Other	Free	EIF
0308.30.10	Smoked	4%	NT1
0308.30.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0308.90.10	Smoked	4%	NT1
0308.90.90	Other	Free	EIF
0309.10.00	Of fish	Free	EIF
0309.90.10	Of crustaceans	5%	NT3
0309.90.21	Of molluscs: Smoked	4%	NT1
0309.90.29	Of molluscs: Other	Free	EIF
0309.90.91	Other: Smoked	4%	NT1
0309.90.99	Other: Other	Free	EIF
0401.10.10	Within access commitment	7.5%	EX
0401.10.20	Over access commitment	241% but not less than \$34.50/hl	EX
0401.20.10	Within access commitment	7.5%	EX
0401.20.20	Over access commitment	241% but not less than \$34.50/hl	EX
0401.40.10	Within access commitment	7.5%	EX
0401.40.20	Over access commitment	292.5% but not less than \$2.48/kg	EX
0401.50.10	Within access commitment	7.5%	EX
0401.50.20	Over access commitment	292.5% but not less than \$2.48/kg	EX
0402.10.10	Within access commitment	3.32¢/kg	EX
0402.10.20	Over access commitment	201.5% but not less than \$2.01/kg	EX
0402.21.11	Milk: Within access commitment	3.32¢/kg	EX
0402.21.12	Milk: Over access commitment	243% but not less than \$2.82/kg	EX
0402.21.21	Cream: Within access commitment	6.5%	EX
0402.21.22	Cream: Over access commitment	295.5% but not less than \$4.29/kg	EX
0402.29.11	Milk: Within access commitment	3.32¢/kg	EX
0402.29.12	Milk: Over access commitment	243% but not less than \$2.82/kg	EX
0402.29.21	Cream: Within access commitment	6.5%	EX
0402.29.22	Cream: Over access commitment	295.5% but not less than \$4.29/kg	EX
0402.91.10	Within access commitment	2.84¢/kg	EX
0402.91.20	Over access commitment	259% but not less than 78.9¢/kg	EX
0402.99.10	Within access commitment	2.84¢/kg	EX
0402.99.20	Over access commitment	255% but not less than 95.1¢/kg	EX
0403.20.10	Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt, put up for retail sale	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0403.20.21	Within access commitment: Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt, not put up for retail sale	6.5%	EX
0403.20.29	Within access commitment: Other	6.5%	EX
0403.20.31	Over access commitment: Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt, not put up for retail sale	250.5% but not less than \$2.91/kg	EX
0403.20.39	Over access commitment: Other	237.5% but not less than 46.6¢/kg	EX
0403.90.11	Powdered buttermilk: Within access commitment	3.32¢/kg	EX
0403.90.12	Powdered buttermilk: Over access commitment	208% but not less than \$2.07/kg	EX
0403.90.91	Other: Within access commitment	7.5%	EX
0403.90.92	Other: Over access commitment	216.5% but not less than \$2.15/kg	EX
0404.10.10	Whey protein concentrate	4.94¢/kg	EX
0404.10.21	Powdered whey: Within access commitment	3.32¢/kg	EX
0404.10.22	Powdered whey: Over access commitment	208% but not less than \$2.07/kg	EX
0404.10.90	Other	11%	EX
0404.90.10	Within access commitment	3%	EX
0404.90.20	Over access commitment	270% but not less than \$3.15/kg	EX
0405.10.10	Within access commitment	11.38¢/kg	EX
0405.10.20	Over access commitment	298.5% but not less than \$4.00/kg	EX
0405.20.10	Within access commitment	7%	EX
0405.20.20	Over access commitment	274.5% but not less than \$2.88/kg	EX
0405.90.10	Within access commitment	7.5%	EX
0405.90.20	Over access commitment	313.5% but not less than \$5.12/kg	EX
0406.10.10	Within access commitment	3.32¢/kg	EX
0406.10.20	Over access commitment	245.5% but not less than \$4.52/kg	EX
0406.20.11	Cheddar and Cheddar types: Within access commitment	2.84¢/kg	EX
0406.20.12	Cheddar and Cheddar types: Over access commitment	245.5% but not less than \$3.58/kg	EX
0406.20.91	Other: Within access commitment	3.32¢/kg	EX
0406.20.92	Other: Over access commitment	245.5% but not less than \$5.11/kg	EX
0406.30.10	Within access commitment	3.32¢/kg	EX
0406.30.20	Over access commitment	245.5% but not less than \$4.34/kg	EX

Tariff Item	Description	Base Rate	Staging Category
0406.40.10	Within access commitment	3.32¢/kg	EX
0406.40.20	Over access commitment	245.5% but not less than \$5.33/kg	EX
0406.90.11	Cheddar and Cheddar types: Within access commitment	2.84¢/kg	EX
0406.90.12	Cheddar and Cheddar types: Over access commitment	245.5% but not less than \$3.53/kg	EX
0406.90.21	Camembert and Camembert types: Within access commitment	3.32¢/kg	EX
0406.90.22	Camembert and Camembert types: Over access commitment	245.5% but not less than \$5.78/kg	EX
0406.90.31	Brie and Brie types: Within access commitment	3.32¢/kg	EX
0406.90.32	Brie and Brie types: Over access commitment	245.5% but not less than \$5.50/kg	EX
0406.90.41	Gouda and Gouda types: Within access commitment	3.32¢/kg	EX
0406.90.42	Gouda and Gouda types: Over access commitment	245.5% but not less than \$4.23/kg	EX
0406.90.51	Provolone and Provolone types: Within access commitment	3.32¢/kg	EX
0406.90.52	Provolone and Provolone types: Over access commitment	245.5% but not less than \$5.08/kg	EX
0406.90.61	Mozzarella and Mozzarella types: Within access commitment	3.32¢/kg	EX
0406.90.62	Mozzarella and Mozzarella types: Over access commitment	245.5% but not less than \$3.53/kg	EX
0406.90.71	Swiss/Emmental and Swiss/Emmental types: Within access commitment	3.32¢/kg	EX
0406.90.72	Swiss/Emmental and Swiss/Emmental types: Over access commitment	245.5% but not less than \$4.34/kg	EX
0406.90.81	Gruyère and Gruyère types: Within access commitment	3.32¢/kg	EX
0406.90.82	Gruyère and Gruyère types: Over access commitment	245.5% but not less than \$5.26/kg	EX
0406.90.91	Other: Havarti and Havarti types, within access commitment	3.32¢/kg	EX
0406.90.92	Other: Havarti and Havarti types, over access commitment	245.5% but not less than \$4.34/kg	EX
0406.90.93	Other: Parmesan and Parmesan types, within access commitment	3.32¢/kg	EX
0406.90.94	Other: Parmesan and Parmesan types, over access commitment	245.5% but not less than \$5.08/kg	EX
0406.90.95	Other: Romano and Romano types, within access commitment	3.32¢/kg	EX
0406.90.96	Other: Romano and Romano types, over access commitment	245.5% but not less than \$5.15/kg	EX
0406.90.98	Other: Other, within access commitment	3.32¢/kg	EX
0406.90.99	Other: Other, over access commitment	245.5% but not less than \$3.53/kg	EX
0407.11.11	Hatching, for broilers: Within access commitment	1.51¢/dozen	EX
0407.11.12	Hatching, for broilers: Over access commitment	238% but not less than \$2.91/dozen	EX
0407.11.91	Other: Within access commitment	1.51¢/dozen	EX

Tariff Item	Description	Base Rate	Staging Category
0407.11.92	Other: Over access commitment	163.5% but not less than 79.9¢/dozen	EX
0407.19.00	Other	Free	EIF
0407.21.10	Within access commitment	1.51¢/dozen	EX
0407.21.20	Over access commitment	163.5% but not less than 79.9¢/dozen	EX
0407.29.00	Other	Free	EIF
0407.90.11	Of the fowls of the species Gallus domesticus: Within access commitment	1.51¢/dozen	EX
0407.90.12	Of the fowls of the species Gallus domesticus: Over access commitment	163.5% but not less than 79.9¢/dozen	EX
0407.90.90	Other	Free	EIF
0408.11.10	Within access commitment	8.5%	EX
0408.11.20	Over access commitment	\$6.12/kg	EX
0408.19.10	Within access commitment	6.63¢/kg	EX
0408.19.20	Over access commitment	\$1.52/kg	EX
0408.91.10	Within access commitment	8.5%	EX
0408.91.20	Over access commitment	\$6.12/kg	EX
0408.99.10	Within access commitment	6.63¢/kg	EX
0408.99.20	Over access commitment	\$1.52/kg	EX
0409.00.00	Natural honey.	Free	EIF
0410.10.10	Non-living insects, whether fresh, chilled or frozen	Free	EIF
0410.10.90	Other	11%	NT3
0410.90.00	Other	11%	NT3
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	EIF
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	EIF
0502.90.00	Other	Free	EIF
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Free	EIF
0505.10.00	Feathers of a kind used for stuffing; down	Free	EIF
0505.90.00	Other	Free	EIF
0506.10.00	Ossein and bones treated with acid	Free	EIF
0506.90.00	Other	Free	EIF
0507.10.00	Ivory; ivory powder and waste	Free	EIF
0507.90.00	Other	Free	EIF
0508.00.00	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.	Free	EIF
0510.00.00	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.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0511.10.00	Bovine semen	Free	EIF
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	EIF
0511.99.00	Other	Free	EIF
0601.10.11	Bulbs: Of the genus narcissus, other than for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	6%	NT2
0601.10.19	Bulbs: Other	Free	EIF
0601.10.21	Tubers, tuberous roots, corms, crowns and rhizomes: Crowns of rhubarb or asparagus; Tuberous roots of cannas, dahlias and paeonias; Tubers, other tuberous roots, corms, other crowns and rhizomes, for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	Free	EIF
0601.10.29	Tubers, tuberous roots, corms, crowns and rhizomes: Other	6%	NT2
0601.20.10	Chicory plants and roots; For use by florists or nurserymen for forcing purposes or for growing on prior to disposal; Tuberous roots of cannas, dahlias and paeonias	Free	EIF
0601.20.90	Other	6%	NT2
0602.10.00	Unrooted cuttings and slips	Free	EIF
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	EIF
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	EIF
0602.40.10	Multiflora rosebushes	6%	NT2
0602.40.90	Other	Free	EIF
0602.90.10	Mushroom spawn; Palms, ferns (other than tuberous rooted ferns), rubber plants (ficus), lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants; For producing cuttings, buds, scions, seeds or similar goods or for having grafting, layering or other operations performed on them; For producing vegetables; For propagation purposes or for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	Free	EIF
0602.90.90	Other	6%	NT2
0603.11.00	Roses	10.5%	NT3
0603.12.00	Carnations	8%	NT3
0603.13.10	Cymbidium	16%	NT3
0603.13.90	Other	12.5%	NT3
0603.14.00	Chrysanthemums	8%	NT3
0603.15.00	Lilies (Lilium spp.)	6%	NT2
0603.19.00	Other	6%	NT2
0603.90.10	Gypsophila, dyed, bleached or impregnated	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
0603.90.20	Other gypsophila	8%	NT3
0603.90.90	Other	Free	EIF
0604.20.10	Christmas trees; Foliage of Asparagus setaceus; Grasses and palm leaves; Mosses and lichens	Free	EIF
0604.20.90	Other	6%	NT2
0604.90.10	Grasses and palm leaves; Mosses and lichens	Free	EIF
0604.90.90	Other	8%	NT3
0701.10.00	Seed	\$4.94/tonne	EIF
0701.90.00	Other	\$4.94/tonne	EIF
0702.00.10	For processing	Free	EIF
0702.00.21	Cherry tomatoes, other than for processing: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 12.5%	NT3
0702.00.29	Cherry tomatoes, other than for processing: Other	Free	EIF
0702.00.91	Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 12.5%	NT3
0702.00.99	Other: Other	Free	EIF
0703.10.10	Onion sets	4.23¢/kg but not less than 9.5%	NT2
0703.10.20	Onions, Spanish-type, for processing	Free	EIF
0703.10.31	Onions or shallots, green: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 22 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 10.5%	NT3
0703.10.39	Onions or shallots, green: Other	Free	EIF
0703.10.41	Dry shallots: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 12.5%	NT3
0703.10.49	Dry shallots: Other	Free	EIF
0703.10.91	Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the	2.81¢/kg but not less than 12.5%	NT3

Tariff Item	Description	Base Rate	Staging Category
	President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31st March		
0703.10.99	Other: Other	Free	EIF
0703.20.00	Garlic	Free	EIF
0703.90.00	Leeks and other alliaceous vegetables	Free	EIF
0704.10.11	Cauliflowers and head broccoli, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 20 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	1.88¢/kg but not less than 4% plus 4%	NT2
0704.10.12	Cauliflowers and head broccoli, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 20 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	1.88¢/kg but not less than 4%	EIF
0704.10.20	Broccoli for processing	Free	EIF
0704.10.31	Other broccoli: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 16 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 12.5%	NT3
0704.10.39	Other broccoli: Other	Free	EIF
0704.10.90	Other	Free	EIF
0704.20.11	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 20 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	5.62¢/kg but not less than 10.5% plus 4%	NT3
0704.20.12	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 20 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	5.62¢/kg but not less than 10.5%	NT3
0704.20.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0704.90.31	Cabbage (<i>Brassica oleracea</i> , capitata): Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 34 weeks in any 12 month period ending 31st March	2.35¢/kg but not less than 12.5%	NT3
0704.90.39	Cabbage (<i>Brassica oleracea</i> , capitata): Other	Free	EIF
0704.90.41	Cabbage, Chinese or Chinese lettuce (<i>Brassica rapa</i> , <i>chenensis</i> , and <i>Brassica rapa</i> , <i>pekinensis</i>): Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 30 weeks in any 12 month period ending 31st March	2.35¢/kg but not less than 12.5%	NT3
0704.90.49	Cabbage, Chinese or Chinese lettuce (<i>Brassica rapa</i> , <i>chenensis</i> , and <i>Brassica rapa</i> , <i>pekinensis</i>): Other	Free	EIF
0704.90.90	Other	Free	EIF
0705.11.11	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.35¢/kg but not less than 12.5% plus 4%	NT3
0705.11.12	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.35¢/kg but not less than 12.5%	NT3
0705.11.90	Other	Free	EIF
0705.19.11	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.35¢/kg but not less than 12.5% plus 4%	NT3

Tariff Item	Description	Base Rate	Staging Category
0705.19.12	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.35¢/kg but not less than 12.5%	NT3
0705.19.90	Other	Free	EIF
0705.21.00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	Free	EIF
0705.29.00	Other	Free	EIF
0706.10.11	Baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 40 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	1.88¢/kg but not less than 4% plus 4%	NT2
0706.10.12	Baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 40 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	1.88¢/kg but not less than 4%	EIF
0706.10.20	Other baby carrots of a length not exceeding 11 cm	Free	EIF
0706.10.31	Carrots, other than baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 40 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	0.94¢/kg plus 4%	NT1
0706.10.32	Carrots, other than baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 40 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	0.94¢/kg	EIF
0706.10.40	Other carrots	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0706.10.50	Turnips	Free	EIF
0706.90.10	Beets, for processing	Free	EIF
0706.90.21	Other beets imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 34 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	1.88¢/kg but not less than 8.5% plus 4%	NT3
0706.90.22	Other beets imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 34 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	1.88¢/kg but not less than 8.5%	NT2
0706.90.30	Other beets	Free	EIF
0706.90.40	Salsify and celeriac	Free	EIF
0706.90.51	Radishes: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 26 weeks in any 12 month period ending 31st March	1.41¢/kg but not less than 6%	NT1
0706.90.59	Radishes: Other	Free	EIF
0706.90.90	Other	Free	EIF
0707.00.10	For processing	Free	EIF
0707.00.91	Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 30 weeks in any 12 month period ending 31st March	4.22¢/kg but not less than 12.5%	NT3
0707.00.99	Other: Other	Free	EIF
0708.10.10	For processing	Free	EIF
0708.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 8.5%	NT2
0708.10.99	Other: Other	Free	EIF
0708.20.10	Snap beans for processing	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0708.20.21	Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 14 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	3.75¢/kg but not less than 8.5% plus 4%	NT3
0708.20.22	Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 14 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	3.75¢/kg but not less than 8.5%	NT2
0708.20.30	Other snap beans	Free	EIF
0708.20.90	Other	Free	EIF
0708.90.00	Other leguminous vegetables	Free	EIF
0709.20.10	For processing	Free	EIF
0709.20.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	10.31¢/kg but not less than 12.5%	NT3
0709.20.99	Other: Other	Free	EIF
0709.30.00	Aubergines (egg-plants)	Free	EIF
0709.40.11	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 18 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	3.75¢/kg but not less than 12.5% plus 4%	NT3
0709.40.12	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 18 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	3.75¢/kg but not less than 12.5%	NT3
0709.40.90	Other	Free	EIF
0709.51.10	For processing	Free	EIF
0709.51.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.52.10	For processing	Free	EIF
0709.52.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.53.10	For processing	Free	EIF
0709.53.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.54.10	For processing	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0709.54.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.55.10	For processing	Free	EIF
0709.55.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.56.00	Truffles (Tuber spp.)	Free	EIF
0709.59.10	Mushrooms, for processing	Free	EIF
0709.59.90	Other	8.43¢/kg but not less than 8.5%	NT3
0709.60.10	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 8.5%	NT2
0709.60.90	Other	Free	EIF
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	EIF
0709.91.00	Globe artichokes	Free	EIF
0709.92.00	Olives	Free	EIF
0709.93.00	Pumpkins, squash and gourds (Cucurbita spp.)	Free	EIF
0709.99.11	Parsley: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 16 weeks in any 12 month period ending 31st March	3.28¢/kg but not less than 8.5%	NT2
0709.99.19	Parsley: Other	Free	EIF
0709.99.21	Rhubarb: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	Free	EIF
0709.99.29	Rhubarb: Other	Free	EIF
0709.99.31	Sweet corn-on-the-cob, imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.81¢/kg but not less than 12.5% plus 4%	NT3
0709.99.32	Sweet corn-on-the-cob, imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.81¢/kg but not less than 12.5%	NT3
0709.99.40	Other sweet corn-on-the-cob	Free	EIF
0709.99.90	Other	Free	EIF
0710.10.00	Potatoes	Free	EIF
0710.21.00	Peas (Pisum sativum)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	Free	EIF
0710.29.00	Other	Free	EIF
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	EIF
0710.40.00	Sweet corn	Free	EIF
0710.80.00	Other vegetables	Free	EIF
0710.90.00	Mixtures of vegetables	Free	EIF
0711.20.00	Olives	Free	EIF
0711.40.10	Gherkins, of a maximum diameter of 19 mm, for use in the manufacture of finished gherkins	Free	EIF
0711.40.90	Other	10.5%	NT3
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	Free	EIF
0711.59.00	Other	Free	EIF
0711.90.00	Other vegetables; mixtures of vegetables	Free	EIF
0712.20.00	Onions	Free	EIF
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	Free	EIF
0712.32.10	For use in the manufacture of food products	Free	EIF
0712.32.90	Other	6%	NT2
0712.33.00	Jelly fungi (<i>Tremella</i> spp.)	6%	NT2
0712.34.10	For use in the manufacture of food products	Free	EIF
0712.34.90	Other	6%	NT2
0712.39.11	Mushrooms: Porcini (<i>Boletus Edulis</i>) for use in the manufacture of food products	Free	EIF
0712.39.19	Mushrooms: Other	6%	NT2
0712.39.20	Truffles	Free	EIF
0712.90.00	Other vegetables; mixtures of vegetables	Free	EIF
0713.10.10	Seed, in packages of a weight not exceeding 500 g each	5.5%	NT1
0713.10.90	Other	Free	EIF
0713.20.00	Chickpeas (garbanzos)	Free	EIF
0713.31.10	Of the species <i>Vigna radiata</i> (L.) Wilczek, in bulk or in packages of a weight exceeding 500 g each	Free	EIF
0713.31.90	Other	2%	EIF
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	2%	EIF
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	Free	EIF
0713.34.00	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	Free	EIF
0713.35.00	Cow peas (<i>Vigna unguiculata</i>)	Free	EIF
0713.39.00	Other	Free	EIF
0713.40.00	Lentils	Free	EIF
0713.50.00	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>)	Free	EIF
0713.60.00	Pigeon peas (<i>Cajanus cajan</i>)	Free	EIF
0713.90.00	Other	Free	EIF
0714.10.00	Manioc (cassava)	Free	EIF
0714.20.00	Sweet potatoes	Free	EIF
0714.30.00	Yams (<i>Dioscorea</i> spp.)	Free	EIF
0714.40.00	Taro (<i>Colocasia</i> spp.)	Free	EIF
0714.50.00	Yautia (<i>Xanthosoma</i> spp.)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0714.90.00	Other	Free	EIF
0801.11.00	Desiccated	Free	EIF
0801.12.00	In the inner shell (endocarp)	Free	EIF
0801.19.00	Other	Free	EIF
0801.21.00	In shell	Free	EIF
0801.22.00	Shelled	Free	EIF
0801.31.00	In shell	Free	EIF
0801.32.00	Shelled	Free	EIF
0802.11.00	In shell	Free	EIF
0802.12.00	Shelled	Free	EIF
0802.21.00	In shell	Free	EIF
0802.22.00	Shelled	Free	EIF
0802.31.00	In shell	Free	EIF
0802.32.00	Shelled	Free	EIF
0802.41.00	In shell	Free	EIF
0802.42.00	Shelled	Free	EIF
0802.51.00	In shell	Free	EIF
0802.52.00	Shelled	Free	EIF
0802.61.00	In shell	Free	EIF
0802.62.00	Shelled	Free	EIF
0802.70.00	Kola nuts (Cola spp.)	Free	EIF
0802.80.00	Areca nuts	Free	EIF
0802.91.00	Pine nuts, in shell	Free	EIF
0802.92.00	Pine nuts, shelled	Free	EIF
0802.99.00	Other	Free	EIF
0803.10.00	Plantains	Free	EIF
0803.90.00	Other	Free	EIF
0804.10.00	Dates	Free	EIF
0804.20.00	Figs	Free	EIF
0804.30.00	Pineapples	Free	EIF
0804.40.00	Avocados	Free	EIF
0804.50.00	Guavas, mangoes and mangosteens	Free	EIF
0805.10.00	Oranges	Free	EIF
0805.21.00	Mandarins (including tangerines and satsumas)	Free	EIF
0805.22.00	Clementines	Free	EIF
0805.29.00	Other	Free	EIF
0805.40.00	Grapefruit and pomelos	Free	EIF
0805.50.00	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	Free	EIF
0805.90.00	Other	Free	EIF
0806.10.11	Grapes of the species Vitis labrusca, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 15 weeks in any 12 month period ending 31st March	1.41¢/kg	EIF
0806.10.19	Grapes of the species Vitis labrusca, in their natural state: Other	Free	EIF
0806.10.91	Other: In their natural state	Free	EIF
0806.10.99	Other: Other	6%	NT2
0806.20.00	Dried	Free	EIF
0807.11.00	Watermelons	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0807.19.00	Other	Free	EIF
0807.20.00	Papaws (papayas)	Free	EIF
0808.10.10	In their natural state	Free	EIF
0808.10.90	Other	8.5%	NT3
0808.30.10	For processing	Free	EIF
0808.30.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 24 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 10.5%	NT3
0808.30.99	Other: Other	Free	EIF
0808.40.00	Quinces	Free	EIF
0809.10.10	For processing	Free	EIF
0809.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 10.5%	NT3
0809.10.99	Other: Other	Free	EIF
0809.21.11	In their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	5.64¢/kg but not less than 8%	NT2
0809.21.19	In their natural state: Other	Free	EIF
0809.21.90	Other	6%	NT2
0809.29.10	Sweet, for processing	Free	EIF
0809.29.21	Other, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 8.5%	NT2
0809.29.29	Other, in their natural state: Other	Free	EIF
0809.29.90	Other	6%	NT2
0809.30.10	Peaches, not including nectarines, for processing	Free	EIF
0809.30.21	Other peaches, in their natural state, not including nectarines: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 14 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 10.5%	NT3
0809.30.29	Other peaches, in their natural state, not including nectarines: Other	Free	EIF
0809.30.30	Nectarines, in their natural state	Free	EIF
0809.30.90	Other	8.5%	NT3
0809.40.10	Prune plums, for processing	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0809.40.21	Other prune plums, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 10.5%	NT3
0809.40.29	Other prune plums, in their natural state: Other	Free	EIF
0809.40.31	Plums, other than prune plums, and sloes, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 10.5%	NT3
0809.40.39	Plums, other than prune plums, and sloes, in their natural state: Other	Free	EIF
0809.40.90	Other	8.5%	NT3
0810.10.10	For processing	Free	EIF
0810.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 8.5%	NT2
0810.10.99	Other: Other	Free	EIF
0810.20.00	Raspberries, blackberries, mulberries and loganberries	Free	EIF
0810.30.00	Black, white or red currants and gooseberries	Free	EIF
0810.40.00	Cranberries, bilberries and other fruits of the genus Vaccinium	Free	EIF
0810.50.00	Kiwifruit	Free	EIF
0810.60.00	Durians	Free	EIF
0810.70.00	Persimmons	Free	EIF
0810.90.00	Other	Free	EIF
0811.10.10	For processing	Free	EIF
0811.10.90	Other	12.5%	NT3
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	6%	NT2
0811.90.10	Cherries	9.37¢/kg but not less than 12.5%	NT3
0811.90.20	Peaches	10.5%	NT3
0811.90.90	Other	Free	EIF
0812.10.00	Cherries	Free	EIF
0812.90.00	Other	Free	EIF
0813.10.00	Apricots	Free	EIF
0813.20.00	Prunes	Free	EIF
0813.30.00	Apples	Free	EIF
0813.40.00	Other fruit	Free	EIF
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Free	EIF
0901.11.00	Not decaffeinated	Free	EIF
0901.12.00	Decaffeinated	Free	EIF
0901.21.00	Not decaffeinated	Free	EIF
0901.22.00	Decaffeinated	Free	EIF
0901.90.00	Other	Free	EIF
0902.10.10	In bags for individual servings	Free	EIF
0902.10.90	Other	Free	EIF
0902.20.00	Other green tea (not fermented)	Free	EIF
0902.30.10	In bags for individual servings	Free	EIF
0902.30.90	Other	Free	EIF
0902.40.00	Other black tea (fermented) and other partly fermented tea	Free	EIF
0903.00.00	Maté.	Free	EIF
0904.11.00	Neither crushed nor ground	Free	EIF
0904.12.10	For processing	Free	EIF
0904.12.90	Other	3%	NT2
0904.21.00	Dried, neither crushed nor ground	Free	EIF
0904.22.00	Crushed or ground	Free	EIF
0905.10.00	Neither crushed nor ground	Free	EIF
0905.20.00	Crushed or ground	Free	EIF
0906.11.00	Cinnamon (Cinnamomum zeylanicum Blume)	Free	EIF
0906.19.00	Other	Free	EIF
0906.20.00	Crushed or ground	Free	EIF
0907.10.00	Neither crushed nor ground	Free	EIF
0907.20.00	Crushed or ground	Free	EIF
0908.11.00	Neither crushed nor ground	Free	EIF
0908.12.00	Crushed or ground	Free	EIF
0908.21.00	Neither crushed nor ground	Free	EIF
0908.22.00	Crushed or ground	Free	EIF
0908.31.00	Neither crushed nor ground	Free	EIF
0908.32.00	Crushed or ground	Free	EIF
0909.21.00	Neither crushed nor ground	Free	EIF
0909.22.00	Crushed or ground	Free	EIF
0909.31.00	Neither crushed nor ground	Free	EIF
0909.32.00	Crushed or ground	Free	EIF
0909.61.00	Neither crushed nor ground	Free	EIF
0909.62.00	Crushed or ground	Free	EIF
0910.11.00	Neither crushed nor ground	Free	EIF
0910.12.00	Crushed or ground	Free	EIF
0910.20.00	Saffron	Free	EIF
0910.30.00	Turmeric (curcuma)	Free	EIF
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	Free	EIF
0910.99.00	Other	Free	EIF
1001.11.10	Within access commitment	\$1.90/tonne	EIF
1001.11.20	Over access commitment	49%	NT3
1001.19.10	Within access commitment	Free	EIF
1001.19.20	Over access commitment	49%	NT3

Tariff Item	Description	Base Rate	Staging Category
1001.91.10	Within access commitment	\$1.90/tonne	EIF
1001.91.20	Over access commitment	76.5%	NT3
1001.99.10	Within access commitment	Free	EIF
1001.99.20	Over access commitment	76.5%	NT3
1002.10.00	Seed	Free	EIF
1002.90.00	Other	Free	EIF
1003.10.11	For malting purposes: Within access commitment	Free	EIF
1003.10.12	For malting purposes: Over access commitment	94.5%	NT3
1003.10.91	Other: Within access commitment	\$0.99/tonne	EIF
1003.10.92	Other: Over access commitment	21%	NT3
1003.90.11	For malting purposes: Within access commitment	Free	EIF
1003.90.12	For malting purposes: Over access commitment	94.5%	NT3
1003.90.91	Other: Within access commitment	Free	EIF
1003.90.92	Other: Over access commitment	21%	NT3
1004.10.00	Seed	Free	EIF
1004.90.00	Other	Free	EIF
1005.10.00	Seed	Free	EIF
1005.90.00	Other	Free	EIF
1006.10.00	Rice in the husk (paddy or rough)	Free	EIF
1006.20.00	Husked (brown) rice	Free	EIF
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	Free	EIF
1006.40.00	Broken rice	Free	EIF
1007.10.00	Seed	Free	EIF
1007.90.00	Other	Free	EIF
1008.10.00	Buckwheat	Free	EIF
1008.21.00	Seed	Free	EIF
1008.29.00	Other	Free	EIF
1008.30.00	Canary seeds	Free	EIF
1008.40.00	Fonio (Digitaria spp.)	Free	EIF
1008.50.00	Quinoa (Chenopodium quinoa)	Free	EIF
1008.60.00	Triticale	Free	EIF
1008.90.00	Other cereals	Free	EIF
1101.00.10	Within access commitment	Free	EIF
1101.00.20	Over access commitment	\$139.83/tonne	EX
1102.20.00	Maize (corn) flour	Free	EIF
1102.90.11	Barley flour: Within access commitment	Free	EIF
1102.90.12	Barley flour: Over access commitment	\$213.80/tonne plus 8.5%	EX
1102.90.20	Rice flour	Free	EIF
1102.90.30	Rye flour	Free	EIF
1102.90.90	Other	Free	EIF
1103.11.10	Within access commitment	Free	EIF
1103.11.20	Over access commitment	\$105.33 /tonne	EX
1103.13.00	Of maize (corn)	Free	EIF
1103.19.11	Of barley: Within access commitment	Free	EIF
1103.19.12	Of barley: Over access commitment	\$177.50 /tonne plus 6.5%	EX
1103.19.90	Other	Free	EIF
1103.20.11	Of wheat: Within access commitment	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1103.20.12	Of wheat: Over access commitment	\$98.60/tonne plus 7%	EX
1103.20.21	Of barley: Within access commitment	Free	EIF
1103.20.22	Of barley: Over access commitment	\$15.90/tonne plus 7%	EX
1103.20.90	Other	Free	EIF
1104.12.00	Of oats	Free	EIF
1104.19.11	Of wheat: Within access commitment	Free	EIF
1104.19.12	Of wheat: Over access commitment	\$106.50/tonne plus 7%	EX
1104.19.21	Of barley: Within access commitment	Free	EIF
1104.19.22	Of barley: Over access commitment	\$177.50/tonne plus 8.5%	EX
1104.19.90	Other	Free	EIF
1104.22.00	Of oats	Free	EIF
1104.23.00	Of maize (corn)	Free	EIF
1104.29.11	Of wheat: Within access commitment	Free	EIF
1104.29.12	Of wheat: Over access commitment	\$113.40/tonne plus 7%	EX
1104.29.21	Of barley: Within access commitment	Free	EIF
1104.29.22	Of barley: Over access commitment	\$177.50/tonne plus 8.5%	EX
1104.29.90	Other	Free	EIF
1104.30.11	Of wheat: Within access commitment	Free	EIF
1104.30.12	Of wheat: Over access commitment	\$98.60/tonne plus 7%	EX
1104.30.90	Other	Free	EIF
1105.10.00	Flour, meal and powder	Free	EIF
1105.20.00	Flakes, granules and pellets	Free	EIF
1106.10.00	Of the dried leguminous vegetables of heading 07.13	Free	EIF
1106.20.00	Of sago or of roots or tubers of heading 07.14	Free	EIF
1106.30.00	Of the products of Chapter 8	Free	EIF
1107.10.11	Whole: Within access commitment	Free	EIF
1107.10.12	Whole: Over access commitment	\$157.00/tonne	EX
1107.10.91	Other: Within access commitment	Free	EIF
1107.10.92	Other: Over access commitment	\$160.10/tonne	EX
1107.20.11	Whole: Within access commitment	Free	EIF
1107.20.12	Whole: Over access commitment	\$141.50/tonne	EX
1107.20.91	Other: Within access commitment	Free	EIF
1107.20.92	Other: Over access commitment	Free	EIF
1108.11.10	Within access commitment	Free	EIF
1108.11.20	Over access commitment	\$237.90/tonne	EX
1108.12.00	Maize (corn) starch	Free	EIF
1108.13.00	Potato starch	10.5%	NT3
1108.14.00	Manioc (cassava) starch	Free	EIF
1108.19.11	Barley starch: Within access commitment	Free	EIF
1108.19.12	Barley starch: Over access commitment	\$188.50/tonne	EX
1108.19.90	Other	Free	EIF
1108.20.00	Inulin	Free	EIF
1109.00.10	Within access commitment	Free	EIF
1109.00.20	Over access commitment	\$397.30/tonne plus 14.5%	EX

Tariff Item	Description	Base Rate	Staging Category
1201.10.00	Seed	Free	EIF
1201.90.00	Other	Free	EIF
1202.30.00	Seed	Free	EIF
1202.41.00	In shell	Free	EIF
1202.42.10	Peanuts, blanched	6%	NT2
1202.42.90	Other	Free	EIF
1203.00.00	Copra.	Free	EIF
1204.00.00	Linseed, whether or not broken.	Free	EIF
1205.10.00	Low erucic acid rape or colza seeds	Free	EIF
1205.90.00	Other	Free	EIF
1206.00.00	Sunflower seeds, whether or not broken.	Free	EIF
1207.10.00	Palm nuts and kernels	Free	EIF
1207.21.00	Seed	Free	EIF
1207.29.00	Other	Free	EIF
1207.30.00	Castor oil seeds	Free	EIF
1207.40.00	Sesamum seeds	Free	EIF
1207.50.00	Mustard seeds	Free	EIF
1207.60.00	Safflower (Carthamus tinctorius) seeds	Free	EIF
1207.70.00	Melon seeds	Free	EIF
1207.91.00	Poppy seeds	Free	EIF
1207.99.00	Other	Free	EIF
1208.10.00	Of soya beans	Free	EIF
1208.90.00	Other	Free	EIF
1209.10.00	Sugar beet seeds	Free	EIF
1209.21.00	Lucerne (alfalfa) seeds	Free	EIF
1209.22.00	Clover (Trifolium spp.) seeds	Free	EIF
1209.23.00	Fescue seeds	Free	EIF
1209.24.00	Kentucky blue grass (Poa pratensis L.) seeds	Free	EIF
1209.25.00	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Free	EIF
1209.29.00	Other	Free	EIF
1209.30.10	In packages of a weight of less than 25 g each	5.5%	NT2
1209.30.20	In bulk or in packages of a weight of 25 g each or more	Free	EIF
1209.91.10	In bulk or in packages of a weight exceeding 500 g each; In packages of a weight of 25 g each or more but not exceeding 500 g each when valued at \$5.50 or more per 500 g	Free	EIF
1209.91.90	Other	5.5%	NT1
1209.99.10	Tree seed, other than nut trees of Chapter 8; Seeds, in bulk or in packages of a weight exceeding 500 g each; Fruit and spores	Free	EIF
1209.99.20	Seeds, in packages of a weight not exceeding 500 g each	5.5%	NT1
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	Free	EIF
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	EIF
1211.20.10	Herbal "tea" in bags for individual servings	Free	EIF
1211.20.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1211.30.00	Coca leaf	Free	EIF
1211.40.00	Poppy straw	Free	EIF
1211.50.00	Ephedra	Free	EIF
1211.60.10	Herbal "tea" in bags for individual servings	Free	EIF
1211.60.90	Other	Free	EIF
1211.90.10	Herbal "tea" in bags for individual servings	Free	EIF
1211.90.90	Other	Free	EIF
1212.21.00	Fit for human consumption	Free	EIF
1212.29.00	Other	Free	EIF
1212.91.00	Sugar beet	Free	EIF
1212.92.00	Locust beans (carob)	Free	EIF
1212.93.00	Sugar cane	Free	EIF
1212.94.00	Chicory roots	Free	EIF
1212.99.00	Other	Free	EIF
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	EIF
1214.10.00	Lucerne (alfalfa) meal and pellets	10%	NT3
1214.90.00	Other	Free	EIF
1301.20.00	Gum Arabic	Free	EIF
1301.90.00	Other	Free	EIF
1302.11.00	Opium	Free	EIF
1302.12.00	Of liquorice	Free	EIF
1302.13.00	Of hops	Free	EIF
1302.14.00	Of ephedra	Free	EIF
1302.19.00	Other	Free	EIF
1302.20.00	Pectic substances, pectinates and pectates	Free	EIF
1302.31.00	Agar-agar	Free	EIF
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	EIF
1302.39.00	Other	Free	EIF
1401.10.00	Bamboos	Free	EIF
1401.20.00	Rattans	Free	EIF
1401.90.00	Other	Free	EIF
1404.20.00	Cotton linters	Free	EIF
1404.90.00	Other	Free	EIF
1501.10.00	Lard	Free	EIF
1501.20.00	Other pig fat	Free	EIF
1501.90.00	Other	Free	EIF
1502.10.00	Tallow	Free	EIF
1502.90.00	Other	Free	EIF
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	Free	EIF
1504.10.10	For use in the manufacture of medicaments	Free	EIF
1504.10.91	Other: For use in Canadian manufactures	Free	EIF
1504.10.99	Other: Other	5%	NT3
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	Free	EIF
1504.30.00	Fats and oils and their fractions, of marine mammals	Free	EIF
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Free	EIF
1507.10.00	Crude oil, whether or not degummed	4.5%	EX
1507.90.00	Other	Free	EIF
1508.10.00	Crude oil	4.5%	EX
1508.90.00	Other	9.5%	EX
1509.20.00	Extra virgin olive oil	Free	EIF
1509.30.00	Virgin olive oil	Free	EIF
1509.40.00	Other virgin olive oils	Free	EIF
1509.90.00	Other	Free	EIF
1510.10.00	Crude olive pomace oil	Free	EIF
1510.90.00	Other	Free	EIF
1511.10.00	Crude oil	6%	EX
1511.90.00	Other	Free	EIF
1512.11.00	Crude oil	4.5%	EX
1512.19.11	Sunflower-seed oil and fractions thereof: For processing	Free	EIF
1512.19.19	Sunflower-seed oil and fractions thereof: Other	9.5%	EX
1512.19.21	Safflower oil and fractions thereof: For processing	Free	EIF
1512.19.29	Safflower oil and fractions thereof: Other	11%	EX
1512.21.00	Crude oil, whether or not gossypol has been removed	4.5%	EX
1512.29.00	Other	9.5%	EX
1513.11.00	Crude oil	6%	EX
1513.19.10	For processing	Free	EIF
1513.19.90	Other	11%	EX
1513.21.00	Crude oil	6%	EX
1513.29.10	Palm kernel oil and its fractions for use in the manufacture of margarine and shortening	Free	EIF
1513.29.90	Other	11%	EX
1514.11.00	Crude oil	6%	EX
1514.19.00	Other	11%	EX
1514.91.00	Crude oil	6%	EX
1514.99.00	Other	11%	EX
1515.11.00	Crude oil	4.5%	EX
1515.19.10	For processing	Free	EIF
1515.19.90	Other	8%	EX
1515.21.00	Crude oil	4.5%	EX
1515.29.00	Other	9.5%	EX
1515.30.00	Castor oil and its fractions	Free	EIF
1515.50.10	Crude oil	6%	EX
1515.50.90	Other	11%	EX
1515.60.00	Microbial fats and oils and their fractions	Free	EIF
1515.90.00	Other	Free	EIF
1516.10.00	Animal fats and oils and their fractions	Free	EIF
1516.20.00	Vegetable fats and oils and their fractions	Free	EIF
1516.30.00	Microbial fats and oils and their fractions	Free	EIF
1517.10.10	Within access commitment	7.5%	EX
1517.10.20	Over access commitment	82.28¢/kg	EX
1517.90.10	Imitation lard	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1517.90.21	Substitutes for butter: Within access commitment	7.5%	EX
1517.90.22	Substitutes for butter: Over access commitment	218% but not less than \$2.47/kg	EX
1517.90.30	Palm oil and palm kernel oil, and their fractions, and blends thereof, for use in the manufacture of margarine and shortening	Free	EIF
1517.90.91	Other: Shortening	11%	EX
1517.90.99	Other: Other	11%	EX
1518.00.00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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.	Free	EIF
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	Free	EIF
1521.10.00	Vegetable waxes	Free	EIF
1521.90.00	Other	Free	EIF
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Free	EIF
1601.00.11	In cans or glass jars: Of poultry of heading 01.05	12.5%	EX
1601.00.19	In cans or glass jars: Other	12.5%	EX
1601.00.21	Of fowls of the species Gallus domesticus, other than in cans or glass jars: Other than spent fowl, within access commitment	0.95¢/kg	EX
1601.00.22	Of fowls of the species Gallus domesticus, other than in cans or glass jars: Other than spent fowl, over access commitment	238%	EX
1601.00.23	Of fowls of the species Gallus domesticus, other than in cans or glass jars: Spent fowl	Free	EIF
1601.00.31	Of turkeys, other than in cans or glass jars: Within access commitment	0.95¢/kg	EX
1601.00.32	Of turkeys, other than in cans or glass jars: Over access commitment	154.5%	EX
1601.00.90	Other	Free	EIF
1602.10.10	Of fowls of the species Gallus domesticus and turkeys, of heading 01.05	12.5%	EX
1602.10.90	Other	12.5%	NT3
1602.20.10	Pâtés de foie with truffles	3%	EIF
1602.20.21	Paste, of fowls of the species Gallus domesticus, not in cans or glass jars: Within access commitment	Free	EIF
1602.20.22	Paste, of fowls of the species Gallus domesticus, not in cans or glass jars: Over access commitment	238%	EX
1602.20.31	Paste, of turkeys, not in cans or glass jars: Within access commitment	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1602.20.32	Paste, of turkeys, not in cans or glass jars: Over access commitment	154.5%	EX
1602.20.90	Other	Free	EIF
1602.31.11	Prepared meals: Specially defined mixtures	11%	EX
1602.31.12	Prepared meals: Other, within access commitment	7.5%	EX
1602.31.13	Prepared meals: Other, over access commitment, bone in	169.5% but not less than \$3.76/kg	EX
1602.31.14	Prepared meals: Other, over access commitment, boneless	169.5% but not less than \$6.18/kg	EX
1602.31.91	Other: In cans or glass jars	12.5%	EX
1602.31.92	Other: Specially defined mixtures, other than in cans or glass jars	2.5%	EX
1602.31.93	Other: Other, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
1602.31.94	Other: Other, over access commitment, bone in	165% but not less than \$3.67/kg	EX
1602.31.95	Other: Other, over access commitment, boneless	165% but not less than \$6.03/kg	EX
1602.32.11	Prepared meals: Of spent fowl; Specially defined mixtures	11%	EX
1602.32.12	Prepared meals: Other, within access commitment	7.5%	EX
1602.32.13	Prepared meals: Other, over access commitment, bone in	253% but not less than \$5.91/kg	EX
1602.32.14	Prepared meals: Other, over access commitment, boneless	253% but not less than \$10.54/kg	EX
1602.32.91	Other: In cans or glass jars	9.5%	EX
1602.32.92	Other: Specially defined mixtures, other than in cans or glass jars; Spent fowl other than in cans or glass jars	Free	EIF
1602.32.93	Other: Other, within access commitment	5% but not less than 4.74¢/kg or more than 9.48¢/kg	EX
1602.32.94	Other: Other, over access commitment, bone in	249% but not less than \$5.81/kg	EX
1602.32.95	Other: Other, over access commitment, boneless	249% but not less than \$10.36/kg	EX
1602.39.10	Prepared meals	11%	EX
1602.39.91	Other: Of ducks, geese or guinea fowls, in cans or glass jars	9.5%	NT3
1602.39.99	Other: Other	Free	EIF
1602.41.10	In cans or glass jars	9.5%	NT3
1602.41.90	Other	Free	EIF
1602.42.10	In cans or glass jars	9.5%	NT3
1602.42.90	Other	Free	EIF
1602.49.10	In cans or glass jars; Prepared meals	12.5%	NT3
1602.49.90	Other	Free	EIF
1602.50.10	Prepared meals	11%	EX
1602.50.91	Other: In cans or glass jars	9.5%	EX
1602.50.99	Other: Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1602.90.10	Prepared meals	11%	NT3
1602.90.91	Other: In cans or glass jars	12.5%	NT3
1602.90.99	Other: Other	Free	EIF
1603.00.10	Of meat	Free	EIF
1603.00.20	Of fish or crustaceans, molluscs or other aquatic invertebrates	3%	EIF
1604.11.00	Salmon	2%	EIF
1604.12.10	Pickled	Free	EIF
1604.12.90	Other	5%	EIF
1604.13.10	In cans or glass jars	Free	EIF
1604.13.90	Other	9%	NT3
1604.14.10	Atlantic bonito	4.5%	NT1
1604.14.90	Other	7%	NT2
1604.15.00	Mackerel	8%	NT3
1604.16.10	In cans or glass jars	Free	EIF
1604.16.90	Other	9%	NT3
1604.17.00	Eels	7%	NT2
1604.18.00	Shark fins	7%	NT2
1604.19.10	Whitebait, in cans or glass jars	7%	NT2
1604.19.90	Other	7%	NT2
1604.20.10	Prepared meals	11%	NT3
1604.20.20	Gefilte fish	7%	NT2
1604.20.90	Other	7%	NT2
1604.31.00	Caviar	3%	EIF
1604.32.00	Caviar substitutes	3%	EIF
1605.10.00	Crab	5%	NT1
1605.21.00	Not in airtight container	Free	EIF
1605.29.00	Other	Free	EIF
1605.30.10	Shelled, cooked by steaming or boiling in water, whether or not frozen but not further prepared or preserved	Free	EIF
1605.30.90	Other	4%	NT1
1605.40.10	Crayfish, in cans or glass jars	5%	EIF
1605.40.90	Other	5%	EIF
1605.51.00	Oysters	2%	EIF
1605.52.00	Scallops, including queen scallops	4%	NT1
1605.53.00	Mussels	4%	NT1
1605.54.00	Cuttle fish and squid	Free	EIF
1605.55.00	Octopus	Free	EIF
1605.56.00	Clams, cockles and arkshells	6.5%	NT1
1605.57.00	Abalone	4%	NT1
1605.58.00	Snails, other than sea snails	4%	NT1
1605.59.10	Toheroas, in can or glass jars	4%	NT1
1605.59.90	Other	4%	NT1
1605.61.00	Sea cucumbers	4%	NT1
1605.62.00	Sea urchins	4%	NT1
1605.63.00	Jellyfish	4%	NT1
1605.69.00	Other	4%	EIF
1701.12.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	Free	EIF
1701.12.90	Other	\$24.69/tonne	EX

Tariff Item	Description	Base Rate	Staging Category
1701.13.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	Free	EIF
1701.13.90	Other	\$22.05/tonne	EX
1701.14.00	Other cane sugar	Free	EIF
1701.91.90	Other	\$30.86/tonne	EX
1701.99.90	Other	\$30.86/tonne	EX
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6%	NT2
1702.19.00	Other	6%	EIF
1702.20.00	Maple sugar and maple syrup	Free	EIF
1702.30.10	Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture	Free	EIF
1702.30.90	Other	3.5%	EX
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	6%	EX
1702.50.00	Chemically pure fructose	Free	EIF
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	3.5%	EX
1702.90.11	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	\$11.99/tonne	NT2
1702.90.12	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	\$13.05/tonne	NT2
1702.90.13	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	\$13.26/tonne	NT2
1702.90.14	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	\$13.47/tonne	NT2

Tariff Item	Description	Base Rate	Staging Category
1702.90.15	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	\$13.69/tonne	NT2
1702.90.16	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	\$13.90/tonne	NT2
1702.90.17	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	\$14.11/tonne	NT2
1702.90.18	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	\$15.17/tonne	NT2
1702.90.29	Artificial honey, whether or not mixed with natural honey: Other	2.12¢/kg	NT2
1702.90.40	Chemically pure maltose	6%	NT2
1702.90.50	Colouring caramels	8.5%	NT3
1702.90.69	Other sucrose sugars: Other	\$26.67/tonne	NT3
1702.90.89	Other invert sugars and other sugar syrups: Other	\$4.52/tonne	NT3
1702.90.90	Other	11%	NT3
1703.10.10	Powder with admixture other than colouring or anti-caking agents	12.5%	NT3
1703.10.90	Other	Free	EIF
1703.90.10	Powder with admixture other than colouring or anti-caking agents	12.5%	NT3
1703.90.90	Other	Free	EIF
1704.10.00	Chewing gum, whether or not sugar-coated	9.5%	EIF
1704.90.10	Chestnut cream or paste	Free	EIF
1704.90.20	Liquorice candy; Toffee	10%	EIF
1704.90.90	Other	9.5%	EIF
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	Free	EIF
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	Free	EIF
1803.10.00	Not defatted	Free	EIF
1803.20.00	Wholly or partly defatted	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
1804.00.00	Cocoa butter, fat and oil.	Free	EIF
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	Free	EIF
1806.10.10	Containing 90% or more by weight of sugar	6%	EIF
1806.10.90	Other	6%	EIF
1806.20.10	Cocoa paste containing added sugar or other sweetening matter, whether or not enriched with additional cocoa butter, but containing no other ingredients	Free	EIF
1806.20.21	Chocolate ice cream mix or ice milk mix: Within access commitment	5%	EX
1806.20.22	Chocolate ice cream mix or ice milk mix: Over access commitment	265% but not less than \$1.15/kg	EX
1806.20.90	Other	Free	EIF
1806.31.00	Filled	6%	EIF
1806.32.00	Not filled	6%	EIF
1806.90.11	Chocolate ice cream mix or ice milk mix: Within access commitment	5%	EX
1806.90.12	Chocolate ice cream mix or ice milk mix: Over access commitment	265% but not less than \$1.15/kg	EX
1806.90.90	Other	6%	EIF
1901.10.10	Food preparations of flour, meal, starch or malt extract	6%	EIF
1901.10.20	Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids	9.5%	EX
1901.10.90	Other	9.5%	NT2
1901.20.11	In packages of a weight not exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	4%	EX
1901.20.12	In packages of a weight not exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	246% but not less than \$2.85/kg	EX
1901.20.13	In packages of a weight not exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, within access commitment	4%	EX
1901.20.14	In packages of a weight not exceeding 11.34 kg each: Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for bread, buns, rolls and pizza crusts, in packages of a weight not exceeding 900 g each, containing 25% or more by weight of wheat, over access commitment	4%	EX
1901.20.15	In packages of a weight not exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, over access commitment	11.93¢/kg plus 8.5%	EX
1901.20.19	In packages of a weight not exceeding 11.34 kg each: Other	6%	EX
1901.20.21	In bulk or in packages of a weight exceeding 11.34 kg each: Containing more	3%	EX

Tariff Item	Description	Base Rate	Staging Category
	than 25% by weight of butterfat, not put up for retail sale, within access commitment		
1901.20.22	In bulk or in packages of a weight exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	244% but not less than \$2.83/kg	EX
1901.20.23	In bulk or in packages of a weight exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, within access commitment	3%	EX
1901.20.24	In bulk or in packages of a weight exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, over access commitment	11.93¢/kg plus 6%	EX
1901.20.29	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	EX
1901.90.11	Malt extract: Within access commitment	Free	EIF
1901.90.12	Malt extract: Over access commitment	19.78¢/kg plus 17%	NT2
1901.90.20	Food preparations of flour, meal, starch or malt extract	Free	EIF
1901.90.31	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, within access commitment	6.5%	EX
1901.90.32	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment	267.5% but not less than \$1.16/kg	EX
1901.90.33	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Other, not put up for retail sale, within access commitment	6.5%	EX
1901.90.34	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment	250.5% but not less than \$2.91/kg	EX
1901.90.39	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Other	Free	EIF
1901.90.40	Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids	Free	EIF
1901.90.51	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, within access commitment	6.5%	EX

Tariff Item	Description	Base Rate	Staging Category
1901.90.52	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment	267.5% but not less than \$1.16/kg	EX
1901.90.53	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other, not put up for retail sale, within access commitment	6.5%	EX
1901.90.54	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment	250.5% but not less than \$2.91/kg	EX
1901.90.59	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other	Free	EIF
1902.11.10	Containing 25% or more by weight of wheat, within access commitment	4%	EX
1902.11.21	Containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 2.3 kg each	4%	EX
1902.11.29	Containing 25% or more by weight of wheat, over access commitment: Other	16.27¢/kg plus 8.5%	EX
1902.11.90	Other	6%	NT2
1902.19.11	Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, within access commitment	Free	EIF
1902.19.12	Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, over access commitment	Free	EIF
1902.19.19	Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Other	Free	EIF
1902.19.21	Other, containing flour and water only: Containing 25% or more by weight of wheat, within access commitment	Free	EIF
1902.19.22	Other, containing flour and water only: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment	Free	EIF
1902.19.23	Other, containing flour and water only: Other, containing 25% or more by weight of wheat, over access commitment	16.27¢/kg	EX
1902.19.29	Other, containing flour and water only: Other	Free	EIF
1902.19.91	Other: Containing 25% or more by weight of wheat, within access commitment	4%	EX

Tariff Item	Description	Base Rate	Staging Category
1902.19.92	Other: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment	4%	EX
1902.19.93	Other: Other, containing 25% or more by weight of wheat, over access commitment	16.27¢/kg plus 8.5%	EX
1902.19.99	Other: Other	6%	NT2
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	11%	NT3
1902.30.11	Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, within access commitment	Free	EIF
1902.30.12	Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, over access commitment	Free	EIF
1902.30.19	Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Other	Free	EIF
1902.30.20	Other, containing 25% or more by weight of wheat, without meat, within access commitment	4%	EX
1902.30.31	Other, containing 25% or more by weight of wheat, without meat, over access commitment: In packages of a weight not exceeding 2.3 kg each	4%	EX
1902.30.39	Other, containing 25% or more by weight of wheat, without meat, over access commitment: Other	4.01¢/kg plus 8.5%	EX
1902.30.40	Other, without meat	6%	NT2
1902.30.50	With meat	11%	NT3
1902.40.10	In packages of a weight not exceeding 11.34 kg each	5.5%	NT1
1902.40.20	In bulk or in packages of a weight exceeding 11.34 kg each	Free	EIF
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Free	EIF
1904.10.10	Containing 25% or more by weight of wheat, within access commitment	4%	EX
1904.10.21	Containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	4%	EX
1904.10.29	Containing 25% or more by weight of wheat, over access commitment: Other	11.64¢/kg plus 8.5%	EX
1904.10.30	Of barley, within access commitment	4%	EX
1904.10.41	Of barley, over access commitment: Breakfast cereals, in packages of a weight not exceeding 454 g each	4%	EX
1904.10.49	Of barley, over access commitment: Other	12.6¢/kg plus 8.5%	EX

Tariff Item	Description	Base Rate	Staging Category
1904.10.90	Other	6%	EX
1904.20.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EX
1904.20.21	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: In packages of a weight not exceeding 454 g each	4%	EX
1904.20.29	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.17¢/kg plus 8.5%	EX
1904.20.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EX
1904.20.41	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment: Breakfast cereals, in packages of a weight not exceeding 454 g each	4%	EX
1904.20.49	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.95¢/kg plus 8.5%	EX
1904.20.50	Other, in packages of a weight not exceeding 11.34 kg each	6%	EX
1904.20.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	EX
1904.20.62	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	9.17¢/kg plus 6%	EX
1904.20.63	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, within access commitment	3%	EX
1904.20.64	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, over access commitment	9.95¢/kg plus 6%	EX
1904.20.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	EX
1904.30.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	NT1
1904.30.21	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: In packages of a weight not exceeding 454 g each	4%	EX
1904.30.29	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.17¢/kg plus 8.5%	EX
1904.30.50	Other, in packages of a weight not exceeding 11.34 kg each	6%	NT1

Tariff Item	Description	Base Rate	Staging Category
1904.30.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	NT1
1904.30.62	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	9.17¢/kg plus 6%	EX
1904.30.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	NT1
1904.90.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EX
1904.90.21	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: In packages of a weight not exceeding 454 g each	4%	EX
1904.90.29	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.17¢/kg plus 8.5%	EX
1904.90.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EX
1904.90.40	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	9.95¢/kg plus 8.5%	EX
1904.90.50	Other, in packages of a weight not exceeding 11.34 kg each	6%	NT1
1904.90.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	EX
1904.90.62	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	9.17¢/kg plus 6%	EX
1904.90.63	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, within access commitment	3%	EX
1904.90.64	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, over access commitment	9.95¢/kg plus 6%	EX
1904.90.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	NT1
1905.10.10	Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	Free	EIF
1905.10.21	Leavened with yeast, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	Free	EIF
1905.10.29	Leavened with yeast, containing 25% or more by weight of wheat, over access commitment: Other	13.51¢/kg	EIF

Tariff Item	Description	Base Rate	Staging Category
1905.10.30	Other, leavened with yeast	Free	EIF
1905.10.40	Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment	4%	EIF
1905.10.51	Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	4%	EIF
1905.10.59	Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment: Other	13.51¢/kg plus 8.5%	EIF
1905.10.60	Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	6%	EIF
1905.10.71	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	EIF
1905.10.72	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	13.51¢/kg plus 6%	EIF
1905.10.79	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	EIF
1905.20.00	Gingerbread and the like	3%	EIF
1905.31.10	Certified by Health Canada as special low protein or protein-free products	Free	EIF
1905.31.21	Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: Containing 25% or more by weight of wheat, within access commitment	2%	EIF
1905.31.22	Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2%	EIF
1905.31.23	Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: Containing 25% or more by weight of wheat, over access commitment	5.42¢/kg plus 4%	EIF
1905.31.29	Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: Other	3%	EIF
1905.31.91	Other: Containing 25% or more by weight of wheat, within access commitment	2%	EIF

Tariff Item	Description	Base Rate	Staging Category
1905.31.92	Other: Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2%	EIF
1905.31.93	Other: Other, containing 25% or more by weight of wheat, over access commitment	5.42¢/kg plus 4%	EIF
1905.31.99	Other: Other	3%	EIF
1905.32.10	Certified by Health Canada as special low protein or protein-free products	Free	EIF
1905.32.91	Other: Containing 25% or more by weight of wheat, within access commitment	2%	EIF
1905.32.92	Other: Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment	2%	EIF
1905.32.93	Other: Other, containing 25% or more by weight of wheat, over access commitment	5.42¢/kg plus 4%	EIF
1905.32.99	Other: Other	3%	EIF
1905.40.10	Special dietary, as defined under regulations of Health Canada	Free	EIF
1905.40.20	Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	Free	EIF
1905.40.31	Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	Free	EIF
1905.40.39	Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment: Other	13.51¢/kg	EIF
1905.40.40	Other, leavened with yeast	Free	EIF
1905.40.50	Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	3.5%	EIF
1905.40.61	Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	3.5%	EIF
1905.40.69	Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment: Other	13.51¢/kg plus 7.5%	EIF
1905.40.90	Other	5.5%	EIF
1905.90.10	Special dietary biscuits as defined under regulations of Health Canada; Low protein or protein-free biscuits certified by Health Canada as special low protein or protein-free products	Free	EIF
1905.90.20	Bread, leavened with yeast; Unleavened bread for sacramental purposes and communion wafers	Free	EIF
1905.90.31	Other bread: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EIF

Tariff Item	Description	Base Rate	Staging Category
1905.90.32	Other bread: Fresh bread, buns and rolls, in packages of a weight not exceeding 1.36 kg each, or other bread in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment	4%	EIF
1905.90.33	Other bread: Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	8.47¢/kg plus 8.5%	EIF
1905.90.34	Other bread: Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	3%	EIF
1905.90.35	Other bread: Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	8.47¢/kg plus 6%	EIF
1905.90.39	Other bread: Other	4.5%	EIF
1905.90.41	Other biscuits: Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	2%	EIF
1905.90.42	Other biscuits: Other, containing 25% or more by weight of wheat, within access commitment	2%	EIF
1905.90.43	Other biscuits: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2%	EIF
1905.90.44	Other biscuits: Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment	5.42¢/kg plus 4%	EIF
1905.90.45	Other biscuits: Other, containing 25% or more by weight of wheat, over access commitment	5.42¢/kg plus 4%	EIF
1905.90.49	Other biscuits: Other	3%	EIF
1905.90.51	Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: Pizza and quiche	14.5%	EIF
1905.90.59	Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: Other	9.5%	EIF
1905.90.61	Pretzels: Containing 25% or more by weight of wheat, within access commitment	2%	EIF
1905.90.62	Pretzels: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2%	EIF
1905.90.63	Pretzels: Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	13.11¢/kg plus 4%	EIF

Tariff Item	Description	Base Rate	Staging Category
1905.90.69	Pretzels: Other	3%	EIF
1905.90.71	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks: In packages of a weight not exceeding 11.34 kg each	6%	EIF
1905.90.72	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks: In bulk or in packages of a weight exceeding 11.34 kg each	4.5%	EIF
1905.90.90	Other	11%	EIF
2001.10.00	Cucumbers and gherkins	8%	NT2
2001.90.10	Onions	8%	NT2
2001.90.90	Other	Free	EIF
2002.10.00	Tomatoes, whole or in pieces	11.5%	NT2
2002.90.00	Other	11.5%	NT2
2003.10.00	Mushrooms of the genus Agaricus	17%	NT1
2003.90.10	Truffles	Free	EIF
2003.90.90	Other	17%	NT2
2004.10.00	Potatoes	6%	EX
2004.90.11	Baby carrots (of a length not exceeding 11 cm) and Brussels sprouts: Baby carrots (of a length not exceeding 11 cm)	14.5%	EIF
2004.90.12	Baby carrots (of a length not exceeding 11 cm) and Brussels sprouts: Brussels sprouts	14.5%	EIF
2004.90.20	Asparagus	14%	EIF
2004.90.30	Broccoli and cauliflowers	17%	EIF
2004.90.91	Other: Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), spinach, tamarillos (tree tomatoes), tarragons, tomatillos, topedos and verdolagas	Free	EIF
2004.90.99	Other: Other	9.5%	EIF
2005.10.00	Homogenized vegetables	8%	NT2
2005.20.00	Potatoes	6%	NT1
2005.40.00	Peas (Pisum sativum)	8%	NT2
2005.51.10	Red bean paste for use in the manufacture of food products	Free	EIF
2005.51.90	Other	8%	NT2
2005.59.00	Other	8%	NT1
2005.60.00	Asparagus	14%	NT2
2005.70.10	Olives sulphured or in brine but not in glass jars; Ripe olives in brine	Free	EIF
2005.70.90	Other	8%	NT2
2005.80.00	Sweet corn (Zea mays var. saccharata)	10.5%	NT2
2005.91.00	Bamboo shoots	Free	EIF
2005.99.11	Carrots: Baby carrots (of a length not exceeding 11 cm), in cans or glass jars	14.5%	NT2
2005.99.19	Carrots: Other	8%	NT2

Tariff Item	Description	Base Rate	Staging Category
2005.99.20	Artichokes (globe or Chinese), cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), spinach, tamarillos (tree tomatoes), tarragons, tomatillos, topedos, verdolagas and water chestnuts	Free	EIF
2005.99.90	Other	8%	NT1
2006.00.10	Fruit; Fruit-peel	9.5%	EIF
2006.00.20	Nuts	6%	EIF
2006.00.90	Other	Free	EIF
2007.10.00	Homogenized preparations	6.5%	EIF
2007.91.00	Citrus fruit	8.5%	NT2
2007.99.10	Strawberry jam	12.5%	NT2
2007.99.20	Banana purée	Free	EIF
2007.99.90	Other	8.5%	NT2
2008.11.10	Peanut butter	Free	EIF
2008.11.90	Other	6%	NT1
2008.19.10	Almonds and pistachio nuts	Free	EIF
2008.19.90	Other	6%	NT1
2008.20.00	Pineapples	Free	EIF
2008.30.00	Citrus fruit	Free	EIF
2008.40.10	Pulp	6%	NT1
2008.40.20	Chips	9.5%	NT2
2008.40.90	Other	9.5%	NT2
2008.50.10	Pulp	6%	NT1
2008.50.90	Other	9.5%	NT2
2008.60.10	Pulp	6%	NT1
2008.60.90	Other	12.5%	NT2
2008.70.10	Pulp	6%	NT2
2008.70.90	Other	8%	NT2
2008.80.00	Strawberries	8.5%	NT3
2008.91.00	Palm hearts	Free	EIF
2008.93.00	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	6%	NT2
2008.97.10	Consisting of two or more of akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons or yams	Free	EIF
2008.97.90	Other	6%	NT2

Tariff Item	Description	Base Rate	Staging Category
2008.99.10	Apple chips	4%	NT1
2008.99.20	Apples, other than pulp	4%	NT1
2008.99.30	Akalas, akees, anchovy pears, apple-pears, avocados, bananas, banana chips (thin banana slices fried or otherwise prepared whether or not salted, sweetened or otherwise flavoured), bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, raisins, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, Thompson seedless grapes, uglifruit, watermelons and yams	Free	EIF
2008.99.40	Melons of the genus cucumis melo, cubes, in syrup	6%	NT1
2008.99.90	Other	6%	NT1
2009.11.00	Frozen	Free	EIF
2009.12.00	Not frozen, of a Brix value not exceeding 20	Free	EIF
2009.19.00	Other	Free	EIF
2009.21.00	Of a Brix value not exceeding 20	Free	EIF
2009.29.00	Other	Free	EIF
2009.31.00	Of a Brix value not exceeding 20	Free	EIF
2009.39.00	Other	Free	EIF
2009.41.00	Of a Brix value not exceeding 20	Free	EIF
2009.49.00	Other	Free	EIF
2009.50.00	Tomato juice	12.5%	NT2
2009.61.10	Grape juice for wine-making	Free	EIF
2009.61.90	Other	9.5%	NT2
2009.69.10	Grape concentrate, of a Brix value not less than 68, for use in the manufacture of fruit juices or beverages; Grape juice for wine-making	Free	EIF
2009.69.90	Other	9.5%	NT2
2009.71.10	Reconstituted	8.5%	NT2
2009.71.90	Other	4%	NT1
2009.79.11	Concentrated: For use in the manufacture of fruit juices, juice beverages or fruit snack products	Free	EIF
2009.79.19	Concentrated: Other	8.5%	NT2
2009.79.90	Other	4%	NT1
2009.81.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice	Free	EIF
2009.89.10	Of a fruit	Free	EIF
2009.89.20	Of a vegetable	9.5%	NT1
2009.90.10	Of citrus fruit juices, dehydrated	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2009.90.20	Of orange and grapefruit juices, other than dehydrated	Free	EIF
2009.90.30	Of other fruit juices, whether or not dehydrated	6%	NT1
2009.90.40	Of vegetable juices	9.5%	NT3
2101.11.10	Instant coffee, not flavoured	Free	EIF
2101.11.90	Other	Free	EIF
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free	EIF
2101.20.00	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	Free	EIF
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free	EIF
2102.10.00	Active yeasts	Free	EIF
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	Free	EIF
2102.30.00	Prepared baking powders	Free	EIF
2103.10.00	Soya sauce	9.5%	NT1
2103.20.10	Tomato ketchup	12.5%	NT2
2103.20.90	Other	12.5%	NT2
2103.30.10	Mustard flour and meal	3%	NT1
2103.30.20	Prepared mustard	9.5%	NT2
2103.90.10	Mayonnaise and salad dressing	11%	NT1
2103.90.20	Mixed condiments and mixed seasonings	8%	NT1
2103.90.90	Other	9.5%	NT1
2104.10.00	Soups and broths and preparations therefor	6%	NT1
2104.20.00	Homogenized composite food preparations	11%	NT2
2105.00.10	Flavoured ice and ice sherbets	9.5%	EX
2105.00.91	Other: Within access commitment	6.5%	EX
2105.00.92	Other: Over access commitment	277% but not less than \$1.16/kg	EX
2106.10.00	Protein concentrates and textured protein substances	11%	NT3
2106.90.10	Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Sour dough flavouring ingredients; Tea substitutes; Vegetable preparations for use as flavouring	Free	EIF
2106.90.21	Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: Syrups derived from cane or beet sugar, containing, in the dry state, 90% or more by weight of sugar and no added flavouring matter	6%	NT2

Tariff Item	Description	Base Rate	Staging Category
2106.90.29	Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: Other	6%	NT2
2106.90.31	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	5%	EX
2106.90.32	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	212% but not less than \$2.11/kg	EX
2106.90.33	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access commitment	5%	EX
2106.90.34	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, over access commitment	212% but not less than \$2.11/kg	EX
2106.90.35	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk or cream substitutes, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content, and butter substitutes, containing, in the dry state, over 10% by weight of milk solids but 15% or less by weight of milk fat	8%	EX
2106.90.39	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Other	8%	EX
2106.90.41	Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates: Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens	6%	EX
2106.90.42	Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates: Protein hydrolysates	6%	EX
2106.90.51	Egg preparations, containing 50% or more by weight of eggs: Within access commitment	6.68¢/kg	EX
2106.90.52	Egg preparations, containing 50% or more by weight of eggs: Over access commitment	\$1.45/kg	EX

Tariff Item	Description	Base Rate	Staging Category
2106.90.91	Other: Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	Free	EIF
2106.90.92	Other: Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	Free	EIF
2106.90.93	Other: Containing 50% or more by weight of dairy content, within access commitment	7%	EX
2106.90.94	Other: Containing 50% or more by weight of dairy content, over access commitment	274.5% but not less than \$2.88/kg	EX
2106.90.95	Other: Other preparations, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content	8%	EX
2106.90.96	Other: Compound alcoholic preparations, not based on one or more odoriferous substances, with an alcoholic strength exceeding 0.5% by volume, for use in the manufacture of beverages	Free	EIF
2106.90.97	Other: Fruit flavoured powders for use in the manufacture of pharmaceuticals, food products or beverages	Free	EIF
2106.90.98	Other: Jelly powders, ice cream powders and powders for similar preparations	Free	EIF
2106.90.99	Other: Other	10.5%	EX
2201.10.00	Mineral waters and aerated waters	Free	EIF
2201.90.00	Other	6.5%	NT1
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	11%	NT2
2202.91.00	Non-alcoholic beer	Free	EIF
2202.99.10	Non-alcoholic wine	3.3¢/litre	NT1
2202.99.21	Juices, not concentrated, fortified with vitamins or minerals: Of any single fruit or vegetable	11%	NT3
2202.99.22	Juices, not concentrated, fortified with vitamins or minerals: Of mixtures of fruits or vegetables	11%	NT3
2202.99.31	Beverages containing milk: Chocolate milk	11%	EX
2202.99.32	Beverages containing milk: Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	7.5%	EX
2202.99.33	Beverages containing milk: Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment	256% but not less than \$36.67/hl	EX
2202.99.39	Beverages containing milk: Other	11%	EX
2202.99.90	Other	11%	NT3
2203.00.00	Beer made from malt.	Free	EIF
2204.10.10	Of an alcoholic strength by volume not exceeding 22.9% vol	Free	EIF
2204.10.90	Other	Free	EIF
2204.21.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	1.87¢/litre	EX

Tariff Item	Description	Base Rate	Staging Category
2204.21.21	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume not exceeding 14.9% vol	4.68¢/litre	EX
2204.21.22	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	Free	EIF
2204.21.23	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	Free	EIF
2204.21.24	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	Free	EIF
2204.21.25	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	Free	EIF
2204.21.26	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	Free	EIF
2204.21.27	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	Free	EIF
2204.21.28	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	Free	EIF
2204.21.31	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	Free	EIF
2204.21.32	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	Free	EIF
2204.21.41	Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol	Free	EIF
2204.21.49	Grape must with fermentation prevented or arrested by the addition of alcohol: Other	Free	EIF
2204.22.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	Free	EIF
2204.22.21	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol		
2204.22.22	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	Free	EIF
2204.22.23	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	Free	EIF
2204.22.24	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	Free	EIF
2204.22.25	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	Free	EIF
2204.22.26	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	Free	EIF
2204.22.27	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	Free	EIF
2204.22.28	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	Free	EIF
2204.22.31	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	Free	EIF
2204.22.32	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	Free	EIF
2204.22.41	Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol	Free	EIF
2204.22.49	Grape must with fermentation prevented or arrested by the addition of alcohol: Other	Free	EIF
2204.29.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	Free	EIF
2204.29.21	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2204.29.22	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	Free	EIF
2204.29.23	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	Free	EIF
2204.29.24	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	Free	EIF
2204.29.25	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	Free	EIF
2204.29.26	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	Free	EIF
2204.29.27	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	Free	EIF
2204.29.28	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	Free	EIF
2204.29.31	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	Free	EIF
2204.29.32	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	Free	EIF
2204.29.41	Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol	Free	EIF
2204.29.49	Grape must with fermentation prevented or arrested by the addition of alcohol: Other	Free	EIF
2204.30.10	Of an alcoholic strength by volume not exceeding 22.9% vol	Free	EIF
2204.30.90	Other	Free	EIF
2205.10.10	Of an alcoholic strength by volume not exceeding 18.3% vol	Free	EIF
2205.10.20	Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2205.10.30	Of an alcoholic strength by volume exceeding 22.9% vol	Free	EIF
2205.90.10	Of an alcoholic strength by volume not exceeding 18.3% vol	Free	EIF
2205.90.20	Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	Free	EIF
2205.90.30	Of an alcoholic strength by volume exceeding 22.9% vol	Free	EIF
2206.00.11	Cider: Sparkling, of an alcoholic strength by volume not exceeding 22.9% vol	28.16¢/litre	EX
2206.00.12	Cider: Other sparkling	28.16¢/litre	EX
2206.00.18	Cider: Other cider, of an alcoholic strength by volume not exceeding 22.9% vol	3%	EX
2206.00.19	Cider: Other	3%	EX
2206.00.21	Prune wine: Of an alcoholic strength by volume not exceeding 22.9% vol	7.74¢/litre	EX
2206.00.22	Prune wine: Of an alcoholic strength by volume exceeding 22.9% vol	7.74¢/litre	EX
2206.00.31	Perry, sparkling: Of an alcoholic strength by volume not exceeding 22.9% vol	21.12¢/litre	EX
2206.00.39	Perry, sparkling: Other	21.12¢/litre	EX
2206.00.41	Other wine, sparkling: Of an alcoholic strength by volume not exceeding 22.9% vol	28.16¢/litre	EX
2206.00.49	Other wine, sparkling: Other	28.16¢/litre	EX
2206.00.50	Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol	2.82¢/litre	EX
2206.00.61	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol	7.04¢/litre	EX
2206.00.62	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	7.78¢/litre	EX
2206.00.63	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	8.52¢/litre	EX
2206.00.64	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	9.25¢/litre	EX
2206.00.65	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	10¢/litre	EX
2206.00.66	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding	10.73¢/litre	EX

Tariff Item	Description	Base Rate	Staging Category
	13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol		
2206.00.67	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	11.48¢/litre	EX
2206.00.68	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	12.21¢/litre	EX
2206.00.71	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 22.9% vol	12.95¢/litre	EX
2206.00.72	Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	12.95¢/litre	EX
2206.00.80	Ginger beer and herbal beer	2.11¢/litre	EX
2206.00.91	Other: Mead	12.28¢/litre of absolute ethyl alcohol	EX
2206.00.92	Other: Other, of an alcoholic strength by volume not exceeding 22.9% vol	12.28¢/litre of absolute ethyl alcohol	EX
2206.00.93	Other: Other, of an alcoholic strength by volume exceeding 22.9% vol	12.28¢/litre of absolute ethyl alcohol	EX
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	Free	EX
2207.20.11	Ethyl alcohol: Specially denatured alcohol, within the meaning of the Excise Act, 2001	4.92¢/litre of absolute ethyl alcohol	EX
2207.20.12	Ethyl alcohol: Denatured alcohol, within the meaning of the Excise Act, 2001	4.92¢/litre of absolute ethyl alcohol	EX
2207.20.19	Ethyl alcohol: Other	Free	EIF
2207.20.90	Other	Free	EIF
2208.20.00	Spirits obtained by distilling grape wine or grape marc	Free	EIF
2208.30.00	Whiskies	Free	EIF
2208.40.10	Rum	24.56¢/litre of absolute ethyl alcohol	EX
2208.40.90	Other	12.28¢/litre of absolute ethyl alcohol	EX
2208.50.00	Gin and Geneva	4.92¢/litre of absolute ethyl alcohol	EX
2208.60.00	Vodka	12.28¢/litre of absolute ethyl alcohol	EX

Tariff Item	Description	Base Rate	Staging Category
2208.70.00	Liqueurs and cordials	12.28¢/litre of absolute ethyl alcohol	EX
2208.90.10	Tequila	Free	EIF
2208.90.21	Undenatured ethyl alcohol: For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	Free	EIF
2208.90.29	Undenatured ethyl alcohol: Other	4.92¢/litre of absolute ethyl alcohol	EX
2208.90.30	Angostura bitters	Free	EIF
2208.90.41	Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Packaged, of an alcoholic strength by volume not exceeding 7% vol	35.2¢/litre	EX
2208.90.49	Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Other	35.2¢/litre	EX
2208.90.92	Other: Fruit brandies	Free	EIF
2208.90.98	Other: Other, packaged, of an alcoholic strength by volume not exceeding 7%	12.28¢/litre of absolute ethyl alcohol	EX
2208.90.99	Other: Other	12.28¢/litre of absolute ethyl alcohol	EX
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	9.5%	NT3
2301.10.10	Of whales	Free	EIF
2301.10.90	Other	Free	EIF
2301.20.11	Fish meal: For use in the manufacture of complete feeds for fish	Free	EIF
2301.20.18	Fish meal: Other, not including herring meal or salmon meal, for use in the manufacture of animal feed	Free	EIF
2301.20.19	Fish meal: Other	3%	EIF
2301.20.90	Other	Free	EIF
2302.10.00	Of maize (corn)	Free	EIF
2302.30.10	Within access commitment	Free	EIF
2302.30.20	Over access commitment	\$98.60/tonne plus 4%	EX
2302.40.11	Of barley: Within access commitment	Free	EIF
2302.40.12	Of barley: Over access commitment	\$106.91/tonne	EX
2302.40.90	Other	Free	EIF
2302.50.00	Of leguminous plants	Free	EIF
2303.10.00	Residues of starch manufacture and similar residues	Free	EIF
2303.20.10	Dried beet-pulp	2.5%	EIF
2303.20.90	Other	Free	EIF
2303.30.00	Brewing or distilling dregs and waste	Free	EIF
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	EIF
2306.10.00	Of cotton seeds	Free	EIF
2306.20.00	Of linseed	Free	EIF
2306.30.00	Of sunflower seeds	Free	EIF
2306.41.00	Of low erucic acid rape or colza seeds	Free	EIF
2306.49.00	Other	Free	EIF
2306.50.00	Of coconut or copra	Free	EIF
2306.60.00	Of palm nuts or kernels	Free	EIF
2306.90.00	Other	Free	EIF
2307.00.00	Wine lees; argol.	Free	EIF
2308.00.00	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.	Free	EIF
2309.10.00	Dog or cat food, put up for retail sale	3.5%	NT1
2309.90.10	Feeds containing cereals, excluding baked biscuits, to be employed in feeding fur-bearing animals or in the manufacture of feeds for such animals; Granulated tylosin concentrate and hygromycin B concentrate for use in the manufacture of animal feed supplements; Preparations to be employed in feeding trout or salmon and cereal preparations to be employed in feeding fur-bearing animals	Free	EIF
2309.90.20	Other preparations containing eggs	10.5%	NT3
2309.90.31	Complete feeds and feed supplements, including concentrates: Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment	2%	EX
2309.90.32	Complete feeds and feed supplements, including concentrates: Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment	205.5% but not less than \$1.64/kg	EX
2309.90.33	Complete feeds and feed supplements, including concentrates: Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids	3%	EX
2309.90.34	Complete feeds and feed supplements, including concentrates: Containing 10% or less by weight in the dry state of non-fat milk solids	3%	NT1
2309.90.35	Complete feeds and feed supplements, including concentrates: Containing 50% or more by weight in the dry state of milk solids containing butterfat	3%	EX
2309.90.36	Complete feeds and feed supplements, including concentrates: Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat	3%	NT1
2309.90.37	Complete feeds and feed supplements, including concentrates: Fish solubles	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2309.90.39	Complete feeds and feed supplements, including concentrates: Other	Free	EIF
2309.90.91	Other: Feed grade chlortetracycline, obtained by fermentation and the subsequent drying of the contents of the fermentation vessel, whether or not standardized by the addition of other substances, for use in the manufacture of premixes; Flavourings; Mineral blocks; Pellet binders; Preservatives; Single ingredient feeds; Yeast cultures	Free	EIF
2309.90.99	Other: Other	8%	EX
2401.10.10	For use as wrappers in the manufacture of cigars	Free	EIF
2401.10.91	Other: Turkish type	2.5%	NT3
2401.10.99	Other: Other	5.5%	NT3
2401.20.10	Wrapper tobacco for use in the manufacture of cigars	8%	NT3
2401.20.90	Other	8%	NT3
2401.30.00	Tobacco refuse	6.5%	NT3
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	8%	NT3
2402.20.00	Cigarettes containing tobacco	12.5%	NT3
2402.90.00	Other	6.5%	NT3
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	4%	NT3
2403.19.00	Other	4%	NT3
2403.91.10	Suitable for use as wrapper tobacco	5%	NT3
2403.91.20	Processed leaf tobacco suitable for use as cigar binders	10%	NT3
2403.91.90	Other	13%	NT3
2403.99.10	Snuff	5%	NT3
2403.99.20	Manufactured tobacco substitutes not containing tobacco	9.5%	NT3
2403.99.90	Other	9.5%	NT3
2404.11.00	Containing tobacco or reconstituted tobacco	13%	NT3
2404.12.00	Other, containing nicotine	Free	EIF
2404.19.00	Other	Free	EIF
2404.91.00	For oral application	Free	EIF
2404.92.00	For transdermal application	Free	EIF
2404.99.00	Other	Free	EIF
2501.00.10	Table salt made by an admixture of other ingredients when containing 90% or more of pure sodium chloride	2.5%	EIF
2501.00.90	Other	Free	EIF
2502.00.00	Unroasted iron pyrites.	Free	EIF
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	EIF
2504.10.00	In powder or in flakes	Free	EIF
2504.90.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2505.10.00	Silica sand and quartz sands	Free	EIF
2505.90.00	Other	Free	EIF
2506.10.00	Quartz	Free	EIF
2506.20.00	Quartzite	Free	EIF
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	Free	EIF
2508.10.00	Bentonite	Free	EIF
2508.30.00	Fire-clay	Free	EIF
2508.40.00	Other clays	Free	EIF
2508.50.00	Andalusite, kyanite and sillimanite	Free	EIF
2508.60.00	Mullite	Free	EIF
2508.70.00	Chamotte or dinas earths	Free	EIF
2509.00.00	Chalk.	Free	EIF
2510.10.00	Unground	Free	EIF
2510.20.00	Ground	Free	EIF
2511.10.00	Natural barium sulphate (barytes)	Free	EIF
2511.20.00	Natural barium carbonate (witherite)	Free	EIF
2512.00.00	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.	Free	EIF
2513.10.00	Pumice stone	Free	EIF
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	Free	EIF
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	Free	EIF
2515.11.00	Crude or roughly trimmed	Free	EIF
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	EIF
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	Free	EIF
2516.11.00	Crude or roughly trimmed	Free	EIF
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	EIF
2516.20.00	Sandstone	Free	EIF
2516.90.00	Other monumental or building stone	Free	EIF
2517.10.00	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	Free	EIF
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	Free	EIF
2517.30.00	Tarred macadam	Free	EIF
2517.41.00	Of marble	Free	EIF
2517.49.00	Other	Free	EIF
2518.10.00	Dolomite, not calcined or sintered	Free	EIF
2518.20.00	Calcined or sintered dolomite	Free	EIF
2519.10.00	Natural magnesium carbonate (magnesite)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2519.90.00	Other	Free	EIF
2520.10.00	Gypsum; anhydrite	Free	EIF
2520.20.00	Plasters	Free	EIF
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	Free	EIF
2522.10.00	Quicklime	Free	EIF
2522.20.00	Slaked lime	Free	EIF
2522.30.00	Hydraulic lime	Free	EIF
2523.10.00	Cement clinkers	Free	EIF
2523.21.00	White cement, whether or not artificially coloured	Free	EIF
2523.29.00	Other	Free	EIF
2523.30.00	Aluminous cement	Free	EIF
2523.90.00	Other hydraulic cements	Free	EIF
2524.10.00	Crocidolite	Free	EIF
2524.90.00	Other	Free	EIF
2525.10.00	Crude mica and mica rifted into sheets or splittings	Free	EIF
2525.20.00	Mica powder	Free	EIF
2525.30.00	Mica waste	Free	EIF
2526.10.00	Not crushed, not powdered	Free	EIF
2526.20.00	Crushed or powdered	Free	EIF
2528.00.00	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 H+3BO+3 calculated on the dry weight.	Free	EIF
2529.10.00	Feldspar	Free	EIF
2529.21.00	Containing by weight 97% or less of calcium fluoride	Free	EIF
2529.22.00	Containing by weight more than 97% of calcium fluoride	Free	EIF
2529.30.00	Leucite; nepheline and nepheline syenite	Free	EIF
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	Free	EIF
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	Free	EIF
2530.90.00	Other	Free	EIF
2601.11.00	Non-agglomerated	Free	EIF
2601.12.00	Agglomerated	Free	EIF
2601.20.00	Roasted iron pyrites	Free	EIF
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	Free	EIF
2603.00.00	Copper ores and concentrates.	Free	EIF
2604.00.00	Nickel ores and concentrates.	Free	EIF
2605.00.00	Cobalt ores and concentrates.	Free	EIF
2606.00.00	Aluminum ores and concentrates.	Free	EIF
2607.00.00	Lead ores and concentrates.	Free	EIF
2608.00.00	Zinc ores and concentrates.	Free	EIF
2609.00.00	Tin ores and concentrates.	Free	EIF
2610.00.00	Chromium ores and concentrates.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2611.00.00	Tungsten ores and concentrates.	Free	EIF
2612.10.00	Uranium ores and concentrates	Free	EIF
2612.20.00	Thorium ores and concentrates	Free	EIF
2613.10.00	Roasted	Free	EIF
2613.90.00	Other	Free	EIF
2614.00.00	Titanium ores and concentrates.	Free	EIF
2615.10.00	Zirconium ores and concentrates	Free	EIF
2615.90.00	Other	Free	EIF
2616.10.00	Silver ores and concentrates	Free	EIF
2616.90.00	Other	Free	EIF
2617.10.00	Antimony ores and concentrates	Free	EIF
2617.90.00	Other	Free	EIF
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Free	EIF
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Free	EIF
2620.11.00	Hard zinc spelter	Free	EIF
2620.19.00	Other	Free	EIF
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	EIF
2620.29.00	Other	Free	EIF
2620.30.00	Containing mainly copper	Free	EIF
2620.40.00	Containing mainly aluminum	Free	EIF
2620.60.00	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	Free	EIF
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	EIF
2620.99.00	Other	Free	EIF
2621.10.00	Ash and residues from the incineration of municipal waste	Free	EIF
2621.90.00	Other	Free	EIF
2701.11.00	Anthracite	Free	EIF
2701.12.00	Bituminous coal	Free	EIF
2701.19.00	Other coal	Free	EIF
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	EIF
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	Free	EIF
2702.20.00	Agglomerated lignite	Free	EIF
2703.00.00	Peat (including peat litter), whether or not agglomerated.	6.5%	NT2
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	Free	EIF
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	EIF
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2707.10.00	Benzol (benzene)	Free	EIF
2707.20.00	Toluol (toluene)	Free	EIF
2707.30.00	Xylol (xylenes)	Free	EIF
2707.40.00	Naphthalene	Free	EIF
2707.50.00	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)	Free	EIF
2707.91.00	Creosote oils	Free	EIF
2707.99.00	Other	Free	EIF
2708.10.00	Pitch	Free	EIF
2708.20.00	Pitch coke	Free	EIF
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude. Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2710.12.10	Alkylenes, mixed, with a very low degree of polymerization	Free	EIF
2710.12.20	Lubricating oils put up in packings for retail sale	5%	EIF
2710.12.90	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2710.19.10	White mineral oil (USP, BP or NF grades); Naphthenic oils for use in the manufacture of printing ink; Oils for use in the manufacture of goods of heading 38.08 or of tariff item No. 9919.00.00	Free	EIF
2710.19.20	Alkylenes, mixed, with a very low degree of polymerization; Lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons; Other white oils; Petroleum greases and lubricating greases	Free	EIF
2710.19.30	Hydrocracker bottoms for use in the manufacture of motor oils, transmission fluids or hydraulic fluids	Free	EIF
2710.19.91	Other: Lubricating oils put up in packings for retail sale	5%	EIF
2710.19.99	Other: Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2710.20.10	Lubricating oils put up in packings for retail sale	5%	EIF

Tariff Item	Description	Base Rate	Staging Category
2710.20.90	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2710.99.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2711.11.00	Natural gas	Free	EIF
2711.12.10	In containers ready for use	12.5%	NT3
2711.12.90	Other	Free	EIF
2711.13.00	Butanes	Free	EIF
2711.14.00	Ethylene, propylene, butylene and butadiene	Free	EIF
2711.19.10	In containers ready for use	12.5%	NT3
2711.19.90	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
2711.21.00	Natural gas	Free	EIF
2711.29.00	Other	Free	EIF
2712.10.00	Petroleum jelly	7%	NT3
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	Free	EIF
2712.90.00	Other	Free	EIF
2713.11.00	Not calcined	Free	EIF
2713.12.00	Calcined	Free	EIF
2713.20.00	Petroleum bitumen	Free	EIF
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	EIF
2714.10.00	Bituminous or oil shale and tar sands	Free	EIF
2714.90.00	Other	Free	EIF
2715.00.00	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).	Free	EIF
2716.00.00	Electrical energy.	Free	EIF
2801.10.00	Chlorine	Free	EIF
2801.20.00	Iodine	Free	EIF
2801.30.00	Fluorine; bromine	Free	EIF
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	Free	EIF
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	Free	EIF
2804.10.00	Hydrogen	Free	EIF
2804.21.00	Argon	Free	EIF
2804.29.00	Other	Free	EIF
2804.30.00	Nitrogen	Free	EIF
2804.40.00	Oxygen	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2804.50.00	Boron; tellurium	Free	EIF
2804.61.00	Containing by weight not less than 99.99% of silicon	Free	EIF
2804.69.00	Other	Free	EIF
2804.70.00	Phosphorus	Free	EIF
2804.80.00	Arsenic	Free	EIF
2804.90.00	Selenium	Free	EIF
2805.11.00	Sodium	Free	EIF
2805.12.00	Calcium	Free	EIF
2805.19.00	Other	Free	EIF
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Free	EIF
2805.40.00	Mercury	Free	EIF
2806.10.00	Hydrogen chloride (hydrochloric acid)	Free	EIF
2806.20.00	Chlorosulphuric acid	Free	EIF
2807.00.00	Sulphuric acid; oleum.	Free	EIF
2808.00.00	Nitric acid; sulphonitric acids.	Free	EIF
2809.10.00	Diphosphorus pentaoxide	Free	EIF
2809.20.00	Phosphoric acid and polyphosphoric acids	Free	EIF
2810.00.00	Oxides of boron; boric acids.	Free	EIF
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	Free	EIF
2811.12.00	Hydrogen cyanide (hydrocyanic acid)	Free	EIF
2811.19.00	Other	Free	EIF
2811.21.00	Carbon dioxide	Free	EIF
2811.22.00	Silicon dioxide	Free	EIF
2811.29.00	Other	Free	EIF
2812.11.00	Carbonyl dichloride (phosgene)	Free	EIF
2812.12.00	Phosphorus oxychloride	Free	EIF
2812.13.00	Phosphorus trichloride	Free	EIF
2812.14.00	Phosphorus pentachloride	Free	EIF
2812.15.00	Sulphur monochloride	Free	EIF
2812.16.00	Sulphur dichloride	Free	EIF
2812.17.00	Thionyl chloride	Free	EIF
2812.19.00	Other	Free	EIF
2812.90.00	Other	Free	EIF
2813.10.00	Carbon disulphide	Free	EIF
2813.90.00	Other	Free	EIF
2814.10.00	Anhydrous ammonia	Free	EIF
2814.20.00	Ammonia in aqueous solution	Free	EIF
2815.11.00	Solid	Free	EIF
2815.12.00	In aqueous solution (soda lye or liquid soda)	Free	EIF
2815.20.00	Potassium hydroxide (caustic potash)	Free	EIF
2815.30.00	Peroxides of sodium or potassium	Free	EIF
2816.10.00	Hydroxide and peroxide of magnesium	Free	EIF
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	Free	EIF
2817.00.00	Zinc oxide; zinc peroxide.	Free	EIF
2818.10.00	Artificial corundum, whether or not chemically defined	Free	EIF
2818.20.00	Aluminum oxide, other than artificial corundum	Free	EIF
2818.30.00	Aluminum hydroxide	Free	EIF
2819.10.00	Chromium trioxide	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2819.90.00	Other	Free	EIF
2820.10.00	Manganese dioxide	Free	EIF
2820.90.00	Other	Free	EIF
2821.10.00	Iron oxides and hydroxides	Free	EIF
2821.20.00	Earth colours	Free	EIF
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	Free	EIF
2823.00.00	Titanium oxides.	Free	EIF
2824.10.00	Lead monoxide (litharge, massicot)	Free	EIF
2824.90.00	Other	Free	EIF
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	Free	EIF
2825.20.00	Lithium oxide and hydroxide	Free	EIF
2825.30.00	Vanadium oxides and hydroxides	Free	EIF
2825.40.00	Nickel oxides and hydroxides	Free	EIF
2825.50.00	Copper oxides and hydroxides	Free	EIF
2825.60.00	Germanium oxides and zirconium dioxide	Free	EIF
2825.70.00	Molybdenum oxides and hydroxides	Free	EIF
2825.80.00	Antimony oxides	Free	EIF
2825.90.00	Other	Free	EIF
2826.12.00	Of aluminum	Free	EIF
2826.19.00	Other	Free	EIF
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	Free	EIF
2826.90.00	Other	Free	EIF
2827.10.00	Ammonium chloride	Free	EIF
2827.20.00	Calcium chloride	Free	EIF
2827.31.00	Of magnesium	Free	EIF
2827.32.00	Of aluminum	Free	EIF
2827.35.00	Of nickel	Free	EIF
2827.39.00	Other	Free	EIF
2827.41.00	Of copper	Free	EIF
2827.49.00	Other	Free	EIF
2827.51.00	Bromides of sodium or of potassium	Free	EIF
2827.59.00	Other	Free	EIF
2827.60.00	Iodides and iodide oxides	Free	EIF
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	Free	EIF
2828.90.00	Other	Free	EIF
2829.11.00	Of sodium	Free	EIF
2829.19.00	Other	Free	EIF
2829.90.00	Other	Free	EIF
2830.10.00	Sodium sulphides	Free	EIF
2830.90.00	Other	Free	EIF
2831.10.00	Of sodium	Free	EIF
2831.90.00	Other	Free	EIF
2832.10.00	Sodium sulphites	Free	EIF
2832.20.00	Other sulphites	Free	EIF
2832.30.00	Thiosulphates	Free	EIF
2833.11.00	Disodium sulphate	Free	EIF
2833.19.00	Other	Free	EIF
2833.21.00	Of magnesium	Free	EIF
2833.22.00	Of aluminum	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2833.24.00	Of nickel	Free	EIF
2833.25.00	Of copper	Free	EIF
2833.27.00	Of barium	Free	EIF
2833.29.00	Other	Free	EIF
2833.30.00	Alums	Free	EIF
2833.40.00	Peroxosulphates (persulphates)	Free	EIF
2834.10.00	Nitrites	Free	EIF
2834.21.00	Of potassium	Free	EIF
2834.29.00	Other	Free	EIF
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	Free	EIF
2835.22.00	Of mono- or disodium	Free	EIF
2835.24.00	Of potassium	Free	EIF
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	Free	EIF
2835.26.00	Other phosphates of calcium	Free	EIF
2835.29.00	Other	Free	EIF
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	Free	EIF
2835.39.00	Other	Free	EIF
2836.20.00	Disodium carbonate	Free	EIF
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	Free	EIF
2836.40.00	Potassium carbonates	Free	EIF
2836.50.00	Calcium carbonate	Free	EIF
2836.60.00	Barium carbonate	Free	EIF
2836.91.00	Lithium carbonates	Free	EIF
2836.92.00	Strontium carbonate	Free	EIF
2836.99.00	Other	Free	EIF
2837.11.00	Of sodium	Free	EIF
2837.19.00	Other	Free	EIF
2837.20.00	Complex cyanides	Free	EIF
2839.11.00	Sodium metasilicates	Free	EIF
2839.19.00	Other	Free	EIF
2839.90.00	Other	Free	EIF
2840.11.00	Anhydrous	Free	EIF
2840.19.00	Other	Free	EIF
2840.20.00	Other borates	Free	EIF
2840.30.00	Peroxoborates (perborates)	Free	EIF
2841.30.00	Sodium dichromate	Free	EIF
2841.50.00	Other chromates and dichromates; peroxochromates	Free	EIF
2841.61.00	Potassium permanganate	Free	EIF
2841.69.00	Other	Free	EIF
2841.70.00	Molybdates	Free	EIF
2841.80.00	Tungstates (wolframates)	Free	EIF
2841.90.00	Other	Free	EIF
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined	Free	EIF
2842.90.00	Other	Free	EIF
2843.10.00	Colloidal precious metals	Free	EIF
2843.21.00	Silver nitrate	Free	EIF
2843.29.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2843.30.00	Gold compounds	Free	EIF
2843.90.00	Other compounds; amalgams	Free	EIF
2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	EIF
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	Free	EIF
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	Free	EIF
2844.41.00	Tritium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing tritium or its compounds	Free	EIF
2844.42.00	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 cermetes), ceramic products and mixtures containing these elements or compounds	Free	EIF
2844.43.00	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds	Free	EIF
2844.44.00	Radioactive residues	Free	EIF
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	EIF
2845.10.00	Heavy water (deuterium oxide)	Free	EIF
2845.20.00	Boron enriched in boron-10 and its compounds	Free	EIF
2845.30.00	Lithium enriched in lithium-6 and its compounds	Free	EIF
2845.40.00	Helium-3	Free	EIF
2845.90.00	Other	Free	EIF
2846.10.00	Cerium compounds	Free	EIF
2846.90.00	Other	Free	EIF
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	Free	EIF
2849.10.00	Of calcium	Free	EIF
2849.20.00	Of silicon	Free	EIF
2849.90.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	Free	EIF
2852.10.00	Chemically defined	Free	EIF
2852.90.10	Mercury albuminate; Nucleoproteids of mercury	6.5%	NT2
2852.90.90	Other	Free	EIF
2853.10.00	Cyanogen chloride (chlorcyan)	Free	EIF
2853.90.00	Other	Free	EIF
2901.10.00	Saturated	Free	EIF
2901.21.00	Ethylene	Free	EIF
2901.22.00	Propene (propylene)	Free	EIF
2901.23.00	Butene (butylene) and isomers thereof	Free	EIF
2901.24.00	Buta-1,3-diene and isoprene	Free	EIF
2901.29.00	Other	Free	EIF
2902.11.00	Cyclohexane	Free	EIF
2902.19.00	Other	Free	EIF
2902.20.00	Benzene	Free	EIF
2902.30.00	Toluene	Free	EIF
2902.41.00	o-Xylene	Free	EIF
2902.42.00	m-Xylene	Free	EIF
2902.43.00	p-Xylene	Free	EIF
2902.44.00	Mixed xylene isomers	Free	EIF
2902.50.00	Styrene	Free	EIF
2902.60.00	Ethylbenzene	Free	EIF
2902.70.00	Cumene	Free	EIF
2902.90.00	Other	Free	EIF
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free	EIF
2903.12.00	Dichloromethane (methylene chloride)	Free	EIF
2903.13.00	Chloroform (trichloromethane)	Free	EIF
2903.14.00	Carbon tetrachloride	Free	EIF
2903.15.00	Ethylene dichloride (ISO) (1,2-dichloroethane)	Free	EIF
2903.19.00	Other	Free	EIF
2903.21.00	Vinyl chloride (chloroethylene)	Free	EIF
2903.22.00	Trichloroethylene	Free	EIF
2903.23.00	Tetrachloroethylene (perchloroethylene)	Free	EIF
2903.29.00	Other	Free	EIF
2903.41.00	Trifluoromethane (HFC-23)	Free	EIF
2903.42.00	Difluoromethane (HFC-32)	Free	EIF
2903.43.00	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	Free	EIF
2903.44.00	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	Free	EIF
2903.45.00	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	Free	EIF
2903.46.00	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-	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)		
2903.47.00	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	Free	EIF
2903.48.00	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	Free	EIF
2903.49.00	Other	Free	EIF
2903.51.00	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)	Free	EIF
2903.59.00	Other	Free	EIF
2903.61.00	Methyl bromide (bromomethane)	Free	EIF
2903.62.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	Free	EIF
2903.69.00	Other	Free	EIF
2903.71.00	Chlorodifluoromethane (HCFC-22)	Free	EIF
2903.72.00	Dichlorotrifluoroethanes (HCFC-123)	Free	EIF
2903.73.00	Dichlorofluoroethanes (HCFC-141, 141b)	Free	EIF
2903.74.00	Chlorodifluoroethanes (HCFC-142, 142b)	Free	EIF
2903.75.00	Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	Free	EIF
2903.76.00	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	Free	EIF
2903.77.00	Other, perhalogenated only with fluorine and chlorine	Free	EIF
2903.78.00	Other perhalogenated derivatives	Free	EIF
2903.79.00	Other	Free	EIF
2903.81.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Free	EIF
2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Free	EIF
2903.83.00	Mirex (ISO)	Free	EIF
2903.89.00	Other	Free	EIF
2903.91.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	Free	EIF
2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	Free	EIF
2903.93.00	Pentachlorobenzene (ISO)	Free	EIF
2903.94.00	Hexabromobiphenyls	Free	EIF
2903.99.00	Other	Free	EIF
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	Free	EIF
2904.20.00	Derivatives containing only nitro or only nitroso groups	Free	EIF
2904.31.00	Perfluorooctane sulphonic acid	Free	EIF
2904.32.00	Ammonium perfluorooctane sulphonate	Free	EIF
2904.33.00	Lithium perfluorooctane sulphonate	Free	EIF
2904.34.00	Potassium perfluorooctane sulphonate	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2904.35.00	Other salts of perfluorooctane sulphonic acid	Free	EIF
2904.36.00	Perfluorooctane sulphonyl fluoride	Free	EIF
2904.91.00	Trichloronitromethane (chloropicrin)	Free	EIF
2904.99.00	Other	Free	EIF
2905.11.00	Methanol (methyl alcohol)	Free	EIF
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Free	EIF
2905.13.00	Butan-1-ol (n-butyl alcohol)	Free	EIF
2905.14.00	Other butanols	Free	EIF
2905.16.00	Octanol (octyl alcohol) and isomers thereof	Free	EIF
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Free	EIF
2905.19.00	Other	Free	EIF
2905.22.00	Acyclic terpene alcohols	Free	EIF
2905.29.00	Other	Free	EIF
2905.31.00	Ethylene glycol (ethanediol)	Free	EIF
2905.32.00	Propylene glycol (propane-1,2-diol)	Free	EIF
2905.39.00	Other	Free	EIF
2905.41.00	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	Free	EIF
2905.42.00	Pentaerythritol	Free	EIF
2905.43.00	Mannitol	Free	EIF
2905.44.00	D-glucitol (sorbitol)	Free	EIF
2905.45.00	Glycerol	Free	EIF
2905.49.00	Other	Free	EIF
2905.51.00	Ethchlorvynol (INN)	Free	EIF
2905.59.00	Other	Free	EIF
2906.11.00	Menthol	Free	EIF
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Free	EIF
2906.13.00	Sterols and inositols	Free	EIF
2906.19.00	Other	Free	EIF
2906.21.00	Benzyl alcohol	Free	EIF
2906.29.00	Other	Free	EIF
2907.11.00	Phenol (hydroxybenzene) and its salts	Free	EIF
2907.12.00	Cresols and their salts	Free	EIF
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	Free	EIF
2907.15.00	Naphthols and their salts	Free	EIF
2907.19.00	Other	Free	EIF
2907.21.00	Resorcinol and its salts	Free	EIF
2907.22.00	Hydroquinone (quinol) and its salts	Free	EIF
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	EIF
2907.29.00	Other	Free	EIF
2908.11.00	Pentachlorophenol (ISO)	Free	EIF
2908.19.00	Other	Free	EIF
2908.91.00	Dinoseb (ISO) and its salts	Free	EIF
2908.92.00	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	Free	EIF
2908.99.00	Other	Free	EIF
2909.11.00	Diethyl ether	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2909.19.00	Other	Free	EIF
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	EIF
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	EIF
2909.41.00	2,2'-Oxydiethanol (diethylene glycol, digol)	Free	EIF
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	Free	EIF
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	Free	EIF
2909.49.00	Other	Free	EIF
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	EIF
2909.60.00	Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	EIF
2910.10.00	Oxirane (ethylene oxide)	Free	EIF
2910.20.00	Methyloxirane (propylene oxide)	Free	EIF
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free	EIF
2910.40.00	Dieldrin (ISO, INN)	Free	EIF
2910.50.00	Endrin (ISO)	Free	EIF
2910.90.00	Other	Free	EIF
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Free	EIF
2912.11.00	Methanal (formaldehyde)	Free	EIF
2912.12.00	Ethanal (acetaldehyde)	Free	EIF
2912.19.00	Other	Free	EIF
2912.21.00	Benzaldehyde	Free	EIF
2912.29.00	Other	Free	EIF
2912.41.00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	Free	EIF
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	Free	EIF
2912.49.00	Other	Free	EIF
2912.50.00	Cyclic polymers of aldehydes	Free	EIF
2912.60.00	Paraformaldehyde	Free	EIF
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	Free	EIF
2914.11.00	Acetone	Free	EIF
2914.12.00	Butanone (methyl ethyl ketone)	Free	EIF
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	Free	EIF
2914.19.00	Other	Free	EIF
2914.22.00	Cyclohexanone and methylcyclohexanones	Free	EIF
2914.23.00	Ionones and methylionones	Free	EIF
2914.29.00	Other	Free	EIF
2914.31.00	Phenylacetone (phenylpropan-2-one)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2914.39.00	Other	Free	EIF
2914.40.00	Ketone-alcohols and ketone-aldehydes	Free	EIF
2914.50.00	Ketone-phenols and ketones with other oxygen function	Free	EIF
2914.61.00	Anthraquinone	Free	EIF
2914.62.00	Coenzyme Q10 (ubidecarenone (INN))	Free	EIF
2914.69.00	Other	Free	EIF
2914.71.00	Chlordecone (ISO)	Free	EIF
2914.79.00	Other	Free	EIF
2915.11.00	Formic acid	Free	EIF
2915.12.00	Salts of formic acid	Free	EIF
2915.13.00	Esters of formic acid	Free	EIF
2915.21.00	Acetic acid	Free	EIF
2915.24.00	Acetic anhydride	Free	EIF
2915.29.00	Other	Free	EIF
2915.31.00	Ethyl acetate	Free	EIF
2915.32.00	Vinyl acetate	Free	EIF
2915.33.00	n-Butyl acetate	Free	EIF
2915.36.00	Dinoseb (ISO) acetate	Free	EIF
2915.39.00	Other	Free	EIF
2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	Free	EIF
2915.50.00	Propionic acid, its salts and esters	Free	EIF
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	Free	EIF
2915.70.00	Palmitic acid, stearic acid, their salts and esters	Free	EIF
2915.90.00	Other	Free	EIF
2916.11.00	Acrylic acid and its salts	Free	EIF
2916.12.00	Esters of acrylic acid	Free	EIF
2916.13.00	Methacrylic acid and its salts	Free	EIF
2916.14.00	Esters of methacrylic acid	Free	EIF
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	Free	EIF
2916.16.00	Binapacryl (ISO)	Free	EIF
2916.19.00	Other	Free	EIF
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	EIF
2916.31.00	Benzoic acid, its salts and esters	Free	EIF
2916.32.00	Benzoyl peroxide and benzoyl chloride	Free	EIF
2916.34.00	Phenylacetic acid and its salts	Free	EIF
2916.39.00	Other	Free	EIF
2917.11.00	Oxalic acid, its salts and esters	Free	EIF
2917.12.00	Adipic acid, its salts and esters	Free	EIF
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	Free	EIF
2917.14.00	Maleic anhydride	Free	EIF
2917.19.00	Other	Free	EIF
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2917.32.00	Dioctyl orthophthalates	Free	EIF
2917.33.00	Dinonyl or didecyl orthophthalates	Free	EIF
2917.34.00	Other esters of orthophthalic acid	Free	EIF
2917.35.00	Phthalic anhydride	Free	EIF
2917.36.00	Terephthalic acid and its salts	Free	EIF
2917.37.00	Dimethyl terephthalate	Free	EIF
2917.39.00	Other	Free	EIF
2918.11.00	Lactic acid, its salts and esters	Free	EIF
2918.12.00	Tartaric acid	Free	EIF
2918.13.00	Salts and esters of tartaric acid	Free	EIF
2918.14.00	Citric acid	Free	EIF
2918.15.00	Salts and esters of citric acid	Free	EIF
2918.16.00	Gluconic acid, its salts and esters	Free	EIF
2918.17.00	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	Free	EIF
2918.18.00	Chlorobenzilate (ISO)	Free	EIF
2918.19.00	Other	Free	EIF
2918.21.00	Salicylic acid and its salts	Free	EIF
2918.22.00	O-Acetylsalicylic acid, its salts and esters	Free	EIF
2918.23.00	Other esters of salicylic acid and their salts	Free	EIF
2918.29.00	Other	Free	EIF
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	EIF
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	Free	EIF
2918.99.00	Other	Free	EIF
2919.10.00	Tris(2,3-dibromopropyl) phosphate	Free	EIF
2919.90.00	Other	Free	EIF
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	Free	EIF
2920.19.00	Other	Free	EIF
2920.21.00	Dimethyl phosphite	Free	EIF
2920.22.00	Diethyl phosphite	Free	EIF
2920.23.00	Trimethyl phosphite	Free	EIF
2920.24.00	Triethyl phosphite	Free	EIF
2920.29.00	Other	Free	EIF
2920.30.00	Endosulfan (ISO)	Free	EIF
2920.90.00	Other	Free	EIF
2921.11.00	Methylamine, di- or trimethylamine and their salts	Free	EIF
2921.12.00	2-(N,N-Dimethylamino)ethylchloride hydrochloride	Free	EIF
2921.13.00	2-(N,N-Diethylamino)ethylchloride hydrochloride	Free	EIF
2921.14.00	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	Free	EIF
2921.19.00	Other	Free	EIF
2921.21.00	Ethylenediamine and its salts	Free	EIF
2921.22.00	Hexamethylenediamine and its salts	Free	EIF
2921.29.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	Free	EIF
2921.41.00	Aniline and its salts	Free	EIF
2921.42.00	Aniline derivatives and their salts	Free	EIF
2921.43.00	Toluidines and their derivatives; salts thereof	Free	EIF
2921.44.00	Diphenylamine and its derivatives; salts thereof	Free	EIF
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	Free	EIF
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	Free	EIF
2921.49.00	Other	Free	EIF
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Free	EIF
2921.59.00	Other	Free	EIF
2922.11.00	Monoethanolamine and its salts	Free	EIF
2922.12.00	Diethanolamine and its salts	Free	EIF
2922.14.00	Dextropropoxyphene (INN) and its salts	Free	EIF
2922.15.00	Triethanolamine	Free	EIF
2922.16.00	Diethanolammonium perfluorooctane sulphonate	Free	EIF
2922.17.00	Methyldiethanolamine and ethyldiethanolamine	Free	EIF
2922.18.00	2-(N,N-Diisopropylamino)ethanol	Free	EIF
2922.19.00	Other	Free	EIF
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	Free	EIF
2922.29.00	Other	Free	EIF
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	EIF
2922.39.00	Other	Free	EIF
2922.41.00	Lysine and its esters; salts thereof	Free	EIF
2922.42.00	Glutamic acid and its salts	Free	EIF
2922.43.00	Anthranilic acid and its salts	Free	EIF
2922.44.00	Tilidine (INN) and its salts	Free	EIF
2922.49.00	Other	Free	EIF
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Free	EIF
2923.10.00	Choline and its salts	Free	EIF
2923.20.00	Lecithins and other phosphoaminolipids	Free	EIF
2923.30.00	Tetraethylammonium perfluorooctane sulphonate	Free	EIF
2923.40.00	Didecyldimethylammonium perfluorooctane sulphonate	Free	EIF
2923.90.00	Other	Free	EIF
2924.11.00	Meprobamate (INN)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	Free	EIF
2924.19.00	Other	Free	EIF
2924.21.00	Ureines and their derivatives; salts thereof	Free	EIF
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	Free	EIF
2924.24.00	Ethinamate (INN)	Free	EIF
2924.25.00	Alachlor (ISO)	Free	EIF
2924.29.00	Other	Free	EIF
2925.11.00	Saccharin and its salts	Free	EIF
2925.12.00	Glutethimide (INN)	Free	EIF
2925.19.00	Other	Free	EIF
2925.21.00	Chlordimeform (ISO)	Free	EIF
2925.29.00	Other	Free	EIF
2926.10.00	Acrylonitrile	Free	EIF
2926.20.00	1-Cyanoguanidine (dicyandiamide)	Free	EIF
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	Free	EIF
2926.40.00	alpha-Phenylacetoacetonitrile	Free	EIF
2926.90.00	Other	Free	EIF
2927.00.00	Diazo-, azo- or azoxy-compounds.	Free	EIF
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	Free	EIF
2929.10.00	Isocyanates	Free	EIF
2929.90.00	Other	Free	EIF
2930.10.00	2-(N,N-Dimethylamino) ethanethiol	Free	EIF
2930.20.00	Thiocarbamates and dithiocarbamates	Free	EIF
2930.30.00	Thiuram mono-, di- or tetrasulphides	Free	EIF
2930.40.00	Methionine	Free	EIF
2930.60.00	2-(N,N-Diethylamino)ethanethiol	Free	EIF
2930.70.00	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	Free	EIF
2930.80.00	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	Free	EIF
2930.90.00	Other	Free	EIF
2931.10.00	Tetramethyl lead and tetraethyl lead	Free	EIF
2931.20.00	Tibutyltin compounds	Free	EIF
2931.41.00	Dimethyl methylphosphonate	Free	EIF
2931.42.00	Dimethyl propylphosphonate	Free	EIF
2931.43.00	Diethyl ethylphosphonate	Free	EIF
2931.44.00	Methylphosphonic acid	Free	EIF
2931.45.00	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	Free	EIF
2931.46.00	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	Free	EIF
2931.47.00	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	Free	EIF
2931.48.00	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	Free	EIF
2931.49.00	Other	Free	EIF
2931.51.00	Methylphosphonic dichloride	Free	EIF
2931.52.00	Propylphosphonic dichloride	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2931.53.00	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	Free	EIF
2931.54.00	Trichlorfon (ISO)	Free	EIF
2931.59.00	Other	Free	EIF
2931.90.00	Other	Free	EIF
2932.11.00	Tetrahydrofuran	Free	EIF
2932.12.00	2-Furaldehyde (furfuraldehyde)	Free	EIF
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free	EIF
2932.14.00	Sucralose	Free	EIF
2932.19.00	Other	Free	EIF
2932.20.00	Lactones	Free	EIF
2932.91.00	Isosafrole	Free	EIF
2932.92.00	1-(1,3-Benzodioxol-5-yl)propan-2-one	Free	EIF
2932.93.00	Piperonal	Free	EIF
2932.94.00	Safrole	Free	EIF
2932.95.00	Tetrahydrocannabinols (all isomers)	Free	EIF
2932.96.00	Carbofuran (ISO)	Free	EIF
2932.99.00	Other	Free	EIF
2933.11.00	Phenazone (antipyrin) and its derivatives	Free	EIF
2933.19.00	Other	Free	EIF
2933.21.00	Hydantoin and its derivatives	Free	EIF
2933.29.00	Other	Free	EIF
2933.31.00	Pyridine and its salts	Free	EIF
2933.32.00	Piperidine and its salts	Free	EIF
2933.33.00	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	Free	EIF
2933.34.00	Other fentanyls and their derivatives	Free	EIF
2933.35.00	3-Quinuclidinol	Free	EIF
2933.36.00	4-Anilino-N-phenethylpiperidine (ANPP)	Free	EIF
2933.37.00	N-Phenethyl-4-piperidone (NPP)	Free	EIF
2933.39.00	Other	Free	EIF
2933.41.00	Levorphanol (INN) and its salts	Free	EIF
2933.49.00	Other	Free	EIF
2933.52.00	Malonylurea (barbituric acid) and its salts	Free	EIF
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Free	EIF
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	EIF
2933.59.00	Other	Free	EIF
2933.61.00	Melamine	Free	EIF
2933.69.00	Other	Free	EIF
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	Free	EIF
2933.72.00	Clobazam (INN) and methyprylon (INN)	Free	EIF
2933.79.00	Other lactams	Free	EIF
2933.91.00	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	Free	EIF
2933.92.00	Azinphos-methyl (ISO)	Free	EIF
2933.99.00	Other	Free	EIF
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free	EIF
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free	EIF
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Free	EIF
2934.91.00	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	Free	EIF
2934.92.00	Other fentanyls and their derivatives	Free	EIF
2934.99.00	Other	Free	EIF
2935.10.00	N-Methylperfluorooctane sulphonamide	Free	EIF
2935.20.00	N-Ethylperfluorooctane sulphonamide	Free	EIF
2935.30.00	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	Free	EIF
2935.40.00	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	Free	EIF
2935.50.00	Other perfluorooctane sulphonamides	Free	EIF
2935.90.00	Other	Free	EIF
2936.21.00	Vitamins A and their derivatives	Free	EIF
2936.22.00	Vitamin B1 and its derivatives	Free	EIF
2936.23.00	Vitamin B2 and its derivatives	Free	EIF
2936.24.00	D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2936.25.00	Vitamin B6 and its derivatives	Free	EIF
2936.26.00	Vitamin B12 and its derivatives	Free	EIF
2936.27.00	Vitamin C and its derivatives	Free	EIF
2936.28.00	Vitamin E and its derivatives	Free	EIF
2936.29.00	Other vitamins and their derivatives	Free	EIF
2936.90.00	Other, including natural concentrates	Free	EIF
2937.11.00	Somatotropin, its derivatives and structural analogues	Free	EIF
2937.12.00	Insulin and its salts	Free	EIF
2937.19.00	Other	Free	EIF
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	EIF
2937.22.00	Halogenated derivatives of corticosteroidal hormones	Free	EIF
2937.23.00	Oestrogens and progestogens	Free	EIF
2937.29.00	Other	Free	EIF
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	EIF
2937.90.00	Other	Free	EIF
2938.10.00	Rutoside (rutin) and its derivatives	Free	EIF
2938.90.00	Other	Free	EIF
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	EIF
2939.19.00	Other	Free	EIF
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	Free	EIF
2939.30.00	Caffeine and its salts	Free	EIF
2939.41.00	Ephedrine and its salts	Free	EIF
2939.42.00	Pseudoephedrine (INN) and its salts	Free	EIF
2939.43.00	Cathine (INN) and its salts	Free	EIF
2939.44.00	Norephedrine and its salts	Free	EIF
2939.45.00	Levomethamphetamine, methamphetamine (INN), methamphetamine racemate and their salts	Free	EIF
2939.49.00	Other	Free	EIF
2939.51.00	Fenetylline (INN) and its salts	Free	EIF
2939.59.00	Other	Free	EIF
2939.61.00	Ergometrine (INN) and its salts	Free	EIF
2939.62.00	Ergotamine (INN) and its salts	Free	EIF
2939.63.00	Lysergic acid and its salts	Free	EIF
2939.69.00	Other	Free	EIF
2939.72.00	Cocaine, ecgonine; salts, esters and other derivatives thereof	Free	EIF
2939.79.00	Other	Free	EIF
2939.80.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2940.00.00	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.	Free	EIF
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	EIF
2941.20.00	Streptomycins and their derivatives; salts thereof	Free	EIF
2941.30.00	Tetracyclines and their derivatives; salts thereof	Free	EIF
2941.40.00	Chloramphenicol and its derivatives; salts thereof	Free	EIF
2941.50.00	Erythromycin and its derivatives; salts thereof	Free	EIF
2941.90.00	Other	Free	EIF
2942.00.00	Other organic compounds.	Free	EIF
3001.20.00	Extracts of glands or other organs or of their secretions	Free	EIF
3001.90.00	Other	Free	EIF
3002.12.00	Antisera and other blood fractions	Free	EIF
3002.13.00	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	EIF
3002.14.00	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	EIF
3002.15.00	Immunological products, put up in measured doses or in forms or packings for retail sale	Free	EIF
3002.41.00	Vaccines for human medicine	Free	EIF
3002.42.00	Vaccines for veterinary medicine	Free	EIF
3002.49.00	Other	Free	EIF
3002.51.00	Cell therapy products	Free	EIF
3002.59.00	Other	Free	EIF
3002.90.00	Other	Free	EIF
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	EIF
3003.20.00	Other, containing antibiotics	Free	EIF
3003.31.00	Containing insulin	Free	EIF
3003.39.00	Other	Free	EIF
3003.41.00	Containing ephedrine or its salts	Free	EIF
3003.42.00	Containing pseudoephedrine (INN) or its salts	Free	EIF
3003.43.00	Containing norephedrine or its salts	Free	EIF
3003.49.00	Other	Free	EIF
3003.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	EIF
3003.90.00	Other	Free	EIF
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	EIF
3004.20.00	Other, containing antibiotics	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3004.31.00	Containing insulin	Free	EIF
3004.32.00	Containing corticosteroid hormones, their derivatives or structural analogues	Free	EIF
3004.39.00	Other	Free	EIF
3004.41.00	Containing ephedrine or its salts	Free	EIF
3004.42.00	Containing pseudoephedrine (INN) or its salts	Free	EIF
3004.43.00	Containing norephedrine or its salts	Free	EIF
3004.49.00	Other	Free	EIF
3004.50.00	Other, containing vitamins or other products of heading 29.36	Free	EIF
3004.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	EIF
3004.90.00	Other	Free	EIF
3005.10.00	Adhesive dressings and other articles having an adhesive layer	Free	EIF
3005.90.00	Other	Free	EIF
3006.10.00	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	Free	EIF
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	EIF
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	Free	EIF
3006.50.00	First-aid boxes and kits	Free	EIF
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	EIF
3006.70.10	Chemical or biological preparations, including kits containing ancillary articles or materials, for medical diagnosis; To be employed in the insemination of animal semen	Free	EIF
3006.70.90	Other	6.5%	EIF
3006.91.00	Appliances identifiable for ostomy use	Free	EIF
3006.92.00	Waste pharmaceuticals	Free	EIF
3006.93.10	Syrup based	6%	NT3
3006.93.20	Sugar based	9.5%	NT3
3006.93.30	Other food based	10.5%	NT3
3006.93.40	Non-alcoholic beverages based	11%	NT3
3006.93.90	Other	Free	EIF
3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	EIF
3102.10.00	Urea, whether or not in aqueous solution	Free	EIF
3102.21.00	Ammonium sulphate	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3102.29.00	Other	Free	EIF
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	Free	EIF
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	Free	EIF
3102.50.00	Sodium nitrate	Free	EIF
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	EIF
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	EIF
3102.90.00	Other, including mixtures not specified in the foregoing subheadings	Free	EIF
3103.11.00	Containing by weight 35% or more of diphosphorus pentaoxide (P2O5)	Free	EIF
3103.19.00	Other	Free	EIF
3103.90.00	Other	Free	EIF
3104.20.00	Potassium chloride	Free	EIF
3104.30.00	Potassium sulphate	Free	EIF
3104.90.00	Other	Free	EIF
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	EIF
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	EIF
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
3105.51.00	Containing nitrates and phosphates	Free	EIF
3105.59.00	Other	Free	EIF
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	EIF
3105.90.00	Other	Free	EIF
3201.10.00	Quebracho extract	Free	EIF
3201.20.00	Wattle extract	Free	EIF
3201.90.00	Other	Free	EIF
3202.10.00	Synthetic organic tanning substances	Free	EIF
3202.90.00	Other	Free	EIF
3203.00.00	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.	Free	EIF
3204.11.00	Disperse dyes and preparations based thereon	Free	EIF
3204.12.00	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3204.13.00	Basic dyes and preparations based thereon	Free	EIF
3204.14.00	Direct dyes and preparations based thereon	Free	EIF
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	EIF
3204.16.00	Reactive dyes and preparations based thereon	Free	EIF
3204.17.00	Pigments and preparations based thereon	Free	EIF
3204.18.00	Carotenoid colouring matters and preparations based thereon	Free	EIF
3204.19.00	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	Free	EIF
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	Free	EIF
3204.90.00	Other	Free	EIF
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Free	EIF
3206.11.10	For use in Canadian manufactures	Free	EIF
3206.11.90	Other	6%	EIF
3206.19.00	Other	Free	EIF
3206.20.00	Pigments and preparations based on chromium compounds	Free	EIF
3206.41.00	Ultramarine and preparations based thereon	Free	EIF
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	Free	EIF
3206.49.00	Other	Free	EIF
3206.50.00	Inorganic products of a kind used as luminophores	Free	EIF
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	EIF
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	EIF
3207.30.00	Liquid lustres and similar preparations	Free	EIF
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	Free	EIF
3208.10.00	Based on polyesters	6.5%	NT2
3208.20.00	Based on acrylic or vinyl polymers	6.5%	EIF
3208.90.10	Corrosion resistant coatings specifically formulated for use in the manufacture of mirrors; To be employed in the manufacture of semiconductor devices	Free	EIF
3208.90.90	Other	6.5%	EIF
3209.10.00	Based on acrylic or vinyl polymers	6.5%	NT2
3209.90.00	Other	6.5%	EIF
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	6.5%	NT2
3211.00.00	Prepared driers.	6.5%	EIF
3212.10.00	Stamping foils	Free	EIF
3212.90.00	Other	Free	EIF
3213.10.00	Colours in sets	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3213.90.10	Water colours, in liquid or powder form, in jars, bottles or tins	6.5%	NT2
3213.90.90	Other	6.5%	EIF
3214.10.10	Containing phenol-formaldehyde resin, for use in the manufacture of filament lamps; Polyester or epoxide-based mastic, electrically insulating or conductive, for use in the manufacture or refurbishing of electrical generators	Free	EIF
3214.10.90	Other	6.5%	NT2
3214.90.00	Other	6.5%	EIF
3215.11.00	Black	Free	EIF
3215.19.00	Other	Free	EIF
3215.90.00	Other	Free	EIF
3301.12.00	Of orange	Free	EIF
3301.13.00	Of lemon	Free	EIF
3301.19.00	Other	Free	EIF
3301.24.00	Of peppermint (Mentha piperita)	Free	EIF
3301.25.00	Of other mints	Free	EIF
3301.29.00	Other	Free	EIF
3301.30.10	Oleoresin paprika	Free	EIF
3301.30.90	Other	3%	EIF
3301.90.00	Other	Free	EIF
3302.10.00	Of a kind used in the food or drink industries	Free	EIF
3302.90.00	Other	5%	EIF
3303.00.00	Perfumes and toilet waters.	6.5%	EIF
3304.10.00	Lip make-up preparations	6.5%	NT2
3304.20.00	Eye make-up preparations	6.5%	NT2
3304.30.00	Manicure or pedicure preparations	6.5%	EIF
3304.91.00	Powders, whether or not compressed	6.5%	NT2
3304.99.10	Preparations for the application and maintenance of ostomy appliances or of briefs, underpants, panties, napkins (diapers), napkin (diaper) liners and similar sanitary articles for incontinence, designed to be worn by persons, excluding those of a kind for babies	Free	EIF
3304.99.90	Other	6.5%	NT2
3305.10.00	Shampoos	6.5%	NT2
3305.20.00	Preparations for permanent waving or straightening	6.5%	NT2
3305.30.00	Hair lacquers	6.5%	EIF
3305.90.00	Other	6.5%	EIF
3306.10.00	Dentifrices	6.5%	NT2
3306.20.00	Yarn used to clean between the teeth (dental floss)	8%	NT3
3306.90.00	Other	6.5%	EIF
3307.10.00	Pre-shave, shaving or after-shave preparations	6.5%	EIF
3307.20.00	Personal deodorants and antiperspirants	6.5%	EIF
3307.30.00	Perfumed bath salts and other bath preparations	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3307.41.00	"Agarbatti" and other odoriferous preparations which operate by burning	6.5%	EIF
3307.49.00	Other	6.5%	NT2
3307.90.00	Other	6.5%	EIF
3401.11.10	Castile soap	Free	EIF
3401.11.90	Other	6.5%	NT2
3401.19.00	Other	6.5%	EIF
3401.20.10	Laundry soap for washing clothes and other linens	2.5%	EIF
3401.20.20	Soap pellets containing sodium soaps of fatty acids and glycerol, for use in the manufacture of bar soaps	Free	EIF
3401.20.30	Dry soap for use as a lubricant in wire drawing in the manufacture of pneumatic tires	Free	EIF
3401.20.90	Other	6.5%	NT2
3401.30.00	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	6.5%	NT2
3402.31.10	Sodium alkylbenzene sulphonates for use in the manufacture of slow dissolving inside toilet tank solids of heading 34.02 or 38.08	Free	EIF
3402.31.90	Other	6.5%	EIF
3402.39.10	Sodium alkylbenzene sulphonates for use in the manufacture of slow dissolving inside toilet tank solids of heading 34.02 or 38.08	Free	EIF
3402.39.90	Other	6.5%	EIF
3402.41.00	Cationic	6.5%	EIF
3402.42.10	Polyether polyols, with a hydroxyl number of 265 or more, for use in the manufacture of polyurethane moulding compositions	Free	EIF
3402.42.90	Other	6.5%	NT2
3402.49.00	Other	6.5%	EIF
3402.50.10	Automatic dishwasher detergents	6.5%	EIF
3402.50.90	Other	6.5%	NT2
3402.90.10	Chemical antioxidants, hardeners, inhibitors, restrainers, sensitizers and stabilizers for use in the manufacture of photographic emulsions; To be employed in removing salts or water from crude petroleum oils; To be employed as drilling mud or additives therefor in drilling for minerals, natural gas, oil or water	Free	EIF
3402.90.91	Other: For use in Canadian manufactures	Free	EIF
3402.90.99	Other: Other	6.5%	NT2
3403.11.10	Lubricating oil preparations based in part on petroleum	6.5%	NT2
3403.11.90	Other	6%	NT2
3403.19.11	Lubricating oil preparations based in part on petroleum: For use in Canadian manufactures; Other oil-based lubricating preparations for wet drawing of tire wire	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3403.19.19	Lubricating oil preparations based in part on petroleum: Other	6.5%	NT2
3403.19.91	Other: For use in Canadian manufactures	Free	EIF
3403.19.99	Other: Other	6.5%	EIF
3403.91.10	For use in stuffing or dressing leather or furskins	Free	EIF
3403.91.90	Other	6%	NT2
3403.99.10	For use in Canadian manufactures	Free	EIF
3403.99.90	Other	6.5%	EIF
3404.20.10	Artificial waxes, for use in the manufacture of acrylonitrile-butadiene-styrene (ABS) copolymers of subheading 3903.30	Free	EIF
3404.20.90	Other	6.5%	NT2
3404.90.10	Chemically modified polyethylene glycol wax for use in the manufacture of tackifier dispersions; Diamides, produced by the reaction of ethylenediamine with fatty acids of heading 38.23, for use in the manufacture of moulded articles of wood pulp composition; Of polyethylene having a number-average molecular weight not exceeding 4,000; Rheological additives composed of fatty esters and fatty amides, derived from hydrogenated castor oil; Wax composed of fatty acid alkyl ketene dimer for use in the manufacture of sizing agents or sizing preparations	Free	EIF
3404.90.20	Of chemically modified lignite	6.5%	NT2
3404.90.90	Other	6.5%	EIF
3405.10.10	Liquid shoe shine preparations for use in the manufacture of shoe care products	Free	EIF
3405.10.90	Other	6.5%	EIF
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5%	NT2
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	6.5%	EIF
3405.40.00	Scouring pastes and powders and other scouring preparations	6.5%	NT2
3405.90.00	Other	6.5%	EIF
3406.00.10	For birthdays, Christmas and other festive occasions	5.5%	NT2
3406.00.90	Other	5.5%	NT2
3407.00.10	Modelling pastes	6.5%	EIF
3407.00.20	Dental impression compounds excluding those based on silicone polymers	6.5%	NT2
3407.00.90	Other	Free	EIF
3501.10.00	Casein	Free	EIF
3501.90.00	Other	Free	EIF
3502.11.10	Within access commitment	8.5%	EX
3502.11.20	Over access commitment	\$6.12/kg	EX
3502.19.10	Within access commitment	6.63¢/kg	EX
3502.19.20	Over access commitment	\$1.52/kg	EX

Tariff Item	Description	Base Rate	Staging Category
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	6.5%	EX
3502.90.00	Other	Free	EIF
3503.00.00	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.	Free	EIF
3504.00.11	Milk protein substances: Within access commitment	Free	EIF
3504.00.12	Milk protein substances: Over access commitment	270% but not less than \$3.15/kg	EX
3504.00.90	Other	Free	EIF
3505.10.11	Etherified or esterified starches: Cationic potato starch for use in the manufacture of paper or paperboard	Free	EIF
3505.10.19	Etherified or esterified starches: Other	8%	NT3
3505.10.20	Pregelatinized starch; Soluble starch (amylogen)	6.5%	NT2
3505.10.90	Other	Free	EIF
3505.20.10	Blend of potato starch and synthetic polymer for use in the manufacture of pre-pasted wallpaper	Free	EIF
3505.20.90	Other	8%	NT3
3506.10.00	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	6.5%	NT2
3506.91.00	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	Free	EIF
3506.99.00	Other	6.5%	NT2
3507.10.00	Rennet and concentrates thereof	Free	EIF
3507.90.00	Other	Free	EIF
3601.00.00	Propellant powders.	6.5%	EIF
3602.00.00	Prepared explosives, other than propellant powders.	6.5%	EIF
3603.10.00	Safety fuses	6.5%	EIF
3603.20.00	Detonating cords	6.5%	EIF
3603.30.00	Percussion caps	6.5%	EIF
3603.40.00	Detonating caps	6.5%	EIF
3603.50.00	Igniters	6.5%	EIF
3603.60.00	Electric detonators	6.5%	EIF
3604.10.00	Fireworks	6.5%	EIF
3604.90.00	Other	6.5%	EIF
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	6.5%	EIF
3606.10.00	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	6.5%	NT2
3606.90.00	Other	6.5%	EIF
3701.10.00	For X-ray	Free	EIF
3701.20.00	Instant print film	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3701.30.00	Other plates and film, with any side exceeding 255 mm	Free	EIF
3701.91.10	Plates	6.5%	NT2
3701.91.20	Film	6.5%	NT2
3701.99.00	Other	Free	EIF
3702.10.00	For X-ray	Free	EIF
3702.31.00	For colour photography (polychrome)	6.5%	NT2
3702.32.00	Other, with silver halide emulsion	6.5%	NT2
3702.39.00	Other	6.5%	NT2
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6.5%	NT2
3702.42.10	Duplicating, scanner or continuous tone graphic arts film, of a width of 762 mm or more, for use in the manufacture of photographic film	Free	EIF
3702.42.90	Other	6.5%	NT2
3702.43.20	Instant print film	6.5%	NT2
3702.43.90	Other	Free	EIF
3702.44.20	Instant print film	6.5%	NT2
3702.44.90	Other	Free	EIF
3702.52.00	Of a width not exceeding 16 mm	6.5%	NT2
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5%	NT2
3702.54.10	For use in the production of replications of exposed and developed cinematographic film	Free	EIF
3702.54.90	Other	6.5%	NT2
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	EIF
3702.56.00	Of a width exceeding 35 mm	Free	EIF
3702.96.00	Of a width not exceeding 35 mm and of a length not exceeding 30 m	6.5%	NT2
3702.97.00	Of a width not exceeding 35 mm and of a length exceeding 30 m	6.5%	NT2
3702.98.00	Of a width exceeding 35 mm	6.5%	NT2
3703.10.00	In rolls of a width exceeding 610 mm	6.5%	NT2
3703.20.00	Other, for colour photography (polychrome)	6.5%	EIF
3703.90.10	Paper, in rolls, used with photographic transmission machines, to be employed in the production of newspapers, magazines or periodicals	Free	EIF
3703.90.90	Other	6.5%	NT2
3704.00.10	Film to be employed in the production of printing plates, rolls or cylinders for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications entitled to second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, excluding catalogues	Free	EIF
3704.00.90	Other	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
3705.00.11	For offset reproduction: Film to be employed in the production of printing plates, rolls or cylinders for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications entitled to second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, excluding catalogues	Free	EIF
3705.00.19	For offset reproduction: Other	6.5%	NT2
3705.00.91	Other: Contact halftone film screens for the production of printing plates; Film to be employed in the production of printing plates, rolls or cylinders for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications entitled to second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, excluding catalogues; Films for deposit as archives and not for exhibition for commercial purpose; News features and recordings of current events; Photomasks to be employed in the manufacture of semiconductor devices; Slides and slide films when they (a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon, in 1948, and (b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character	Free	EIF
3705.00.99	Other: Other	Free	EIF
3706.10.10	Television commercials excluding those imported for reference purposes only	6.5%	NT2
3706.10.90	Other	Free	EIF
3706.90.10	Television commercials excluding those imported for reference purposes only	6.5%	NT2
3706.90.90	Other	Free	EIF
3707.10.00	Sensitizing emulsions	6.5%	NT2
3707.90.00	Other	Free	EIF
3801.10.00	Artificial graphite	Free	EIF
3801.20.00	Colloidal or semi-colloidal graphite	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	Free	EIF
3801.90.00	Other	Free	EIF
3802.10.00	Activated carbon	Free	EIF
3802.90.00	Other	Free	EIF
3803.00.00	Tall oil, whether or not refined.	Free	EIF
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	Free	EIF
3805.10.00	Gum, wood or sulphate turpentine oils	Free	EIF
3805.90.00	Other	Free	EIF
3806.10.00	Rosin and resin acids	Free	EIF
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free	EIF
3806.30.00	Ester gums	Free	EIF
3806.90.00	Other	Free	EIF
3807.00.00	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.	Free	EIF
3808.52.00	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6.5%	NT2
3808.59.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	NT2
3808.59.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.61.00	In packings of a net weight content not exceeding 300 g	6.5%	NT2
3808.62.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	NT2
3808.62.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.69.00	Other	Free	EIF
3808.91.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	EIF
3808.91.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.92.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	NT2
3808.92.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.93.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	EIF
3808.93.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.94.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	EIF
3808.94.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3808.99.10	In packages of a gross weight not exceeding 1.36 kg each	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3808.99.20	In bulk or in packages of a gross weight exceeding 1.36 kg each	Free	EIF
3809.10.00	With a basis of amylaceous substances	Free	EIF
3809.91.00	Of a kind used in the textile or like industries	Free	EIF
3809.92.00	Of a kind used in the paper or like industries	Free	EIF
3809.93.00	Of a kind used in the leather or like industries	Free	EIF
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	Free	EIF
3810.90.00	Other	Free	EIF
3811.11.00	Based on lead compounds	Free	EIF
3811.19.00	Other	Free	EIF
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	Free	EIF
3811.29.00	Other	Free	EIF
3811.90.00	Other	Free	EIF
3812.10.00	Prepared rubber accelerators	Free	EIF
3812.20.00	Compound plasticizers for rubber or plastics	Free	EIF
3812.31.00	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	Free	EIF
3812.39.00	Other	Free	EIF
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	EIF
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	Free	EIF
3815.11.00	With nickel or nickel compounds as the active substance	Free	EIF
3815.12.00	With precious metal or precious metal compounds as the active substance	Free	EIF
3815.19.00	Other	Free	EIF
3815.90.00	Other	Free	EIF
3816.00.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	Free	EIF
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	Free	EIF
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	Free	EIF
3819.00.00	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.	6.5%	EIF
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Free	EIF
3822.11.00	For malaria	Free	EIF
3822.12.00	For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Free	EIF
3822.13.00	For blood-grouping	Free	EIF
3822.19.00	Other	Free	EIF
3822.90.00	Other	Free	EIF
3823.11.00	Stearic acid	Free	EIF
3823.12.00	Oleic acid	Free	EIF
3823.13.00	Tall oil fatty acids	Free	EIF
3823.19.00	Other	Free	EIF
3823.70.00	Industrial fatty alcohols	Free	EIF
3824.10.00	Prepared binders for foundry moulds or cores	Free	EIF
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	Free	EIF
3824.40.00	Prepared additives for cements, mortars or concretes	Free	EIF
3824.50.00	Non-refractory mortars and concretes	Free	EIF
3824.60.00	Sorbitol other than that of subheading 2905.44	Free	EIF
3824.81.00	Containing oxirane (ethylene oxide)	Free	EIF
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	EIF
3824.83.00	Containing tris(2,3-dibromopropyl) phosphate	Free	EIF
3824.84.00	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)	Free	EIF
3824.85.00	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Free	EIF
3824.86.00	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	Free	EIF
3824.87.00	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	Free	EIF
3824.88.00	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	Free	EIF
3824.89.00	Containing short-chain chlorinated paraffins	Free	EIF
3824.91.00	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	Free	EIF
3824.92.00	Polyglycol esters of methylphosphonic acid	Free	EIF
3824.99.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3825.10.00	Municipal waste	6.5%	NT2
3825.20.00	Sewage sludge	6.5%	NT2
3825.30.10	Soiled dressings (wadding, gauze, bandages and similar articles) contaminated as a result of medical, surgical, dental or veterinary procedures; Syringes, needles, catheters, cannulae and the like	Free	EIF
3825.30.20	Surgical gloves of vulcanized rubber other than hard rubber	15.5%	NT3
3825.30.90	Other	6.5%	NT2
3825.41.00	Halogenated	6.5%	NT2
3825.49.00	Other	6.5%	NT2
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5%	NT2
3825.61.00	Mainly containing organic constituents	6.5%	NT2
3825.69.00	Other	6.5%	NT2
3825.90.00	Other	6.5%	NT2
3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	Free	EIF
3827.11.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free	EIF
3827.12.00	Containing hydrobromofluorocarbons (HBFCs)	Free	EIF
3827.13.00	Containing carbon tetrachloride	Free	EIF
3827.14.00	Containing 1,1,1-trichloroethane (methyl chloroform)	Free	EIF
3827.20.00	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	Free	EIF
3827.31.00	Containing substances of subheadings 2903.41 to 2903.48	Free	EIF
3827.32.00	Other, containing substances of subheadings 2903.71 to 2903.75	Free	EIF
3827.39.00	Other	Free	EIF
3827.40.00	Containing methyl bromide (bromomethane) or bromochloromethane	Free	EIF
3827.51.00	Containing trifluoromethane (HFC-23)	Free	EIF
3827.59.00	Other	Free	EIF
3827.61.00	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	Free	EIF
3827.62.00	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)	Free	EIF
3827.63.00	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3827.64.00	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)	Free	EIF
3827.65.00	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)	Free	EIF
3827.68.00	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	Free	EIF
3827.69.00	Other	Free	EIF
3827.90.00	Other	Free	EIF
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	EIF
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	EIF
3901.30.00	Ethylene-vinyl acetate copolymers	Free	EIF
3901.40.00	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Free	EIF
3901.90.00	Other	Free	EIF
3902.10.00	Polypropylene	Free	EIF
3902.20.00	Polyisobutylene	Free	EIF
3902.30.00	Propylene copolymers	Free	EIF
3902.90.00	Other	Free	EIF
3903.11.00	Expansible	Free	EIF
3903.19.00	Other	Free	EIF
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	EIF
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	EIF
3903.90.00	Other	Free	EIF
3904.10.00	Poly(vinyl chloride), not mixed with any other substances	Free	EIF
3904.21.00	Non-plasticized	Free	EIF
3904.22.00	Plasticized	Free	EIF
3904.30.00	Vinyl chloride-vinyl acetate copolymers	Free	EIF
3904.40.00	Other vinyl chloride copolymers	Free	EIF
3904.50.00	Vinylidene chloride polymers	Free	EIF
3904.61.00	Polytetrafluoroethylene	Free	EIF
3904.69.00	Other	Free	EIF
3904.90.00	Other	Free	EIF
3905.12.00	In aqueous dispersion	Free	EIF
3905.19.00	Other	Free	EIF
3905.21.00	In aqueous dispersion	Free	EIF
3905.29.00	Other	Free	EIF
3905.30.00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	EIF
3905.91.00	Copolymers	Free	EIF
3905.99.00	Other	Free	EIF
3906.10.00	Poly(methyl methacrylate)	Free	EIF
3906.90.00	Other	Free	EIF
3907.10.00	Polyacetals	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3907.21.00	Bis(polyoxyethylene) methylphosphonate	Free	EIF
3907.29.00	Other	Free	EIF
3907.30.00	Epoxide resins	Free	EIF
3907.40.00	Polycarbonates	Free	EIF
3907.50.00	Alkyd resins	Free	EIF
3907.61.00	Having a viscosity number of 78 ml/g or higher	Free	EIF
3907.69.00	Other	Free	EIF
3907.70.00	Poly(lactic acid)	Free	EIF
3907.91.00	Unsaturated	Free	EIF
3907.99.00	Other	Free	EIF
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	Free	EIF
3908.90.00	Other	Free	EIF
3909.10.00	Urea resins; thiourea resins	Free	EIF
3909.20.00	Melamine resins	Free	EIF
3909.31.00	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	Free	EIF
3909.39.00	Other	Free	EIF
3909.40.00	Phenolic resins	Free	EIF
3909.50.00	Polyurethanes	Free	EIF
3910.00.00	Silicones in primary forms.	Free	EIF
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	EIF
3911.20.00	Poly(1,3-phenylene methylphosphonate)	Free	EIF
3911.90.00	Other	Free	EIF
3912.11.00	Non-plasticized	Free	EIF
3912.12.00	Plasticized	Free	EIF
3912.20.00	Cellulose nitrates (including collodions)	Free	EIF
3912.31.00	Carboxymethylcellulose and its salts	Free	EIF
3912.39.00	Other	Free	EIF
3912.90.00	Other	Free	EIF
3913.10.00	Alginic acid, its salts and esters	Free	EIF
3913.90.00	Other	Free	EIF
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	Free	EIF
3915.10.00	Of polymers of ethylene	Free	EIF
3915.20.00	Of polymers of styrene	Free	EIF
3915.30.00	Of polymers of vinyl chloride	Free	EIF
3915.90.00	Of other plastics	Free	EIF
3916.10.00	Of polymers of ethylene	Free	EIF
3916.20.00	Of polymers of vinyl chloride	Free	EIF
3916.90.00	Of other plastics	Free	EIF
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Free	EIF
3917.21.00	Of polymers of ethylene	Free	EIF
3917.22.00	Of polymers of propylene	Free	EIF
3917.23.00	Of polymers of vinyl chloride	Free	EIF
3917.29.00	Of other plastics	Free	EIF
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3917.32.10	Of polymers of heading 39.02, excluding of polymers of propylene or tubing of polymers of butylene; Of polymers of heading 39.04, excluding of polymers of vinyl chloride, of polymers of tetrafluoroethylene or of polyvinylidene chloride; Of polymers of heading 39.05; Of polymers of heading 39.06, excluding of polymers of methyl methacrylate; Of polymers of heading 39.07; Of polymers of heading 39.09, excluding of polyurethanes; Of polymers of heading 39.11, 39.12 or 39.13; Of polyvinylidene chloride to be employed in the packaging of goods for sale; To be employed in the manufacture of sera, antisera, toxoids, viruses, toxins or antitoxins, virus or bacterial vaccines, bacteriophage or bacterial lysates, allergenics, liver extracts, pituitary extracts, epinephrine or its solutions, insulin (with or without zinc, globin or protamine) and blood plasma or serum of human origin, or fractions thereof, or extenders or substitutes therefor; To be employed in the processing, storing or insemination of animal semen	Free	EIF
3917.32.90	Other	6.5%	EIF
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings	6.5%	EIF
3917.39.10	Of polymers of heading 39.02, excluding of polymers of propylene or tubing of polymers of butylene; Of polymers of heading 39.04, excluding of polymers of vinyl chloride, of polymers of tetrafluoroethylene or of polyvinylidene chloride; Of polymers of heading 39.05; Of polymers of heading 39.06, excluding of polymers of methyl methacrylate; Of polymers of heading 39.07; Of polymers of heading 39.09, excluding of polyurethanes; Of polymers of heading 39.11, 39.12 or 39.13; Of polyvinylidene chloride to be employed in the packaging of goods for sale; To be employed in the processing, storing or insemination of animal semen	Free	EIF
3917.39.90	Other	6.5%	EIF
3917.40.00	Fittings	Free	EIF
3918.10.10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	6.5%	EIF
3918.10.90	Other	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
3918.90.10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	6.5%	EIF
3918.90.90	Other	6.5%	EIF
3919.10.10	Combined with knitted or woven fabrics, nonwovens or felt, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C	Free	EIF
3919.10.20	Of polymers of methyl methacrylate; Poly(ethylene terephthalate) film of a width of less than 15 cm; Cellulose acetate and cellulose acetate butyrate sheets, film or strip, of a thickness exceeding 0.08 mm or of a width of less than 15 cm and a thickness not exceeding 0.08 mm	6.5%	EIF
3919.10.91	Other: Of polymers of heading 39.02, excluding of polymers of propylene; Of polymers of heading 39.04, excluding of polymers of vinyl chloride, of polymers of tetrafluoroethylene or of polyvinylidene chloride; Of polymers of heading 39.05 or 39.06; Of polymers of heading 39.07, excluding of epoxide resins, of unsaturated polyesters, or polycarbonate plates, sheets, film or strip, of a thickness of 0.08 cm or more but not exceeding 1.3 cm; Of polymers of heading 39.09, excluding of urea-formaldehyde resins, of melamine-formaldehyde resins, of phenol-formaldehyde resins or of polyurethanes; Of polymers of heading 39.11 or 39.13; Of polymers of heading 39.12, excluding of regenerated cellulose or of vulcanized fibre; Of polyvinylidene chloride to be employed in the packaging of goods for sale; Polyester or polystyrene film, of a thickness not exceeding 0.25 mm, for use in the manufacture of loud-speakers or audio-frequency electric amplifiers, record-players or magnetic tape transcribing machines, magnetic tape sound recording apparatus, tape transport mechanisms, electrical equipment of heading 85.21, 85.25, 85.26, 85.27 or 85.28, and parts of the foregoing, including transformers and inductors; Strips of polyurethane for use in the manufacture of clothing	Free	EIF
3919.10.99	Other: Other	6.5%	NT2
3919.90.00	Other	Free	EIF
3920.10.00	Of polymers of ethylene	Free	EIF
3920.20.00	Of polymers of propylene	Free	EIF
3920.30.00	Of polymers of styrene	Free	EIF
3920.43.00	Containing by weight not less than 6% of plasticizers	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3920.49.00	Other	Free	EIF
3920.51.00	Of poly(methyl methacrylate)	Free	EIF
3920.59.00	Other	Free	EIF
3920.61.00	Of polycarbonates	Free	EIF
3920.62.00	Of poly(ethylene terephthalate)	Free	EIF
3920.63.00	Of unsaturated polyesters	Free	EIF
3920.69.00	Of other polyesters	Free	EIF
3920.71.00	Of regenerated cellulose	Free	EIF
3920.73.00	Of cellulose acetate	Free	EIF
3920.79.00	Of other cellulose derivatives	Free	EIF
3920.91.00	Of poly(vinyl butyral)	Free	EIF
3920.92.00	Of polyamides	Free	EIF
3920.93.00	Of amino-resins	Free	EIF
3920.94.00	Of phenolic resins	Free	EIF
3920.99.00	Of other plastics	Free	EIF
3921.11.00	Of polymers of styrene	Free	EIF
3921.12.00	Of polymers of vinyl chloride	Free	EIF
3921.13.00	Of polyurethanes	Free	EIF
3921.14.00	Of regenerated cellulose	Free	EIF
3921.19.00	Of other plastics	Free	EIF
3921.90.00	Other	Free	EIF
3922.10.00	Baths, shower-baths, sinks and wash-basins	6.5%	EIF
3922.20.00	Lavatory seats and covers	6.5%	NT2
3922.90.00	Other	6.5%	NT2
3923.10.00	Boxes, cases, crates and similar articles	Free	EIF
3923.21.10	For vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products	Free	EIF
3923.21.90	Other	6.5%	NT2
3923.29.10	For vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products; To be employed in the processing, storing or insemination of animal semen	Free	EIF
3923.29.90	Other	6.5%	NT2
3923.30.10	To be employed in the processing, storing or insemination of animal semen	Free	EIF
3923.30.90	Other	6.5%	NT2
3923.40.00	Spools, cops, bobbins and similar supports	Free	EIF
3923.50.10	Caps to be employed by perfume manufacturers in the bottling of perfume; Flexible plastic spouts of a diameter of 57 mm for use in the manufacture of lids for gallon paint cans; For vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products	Free	EIF
3923.50.90	Other	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
3923.90.10	Containers, bearing the shapes and images of cartoon characters, to be employed in the production or distribution of shampoo, bubble bath and other novelty cosmetic and bath products; For vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products; Holding trays of polymers of vinyl chloride for use as inserts in boxes to prevent peaches from touching each other; Vegetable-based capsules for use in Canadian manufactures	Free	EIF
3923.90.90	Other	6.5%	NT2
3924.10.00	Tableware and kitchenware	6.5%	NT2
3924.90.00	Other	6.5%	NT2
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6.5%	EIF
3925.20.00	Doors, windows and their frames and thresholds for doors	6.5%	EIF
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5%	EIF
3925.90.00	Other	6.5%	EIF
3926.10.00	Office or school supplies	6.5%	EIF
3926.20.10	Disposable gloves to be employed in clean rooms allowing a maximum of 10 airborne particles measuring greater than 0.0005 mm per 28.317 dm ³ of air, 30 airborne particles measuring greater than 0.0003 mm per 28.317 dm ³ of air, 75 airborne particles measuring greater than 0.0002 mm per 28.317 dm ³ of air or 350 airborne particles measuring greater than 0.0001 mm per 28.317 dm ³ of air; Protective suits and their accessories (including gloves), to be employed in a noxious atmosphere; To be employed in the processing, storing or insemination of animal semen	Free	EIF
3926.20.91	Other: Disposable gloves	6.5%	NT2
3926.20.92	Other: Mittens; Non-disposable gloves	6.5%	NT2
3926.20.93	Other: Belts; Articles of apparel and other clothing accessories, containing not more than 25% by weight of woven fabrics of man-made fibres, coated on both sides with polymers of vinyl chloride	6.5%	EIF
3926.20.94	Other: Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonwovens or felt, containing woven fabrics of more than 50% by weight of silk	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
3926.20.95	Other: Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonwovens or felt	6.5%	EIF
3926.20.99	Other: Other	6.5%	NT2
3926.30.00	Fittings for furniture, coachwork or the like	Free	EIF
3926.40.10	Statuettes	6.5%	NT2
3926.40.90	Other ornamental articles	6.5%	NT2
3926.90.10	Articles for climbing or mountaineering; Beak guards and blinders for pheasants; Cassette shells and parts thereof, excluding exterior jackets or sleeves, for use in the manufacture of video cassettes; Container cap covers or container toppers, bearing the shapes and images of cartoon characters, to be employed in the production or distribution of shampoo, bubble bath and other novelty cosmetic and bath products; Conveyor belting, in modular form, of a length not exceeding 5 m; Conveyor belts; Corner protectors for use in the manufacture of portable musical instruments or microphone amplifiers, loudspeakers and sound mixers, other than those designed and marketed for home entertainment systems; Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof; Dunnage bags to be employed in securing items for transport; Fish egg incubators and parts thereof; For use in the manufacture of fire fighting vehicles; Housings, for use in the manufacture of television descramblers; Imitation gemstones or pearls for use in the manufacture of jewellery; Knobs, for use in the manufacture of gas barbecues or domestic gas ranges, whether or not for recreational vehicles; Net floats, spat collectors and collector holders to be employed in commercial fishing or in the commercial harvesting of marine plants; Netting for use in the manufacture of peat pellets; Non-cellular polyethylene strip, scored, for use in the manufacture of stand-up drink pouches; Of vulcanized fibre for use as a backing in the manufacture of abrasive materials; Parts of conveyor belts; Pressure pads, pinch rollers and shield and	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	pressure pad assemblies, for use in the manufacture of tape cassettes or tape cartridges; Rail pads; Respirators, consisting of several layers of nonwovens of man-made fibres, whether or not treated with activated carbon, with or without an exhalation valve, to be employed in a noxious atmosphere; Roller dowels for use in the manufacture of hand-operated mechanical floor sweepers, not motorized; Safety face shields designed for use by workers employed in hazardous work, and parts thereof; Shapes, for safety goggles or safety spectacles designed for use by workers employed in hazardous work; Shield adaptors for safety helmets; Tapered monofilament of polyamides or of saturated polyesters, for use in the manufacture of paint brushes; To be employed in the manufacture of biologicals or bacteriologicals for parenteral use or for the manufacture of antibiotics, hormones or steroids; To be employed in the processing, storing or insemination of animal semen; Wheels for use in the manufacture of barbecues		
3926.90.20	Door mats	6.5%	EIF
3926.90.30	Signs, letters and numerals	6.5%	EIF
3926.90.50	Identification tags for animals	Free	EIF
3926.90.91	Other: Belts and belting for machinery other than conveyor belts; Bolts, nuts, screws and washers; Gaskets	Free	EIF
3926.90.92	Other: Parts for use in the manufacture of yachts, racing boats, canoes and other vessels for pleasure or sport	Free	EIF
3926.90.93	Other: Trays designed to hold discs, for use in the manufacture of CD or DVD cases or boxed set collections	Free	EIF
3926.90.99	Other: Other	6.5%	NT2
4001.10.00	Natural rubber latex, whether or not pre-vulcanized	Free	EIF
4001.21.00	Smoked sheets	Free	EIF
4001.22.00	Technically specified natural rubber (TSNR)	Free	EIF
4001.29.00	Other	Free	EIF
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	EIF
4002.11.00	Latex	Free	EIF
4002.19.00	Other	Free	EIF
4002.20.00	Butadiene rubber (BR)	Free	EIF
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4002.39.00	Other	Free	EIF
4002.41.00	Latex	Free	EIF
4002.49.00	Other	Free	EIF
4002.51.00	Latex	Free	EIF
4002.59.00	Other	Free	EIF
4002.60.00	Isoprene rubber (IR)	Free	EIF
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	EIF
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	Free	EIF
4002.91.00	Latex	Free	EIF
4002.99.00	Other	Free	EIF
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	Free	EIF
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Free	EIF
4005.10.00	Compounded with carbon black or silica	Free	EIF
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	Free	EIF
4005.91.00	Plates, sheets and strip	Free	EIF
4005.99.00	Other	Free	EIF
4006.10.00	"Camel-back" strips for retreading rubber tires	Free	EIF
4006.90.00	Other	Free	EIF
4007.00.10	Thread, not covered	Free	EIF
4007.00.20	Cord, not covered	4.5%	EIF
4007.00.90	Other	Free	EIF
4008.11.00	Plates, sheets and strip	Free	EIF
4008.19.00	Other	Free	EIF
4008.21.00	Plates, sheets and strip	Free	EIF
4008.29.00	Other	Free	EIF
4009.11.00	Without fittings	Free	EIF
4009.12.00	With fittings	Free	EIF
4009.21.00	Without fittings	Free	EIF
4009.22.00	With fittings	Free	EIF
4009.31.00	Without fittings	Free	EIF
4009.32.00	With fittings	Free	EIF
4009.41.00	Without fittings	Free	EIF
4009.42.00	With fittings	Free	EIF
4010.11.00	Reinforced only with metal	Free	EIF
4010.12.00	Reinforced only with textile materials	Free	EIF
4010.19.00	Other	Free	EIF
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	EIF
4010.32.00	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	Free	EIF
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	outside circumference exceeding 180 cm but not exceeding 240 cm		
4010.34.00	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	Free	EIF
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	EIF
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	EIF
4010.39.10	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not V-ribbed, of an outside circumference exceeding 240 cm	Free	EIF
4010.39.90	Other	Free	EIF
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	7%	NT3
4011.20.00	Of a kind used on buses or lorries	7%	NT3
4011.30.00	Of a kind used on aircraft	Free	EIF
4011.40.00	Of a kind used on motorcycles	Free	EIF
4011.50.00	Of a kind used on bicycles	Free	EIF
4011.70.10	For use with appliances of subheading 8424.82, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural machinery for soil preparation or cultivation of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural mowers of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge; Of a size of 3600 X 51 or 4000 X 57	Free	EIF
4011.70.90	Other	6.5%	NT2
4011.80.10	For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69; Of a size of 3600 X 51 or 4000 X 57	Free	EIF
4011.80.90	Other	6.5%	NT2
4011.90.10	For use with appliances of subheading 8424.82, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, horticultural machinery for soil preparation and lawn or sports-ground rollers of heading 84.32, horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33; Of a size of 3600 X 51 or 4000 X 57	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4011.90.90	Other	6.5%	EX
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	Free	EIF
4012.12.00	Of a kind used on buses or lorries	Free	EIF
4012.13.00	Of a kind used on aircraft	Free	EIF
4012.19.00	Other	Free	EIF
4012.20.10	Of a size of 3600 X 51 or 4000 X 57	Free	EIF
4012.20.20	Of a kind used on vehicles, including tractors, for the on-highway transport of passengers or goods, or on vehicles of heading 87.05	6.5%	EX
4012.20.90	Other	6.5%	EX
4012.90.10	Rimtape (tire flaps) for use in the manufacture of bicycles or bicycle wheels	Free	EIF
4012.90.90	Other	6.5%	EX
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	6.5%	EX
4013.20.00	Of a kind used on bicycles	Free	EIF
4013.90.10	Of a kind used on aircraft; For use with appliances of subheading 8424.82, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural or horticultural machinery for soil preparation or cultivation and lawn or sports-ground rollers of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural or horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge	Free	EIF
4013.90.90	Other	6.5%	EX
4014.10.00	Sheath contraceptives	6.5%	EIF
4014.90.10	Containers and parts thereof, for vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products	Free	EIF
4014.90.90	Other	6.5%	EIF
4015.12.10	Protective gloves to be employed with protective suits in a noxious atmosphere	Free	EIF
4015.12.90	Other	15.5%	NT3
4015.19.10	Protective gloves to be employed with protective suits in a noxious atmosphere	Free	EIF
4015.19.90	Other	15.5%	NT3

Tariff Item	Description	Base Rate	Staging Category
4015.90.10	Protective suits and parts thereof, to be employed in a noxious atmosphere	Free	EIF
4015.90.20	Diving suits	10%	NT3
4015.90.90	Other	14%	NT3
4016.10.00	Of cellular rubber	6.5%	EIF
4016.91.00	Floor coverings and mats	7%	NT3
4016.92.00	Erasers	6.5%	NT2
4016.93.11	Of a kind used in the automotive goods of Chapter 87: For use in the manufacture of aftermarket gas tanks and radiators for motor vehicles	Free	EIF
4016.93.19	Of a kind used in the automotive goods of Chapter 87: Other	6.5%	NT2
4016.93.91	Other: For use in the goods of heading 84.81 or hydraulic pump-motors of subheading 8413.60; For use in the manufacture or repair of engines or parts thereof for commercial fishing vessels; For use in the manufacture of goods of Section XVI, of Chapter 73 or 90, or of heading 87.05 (excluding the motor vehicle chassis portion and parts thereof), such goods being used in the recovery or production of crude oil from shales, oil-sands or tar-sands	Free	EIF
4016.93.99	Other: Other	Free	EIF
4016.94.00	Boat or dock fenders, whether or not inflatable	6.5%	EIF
4016.95.10	Air mattresses	9.5%	NT3
4016.95.90	Other	6.5%	EIF
4016.99.10	Articles for use in the manufacture of microwave, passive infrared, or combination microwave and passive infrared relays; Backing pads for use with grinders; Bladders or sleeves, for use with tire or tube manufacturing machines; Boots and nipples, for use in the manufacture of ignition wiring sets; Containers and parts thereof (including expelling bulbs), for vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products; Grommets, sleeves and protectors, for use in the manufacture of hose assemblies for brake or steering systems for motorcycles or all-terrain vehicles; Parts for use in the manufacture of aftermarket gas tanks and radiators for motor vehicles; Rail pads; To be employed in the manufacture of sera,	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	antisera, toxoids, viruses, toxins or antitoxins, virus or bacterial vaccines, bacteriophage or bacterial lysates, allergenics, liver extracts, pituitary extracts, epinephrine or its solutions, insulin (with or without zinc, globin or protamine) and blood plasma or serum of human origin, or fractions thereof, or extenders or substitutes therefor		
4016.99.30	Vibration control articles of a kind used in the vehicles of headings 87.01 through 87.05	6.5%	NT2
4016.99.90	Other	6.5%	NT2
4017.00.10	Rods and tubes; Sheets and strip, of a thickness not exceeding 1.6 mm; Waste and scrap	Free	EIF
4017.00.90	Other	6.5%	NT2
4101.20.00	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	Free	EIF
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	EIF
4101.90.00	Other, including butts, bends and bellies	Free	EIF
4102.10.00	With wool on	Free	EIF
4102.21.00	Pickled	Free	EIF
4102.29.00	Other	Free	EIF
4103.20.00	Of reptiles	Free	EIF
4103.30.00	Of swine	Free	EIF
4103.90.00	Other	Free	EIF
4104.11.00	Full grains, unsplit; grain splits	Free	EIF
4104.19.00	Other	Free	EIF
4104.41.00	Full grains, unsplit; grain splits	Free	EIF
4104.49.00	Other	Free	EIF
4105.10.00	In the wet state (including wet-blue)	Free	EIF
4105.30.00	In the dry state (crust)	Free	EIF
4106.21.00	In the wet state (including wet-blue)	Free	EIF
4106.22.00	In the dry state (crust)	Free	EIF
4106.31.00	In the wet state (including wet-blue)	Free	EIF
4106.32.00	In the dry state (crust)	Free	EIF
4106.40.00	Of reptiles	Free	EIF
4106.91.00	In the wet state (including wet-blue)	Free	EIF
4106.92.00	In the dry state (crust)	Free	EIF
4107.11.00	Full grains, unsplit	Free	EIF
4107.12.00	Grain splits	Free	EIF
4107.19.00	Other	Free	EIF
4107.91.00	Full grains, unsplit	Free	EIF
4107.92.00	Grain splits	Free	EIF
4107.99.00	Other	Free	EIF
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4113.10.00	Of goats or kids	Free	EIF
4113.20.00	Of swine	Free	EIF
4113.30.00	Of reptiles	Free	EIF
4113.90.00	Other	Free	EIF
4114.10.00	Chamois (including combination chamois) leather	Free	EIF
4114.20.00	Patent leather and patent laminated leather; metallized leather	Free	EIF
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	EIF
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	EIF
4201.00.10	English type saddles	5%	EX
4201.00.90	Other	7%	NT3
4202.11.00	With outer surface of leather or of composition leather	11%	EX
4202.12.10	With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	11%	NT3
4202.12.90	Other	11%	NT3
4202.19.00	Other	11%	EX
4202.21.00	With outer surface of leather or of composition leather	10%	NT3
4202.22.10	With outer surface of textile materials (other than of abaca), containing less than 85% by weight of silk or silk waste	10.5%	NT3
4202.22.90	Other	10.5%	NT3
4202.29.00	Other	10.5%	NT3
4202.31.00	With outer surface of leather or of composition leather	8.5%	NT3
4202.32.10	With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	8%	NT3
4202.32.90	Other	8%	NT3
4202.39.00	Other	9.5%	EX
4202.91.10	Fitted cases for church bells; Golfbags	Free	EIF
4202.91.20	Tool bags, haversacks, knapsacks, packsacks and rucksacks	11%	NT3
4202.91.90	Other	7%	NT3
4202.92.10	Fitted cases for church bells; Golf bags	Free	EIF
4202.92.20	Tool bags, haversacks, knapsacks, packsacks and rucksacks	10%	NT3
4202.92.90	Other	7%	NT3
4202.99.10	Fitted cases for church bells	Free	EIF
4202.99.90	Other	7%	NT3
4203.10.00	Articles of apparel	13%	EX
4203.21.00	Specially designed for use in sports	Free	EIF
4203.29.10	Gloves of goat (including kid) and/or hair sheep	7%	NT3
4203.29.90	Other	15.5%	EX

Tariff Item	Description	Base Rate	Staging Category
4203.30.00	Belts and bandoliers	9.5%	EX
4203.40.00	Other clothing accessories	8%	EX
4205.00.00	Other articles of leather or of composition leather.	Free	EIF
4206.00.10	Catgut	Free	EIF
4206.00.90	Other	6.5%	EX
4301.10.00	Of mink, whole, with or without head, tail or paws	Free	EIF
4301.30.00	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	Free	EIF
4301.60.00	Of fox, whole, with or without head, tail or paws	Free	EIF
4301.80.00	Other furskins, whole, with or without head, tail or paws	Free	EIF
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	EIF
4302.11.00	Of mink	Free	EIF
4302.19.00	Other	Free	EIF
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	Free	EIF
4302.30.10	China goat mats or plates; Rabbit or hare fur plates	Free	EIF
4302.30.90	Other	8%	EX
4303.10.10	Gloves, mittens and mitts	15.5%	EX
4303.10.20	Leather garments lined with furskin	14%	EX
4303.10.90	Other	8%	EX
4303.90.00	Other	10%	EX
4304.00.00	Artificial fur and articles thereof.	15.5%	EX
4401.11.00	Coniferous	Free	EIF
4401.12.00	Non-coniferous	Free	EIF
4401.21.00	Coniferous	Free	EIF
4401.22.00	Non-coniferous	Free	EIF
4401.31.00	Wood pellets	Free	EIF
4401.32.00	Wood briquettes	Free	EIF
4401.39.00	Other	Free	EIF
4401.41.00	Sawdust	Free	EIF
4401.49.00	Other	Free	EIF
4402.10.10	Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder	Free	EIF
4402.10.90	Other	6.5%	NT2
4402.20.10	Charcoal of coconut shell for use in the manufacture of activated carbon	Free	EIF
4402.20.90	Other	6.5%	NT2
4402.90.10	Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder	Free	EIF
4402.90.90	Other	6.5%	NT2
4403.11.00	Coniferous	Free	EIF
4403.12.00	Non-coniferous	Free	EIF
4403.21.00	Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4403.22.00	Of pine (Pinus spp.), other	Free	EIF
4403.23.00	Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more	Free	EIF
4403.24.00	Of fir (Abies spp.) and spruce (Picea spp.), other	Free	EIF
4403.25.00	Other, of which the smallest cross-sectional dimension is 15 cm or more	Free	EIF
4403.26.00	Other	Free	EIF
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	EIF
4403.42.00	Teak	Free	EIF
4403.49.00	Other	Free	EIF
4403.91.00	Of oak (Quercus spp.)	Free	EIF
4403.93.00	Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	Free	EIF
4403.94.00	Of beech (Fagus spp.), other	Free	EIF
4403.95.00	Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more	Free	EIF
4403.96.00	Of birch (Betula spp.), other	Free	EIF
4403.97.00	Of poplar and aspen (Populus spp.)	Free	EIF
4403.98.00	Of eucalyptus (Eucalyptus spp.)	Free	EIF
4403.99.00	Other	Free	EIF
4404.10.00	Coniferous	Free	EIF
4404.20.00	Non-coniferous	Free	EIF
4405.00.00	Wood wool; wood flour.	Free	EIF
4406.11.00	Coniferous	Free	EIF
4406.12.00	Non-coniferous	Free	EIF
4406.91.00	Coniferous	Free	EIF
4406.92.00	Non-coniferous	Free	EIF
4407.11.00	Of pine (Pinus spp.)	Free	EIF
4407.12.00	Of fir (Abies spp.) and spruce (Picea spp.)	Free	EIF
4407.13.00	Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	Free	EIF
4407.14.00	Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	Free	EIF
4407.19.00	Other	Free	EIF
4407.21.00	Mahogany (Swietenia spp.)	Free	EIF
4407.22.00	Virola, Imbuia and Balsa	Free	EIF
4407.23.00	Teak	Free	EIF
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	EIF
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free	EIF
4407.27.00	Sapelli	Free	EIF
4407.28.00	Iroko	Free	EIF
4407.29.00	Other	Free	EIF
4407.91.00	Of oak (Quercus spp.)	Free	EIF
4407.92.00	Of beech (Fagus spp.)	Free	EIF
4407.93.00	Of maple (Acer spp.)	Free	EIF
4407.94.00	Of cherry (Prunus spp.)	Free	EIF
4407.95.00	Of ash (Fraxinus spp.)	Free	EIF
4407.96.00	Of birch (Betula spp.)	Free	EIF
4407.97.00	Of poplar and aspen (Populus spp.)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4407.99.00	Other	Free	EIF
4408.10.00	Coniferous	Free	EIF
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	EIF
4408.39.00	Other	Free	EIF
4408.90.00	Other	Free	EIF
4409.10.00	Coniferous	Free	EIF
4409.21.00	Of bamboo	Free	EIF
4409.22.00	Of tropical wood	Free	EIF
4409.29.10	Flooring of oak (Quercus spp.)	3.5%	NT1
4409.29.90	Other	Free	EIF
4410.11.00	Particle board	Free	EIF
4410.12.00	Oriented strand board (OSB)	Free	EIF
4410.19.00	Other	Free	EIF
4410.90.00	Other	Free	EIF
4411.12.00	Of a thickness not exceeding 5 mm	Free	EIF
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	Free	EIF
4411.14.00	Of a thickness exceeding 9 mm	Free	EIF
4411.92.10	Not mechanically worked or surface covered; Resin impregnated, containing 17% or more by weight of phenol-formaldehyde resin, for use in the manufacture of overlaid plywood or overlaid particle board	Free	EIF
4411.92.90	Other	6%	NT1
4411.93.00	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	Free	EIF
4411.94.00	Of a density not exceeding 0.5 g/cm ³	Free	EIF
4412.10.00	Of bamboo	Free	EIF
4412.31.00	With at least one outer ply of tropical wood	Free	EIF
4412.33.00	Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	Free	EIF
4412.34.00	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	Free	EIF
4412.39.00	Other, with both outer plies of coniferous wood	Free	EIF
4412.41.00	With at least one outer ply of tropical wood	Free	EIF
4412.42.00	Other, with at least one outer ply of non-coniferous wood	Free	EIF
4412.49.00	Other, with both outer plies of coniferous wood	Free	EIF
4412.51.00	With at least one outer ply of tropical wood	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4412.52.00	Other, with at least one outer ply of non-coniferous wood	Free	EIF
4412.59.00	Other, with both outer plies of coniferous wood	Free	EIF
4412.91.00	With at least one outer ply of tropical wood	Free	EIF
4412.92.00	Other, with at least one outer ply of non-coniferous wood	Free	EIF
4412.99.00	Other, with both outer plies of coniferous wood	Free	EIF
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	Free	EIF
4414.10.00	Of tropical wood	6%	NT2
4414.90.00	Other	6%	NT2
4415.10.10	Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein	Free	EIF
4415.10.80	Other cases, boxes and crates	9.5%	NT3
4415.10.90	Other	6%	NT1
4415.20.00	Pallets, box pallets and other load boards; pallet collars	Free	EIF
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	Free	EIF
4417.00.10	Handles for axes, spades, hand shovels, hand hoes, hand rakes and hand forks, not further manufactured than turned; Handles for brushes, brooms or mops; Handles for scythes (snaths)	Free	EIF
4417.00.90	Other	6%	NT2
4418.11.10	Window frames	6%	NT1
4418.11.90	Other	8%	NT3
4418.19.10	Window frames	6%	NT1
4418.19.90	Other	8%	NT3
4418.21.00	Of tropical wood	Free	EIF
4418.29.00	Other	Free	EIF
4418.30.00	Posts and beams other than products of subheadings 4418.81 to 4418.89	3%	NT1
4418.40.00	Shuttering for concrete constructional work	6%	NT1
4418.50.00	Shingles and shakes	Free	EIF
4418.73.00	Of bamboo or with at least the top layer (wear layer) of bamboo	3%	NT1
4418.74.00	Other, for mosaic floors	3%	NT1
4418.75.00	Other, multilayer	3%	NT1
4418.79.00	Other	3%	NT1
4418.81.00	Glue-laminated timber (glulam)	3%	NT1
4418.82.00	Cross-laminated timber (CLT or X-lam)	3%	NT1
4418.83.00	I beams	3%	NT1
4418.89.00	Other	3%	NT1
4418.91.00	Of bamboo	3%	NT1
4418.92.00	Cellular wood panels	3%	NT1
4418.99.00	Other	3%	NT1
4419.11.00	Bread boards, chopping boards and similar boards	6%	NT1

Tariff Item	Description	Base Rate	Staging Category
4419.12.00	Chopsticks	6%	NT1
4419.19.00	Other	6%	NT2
4419.20.00	Of tropical wood	6%	NT2
4419.90.00	Other	6%	NT2
4420.11.00	Of tropical wood	6%	NT2
4420.19.00	Other	6%	NT2
4420.90.00	Other	7%	NT3
4421.10.00	Clothes hangers	6%	NT1
4421.20.00	Coffins	9.5%	NT3
4421.91.10	Cross arms, drilled; Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof; Hay stack forms; Mouldings (other than the goods of heading 44.09), continuously shaped, and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels; Saddle trees; Spokes and last blocks not further manufactured than turned; Trellises and fencing panels	Free	EIF
4421.91.20	Blinds; Labels; Signs, letters and numerals; Window shade or blind rollers	7%	NT3
4421.91.90	Other	6%	NT2
4421.99.10	Cross arms, drilled; Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof; Felloes of hickory or oak; Hay stack forms; Mouldings (other than the goods of heading 44.09), continuously shaped, and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels; Saddle trees and stirrups; Spokes and last blocks not further manufactured than turned; Trellises and fencing panels	Free	EIF
4421.99.20	Blinds; Labels; Signs, letters and numerals; Window shade or blind rollers	7%	NT3
4421.99.30	Joiners' benches and trestles	9.5%	NT3
4421.99.90	Other	6%	NT2
4501.10.00	Natural cork, raw or simply prepared	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4501.90.00	Other	Free	EIF
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Free	EIF
4503.10.00	Corks and stoppers	Free	EIF
4503.90.00	Other	Free	EIF
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	EIF
4504.90.00	Other	Free	EIF
4601.21.00	Of bamboo	3%	EIF
4601.22.00	Of rattan	3%	EIF
4601.29.10	Mats and matting of sisal, palm or cane straw	Free	EIF
4601.29.90	Other	3%	EIF
4601.92.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5%	EIF
4601.92.90	Other	5%	EIF
4601.93.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5%	EIF
4601.93.90	Other	5%	EIF
4601.94.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5%	EIF
4601.94.90	Other	5%	EIF
4601.99.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5%	EIF
4601.99.90	Other	3%	EIF
4602.11.10	Handbags; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11%	NT3
4602.11.92	Other: Baskets	6.5%	NT3
4602.11.93	Other: Panniers specially designed for transporting and releasing pigeons	Free	EIF
4602.11.99	Other: Other	7%	NT3
4602.12.10	Handbags other than of palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11%	NT3
4602.12.91	Other: Handbags of palm straw	4%	EIF
4602.12.92	Other: Baskets of interwoven vegetable fibres	6.5%	NT3
4602.12.93	Other: Panniers specially designed for transporting and releasing pigeons	Free	EIF
4602.12.99	Other: Other	7%	NT3
4602.19.10	Handbags other than of sisal, palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11%	NT3
4602.19.91	Other: Handbags of sisal, palm straw or cane straw	4%	EIF

Tariff Item	Description	Base Rate	Staging Category
4602.19.92	Other: Baskets of interwoven vegetable fibres	6.5%	NT3
4602.19.93	Other: Panniers specially designed for transporting and releasing pigeons	Free	EIF
4602.19.99	Other: Other	7%	NT3
4602.90.10	Baskets, trunks, travelling-bags and cases, shopping-bags, handbags and hatboxes	11%	NT3
4602.90.90	Other	8%	NT3
4701.00.00	Mechanical wood pulp.	Free	EIF
4702.00.00	Chemical wood pulp, dissolving grades.	Free	EIF
4703.11.00	Coniferous	Free	EIF
4703.19.00	Non-coniferous	Free	EIF
4703.21.00	Coniferous	Free	EIF
4703.29.00	Non-coniferous	Free	EIF
4704.11.00	Coniferous	Free	EIF
4704.19.00	Non-coniferous	Free	EIF
4704.21.00	Coniferous	Free	EIF
4704.29.00	Non-coniferous	Free	EIF
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	Free	EIF
4706.10.00	Cotton linters pulp	Free	EIF
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	EIF
4706.30.00	Other, of bamboo	Free	EIF
4706.91.00	Mechanical	Free	EIF
4706.92.00	Chemical	Free	EIF
4706.93.00	Obtained by a combination of mechanical and chemical processes	Free	EIF
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	EIF
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	EIF
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	EIF
4707.90.00	Other, including unsorted waste and scrap	Free	EIF
4801.00.00	Newsprint, in rolls or sheets.	Free	EIF
4802.10.00	Hand-made paper and paperboard	Free	EIF
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Free	EIF
4802.40.00	Wallpaper base	Free	EIF
4802.54.00	Weighing less than 40 g/m ²	Free	EIF
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	Free	EIF
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	Free	EIF
4802.58.00	Weighing more than 150 g/m ²	Free	EIF
4802.61.00	In rolls	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF
4802.69.00	Other	Free	EIF
4803.00.00	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.	Free	EIF
4804.11.00	Unbleached	Free	EIF
4804.19.00	Other	Free	EIF
4804.21.00	Unbleached	Free	EIF
4804.29.00	Other	Free	EIF
4804.31.00	Unbleached	Free	EIF
4804.39.00	Other	Free	EIF
4804.41.00	Unbleached	Free	EIF
4804.42.00	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	Free	EIF
4804.49.00	Other	Free	EIF
4804.51.00	Unbleached	Free	EIF
4804.52.00	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	Free	EIF
4804.59.00	Other	Free	EIF
4805.11.00	Semi-chemical fluting paper	Free	EIF
4805.12.00	Straw fluting paper	Free	EIF
4805.19.00	Other	Free	EIF
4805.24.00	Weighing 150 g/m ² or less	Free	EIF
4805.25.00	Weighing more than 150 g/m ²	Free	EIF
4805.30.00	Sulphite wrapping paper	Free	EIF
4805.40.00	Filter paper and paperboard	Free	EIF
4805.50.00	Felt paper and paperboard	Free	EIF
4805.91.00	Weighing 150 g/m ² or less	Free	EIF
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	Free	EIF
4805.93.00	Weighing 225 g/m ² or more	Free	EIF
4806.10.00	Vegetable parchment	Free	EIF
4806.20.00	Greaseproof papers	Free	EIF
4806.30.00	Tracing papers	Free	EIF
4806.40.00	Glassine and other glazed transparent or translucent papers	Free	EIF
4807.00.00	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.	Free	EIF
4808.10.00	Corrugated paper and paperboard, whether or not perforated	Free	EIF
4808.40.00	Kraft paper, creped or crinkled, whether or not embossed or perforated	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4808.90.00	Other	Free	EIF
4809.20.00	Self-copy paper	Free	EIF
4809.90.00	Other	Free	EIF
4810.13.00	In rolls	Free	EIF
4810.14.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF
4810.19.00	Other	Free	EIF
4810.22.00	Light-weight coated paper	Free	EIF
4810.29.00	Other	Free	EIF
4810.31.00	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	Free	EIF
4810.32.00	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	Free	EIF
4810.39.00	Other	Free	EIF
4810.92.00	Multi-ply	Free	EIF
4810.99.00	Other	Free	EIF
4811.10.00	Tarred, bituminized or asphalted paper and paperboard	Free	EIF
4811.41.00	Self-adhesive	Free	EIF
4811.49.00	Other	Free	EIF
4811.51.00	Bleached, weighing more than 150 g/m ²	Free	EIF
4811.59.00	Other	Free	EIF
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	EIF
4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Free	EIF
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	Free	EIF
4813.10.00	In the form of booklets or tubes	Free	EIF
4813.20.00	In rolls of a width not exceeding 5 cm	Free	EIF
4813.90.00	Other	Free	EIF
4814.20.00	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	Free	EIF
4814.90.00	Other	Free	EIF
4816.20.00	Self-copy paper	Free	EIF
4816.90.00	Other	Free	EIF
4817.10.00	Envelopes	Free	EIF
4817.20.00	Letter cards, plain postcards and correspondence cards	Free	EIF
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	EIF
4818.10.00	Toilet paper	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	Free	EIF
4818.30.00	Tablecloths and serviettes	Free	EIF
4818.50.00	Articles of apparel and clothing accessories	Free	EIF
4818.90.00	Other	Free	EIF
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	Free	EIF
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	EIF
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more	Free	EIF
4819.40.00	Other sacks and bags, including cones	Free	EIF
4819.50.00	Other packing containers, including record sleeves	Free	EIF
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	EIF
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	EIF
4820.20.00	Exercise books	Free	EIF
4820.30.00	Binders (other than book covers), folders and file covers	Free	EIF
4820.40.00	Manifold business forms and interleaved carbon sets	Free	EIF
4820.50.00	Albums for samples or for collections	Free	EIF
4820.90.00	Other	Free	EIF
4821.10.00	Printed	Free	EIF
4821.90.00	Other	Free	EIF
4822.10.00	Of a kind used for winding textile yarn	Free	EIF
4822.90.00	Other	Free	EIF
4823.20.00	Filter paper and paperboard	Free	EIF
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	Free	EIF
4823.61.00	Of bamboo	Free	EIF
4823.69.00	Other	Free	EIF
4823.70.00	Moulded or pressed articles of paper pulp	Free	EIF
4823.90.00	Other	Free	EIF
4901.10.00	In single sheets, whether or not folded	Free	EIF
4901.91.00	Dictionaries, encyclopaedias and serial instalments thereof	Free	EIF
4901.99.00	Other	Free	EIF
4902.10.00	Appearing at least four times a week Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
4902.90.00	Other	Free	EIF
4903.00.00	Children's picture, drawing or colouring books.	Free	EIF
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	EIF
4905.20.00	In book form	Free	EIF
4905.90.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	EIF
4907.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	Free	EIF
4908.10.00	Transfers (decalcomanias), vitrifiable	Free	EIF
4908.90.00	Other	Free	EIF
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	Free	EIF
4910.00.00	Calendars of any kind, printed, including calendar blocks.	Free	EIF
4911.10.00	Trade advertising material, commercial catalogues and the like	Free	EIF
4911.91.00	Pictures, designs and photographs	Free	EIF
4911.99.00	Other	Free	EIF
5001.00.00	Silk-worm cocoons suitable for reeling.	Free	EIF
5002.00.00	Raw silk (not thrown).	Free	EIF
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Free	EIF
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	Free	EIF
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	Free	EIF
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Free	EIF
5007.10.00	Fabrics of noil silk	Free	EIF
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free	EIF
5007.90.00	Other fabrics	Free	EIF
5101.11.00	Shorn wool	Free	EIF
5101.19.00	Other	Free	EIF
5101.21.00	Shorn wool	Free	EIF
5101.29.00	Other	Free	EIF
5101.30.00	Carbonized	Free	EIF
5102.11.00	Of Kashmir (cashmere) goats	Free	EIF
5102.19.00	Other	Free	EIF
5102.20.00	Coarse animal hair	Free	EIF
5103.10.00	Noils of wool or of fine animal hair	Free	EIF
5103.20.00	Other waste of wool or of fine animal hair	Free	EIF
5103.30.00	Waste of coarse animal hair	Free	EIF
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	Free	EIF
5105.10.00	Carded wool	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5105.21.00	Combed wool in fragments	Free	EIF
5105.29.00	Other	Free	EIF
5105.31.00	Of Kashmir (cashmere) goats	Free	EIF
5105.39.00	Other	Free	EIF
5105.40.00	Coarse animal hair, carded or combed	Free	EIF
5106.10.00	Containing 85% or more by weight of wool	Free	EIF
5106.20.00	Containing less than 85% by weight of wool	Free	EIF
5107.10.00	Containing 85% or more by weight of wool	Free	EIF
5107.20.00	Containing less than 85% by weight of wool	Free	EIF
5108.10.00	Carded	Free	EIF
5108.20.00	Combed	Free	EIF
5109.10.00	Containing 85% or more by weight of wool or of fine animal hair	Free	EIF
5109.90.00	Other	Free	EIF
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Free	EIF
5111.11.00	Of a weight not exceeding 300 g/m ²	Free	EIF
5111.19.00	Other	Free	EIF
5111.20.00	Other, mixed mainly or solely with man-made filaments	Free	EIF
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	Free	EIF
5111.90.00	Other	Free	EIF
5112.11.00	Of a weight not exceeding 200 g/m ²	Free	EIF
5112.19.00	Other	Free	EIF
5112.20.00	Other, mixed mainly or solely with man-made filaments	Free	EIF
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	Free	EIF
5112.90.00	Other	Free	EIF
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	Free	EIF
5201.00.00	Cotton, not carded or combed.	Free	EIF
5202.10.00	Yarn waste (including thread waste)	Free	EIF
5202.91.00	Garnetted stock	Free	EIF
5202.99.00	Other	Free	EIF
5203.00.00	Cotton, carded or combed.	Free	EIF
5204.11.00	Containing 85% or more by weight of cotton	Free	EIF
5204.19.00	Other	Free	EIF
5204.20.00	Put up for retail sale	8%	EX
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	EIF
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	EIF
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	EIF
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	EIF
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	EIF
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	EIF
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	EIF
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	EIF
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	EIF
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	EIF
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	EIF
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	EIF
5205.32.00	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)	Free	EIF
5205.33.00	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)	Free	EIF
5205.34.00	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)	Free	EIF
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	EIF
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	EIF
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	exceeding 43 metric number per single yarn)		
5205.43.00	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)	Free	EIF
5205.44.00	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)	Free	EIF
5205.46.00	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)	Free	EIF
5205.47.00	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)	Free	EIF
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	EIF
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	EIF
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	EIF
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	EIF
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	EIF
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	EIF
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	EIF
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	EIF
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	EIF
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	EIF
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	EIF
5206.32.00	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)	Free	EIF
5206.33.00	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)	Free	EIF
5206.34.00	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)	Free	EIF
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	EIF
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	EIF
5206.42.00	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)	Free	EIF
5206.43.00	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)	Free	EIF
5206.44.00	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)	Free	EIF
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	EIF
5207.10.00	Containing 85% or more by weight of cotton	8%	EX
5207.90.00	Other	Free	EIF
5208.11.00	Plain weave, weighing not more than 100 g/m ²	Free	EIF
5208.12.00	Plain weave, weighing more than 100 g/m ²	Free	EIF
5208.13.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5208.19.00	Other fabrics	Free	EIF
5208.21.00	Plain weave, weighing not more than 100 g/m ²	Free	EIF
5208.22.00	Plain weave, weighing more than 100 g/m ²	Free	EIF
5208.23.00	3-thread or 4-thread twill, including cross twill	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5208.29.00	Other fabrics	Free	EIF
5208.31.00	Plain weave, weighing not more than 100 g/m ²	Free	EIF
5208.32.00	Plain weave, weighing more than 100 g/m ²	Free	EIF
5208.33.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5208.39.00	Other fabrics	Free	EIF
5208.41.00	Plain weave, weighing not more than 100 g/m ²	Free	EIF
5208.42.00	Plain weave, weighing more than 100 g/m ²	Free	EIF
5208.43.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5208.49.00	Other fabrics	Free	EIF
5208.51.00	Plain weave, weighing not more than 100 g/m ²	Free	EIF
5208.52.00	Plain weave, weighing more than 100 g/m ²	Free	EIF
5208.59.00	Other fabrics	Free	EIF
5209.11.00	Plain weave	Free	EIF
5209.12.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5209.19.00	Other fabrics	Free	EIF
5209.21.00	Plain weave	Free	EIF
5209.22.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5209.29.00	Other fabrics	Free	EIF
5209.31.00	Plain weave	Free	EIF
5209.32.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5209.39.00	Other fabrics	Free	EIF
5209.41.00	Plain weave	Free	EIF
5209.42.00	Denim	Free	EIF
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	Free	EIF
5209.49.00	Other fabrics	Free	EIF
5209.51.00	Plain weave	Free	EIF
5209.52.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5209.59.00	Other fabrics	Free	EIF
5210.11.00	Plain weave	Free	EIF
5210.19.00	Other fabrics	Free	EIF
5210.21.00	Plain weave	Free	EIF
5210.29.00	Other fabrics	Free	EIF
5210.31.00	Plain weave	Free	EIF
5210.32.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5210.39.00	Other fabrics	Free	EIF
5210.41.00	Plain weave	Free	EIF
5210.49.00	Other fabrics	Free	EIF
5210.51.00	Plain weave	Free	EIF
5210.59.00	Other fabrics	Free	EIF
5211.11.00	Plain weave	Free	EIF
5211.12.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5211.19.00	Other fabrics	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5211.20.00	Bleached	Free	EIF
5211.31.00	Plain weave	Free	EIF
5211.32.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5211.39.00	Other fabrics	Free	EIF
5211.41.00	Plain weave	Free	EIF
5211.42.00	Denim	Free	EIF
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	Free	EIF
5211.49.00	Other fabrics	Free	EIF
5211.51.00	Plain weave	Free	EIF
5211.52.00	3-thread or 4-thread twill, including cross twill	Free	EIF
5211.59.00	Other fabrics	Free	EIF
5212.11.00	Unbleached	Free	EIF
5212.12.00	Bleached	Free	EIF
5212.13.00	Dyed	Free	EIF
5212.14.00	Of yarns of different colours	Free	EIF
5212.15.00	Printed	Free	EIF
5212.21.00	Unbleached	Free	EIF
5212.22.00	Bleached	Free	EIF
5212.23.00	Dyed	Free	EIF
5212.24.00	Of yarns of different colours	Free	EIF
5212.25.00	Printed	Free	EIF
5301.10.00	Flax, raw or retted	Free	EIF
5301.21.00	Broken or scutched	Free	EIF
5301.29.00	Other	Free	EIF
5301.30.00	Flax tow and waste	Free	EIF
5302.10.00	True hemp, raw or retted	Free	EIF
5302.90.00	Other	Free	EIF
5303.10.00	Jute and other textile bast fibres, raw or retted	Free	EIF
5303.90.00	Other	Free	EIF
5305.00.00	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).	Free	EIF
5306.10.00	Single	Free	EIF
5306.20.00	Multiple (folded) or cabled	Free	EIF
5307.10.00	Single	Free	EIF
5307.20.00	Multiple (folded) or cabled	Free	EIF
5308.10.00	Coir yarn	Free	EIF
5308.20.00	True hemp yarn	Free	EIF
5308.90.00	Other	Free	EIF
5309.11.00	Unbleached or bleached	Free	EIF
5309.19.00	Other	Free	EIF
5309.21.00	Unbleached or bleached	Free	EIF
5309.29.00	Other	Free	EIF
5310.10.00	Unbleached	Free	EIF
5310.90.00	Other	Free	EIF
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5401.10.00	Of synthetic filaments	Free	EIF
5401.20.00	Of artificial filaments	Free	EIF
5402.11.00	Of aramids	Free	EIF
5402.19.00	Other	Free	EIF
5402.20.00	High tenacity yarn of polyesters, whether or not textured	Free	EIF
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Free	EIF
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	Free	EIF
5402.33.00	Of polyesters	Free	EIF
5402.34.00	Of polypropylene	Free	EIF
5402.39.00	Other	Free	EIF
5402.44.00	Elastomeric	Free	EIF
5402.45.00	Other, of nylon or other polyamides	Free	EIF
5402.46.00	Other, of polyesters, partially oriented	Free	EIF
5402.47.00	Other, of polyesters	Free	EIF
5402.48.00	Other, of polypropylene	Free	EIF
5402.49.00	Other	Free	EIF
5402.51.00	Of nylon or other polyamides	Free	EIF
5402.52.10	Solely of polyesters, measuring not less than 75 decitex but not more than 80 decitex and having 24 filaments per yarn	Free	EIF
5402.52.91	Other: Solely of polyesters, fully drawn, measuring not more than 180 decitex; Solely of polyesters, measuring 72 decitex or more but not exceeding 111 decitex, for use in the manufacture of woven labels; Containing 80% or more by weight of polyesters, of uneven thickness with slubs, loops or similar irregularities, measuring 1,000 decitex or less, for use in the manufacture of curtains of a weight not exceeding 100 g/m ²	Free	EIF
5402.52.99	Other: Other	Free	EIF
5402.53.00	Of polypropylene	Free	EIF
5402.59.00	Other	Free	EIF
5402.61.00	Of nylon or other polyamides	Free	EIF
5402.62.00	Of polyesters	Free	EIF
5402.63.00	Of polypropylene	Free	EIF
5402.69.00	Other	Free	EIF
5403.10.00	High tenacity yarn of viscose rayon	Free	EIF
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	EIF
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	Free	EIF
5403.33.00	Of cellulose acetate	Free	EIF
5403.39.00	Other	Free	EIF
5403.41.00	Of viscose rayon	Free	EIF
5403.42.00	Of cellulose acetate	Free	EIF
5403.49.00	Other	Free	EIF
5404.11.00	Elastomeric	Free	EIF
5404.12.00	Other, of polypropylene	Free	EIF
5404.19.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5404.90.00	Other	Free	EIF
5405.00.00	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.	Free	EIF
5406.00.10	Synthetic filament yarn	8%	EX
5406.00.90	Other	Free	EIF
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Free	EIF
5407.20.00	Woven fabrics obtained from strip or the like	Free	EIF
5407.30.00	Fabrics specified in Note 9 to Section XI	Free	EIF
5407.41.00	Unbleached or bleached	Free	EIF
5407.42.00	Dyed	Free	EIF
5407.43.00	Of yarns of different colours	Free	EIF
5407.44.00	Printed	Free	EIF
5407.51.00	Unbleached or bleached	Free	EIF
5407.52.00	Dyed	Free	EIF
5407.53.00	Of yarns of different colours	Free	EIF
5407.54.00	Printed	Free	EIF
5407.61.10	Solely of polyester single yarns measuring not less than 75 decitex but not more than 80 decitex, having 24 filaments per yarn and a twist of 900 or more turns per metre	Free	EIF
5407.61.90	Other	Free	EIF
5407.69.00	Other	Free	EIF
5407.71.00	Unbleached or bleached	Free	EIF
5407.72.00	Dyed	Free	EIF
5407.73.00	Of yarns of different colours	Free	EIF
5407.74.00	Printed	Free	EIF
5407.81.00	Unbleached or bleached	Free	EIF
5407.82.00	Dyed	Free	EIF
5407.83.00	Of yarns of different colours	Free	EIF
5407.84.00	Printed	Free	EIF
5407.91.00	Unbleached or bleached	Free	EIF
5407.92.00	Dyed	Free	EIF
5407.93.00	Of yarns of different colours	Free	EIF
5407.94.00	Printed	Free	EIF
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	Free	EIF
5408.21.00	Unbleached or bleached	Free	EIF
5408.22.20	Of cuprammonium rayon	Free	EIF
5408.22.90	Other	Free	EIF
5408.23.10	Of cuprammonium rayon	Free	EIF
5408.23.90	Other	Free	EIF
5408.24.10	Of cuprammonium rayon	Free	EIF
5408.24.90	Other	Free	EIF
5408.31.00	Unbleached or bleached	Free	EIF
5408.32.00	Dyed	Free	EIF
5408.33.00	Of yarns of different colours	Free	EIF
5408.34.00	Printed	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5501.11.00	Of aramids	Free	EIF
5501.19.00	Other	Free	EIF
5501.20.00	Of polyesters	Free	EIF
5501.30.00	Acrylic or modacrylic	Free	EIF
5501.40.00	Of polypropylene	Free	EIF
5501.90.00	Other	Free	EIF
5502.10.00	Of cellulose acetate	Free	EIF
5502.90.00	Other	Free	EIF
5503.11.00	Of aramids	Free	EIF
5503.19.00	Other	Free	EIF
5503.20.00	Of polyesters	Free	EIF
5503.30.00	Acrylic or modacrylic	Free	EIF
5503.40.00	Of polypropylene	Free	EIF
5503.90.00	Other	Free	EIF
5504.10.00	Of viscose rayon	Free	EIF
5504.90.00	Other	Free	EIF
5505.10.00	Of synthetic fibres	Free	EIF
5505.20.00	Of artificial fibres	Free	EIF
5506.10.00	Of nylon or other polyamides	Free	EIF
5506.20.00	Of polyesters	Free	EIF
5506.30.00	Acrylic or modacrylic	Free	EIF
5506.40.00	Of polypropylene	Free	EIF
5506.90.00	Other	Free	EIF
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Free	EIF
5508.10.00	Of synthetic staple fibres	Free	EIF
5508.20.00	Of artificial staple fibres	Free	EIF
5509.11.00	Single yarn	Free	EIF
5509.12.00	Multiple (folded) or cabled yarn	Free	EIF
5509.21.00	Single yarn	Free	EIF
5509.22.00	Multiple (folded) or cabled yarn	Free	EIF
5509.31.00	Single yarn	Free	EIF
5509.32.00	Multiple (folded) or cabled yarn	Free	EIF
5509.41.00	Single yarn	Free	EIF
5509.42.00	Multiple (folded) or cabled yarn	Free	EIF
5509.51.00	Mixed mainly or solely with artificial staple fibres	Free	EIF
5509.52.00	Mixed mainly or solely with wool or fine animal hair	Free	EIF
5509.53.00	Mixed mainly or solely with cotton	Free	EIF
5509.59.00	Other	Free	EIF
5509.61.00	Mixed mainly or solely with wool or fine animal hair	Free	EIF
5509.62.00	Mixed mainly or solely with cotton	Free	EIF
5509.69.00	Other	Free	EIF
5509.91.00	Mixed mainly or solely with wool or fine animal hair	Free	EIF
5509.92.00	Mixed mainly or solely with cotton	Free	EIF
5509.99.00	Other	Free	EIF
5510.11.00	Single yarn	Free	EIF
5510.12.00	Multiple (folded) or cabled yarn	Free	EIF
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5510.30.00	Other yarn, mixed mainly or solely with cotton	Free	EIF
5510.90.00	Other yarn	Free	EIF
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	8%	EX
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	8%	EX
5511.30.00	Of artificial staple fibres	Free	EIF
5512.11.00	Unbleached or bleached	Free	EIF
5512.19.00	Other	Free	EIF
5512.21.00	Unbleached or bleached	Free	EIF
5512.29.00	Other	Free	EIF
5512.91.00	Unbleached or bleached	Free	EIF
5512.99.00	Other	Free	EIF
5513.11.00	Of polyester staple fibres, plain weave	Free	EIF
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	EIF
5513.13.00	Other woven fabrics of polyester staple fibres	Free	EIF
5513.19.00	Other woven fabrics	Free	EIF
5513.21.00	Of polyester staple fibres, plain weave	Free	EIF
5513.23.00	Other woven fabrics of polyester staple fibres	Free	EIF
5513.29.00	Other woven fabrics	Free	EIF
5513.31.00	Of polyester staple fibres, plain weave	Free	EIF
5513.39.00	Other woven fabrics	Free	EIF
5513.41.00	Of polyester staple fibres, plain weave	Free	EIF
5513.49.00	Other woven fabrics	Free	EIF
5514.11.00	Of polyester staple fibres, plain weave	Free	EIF
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	EIF
5514.19.00	Other woven fabrics	Free	EIF
5514.21.00	Of polyester staple fibres, plain weave	Free	EIF
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	EIF
5514.23.00	Other woven fabrics of polyester staple fibres	Free	EIF
5514.29.00	Other woven fabrics	Free	EIF
5514.30.00	Of yarns of different colours	Free	EIF
5514.41.00	Of polyester staple fibres, plain weave	Free	EIF
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	EIF
5514.43.00	Other woven fabrics of polyester staple fibres	Free	EIF
5514.49.00	Other woven fabrics	Free	EIF
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	Free	EIF
5515.12.00	Mixed mainly or solely with man-made filaments	Free	EIF
5515.13.00	Mixed mainly or solely with wool or fine animal hair	Free	EIF
5515.19.00	Other	Free	EIF
5515.21.00	Mixed mainly or solely with man-made filaments	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5515.22.00	Mixed mainly or solely with wool or fine animal hair	Free	EIF
5515.29.00	Other	Free	EIF
5515.91.00	Mixed mainly or solely with man-made filaments	Free	EIF
5515.99.00	Other	Free	EIF
5516.11.00	Unbleached or bleached	Free	EIF
5516.12.00	Dyed	Free	EIF
5516.13.00	Of yarns of different colours	Free	EIF
5516.14.00	Printed	Free	EIF
5516.21.00	Unbleached or bleached	Free	EIF
5516.22.00	Dyed	Free	EIF
5516.23.00	Of yarns of different colours	Free	EIF
5516.24.00	Printed	Free	EIF
5516.31.00	Unbleached or bleached	Free	EIF
5516.32.00	Dyed	Free	EIF
5516.33.00	Of yarns of different colours	Free	EIF
5516.34.00	Printed	Free	EIF
5516.41.00	Unbleached or bleached	Free	EIF
5516.42.00	Dyed	Free	EIF
5516.43.00	Of yarns of different colours	Free	EIF
5516.44.00	Printed	Free	EIF
5516.91.00	Unbleached or bleached	Free	EIF
5516.92.00	Dyed	Free	EIF
5516.93.00	Of yarns of different colours	Free	EIF
5516.94.00	Printed	Free	EIF
5601.21.10	Strips of wadding, for use in the manufacture of tampons	Free	EIF
5601.21.21	Other wadding: For use in the manufacture of apparel	Free	EIF
5601.21.29	Other wadding: Other	Free	EIF
5601.21.30	Articles of wadding	14%	EX
5601.22.40	Wadding	Free	EIF
5601.22.50	Articles of wadding	16%	EX
5601.29.00	Other	Free	EIF
5601.30.00	Textile flock and dust and mill neps	Free	EIF
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	Free	EIF
5602.21.00	Of wool or fine animal hair	Free	EIF
5602.29.00	Of other textile materials	Free	EIF
5602.90.00	Other	Free	EIF
5603.11.00	Weighing not more than 25 g/m ²	Free	EIF
5603.12.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	Free	EIF
5603.13.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	Free	EIF
5603.14.00	Weighing more than 150 g/m ²	Free	EIF
5603.91.00	Weighing not more than 25 g/m ²	Free	EIF
5603.92.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	Free	EIF
5603.93.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	Free	EIF
5603.94.00	Weighing more than 150 g/m ²	Free	EIF
5604.10.00	Rubber thread and cord, textile covered	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5604.90.00	Other	Free	EIF
5605.00.00	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Free	EIF
5606.00.00	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.	Free	EIF
5607.21.00	Binder or baler twine	Free	EIF
5607.29.10	Of a circumference not exceeding 38 mm, to be employed in commercial fishing or in the commercial harvesting of marine plants; Twine, to be employed in baling farm produce	Free	EIF
5607.29.20	Other, of a circumference not exceeding 25.4 mm	10%	EX
5607.29.90	Other	10%	EX
5607.41.00	Binder or baler twine	Free	EIF
5607.49.10	Rope, for climbing or mountaineering, manufactured to the standards of the Union Internationale des Associations d'Alpinisme; Seine rope, of a circumference of 60 mm or more, consisting of multiple ropes of polypropylene and twisted steel wires surrounding a core of multiple ropes of polypropylene, to be employed in commercial fishing or in the commercial harvesting of marine plants; Of a circumference not exceeding 38 mm, to be employed in commercial fishing or in the commercial harvesting of marine plants; Twine, to be employed in baling farm produce	Free	EIF
5607.49.20	Other, of a circumference not exceeding 25.4 mm	10%	EX
5607.49.90	Other	10%	EX
5607.50.10	Braided cord, solely of polyester, electrically conductive, of a circumference exceeding 29 mm but not exceeding 40 mm, for use in the manufacture or refurbishing of electrical generators; Of a circumference not exceeding 38 mm, to be employed in commercial fishing or in the commercial harvesting of marine plants; Rope, for climbing or mountaineering, manufactured to the standards of the Union Internationale des Associations d'Alpinisme	Free	EIF
5607.50.20	Other, of a circumference not exceeding 25.4 mm	10%	EX
5607.50.90	Other	10%	EX
5607.90.10	Jute twine for use in the manufacture of backing for area carpets; Of a circumference not exceeding 38 mm,	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	to be employed in commercial fishing or in the commercial harvesting of marine plants; Rope, for climbing or mountaineering, manufactured to the standards of the Union Internationale des Associations d'Alpinisme		
5607.90.20	Other, of a circumference not exceeding 25.4 mm; Other, of jute or other textile bast fibres of heading 53.03	10%	EX
5607.90.90	Other	10%	EX
5608.11.10	To be employed in commercial fishing	Free	EIF
5608.11.90	Other	14%	EX
5608.19.10	Netting, to be employed in commercial fishing or in the commercial harvesting of marine plants; Made up nets, solely of polyethylene monofilament, to be employed in the protection of fruit crops from birds	Free	EIF
5608.19.20	Knotted netting, open square mesh, of tubular braided twine of polyethylene filaments, for use in the manufacture of tennis nets	Free	EIF
5608.19.90	Other	14%	EX
5608.90.10	Fishing nets and netting, to be employed in commercial fishing or in the commercial harvesting of marine plants	Free	EIF
5608.90.90	Other	13%	EX
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	14%	NT2
5701.10.10	Machine knotted	13%	EX
5701.10.90	Other	6.5%	EX
5701.90.10	Machine knotted	12.5%	EX
5701.90.90	Other	6.5%	EX
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12.5%	EX
5702.20.00	Floor coverings of coconut fibres (coir)	Free	EIF
5702.31.00	Of wool or fine animal hair	12.5%	EX
5702.32.00	Of man-made textile materials	12.5%	EX
5702.39.00	Of other textile materials	12.5%	EX
5702.41.00	Of wool or fine animal hair	12.5%	EX
5702.42.00	Of man-made textile materials	14%	EX
5702.49.00	Of other textile materials	14%	EX
5702.50.10	Of straw, hemp, flax tow or jute	6.5%	EX
5702.50.90	Other	12.5%	EX
5702.91.00	Of wool or fine animal hair	12.5%	EX
5702.92.00	Of man-made textile materials	14%	EX
5702.99.10	Of straw, hemp, flax tow or jute	6.5%	EX
5702.99.90	Other	12.5%	EX
5703.10.10	Machine tufted	12.5%	EX
5703.10.90	Other	10%	EX
5703.21.00	Turf	12.5%	EX
5703.29.10	Machine tufted	12.5%	EX
5703.29.90	Other	10%	EX
5703.31.00	Turf	12.5%	EX

Tariff Item	Description	Base Rate	Staging Category
5703.39.10	Machine tufted	12.5%	EX
5703.39.90	Other	10%	EX
5703.90.10	Machine tufted	12.5%	EX
5703.90.90	Other	10%	EX
5704.10.00	Tiles, having a maximum surface area of 0.3 m²	12.5%	EX
5704.20.00	Tiles, having a maximum surface area exceeding 0.3 m² but not exceeding 1 m²	12.5%	EX
5704.90.00	Other	12.5%	EX
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	12%	EX
5801.10.00	Of wool or fine animal hair	Free	EIF
5801.21.00	Uncut weft pile fabrics	Free	EIF
5801.22.00	Cut corduroy	Free	EIF
5801.23.00	Other weft pile fabrics	Free	EIF
5801.26.00	Chenille fabrics	Free	EIF
5801.27.00	Warp pile fabrics	Free	EIF
5801.31.00	Uncut weft pile fabrics	Free	EIF
5801.32.00	Cut corduroy	Free	EIF
5801.33.00	Other weft pile fabrics	Free	EIF
5801.36.00	Chenille fabrics	Free	EIF
5801.37.00	Warp pile fabrics	Free	EIF
5801.90.00	Of other textile materials	Free	EIF
5802.10.00	Terry towelling and similar woven terry fabrics, of cotton	Free	EIF
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	Free	EIF
5802.30.00	Tufted textile fabrics	Free	EIF
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	Free	EIF
5804.10.00	Tulles and other net fabrics	Free	EIF
5804.21.00	Of man-made fibres	Free	EIF
5804.29.00	Of other textile materials	Free	EIF
5804.30.00	Hand-made lace	Free	EIF
5805.00.10	Hand-woven tapestries	Free	EIF
5805.00.90	Other	14%	EX
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Free	EIF
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Free	EIF
5806.31.00	Of cotton	Free	EIF
5806.32.00	Of man-made fibres	Free	EIF
5806.39.00	Of other textile materials	Free	EIF
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Free	EIF
5807.10.00	Woven	Free	EIF
5807.90.00	Other	Free	EIF
5808.10.00	Braids in the piece	Free	EIF
5808.90.00	Other	Free	EIF
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05,	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		
5810.10.00	Embroidery without visible ground	Free	EIF
5810.91.00	Of cotton	Free	EIF
5810.92.00	Of man-made fibres	Free	EIF
5810.99.00	Of other textile materials	Free	EIF
5811.00.00	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 heading 58.10.	Free	EIF
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	Free	EIF
5901.90.10	Prepared painting canvas	7%	EX
5901.90.90	Other	Free	EIF
5902.10.00	Of nylon or other polyamides	Free	EIF
5902.20.00	Of polyesters	Free	EIF
5902.90.00	Other	Free	EIF
5903.10.10	Textile fabrics not containing man-made fibres	Free	EIF
5903.10.20	Textile fabrics containing man-made fibres	Free	EIF
5903.20.10	Textile fabrics not containing man-made fibres	Free	EIF
5903.20.20	Textile fabrics containing man-made fibres	Free	EIF
5903.90.10	Textile fabrics not containing man-made fibres	Free	EIF
5903.90.20	Textile fabrics containing man-made fibres	Free	EIF
5904.10.00	Linoleum	7%	EX
5904.90.10	Floor coverings, with a base consisting of needleloom felt or nonwovens	13.5%	EX
5904.90.90	Other	18%	EX
5905.00.10	Backed with wallpaper base (hanging stock), whether or not coated or pre-pasted; Of jute backed with paper	5%	EX
5905.00.90	Other	14%	EX
5906.10.00	Adhesive tape of a width not exceeding 20 cm	Free	EIF
5906.91.00	Knitted or crocheted	Free	EIF
5906.99.10	Textile fabrics not containing man-made fibres	Free	EIF
5906.99.20	Textile fabrics containing man-made fibres	Free	EIF
5907.00.10	Textile fabrics otherwise impregnated, coated or covered	Free	EIF
5907.00.21	Painted canvas being theatrical scenery, studio back-cloths or the like: Of a kind used as photographic, cinematographic or television studio equipment	Free	EIF
5907.00.29	Painted canvas being theatrical scenery, studio back-cloths or the like: Other	14%	EX
5908.00.10	Textile wicks, whether or not plaited, processed or with core, for use in the manufacture of wax candles or tapers or to be employed in oil-burning sanctuary lamps	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
5908.00.90	Other	14%	EX
5909.00.10	Fire hose	12%	EX
5909.00.90	Other	Free	EIF
5910.00.00	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.	Free	EIF
5911.10.00	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)	Free	EIF
5911.20.00	Bolting cloth, whether or not made up	Free	EIF
5911.31.00	Weighing less than 650 g/m ²	Free	EIF
5911.32.00	Weighing 650 g/m ² or more	Free	EIF
5911.40.00	Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	Free	EIF
5911.90.00	Other	Free	EIF
6001.10.00	"Long pile" fabrics	Free	EIF
6001.21.00	Of cotton	Free	EIF
6001.22.00	Of man-made fibres	Free	EIF
6001.29.00	Of other textile materials	Free	EIF
6001.91.00	Of cotton	Free	EIF
6001.92.00	Of man-made fibres	Free	EIF
6001.99.00	Of other textile materials	Free	EIF
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	EIF
6002.90.00	Other	Free	EIF
6003.10.00	Of wool or fine animal hair	Free	EIF
6003.20.00	Of cotton	Free	EIF
6003.30.00	Of synthetic fibres	Free	EIF
6003.40.00	Of artificial fibres	Free	EIF
6003.90.00	Other	Free	EIF
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	EIF
6004.90.00	Other	Free	EIF
6005.21.00	Unbleached or bleached	Free	EIF
6005.22.00	Dyed	Free	EIF
6005.23.00	Of yarns of different colours	Free	EIF
6005.24.00	Printed	Free	EIF
6005.35.00	Fabrics specified in Subheading Note 1 to this Chapter	Free	EIF
6005.36.00	Other, unbleached or bleached	Free	EIF
6005.37.00	Other, dyed	Free	EIF
6005.38.00	Other, of yarns of different colours	Free	EIF
6005.39.00	Other, printed	Free	EIF
6005.41.00	Unbleached or bleached	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
6005.42.00	Dyed	Free	EIF
6005.43.00	Of yarns of different colours	Free	EIF
6005.44.00	Printed	Free	EIF
6005.90.00	Other	Free	EIF
6006.10.00	Of wool or fine animal hair	Free	EIF
6006.21.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	Free	EIF
6006.21.90	Other	Free	EIF
6006.22.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	Free	EIF
6006.22.90	Other	Free	EIF
6006.23.20	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	Free	EIF
6006.23.90	Other	Free	EIF
6006.24.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	Free	EIF
6006.24.90	Other	Free	EIF
6006.31.00	Unbleached or bleached	Free	EIF
6006.32.00	Dyed	Free	EIF
6006.33.00	Of yarns of different colours	Free	EIF
6006.34.00	Printed	Free	EIF
6006.41.00	Unbleached or bleached	Free	EIF
6006.42.00	Dyed	Free	EIF
6006.43.00	Of yarns of different colours	Free	EIF
6006.44.00	Printed	Free	EIF
6006.90.00	Other	Free	EIF
6101.20.00	Of cotton	18%	NT3
6101.30.00	Of man-made fibres	18%	NT3
6101.90.00	Of other textile materials	18%	NT1
6102.10.00	Of wool or fine animal hair	18%	NT2
6102.20.00	Of cotton	18%	NT3
6102.30.00	Of man-made fibres	18%	NT3
6102.90.00	Of other textile materials	18%	NT1
6103.10.10	Of wool or fine animal hair	18%	NT1
6103.10.90	Other	18%	NT1
6103.22.00	Of cotton	18%	NT3
6103.23.00	Of synthetic fibres	18%	NT3
6103.29.00	Of other textile materials	18%	NT2
6103.31.00	Of wool or fine animal hair	18%	NT1
6103.32.00	Of cotton	18%	NT1
6103.33.00	Of synthetic fibres	18%	NT1
6103.39.10	Of artificial fibres	18%	NT3
6103.39.90	Other	18%	NT2
6103.41.00	Of wool or fine animal hair	18%	NT1
6103.42.00	Of cotton	18%	NT3
6103.43.00	Of synthetic fibres	18%	NT3

Tariff Item	Description	Base Rate	Staging Category
6103.49.00	Of other textile materials	18%	NT3
6104.13.00	Of synthetic fibres	18%	NT2
6104.19.00	Of other textile materials	18%	NT1
6104.22.00	Of cotton	18%	NT1
6104.23.00	Of synthetic fibres	18%	NT1
6104.29.00	Of other textile materials	18%	NT1
6104.31.00	Of wool or fine animal hair	18%	NT2
6104.32.00	Of cotton	18%	NT3
6104.33.00	Of synthetic fibres	18%	NT3
6104.39.10	Of artificial fibres	18%	NT3
6104.39.90	Other	18%	NT1
6104.41.00	Of wool or fine animal hair	18%	NT2
6104.42.00	Of cotton	18%	NT3
6104.43.00	Of synthetic fibres	18%	NT3
6104.44.00	Of artificial fibres	18%	NT3
6104.49.00	Of other textile materials	18%	NT3
6104.51.00	Of wool or fine animal hair	18%	NT2
6104.52.00	Of cotton	18%	NT3
6104.53.00	Of synthetic fibres	18%	NT3
6104.59.10	Of artificial fibres	18%	NT3
6104.59.90	Other	18%	NT1
6104.61.00	Of wool or fine animal hair	18%	NT3
6104.62.00	Of cotton	18%	NT3
6104.63.00	Of synthetic fibres	18%	NT3
6104.69.00	Of other textile materials	18%	NT3
6105.10.00	Of cotton	18%	NT3
6105.20.00	Of man-made fibres	18%	NT3
6105.90.00	Of other textile materials	18%	NT3
6106.10.00	Of cotton	18%	NT3
6106.20.00	Of man-made fibres	18%	NT3
6106.90.00	Of other textile materials	18%	NT3
6107.11.00	Of cotton	18%	NT3
6107.12.00	Of man-made fibres	18%	NT3
6107.19.00	Of other textile materials	18%	NT1
6107.21.00	Of cotton	18%	NT3
6107.22.00	Of man-made fibres	18%	NT2
6107.29.00	Of other textile materials	18%	NT2
6107.91.00	Of cotton	18%	NT1
6107.99.00	Of other textile materials	18%	NT3
6108.11.00	Of man-made fibres	18%	NT3
6108.19.00	Of other textile materials	18%	NT1
6108.21.00	Of cotton	18%	NT3
6108.22.00	Of man-made fibres	18%	NT3
6108.29.00	Of other textile materials	18%	NT3
6108.31.00	Of cotton	18%	NT3
6108.32.00	Of man-made fibres	18%	NT3
6108.39.00	Of other textile materials	18%	NT1
6108.91.00	Of cotton	18%	NT3
6108.92.00	Of man-made fibres	18%	NT3
6108.99.00	Of other textile materials	18%	NT1
6109.10.00	Of cotton	18%	NT3
6109.90.00	Of other textile materials	18%	NT3

Tariff Item	Description	Base Rate	Staging Category
6110.11.10	Women's or girls', valued at not less than \$20/kg	18%	NT1
6110.11.90	Other	18%	NT3
6110.12.10	Women's or girls', valued at not less than \$20/kg	18%	NT2
6110.12.90	Other	18%	NT2
6110.19.10	Women's or girls', valued at not less than \$20/kg	18%	NT2
6110.19.90	Other	18%	NT3
6110.20.00	Of cotton	18%	NT3
6110.30.00	Of man-made fibres	18%	NT3
6110.90.00	Of other textile materials	18%	NT3
6111.20.00	Of cotton	Free	EIF
6111.30.00	Of synthetic fibres	Free	EIF
6111.90.00	Of other textile materials	Free	EIF
6112.11.00	Of cotton	18%	NT3
6112.12.00	Of synthetic fibres	18%	NT3
6112.19.00	Of other textile materials	18%	NT1
6112.20.00	Ski suits	18%	NT2
6112.31.00	Of synthetic fibres	18%	NT3
6112.39.00	Of other textile materials	18%	NT1
6112.41.00	Of synthetic fibres	18%	NT3
6112.49.00	Of other textile materials	18%	NT3
6113.00.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF
6113.00.20	Diving suits	10%	NT2
6113.00.90	Other	18%	NT3
6114.20.00	Of cotton	18%	NT3
6114.30.00	Of man-made fibres	18%	NT3
6114.90.00	Of other textile materials	18%	NT3
6115.10.10	Panty hose and tights	18%	NT2
6115.10.91	Other: Of wool or fine animal hair	16%	NT2
6115.10.99	Other: Other	16%	NT1
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	18%	NT2
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	18%	NT1
6115.29.00	Of other textile materials	18%	NT1
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	16%	NT3
6115.94.00	Of wool or fine animal hair	16%	NT1
6115.95.00	Of cotton	16%	NT3
6115.96.00	Of synthetic fibres	16%	NT3
6115.99.00	Of other textile materials	16%	NT3
6116.10.00	Impregnated, coated, covered or laminated with plastics or rubber	18%	NT3
6116.91.00	Of wool or fine animal hair	18%	NT1
6116.92.00	Of cotton	18%	NT3
6116.93.00	Of synthetic fibres	18%	NT3
6116.99.00	Of other textile materials	18%	NT3
6117.10.10	Prayer shawls	Free	EIF
6117.10.90	Other	18%	NT3

Tariff Item	Description	Base Rate	Staging Category
6117.80.10	Badges and the like; Belts	12%	NT1
6117.80.90	Other	18%	NT3
6117.90.10	Inserts for use in the manufacture of cycling shorts; Of protective suits, to be employed in a noxious atmosphere; Of prayer shawls; Sleeve cuffs and collars, solely of fabric of tariff item No. 6006.23.90, for use in the manufacture of golf jerseys	Free	EIF
6117.90.20	Of diving suits	10%	NT2
6117.90.90	Other	18%	NT1
6201.20.00	Of wool or fine animal hair	18%	NT3
6201.30.10	Men's ski-jackets, solely of cotton	18%	NT1
6201.30.90	Other	17%	NT3
6201.40.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	18%	NT3
6201.40.90	Other	17%	NT3
6201.90.00	Of other textile materials	17%	NT3
6202.20.00	Of wool or fine animal hair	18%	NT3
6202.30.00	Of cotton	17%	NT3
6202.40.00	Of man-made fibres	18%	NT3
6202.90.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	16%	NT1
6202.90.90	Other	17%	NT3
6203.11.00	Of wool or fine animal hair	18%	NT3
6203.12.00	Of synthetic fibres	18%	NT3
6203.19.10	Of cotton or of artificial fibres	17%	NT1
6203.19.90	Other	17%	NT1
6203.22.00	Of cotton	17%	NT1
6203.23.00	Of synthetic fibres	18%	NT1
6203.29.10	Of wool or fine animal hair	18%	NT2
6203.29.90	Other	17%	NT2
6203.31.00	Of wool or fine animal hair	18%	NT3
6203.32.00	Of cotton	17%	NT3
6203.33.00	Of synthetic fibres	18%	NT3
6203.39.10	Of artificial fibres	17%	NT3
6203.39.90	Other	17%	NT3
6203.41.00	Of wool or fine animal hair	18%	NT3
6203.42.00	Of cotton	17%	NT3
6203.43.00	Of synthetic fibres	18%	NT3
6203.49.00	Of other textile materials	18%	NT3
6204.11.00	Of wool or fine animal hair	18%	NT1
6204.12.00	Of cotton	17%	NT1
6204.13.00	Of synthetic fibres	18%	NT1
6204.19.10	Of artificial fibres	18%	NT1
6204.19.90	Other	18%	NT1
6204.21.00	Of wool or fine animal hair	18%	NT1
6204.22.00	Of cotton	17%	NT1
6204.23.00	Of synthetic fibres	18%	NT3
6204.29.00	Of other textile materials	17%	NT3
6204.31.00	Of wool or fine animal hair	18%	NT1
6204.32.00	Of cotton	17%	NT3

Tariff Item	Description	Base Rate	Staging Category
6204.33.00	Of synthetic fibres	18%	NT3
6204.39.10	Of artificial fibres	17%	NT3
6204.39.90	Other	17%	NT3
6204.41.00	Of wool or fine animal hair	18%	NT1
6204.42.00	Of cotton	17%	NT3
6204.43.00	Of synthetic fibres	18%	NT3
6204.44.00	Of artificial fibres	18%	NT3
6204.49.00	Of other textile materials	16%	NT3
6204.51.00	Of wool or fine animal hair	18%	NT1
6204.52.00	Of cotton	17%	NT3
6204.53.00	Of synthetic fibres	18%	NT3
6204.59.10	Of artificial fibres	17%	NT3
6204.59.90	Other	17%	NT3
6204.61.00	Of wool or fine animal hair	18%	NT3
6204.62.00	Of cotton	17%	NT3
6204.63.00	Of synthetic fibres	18%	NT3
6204.69.00	Of other textile materials	17%	NT3
6205.20.00	Of cotton	17%	NT3
6205.30.00	Of man-made fibres	18%	NT3
6205.90.10	Of wool or fine animal hair	18%	NT1
6205.90.90	Other	18%	NT3
6206.10.00	Of silk or silk waste	16%	NT1
6206.20.00	Of wool or fine animal hair	18%	NT1
6206.30.00	Of cotton	17%	NT3
6206.40.00	Of man-made fibres	18%	NT3
6206.90.00	Of other textile materials	17%	NT3
6207.11.00	Of cotton	17%	NT3
6207.19.00	Of other textile materials	18%	NT1
6207.21.00	Of cotton	17%	NT3
6207.22.00	Of man-made fibres	18%	NT1
6207.29.00	Of other textile materials	16%	NT1
6207.91.00	Of cotton	17%	NT3
6207.99.10	Of man-made fibres	18%	NT1
6207.99.90	Other	17%	NT1
6208.11.00	Of man-made fibres	18%	NT1
6208.19.00	Of other textile materials	17%	NT2
6208.21.00	Of cotton	17%	NT3
6208.22.00	Of man-made fibres	18%	NT3
6208.29.00	Of other textile materials	16%	NT1
6208.91.00	Of cotton	17%	NT3
6208.92.00	Of man-made fibres	18%	NT3
6208.99.00	Of other textile materials	16%	NT1
6209.20.00	Of cotton	Free	EIF
6209.30.00	Of synthetic fibres	Free	EIF
6209.90.00	Of other textile materials	Free	EIF
6210.10.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF
6210.10.90	Other	18%	NT1
6210.20.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF
6210.20.90	Other	18%	NT3
6210.30.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
6210.30.90	Other	18%	NT3
6210.40.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF
6210.40.90	Other	18%	NT3
6210.50.10	Protective suits, to be employed in a noxious atmosphere	Free	EIF
6210.50.90	Other	18%	NT3
6211.11.00	Men's or boys'	18%	NT3
6211.12.10	Specially designed for incorporating breast prostheses	Free	EIF
6211.12.90	Other	18%	NT3
6211.20.00	Ski suits	18%	NT1
6211.32.00	Of cotton	17%	NT3
6211.33.00	Of man-made fibres	18%	NT3
6211.39.10	Of wool or fine animal hair	18%	NT2
6211.39.90	Other	17%	NT3
6211.42.00	Of cotton	17%	NT3
6211.43.10	Saris	6%	NT1
6211.43.90	Other	18%	NT3
6211.49.10	Saris	6%	NT2
6211.49.91	Other: Of wool or fine animal hair	18%	NT1
6211.49.99	Other: Other	17%	NT3
6212.10.00	Brassières	18%	NT3
6212.20.00	Girdles and panty-girdles	18%	NT3
6212.30.00	Corselettes	18%	NT3
6212.90.00	Other	18%	NT3
6213.20.00	Of cotton	9%	NT1
6213.90.10	Of silk or silk waste	9%	NT1
6213.90.90	Other	13%	NT2
6214.10.10	Prayer shawls	Free	EIF
6214.10.90	Other	9%	NT1
6214.20.10	Prayer shawls	Free	EIF
6214.20.90	Other	18%	NT1
6214.30.10	Prayer shawls	Free	EIF
6214.30.90	Other	18%	NT1
6214.40.00	Of artificial fibres	18%	NT1
6214.90.00	Of other textile materials	18%	NT1
6215.10.00	Of silk or silk waste	16%	NT2
6215.20.00	Of man-made fibres	18%	NT1
6215.90.00	Of other textile materials	18%	NT1
6216.00.00	Gloves, mittens and mitts.	18%	NT3
6217.10.00	Accessories	15%	NT3
6217.90.00	Parts	Free	EIF
6301.10.00	Electric blankets	17%	EX
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	17%	EX
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	17%	EX
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	17%	EX
6301.90.00	Other blankets and travelling rugs	17%	EX
6302.10.00	Bed linen, knitted or crocheted	18%	EX
6302.21.00	Of cotton	17%	EX

Tariff Item	Description	Base Rate	Staging Category
6302.22.00	Of man-made fibres	18%	EX
6302.29.00	Of other textile materials	17%	EX
6302.31.00	Of cotton	17%	EX
6302.32.00	Of man-made fibres	18%	EX
6302.39.00	Of other textile materials	17%	EX
6302.40.00	Table linen, knitted or crocheted	18%	EX
6302.51.00	Of cotton	17%	EX
6302.53.00	Of man-made fibres	18%	EX
6302.59.10	Of flax	9%	EX
6302.59.90	Other	17%	EX
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	17%	EX
6302.91.00	Of cotton	17%	EX
6302.93.00	Of man-made fibres	18%	EX
6302.99.10	Of flax	16%	EX
6302.99.90	Other	17%	EX
6303.12.00	Of synthetic fibres	18%	EX
6303.19.00	Of other textile materials	18%	EX
6303.91.00	Of cotton	17%	NT3
6303.92.10	Made up from fabrics of tariff item No. 5407.61.10	18%	NT3
6303.92.90	Other	18%	NT3
6303.99.00	Of other textile materials	18%	NT3
6304.11.00	Knitted or crocheted	18%	EX
6304.19.00	Other	18%	EX
6304.20.00	Bed nets specified in Subheading Note 1 to this Chapter	18%	EX
6304.91.10	Seat covers for motor vehicles	15.5%	EX
6304.91.90	Other	18%	EX
6304.92.10	Seat covers for motor vehicles	15.5%	EX
6304.92.90	Other	17%	EX
6304.93.10	Seat covers for motor vehicles	15.5%	EX
6304.93.90	Other	18%	EX
6304.99.10	Seat covers for motor vehicles	15.5%	EX
6304.99.90	Other	17%	EX
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5%	EX
6305.20.00	Of cotton	17%	NT3
6305.32.00	Flexible intermediate bulk containers	18%	NT3
6305.33.00	Other, of polyethylene or polypropylene strip or the like	18%	NT3
6305.39.00	Other	18%	NT3
6305.90.00	Of other textile materials	5%	EX
6306.12.00	Of synthetic fibres	18%	EX
6306.19.00	Of other textile materials	17%	EX
6306.22.00	Of synthetic fibres	18%	EX
6306.29.00	Of other textile materials	17%	EX
6306.30.00	Sails	16%	EX
6306.40.00	Pneumatic mattresses	12%	EX
6306.90.10	Of cotton	17%	EX
6306.90.90	Other	18%	EX

Tariff Item	Description	Base Rate	Staging Category
6307.10.10	Industrial shop towels, hemmed, of a width of 43 cm or more but not exceeding 56 cm and a length of 43 cm or more but not exceeding 61 cm, of unbleached woven fabrics solely of cotton or of cotton and man-made fibres, measuring per single yarn 420 decitex to 1,000 decitex and having not less than 78 yarns but not more than 133 yarns per 10 cm in the warp and not less than 78 yarns but not more than 137 yarns per 10 cm in the weft, of a weight of 135 g/m ² or more but not exceeding 203 g/m ²	17%	NT3
6307.10.90	Other	17%	NT3
6307.20.00	Life-jackets and life-belts	17%	EX
6307.90.10	Burial shrouds; Climbing harnesses, for climbing or mountaineering, manufactured to the standards of the Union Internationale des Associations d'Alpinisme; Marine evacuation chutes, for use in the manufacture of marine evacuation systems; Respirators, NIOSH approved or equivalent, consisting of several layers of nonwovens of man-made fibres, whether or not treated with activated carbon, with or without an exhalation valve, to be employed in a noxious atmosphere; Sample books of textile wall coverings of subheading 5905.00; Tubular webbing, for climbing or mountaineering; Wire-edged ribbon for use in the manufacture of articles put up for retail sale as festive articles of heading 95.05	Free	EIF
6307.90.30	Belts for occupational use	12%	EX
6307.90.40	Furniture moving pads	17%	EX
6307.90.50	Shells for use in the manufacture of articles of subheading 9404.90	14%	EX
6307.90.91	Other: Solely of jute	9%	EX
6307.90.92	Other: Of silk	16%	NT3
6307.90.93	Of cotton or other vegetable textile fibres, except solely of jute	17%	NT3
6307.90.99	Other: Of other textile materials	18%	NT3
6308.00.00	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.	18%	EX
6309.00.10	Used textile articles for use in the manufacture of wiping rags	Free	EIF
6309.00.90	Other	18%	EX
6310.10.00	Sorted	Free	EIF
6310.90.00	Other	Free	EIF
6401.10.11	Of rubber: Riding boots solely of rubber	20%	EX
6401.10.19	Of rubber: Other	20%	EX
6401.10.20	Of plastics	20%	EX

Tariff Item	Description	Base Rate	Staging Category
6401.92.11	Riding boots: Of rubber	20%	EX
6401.92.12	Riding boots: Of plastics	20%	EX
6401.92.20	Downhill ski-boots	Free	EIF
6401.92.91	Other: Of rubber	20%	EX
6401.92.92	Other: Of plastics	Free	EIF
6401.99.11	Of rubber: Riding boots solely of rubber	20%	EX
6401.99.12	Of rubber: Unfinished footwear consisting of an outer sole and an incomplete upper	Free	EIF
6401.99.19	Of rubber: Other	20%	EX
6401.99.20	Of plastics	20%	EX
6402.12.00	Ski-boots, cross-country ski footwear and snowboard boots	Free	EIF
6402.19.10	Soccer, other football, baseball or bowling footwear	17.5%	NT3
6402.19.90	Other	17.5%	EX
6402.20.11	Of rubber: Sandals solely of rubber	16%	EX
6402.20.19	Of rubber: Other	16%	EX
6402.20.20	Of plastics	18%	EX
6402.91.10	Incorporating a protective metal toe-cap	17.5%	EX
6402.91.90	Other	17.5%	EX
6402.99.10	Incorporating a protective metal toe-cap	17.5%	EX
6402.99.90	Other	17.5%	EX
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	Free	EIF
6403.19.10	For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	Free	EIF
6403.19.20	Other footwear for riding, golfing, hiking, climbing, curling, bowling, skating or training including track and running	18%	EX
6403.19.90	Other	18%	EX
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	18%	EX
6403.40.00	Other footwear, incorporating a protective metal toe-cap	18%	EX
6403.51.10	Slippers	18%	EX
6403.51.90	Other	18%	EX
6403.59.10	For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner; Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	Free	EIF
6403.59.20	Other women's footwear, valued at \$30 or more per pair	11%	EX
6403.59.91	Other: Slippers	18%	EX
6403.59.99	Other: Other	18%	EX
6403.91.00	Covering the ankle	18%	EX

Tariff Item	Description	Base Rate	Staging Category
6403.99.10	For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	Free	EIF
6403.99.30	Other women's footwear, valued at \$30 or more per pair	11%	EX
6403.99.91	Other: Slippers	18%	EX
6403.99.99	Other: Other	18%	EX
6404.11.11	Footwear with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations: Hiking footwear	16%	EX
6404.11.19	Footwear with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations: Other	16%	EX
6404.11.91	Other: Hiking footwear	18%	EX
6404.11.99	Other: Other	18%	NT3
6404.19.10	For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	Free	EIF
6404.19.30	Other, with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations	16%	EX
6404.19.90	Other	18%	EX
6404.20.10	Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	Free	EIF
6404.20.90	Other	18%	NT3
6405.10.10	Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	Free	EIF
6405.10.90	Other	18%	EX

Tariff Item	Description	Base Rate	Staging Category
6405.20.10	Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	Free	EIF
6405.20.20	Other footwear with outer soles and uppers of wool felt	18%	EX
6405.20.90	Other	18%	EX
6405.90.00	Other	18%	EX
6406.10.11	Of textile materials: Uppers, the external surface of which is 50% or more of textile materials	Free	EIF
6406.10.19	Of textile materials: Other	Free	EIF
6406.10.91	Other: Of leather or imitation leather, or combinations thereof, unlined or lined with textile or other materials, for use in the manufacture of women's cement lasted footwear	8%	EX
6406.10.99	Other: Other	Free	EIF
6406.20.00	Outer soles and heels, of rubber or plastics	Free	EIF
6406.90.10	Of wood	Free	EIF
6406.90.20	Crampons for climbing or mountaineering	Free	EIF
6406.90.30	Gaiters or leggings of textile material	10%	EX
6406.90.90	Other	5%	EX
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	Free	EIF
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	Free	EIF
6504.00.10	Plaited, in a single piece, or of fur-felt or wool-felt, for use in the manufacture of hats	Free	EIF
6504.00.90	Other	12.5%	NT3
6505.00.10	Hair-nets	15.5%	NT3
6505.00.20	Knitted, crocheted or woven, for use in the manufacture of hats	Free	EIF
6505.00.31	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed: Of fur-felt or wool-felt, for use in the manufacture of hats	Free	EIF
6505.00.39	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed: Other	12.5%	NT3
6505.00.40	Other hats, hoods, caps, bonnets or berets	12.5%	NT3
6505.00.90	Other	15.5%	NT3

Tariff Item	Description	Base Rate	Staging Category
6506.10.10	Football helmets; For firemen; For mountaineering and climbing; Industrial safety helmets; Lead-impregnated or lead-lined, for X-ray operators; Other protective headgear, athletic	Free	EIF
6506.10.90	Other	8.5%	NT3
6506.91.00	Of rubber or of plastics	9%	NT3
6506.99.10	Of paper, leather or feathers	5%	EIF
6506.99.20	Of furskin	8%	NT3
6506.99.90	Other	12.5%	NT3
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	Free	EIF
6601.10.00	Garden or similar umbrellas	7%	NT2
6601.91.00	Having a telescopic shaft	7.5%	NT3
6601.99.00	Other	7.5%	NT3
6602.00.10	Canes for use of a public hospital	Free	EIF
6602.00.90	Other	7%	NT2
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	Free	EIF
6603.90.00	Other	Free	EIF
6701.00.10	Articles of feathers or down	4.5%	NT1
6701.00.90	Other	4.5%	NT1
6702.10.00	Of plastics	5%	NT1
6702.90.10	Parts, of polyester or silk yarns or fabrics, whether or not with wire stems, for use in the manufacture of artificial flowers, trees or other plants	Free	EIF
6702.90.90	Other	6.5%	EIF
6703.00.00	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.	Free	EIF
6704.11.00	Complete wigs	15.5%	NT3
6704.19.00	Other	15.5%	NT3
6704.20.00	Of human hair	15.5%	NT3
6704.90.00	Of other materials	15.5%	NT3
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	3.5%	EIF
6802.10.10	Artificially coloured roofing granules	Free	EIF
6802.10.90	Other	8%	NT3
6802.21.00	Marble, travertine and alabaster	3.5%	EIF
6802.23.00	Granite	3.5%	EIF
6802.29.00	Other stone	5%	EIF
6802.91.00	Marble, travertine and alabaster	6%	NT3
6802.92.00	Other calcareous stone	6.5%	EIF
6802.93.00	Granite	6.5%	EIF
6802.99.00	Other stone	6.5%	NT3
6803.00.10	Roofing slate; Slate for use in the manufacture of billiard tables	Free	EIF
6803.00.90	Other	6.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
6804.10.00	Millstones and grindstones for milling, grinding or pulping	Free	EIF
6804.21.00	Of agglomerated synthetic or natural diamond	Free	EIF
6804.22.00	Of other agglomerated abrasives or of ceramics	Free	EIF
6804.23.00	Of natural stone	Free	EIF
6804.30.00	Hand sharpening or polishing stones	Free	EIF
6805.10.00	On a base of woven textile fabric only	Free	EIF
6805.20.00	On a base of paper or paperboard only	Free	EIF
6805.30.00	On a base of other materials	Free	EIF
6806.10.00	Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls	Free	EIF
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	EIF
6806.90.00	Other	Free	EIF
6807.10.00	In rolls	6.5%	EIF
6807.90.00	Other	2.5%	EIF
6808.00.00	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.	4%	EIF
6809.11.00	Faced or reinforced with paper or paperboard only	6%	EIF
6809.19.00	Other	6.5%	EIF
6809.90.10	Models and casts, of a kind used in the manufacture of dental prostheses	Free	EIF
6809.90.90	Other	6.5%	EIF
6810.11.00	Building blocks and bricks	3%	EIF
6810.19.00	Other	5%	EIF
6810.91.00	Prefabricated structural components for building or civil engineering	5%	EIF
6810.99.00	Other	5%	EIF
6811.40.00	Containing asbestos	5%	EIF
6811.81.00	Corrugated sheets	5%	EIF
6811.82.00	Other sheets, panels, tiles and similar articles	5%	EIF
6811.89.00	Other articles	5%	EIF
6812.80.00	Of crocidolite	Free	EIF
6812.91.00	Clothing, clothing accessories, footwear and headgear	15.5%	NT3
6812.99.00	Other	Free	EIF
6813.20.11	Brake linings and pads: For motor vehicles of heading 87.02, 87.03, 87.04 or 87.05	7%	NT3
6813.20.19	Brake linings and pads: Other	5%	EIF
6813.20.90	Other	Free	EIF
6813.81.10	For motor vehicles of heading 87.02, 87.03, 87.04 or 87.05	7%	NT3
6813.81.90	Other	5%	EIF
6813.89.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	Free	EIF
6814.90.00	Other	Free	EIF
6815.11.00	Carbon fibres	5%	EIF
6815.12.00	Fabrics of carbon fibres	5%	EIF
6815.13.00	Other articles of carbon fibres	5%	EIF
6815.19.00	Other	Free	EIF
6815.20.00	Articles of peat	4.5%	EIF
6815.91.10	Refractory bricks, blocks, tiles and similar refractory constructional products to be employed in the production of metallurgical coke, iron and steel; Other articles containing magnesite, dolomite or chromite	Free	EIF
6815.91.90	Other	5%	EIF
6815.99.10	Foundry facings; Models and casts, of a kind used in the manufacture of dental prostheses; Olivine panels for use in the manufacture of wood waste incinerators; Refractory bricks, blocks, tiles and similar refractory constructional products to be employed in the production of metallurgical coke, iron and steel	Free	EIF
6815.99.20	Signs	7%	NT3
6815.99.90	Other	5%	EIF
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Free	EIF
6902.10.00	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	Free	EIF
6902.20.00	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	Free	EIF
6902.90.00	Other	Free	EIF
6903.10.00	Containing by weight more than 50% of free carbon	Free	EIF
6903.20.00	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)	Free	EIF
6903.90.00	Other	Free	EIF
6904.10.00	Building bricks	3%	EIF
6904.90.10	Flooring blocks	3%	EIF
6904.90.20	Support or filler tiles and the like	8%	NT3
6905.10.00	Roofing tiles	6.5%	NT3
6905.90.00	Other	7%	NT3
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	Free	EIF
6907.21.10	Unglazed	8%	NT3
6907.21.21	Glazed: Tiles with a surface area of 103 cm ² or more	8%	NT3
6907.21.29	Glazed: Other	8%	NT3

Tariff Item	Description	Base Rate	Staging Category
6907.22.10	Unglazed	8%	NT3
6907.22.21	Glazed: Tiles with a surface area of 103 cm ² or more	8%	NT3
6907.22.29	Glazed: Other	8%	NT3
6907.23.10	Unglazed	8%	NT3
6907.23.21	Glazed: Tiles with a surface area of 103 cm ² or more	8%	NT3
6907.23.29	Glazed: Other	8%	NT3
6907.30.10	Unglazed	8%	NT3
6907.30.21	Glazed: Tiles with a surface area of 103 cm ² or more	8%	NT3
6907.30.29	Glazed: Other	8%	NT3
6907.40.10	Unglazed	8%	NT3
6907.40.21	Glazed: Tiles with a surface area of 103 cm ² or more	8%	NT3
6907.40.29	Glazed: Other	8%	NT3
6909.11.00	Of porcelain or china	4.5%	EIF
6909.12.10	For use in machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Free	EIF
6909.12.90	Other	4.5%	EIF
6909.19.10	Ceramic rings for use in the manufacture of formaldehyde; For use in machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Free	EIF
6909.19.90	Other	4.5%	NT3
6909.90.00	Other	7%	NT3
6910.10.10	Water closet pans (toilet bowls) and flushing cisterns (toilet tanks) or combinations thereof	7.5%	NT3
6910.10.90	Other	7.5%	NT3
6910.90.00	Other	7.5%	NT3
6911.10.10	Undecorated tableware, of a thickness of 3 mm or more, for use in the manufacture of decorated heavy duty tableware for hotel, restaurant or institutional use	Free	EIF
6911.10.20	Other undecorated tableware for use in the manufacture of decorated tableware by kiln-fired decoration	Free	EIF
6911.10.90	Other	7%	NT3
6911.90.00	Other	5.5%	EIF
6912.00.10	Undecorated coffee mugs of earthenware or stoneware, for use in the manufacture of decorated coffee mugs by kiln-fired decoration; Undecorated tableware of semi-porcelain or white granite, of a thickness of 3 mm or more, for use in the manufacture of decorated heavy duty tableware for hotel, restaurant or institutional use	Free	EIF
6912.00.20	Other, undecorated tableware of semi-porcelain or white granite for use in the manufacture of decorated tableware by kiln-fired decoration	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
6912.00.90	Other	7%	NT3
6913.10.00	Of porcelain or china	6.5%	NT3
6913.90.10	Produced in Canada more than 25 years prior to the date of accounting	Free	EIF
6913.90.90	Other	6.5%	EIF
6914.10.10	Porcelain hand forms to be employed in the manufacture of rubber gloves	Free	EIF
6914.10.90	Other	7%	NT3
6914.90.00	Other	7%	NT3
7001.00.00	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.	Free	EIF
7002.10.00	Balls	Free	EIF
7002.20.00	Rods	Free	EIF
7002.31.00	Of fused quartz or other fused silica	Free	EIF
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C	Free	EIF
7002.39.00	Other	Free	EIF
7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	EIF
7003.19.00	Other	Free	EIF
7003.20.00	Wired sheets	Free	EIF
7003.30.00	Profiles	Free	EIF
7004.20.00	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	EIF
7004.90.00	Other glass	Free	EIF
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	Free	EIF
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	Free	EIF
7005.29.00	Other	Free	EIF
7005.30.00	Wired glass	Free	EIF
7006.00.00	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.	Free	EIF
7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	EIF
7007.19.00	Other	Free	EIF
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	EIF
7007.29.00	Other	Free	EIF
7008.00.00	Multiple-walled insulating units of glass.	Free	EIF
7009.10.00	Rear-view mirrors for vehicles	Free	EIF
7009.91.00	Unframed	Free	EIF
7009.92.00	Framed	Free	EIF
7010.10.00	Ampoules	Free	EIF
7010.20.00	Stoppers, lids and other closures	Free	EIF
7010.90.00	Other	Free	EIF
7011.10.00	For electric lighting	Free	EIF
7011.20.10	Cones (funnels)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7011.20.90	Other	Free	EIF
7011.90.00	Other	Free	EIF
7013.10.00	Of glass-ceramics	Free	EIF
7013.22.00	Of lead crystal	Free	EIF
7013.28.00	Other	Free	EIF
7013.33.00	Of lead crystal	Free	EIF
7013.37.00	Other	Free	EIF
7013.41.00	Of lead crystal	Free	EIF
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C	Free	EIF
7013.49.00	Other	Free	EIF
7013.91.00	Of lead crystal	Free	EIF
7013.99.00	Other	Free	EIF
7014.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	Free	EIF
7015.10.00	Glasses for corrective spectacles	Free	EIF
7015.90.00	Other	Free	EIF
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	Free	EIF
7016.90.00	Other	Free	EIF
7017.10.00	Of fused quartz or other fused silica	Free	EIF
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C	Free	EIF
7017.90.00	Other	Free	EIF
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	Free	EIF
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	Free	EIF
7018.90.00	Other	Free	EIF
7019.11.00	Chopped strands, of a length of not more than 50 mm	Free	EIF
7019.12.00	Rovings	Free	EIF
7019.13.00	Other yarn, slivers	Free	EIF
7019.14.00	Mechanically bonded mats	Free	EIF
7019.15.00	Chemically bonded mats	Free	EIF
7019.19.00	Other	Free	EIF
7019.61.00	Closed woven fabrics of rovings	Free	EIF
7019.62.00	Other closed fabrics of rovings	Free	EIF
7019.63.00	Closed woven fabrics, plain weave, of yarns, not coated or laminated	Free	EIF
7019.64.00	Closed woven fabrics, plain weave, of yarns, coated or laminated	Free	EIF
7019.65.00	Open woven fabrics of a width not exceeding 30 cm	Free	EIF
7019.66.00	Open woven fabrics of a width exceeding 30 cm	Free	EIF
7019.69.00	Other	Free	EIF
7019.71.00	Veils (thin sheets)	Free	EIF
7019.72.00	Other closed fabrics	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7019.73.00	Other open fabrics	Free	EIF
7019.80.00	Glass wool and articles of glass wool	Free	EIF
7019.90.00	Other	Free	EIF
7020.00.10	For use in the manufacture of cut or decorated glassware; Glassware having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C; Glass inners for vacuum flasks or for other vacuum vessels	Free	EIF
7020.00.90	Other	6.5%	EIF
7101.10.00	Natural pearls	Free	EIF
7101.21.00	Unworked	Free	EIF
7101.22.00	Worked	Free	EIF
7102.10.00	Unsorted	Free	EIF
7102.21.00	Unworked or simply sawn, cleaved or bruted	Free	EIF
7102.29.00	Other	Free	EIF
7102.31.00	Unworked or simply sawn, cleaved or bruted	Free	EIF
7102.39.00	Other	Free	EIF
7103.10.00	Unworked or simply sawn or roughly shaped	Free	EIF
7103.91.00	Rubies, sapphires and emeralds	Free	EIF
7103.99.00	Other	Free	EIF
7104.10.00	Piezo-electric quartz	Free	EIF
7104.21.00	Diamonds	Free	EIF
7104.29.00	Other	Free	EIF
7104.91.00	Diamonds	Free	EIF
7104.99.00	Other	Free	EIF
7105.10.00	Of diamonds	Free	EIF
7105.90.00	Other	Free	EIF
7106.10.00	Powder	Free	EIF
7106.91.00	Unwrought	Free	EIF
7106.92.00	Semi-manufactured	Free	EIF
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	Free	EIF
7108.11.00	Powder	Free	EIF
7108.12.00	Other unwrought forms	Free	EIF
7108.13.00	Other semi-manufactured forms	Free	EIF
7108.20.00	Monetary	Free	EIF
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	Free	EIF
7110.11.00	Unwrought or in powder form	Free	EIF
7110.19.00	Other	Free	EIF
7110.21.00	Unwrought or in powder form	Free	EIF
7110.29.00	Other	Free	EIF
7110.31.00	Unwrought or in powder form	Free	EIF
7110.39.00	Other	Free	EIF
7110.41.00	Unwrought or in powder form	Free	EIF
7110.49.00	Other	Free	EIF
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7112.30.00	Ash containing precious metal or precious metal compounds	Free	EIF
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	EIF
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	EIF
7112.99.00	Other	Free	EIF
7113.11.10	Findings, not plated or clad	5%	NT1
7113.11.90	Other	8.5%	NT3
7113.19.10	Findings, not plated or clad	5%	NT1
7113.19.90	Other	6.5%	NT3
7113.20.10	Findings	5%	EIF
7113.20.90	Other	8.5%	NT3
7114.11.00	Of silver, whether or not plated or clad with other precious metal	5.5%	EIF
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	5.5%	EIF
7114.20.00	Of base metal clad with precious metal	5.5%	EIF
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	Free	EIF
7115.90.00	Other	Free	EIF
7116.10.00	Of natural or cultured pearls	8.5%	NT3
7116.20.10	Produced in Canada more than 25 years prior to the date of accounting	Free	EIF
7116.20.90	Other	6.5%	NT3
7117.11.00	Cuff-links and studs	8%	NT3
7117.19.10	Brass chain, set with rhinestones, for use in the manufacture of jewellery; Paua shells in metal settings; Ornaments for use in the manufacture of footwear or footwear fittings	Free	EIF
7117.19.90	Other	8.5%	NT3
7117.90.00	Other	8.5%	NT3
7118.10.00	Coin (other than gold coin), not being legal tender	6.5%	EIF
7118.90.00	Other	Free	EIF
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Free	EIF
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Free	EIF
7201.50.00	Alloy pig iron; spiegeleisen	Free	EIF
7202.11.00	Containing by weight more than 2% of carbon	Free	EIF
7202.19.00	Other	Free	EIF
7202.21.00	Containing by weight more than 55% of silicon	Free	EIF
7202.29.00	Other	Free	EIF
7202.30.00	Ferro-silico-manganese	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7202.41.00	Containing by weight more than 4% of carbon Note: The benefit of the Most-Favoured-Nation Tariff is extended to goods of this tariff item that originate in a country to which the General Tariff applies.	Free	EIF
7202.49.00	Other Note: The benefit of the Most-Favoured-Nation Tariff is extended to goods of this tariff item that originate in a country to which the General Tariff applies.	Free	EIF
7202.50.00	Ferro-silico-chromium	Free	EIF
7202.60.00	Ferro-nickel	Free	EIF
7202.70.00	Ferro-molybdenum	Free	EIF
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	Free	EIF
7202.91.00	Ferro-titanium and ferro-silico-titanium	Free	EIF
7202.92.00	Ferro-vanadium	Free	EIF
7202.93.00	Ferro-niobium	Free	EIF
7202.99.00	Other	Free	EIF
7203.10.00	Ferrous products obtained by direct reduction of iron ore	Free	EIF
7203.90.00	Other	Free	EIF
7204.10.00	Waste and scrap of cast iron	Free	EIF
7204.21.00	Of stainless steel	Free	EIF
7204.29.00	Other	Free	EIF
7204.30.00	Waste and scrap of tinned iron or steel	Free	EIF
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	EIF
7204.49.00	Other	Free	EIF
7204.50.00	Remelting scrap ingots	Free	EIF
7205.10.00	Granules	Free	EIF
7205.21.00	Of alloy steel	Free	EIF
7205.29.00	Other	Free	EIF
7206.10.00	Ingots	Free	EIF
7206.90.00	Other	Free	EIF
7207.11.00	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	EIF
7207.12.00	Other, of rectangular (other than square) cross-section	Free	EIF
7207.19.00	Other	Free	EIF
7207.20.00	Containing by weight 0.25% or more of carbon	Free	EIF
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief	Free	EIF
7208.25.00	Of a thickness of 4.75 mm or more	Free	EIF
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7208.27.00	Of a thickness of less than 3 mm	Free	EIF
7208.36.00	Of a thickness exceeding 10 mm	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7208.39.00	Of a thickness of less than 3 mm	Free	EIF
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief	Free	EIF
7208.51.00	Of a thickness exceeding 10 mm	Free	EIF
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7208.54.00	Of a thickness of less than 3 mm	Free	EIF
7208.90.00	Other	Free	EIF
7209.15.00	Of a thickness of 3 mm or more	Free	EIF
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	Free	EIF
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	EIF
7209.18.00	Of a thickness of less than 0.5 mm	Free	EIF
7209.25.00	Of a thickness of 3 mm or more	Free	EIF
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	Free	EIF
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	EIF
7209.28.00	Of a thickness of less than 0.5 mm	Free	EIF
7209.90.00	Other	Free	EIF
7210.11.00	Of a thickness of 0.5 mm or more	Free	EIF
7210.12.00	Of a thickness of less than 0.5 mm	Free	EIF
7210.20.00	Plated or coated with lead, including terne-plate	Free	EIF
7210.30.00	Electrolytically plated or coated with zinc	Free	EIF
7210.41.00	Corrugated	Free	EIF
7210.49.00	Other	Free	EIF
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	Free	EIF
7210.61.00	Plated or coated with aluminum-zinc alloys	Free	EIF
7210.69.00	Other	Free	EIF
7210.70.00	Painted, varnished or coated with plastics	Free	EIF
7210.90.00	Other	Free	EIF
7211.13.00	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	Free	EIF
7211.14.00	Other, of a thickness of 4.75 mm or more	Free	EIF
7211.19.00	Other	Free	EIF
7211.23.00	Containing by weight less than 0.25% of carbon	Free	EIF
7211.29.00	Other	Free	EIF
7211.90.00	Other	Free	EIF
7212.10.00	Plated or coated with tin	Free	EIF
7212.20.00	Electrolytically plated or coated with zinc	Free	EIF
7212.30.00	Otherwise plated or coated with zinc	Free	EIF
7212.40.00	Painted, varnished or coated with plastics	Free	EIF
7212.50.00	Otherwise plated or coated	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7212.60.00	Clad	Free	EIF
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	EIF
7213.20.00	Other, of free-cutting steel	Free	EIF
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter	Free	EIF
7213.99.00	Other	Free	EIF
7214.10.00	Forged	Free	EIF
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	EIF
7214.30.00	Other, of free-cutting steel	Free	EIF
7214.91.00	Of rectangular (other than square) cross-section	Free	EIF
7214.99.00	Other	Free	EIF
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	Free	EIF
7215.50.00	Other, not further worked than cold-formed or cold-finished	Free	EIF
7215.90.00	Other	Free	EIF
7216.10.00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	EIF
7216.21.00	L sections	Free	EIF
7216.22.00	T sections	Free	EIF
7216.31.00	U sections	Free	EIF
7216.32.00	I sections	Free	EIF
7216.33.00	H sections	Free	EIF
7216.40.00	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Free	EIF
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF
7216.61.00	Obtained from flat-rolled products	Free	EIF
7216.69.00	Other	Free	EIF
7216.91.00	Cold-formed or cold-finished from flat-rolled products	Free	EIF
7216.99.00	Other	Free	EIF
7217.10.00	Not plated or coated, whether or not polished	Free	EIF
7217.20.00	Plated or coated with zinc	Free	EIF
7217.30.00	Plated or coated with other base metals	Free	EIF
7217.90.00	Other	Free	EIF
7218.10.00	Ingots and other primary forms	Free	EIF
7218.91.00	Of rectangular (other than square) cross-section	Free	EIF
7218.99.00	Other	Free	EIF
7219.11.00	Of a thickness exceeding 10 mm	Free	EIF
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7219.14.00	Of a thickness of less than 3 mm	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7219.21.00	Of a thickness exceeding 10 mm	Free	EIF
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7219.24.00	Of a thickness of less than 3 mm	Free	EIF
7219.31.00	Of a thickness of 4.75 mm or more	Free	EIF
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	Free	EIF
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	EIF
7219.35.00	Of a thickness of less than 0.5 mm	Free	EIF
7219.90.00	Other	Free	EIF
7220.11.00	Of a thickness of 4.75 mm or more	Free	EIF
7220.12.00	Of a thickness of less than 4.75 mm	Free	EIF
7220.20.00	Not further worked than cold-rolled (cold-reduced)	Free	EIF
7220.90.00	Other	Free	EIF
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Free	EIF
7222.11.00	Of circular cross-section	Free	EIF
7222.19.00	Other	Free	EIF
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished	Free	EIF
7222.30.00	Other bars and rods	Free	EIF
7222.40.00	Angles, shapes and sections	Free	EIF
7223.00.00	Wire of stainless steel.	Free	EIF
7224.10.00	Ingots and other primary forms	Free	EIF
7224.90.00	Other	Free	EIF
7225.11.00	Grain-oriented	Free	EIF
7225.19.00	Other	Free	EIF
7225.30.00	Other, not further worked than hot-rolled, in coils	Free	EIF
7225.40.00	Other, not further worked than hot-rolled, not in coils	Free	EIF
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	Free	EIF
7225.91.00	Electrolytically plated or coated with zinc	Free	EIF
7225.92.00	Otherwise plated or coated with zinc	Free	EIF
7225.99.00	Other	Free	EIF
7226.11.00	Grain-oriented	Free	EIF
7226.19.00	Other	Free	EIF
7226.20.00	Of high speed steel	Free	EIF
7226.91.00	Not further worked than hot-rolled	Free	EIF
7226.92.00	Not further worked than cold-rolled (cold-reduced)	Free	EIF
7226.99.00	Other	Free	EIF
7227.10.00	Of high speed steel	Free	EIF
7227.20.00	Of silico-manganese steel	Free	EIF
7227.90.00	Other	Free	EIF
7228.10.00	Bars and rods, of high speed steel	Free	EIF
7228.20.00	Bars and rods, of silico-manganese steel	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7228.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF
7228.40.00	Other bars and rods, not further worked than forged	Free	EIF
7228.50.00	Other bars and rods, not further worked than cold-formed or cold-finished	Free	EIF
7228.60.00	Other bars and rods	Free	EIF
7228.70.00	Angles, shapes and sections	Free	EIF
7228.80.00	Hollow drill bars and rods	Free	EIF
7229.20.00	Of silico-manganese steel	Free	EIF
7229.90.00	Other	Free	EIF
7301.10.00	Sheet piling	Free	EIF
7301.20.00	Angles, shapes and sections	Free	EIF
7302.10.00	Rails	Free	EIF
7302.30.10	For use with grooved or girder guard rail	Free	EIF
7302.30.90	Other	6.5%	EIF
7302.40.00	Fish-plates and sole plates	Free	EIF
7302.90.00	Other	Free	EIF
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	Free	EIF
7304.11.00	Of stainless steel	Free	EIF
7304.19.00	Other	Free	EIF
7304.22.00	Drill pipe of stainless steel	Free	EIF
7304.23.00	Other drill pipe	Free	EIF
7304.24.00	Other, of stainless steel	Free	EIF
7304.29.00	Other	Free	EIF
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	Free	EIF
7304.39.00	Other	Free	EIF
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	Free	EIF
7304.49.00	Other	Free	EIF
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	Free	EIF
7304.59.00	Other	Free	EIF
7304.90.00	Other	Free	EIF
7305.11.00	Longitudinally submerged arc welded	Free	EIF
7305.12.00	Other, longitudinally welded	Free	EIF
7305.19.00	Other	Free	EIF
7305.20.00	Casing of a kind used in drilling for oil or gas	Free	EIF
7305.31.00	Longitudinally welded	Free	EIF
7305.39.00	Other	Free	EIF
7305.90.00	Other	Free	EIF
7306.11.00	Welded, of stainless steel	Free	EIF
7306.19.00	Other	Free	EIF
7306.21.00	Welded, of stainless steel	Free	EIF
7306.29.00	Other	Free	EIF
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	Free	EIF
7306.40.00	Other, welded, of circular cross-section, of stainless steel	Free	EIF
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	Free	EIF
7306.61.00	Of square or rectangular cross-section	Free	EIF
7306.69.00	Of other non-circular cross-section	Free	EIF
7306.90.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7307.11.00	Of non-malleable cast iron	Free	EIF
7307.19.00	Other	Free	EIF
7307.21.00	Flanges	Free	EIF
7307.22.00	Threaded elbows, bends and sleeves	Free	EIF
7307.23.00	Butt welding fittings	Free	EIF
7307.29.10	To be employed in pneumatically breaking down the working face of a mine in mining, quarrying or developing mineral deposits	Free	EIF
7307.29.20	For installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5%	EIF
7307.29.91	Other: Not further worked than forged or bent to shape	Free	EIF
7307.29.99	Other: Other	Free	EIF
7307.91.00	Flanges	Free	EIF
7307.92.00	Threaded elbows, bends and sleeves	Free	EIF
7307.93.00	Butt welding fittings	Free	EIF
7307.99.00	Other	Free	EIF
7308.10.00	Bridges and bridge-sections	Free	EIF
7308.20.00	Towers and lattice masts	Free	EIF
7308.30.00	Doors, windows and their frames and thresholds for doors	Free	EIF
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	Free	EIF
7308.90.00	Other	Free	EIF
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Free	EIF
7310.10.00	Of a capacity of 50 litres or more	Free	EIF
7310.21.00	Cans which are to be closed by soldering or crimping	Free	EIF
7310.29.00	Other	Free	EIF
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	Free	EIF
7312.10.00	Stranded wire, ropes and cables	Free	EIF
7312.90.00	Other	Free	EIF
7313.00.00	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.	Free	EIF
7314.12.00	Endless bands for machinery, of stainless steel	Free	EIF
7314.14.00	Other woven cloth, of stainless steel	Free	EIF
7314.19.00	Other	Free	EIF
7314.20.00	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	Free	EIF
7314.31.00	Plated or coated with zinc	Free	EIF
7314.39.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7314.41.00	Plated or coated with zinc	Free	EIF
7314.42.00	Coated with plastics	Free	EIF
7314.49.00	Other	Free	EIF
7314.50.00	Expanded metal	Free	EIF
7315.11.00	Roller chain	Free	EIF
7315.12.00	Other chain	Free	EIF
7315.19.00	Parts	Free	EIF
7315.20.00	Skid chain	6%	NT1
7315.81.00	Stud-link	Free	EIF
7315.82.00	Other, welded link	Free	EIF
7315.89.00	Other	Free	EIF
7315.90.00	Other parts	Free	EIF
7316.00.10	Of a weight of 18 kg or more	Free	EIF
7316.00.20	Of a weight of less than 18 kg	6%	EIF
7317.00.00	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.	Free	EIF
7318.11.00	Coach screws	Free	EIF
7318.12.00	Other wood screws	Free	EIF
7318.13.00	Screw hooks and screw rings	Free	EIF
7318.14.00	Self-tapping screws	Free	EIF
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	Free	EIF
7318.16.00	Nuts	Free	EIF
7318.19.00	Other	Free	EIF
7318.21.00	Spring washers and other lock washers	Free	EIF
7318.22.00	Other washers	Free	EIF
7318.23.00	Rivets	Free	EIF
7318.24.00	Cotters and cotter-pins	Free	EIF
7318.29.00	Other	Free	EIF
7319.40.10	Specially designed for marking systems	Free	EIF
7319.40.90	Other	7%	NT3
7319.90.10	Sewing, darning or embroidery needles	7%	NT3
7319.90.90	Other	7%	NT3
7320.10.00	Leaf-springs and leaves therefor	Free	EIF
7320.20.00	Helical springs	Free	EIF
7320.90.00	Other	Free	EIF
7321.11.10	Non-portable stoves or ranges (including those specially designed for use on boats)	8%	NT3
7321.11.90	Other	8%	NT3
7321.12.00	For liquid fuel	8%	NT3
7321.19.10	Non-portable stoves or ranges (including those specially designed for use on boats)	8%	NT3
7321.19.90	Other	8%	NT3
7321.81.00	For gas fuel or for both gas and other fuels	7%	NT3
7321.82.00	For liquid fuel	7%	NT3
7321.89.00	Other, including appliances for solid fuel	7%	NT3
7321.90.10	Cast iron grilles, of a weight not exceeding 3 kg, not further worked than as cast, cut and ground, for use in the manufacture of finished grilles for non-industrial non-	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	portable stoves or ranges, for gas fuel or for both gas or other fuels; For appliances, excluding cooking appliances and plate warmers; For cooking appliances and plate warmers for gas fuel or for both gas and other fuels, excluding non-portable stoves or ranges (including those specially designed for use on boats)		
7321.90.21	For non-portable stoves or ranges (including those specially designed for use on boats), for gas fuel or for both gas or other fuels: Cooking chambers	8%	NT3
7321.90.22	For non-portable stoves or ranges (including those specially designed for use on boats), for gas fuel or for both gas or other fuels: Top surface panels	8%	NT3
7321.90.23	For non-portable stoves or ranges (including those specially designed for use on boats), for gas fuel or for both gas or other fuels: Door assemblies, incorporating at least two of the following: inner panel, outer panel, window, insulation	8%	NT3
7321.90.24	For non-portable stoves or ranges (including those specially designed for use on boats), for gas fuel or for both gas or other fuels: Oven pilot burners, top burners of other than cast iron, oven burners and lighter cones, for use in the manufacture of ranges	Free	EIF
7321.90.29	For non-portable stoves or ranges (including those specially designed for use on boats), for gas fuel or for both gas or other fuels: Other	8%	NT3
7321.90.90	Other	8%	NT3
7322.11.00	Of cast iron	7%	NT3
7322.19.00	Other	7%	NT3
7322.90.10	For heating buildings	7.5%	NT3
7322.90.20	Process air heaters; Switch heaters and sensing heads (hot air and oil fired), horizontal air curtains, for railway tracks	7.5%	NT3
7322.90.90	Other	Free	EIF
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	6.5%	EIF
7323.91.00	Of cast iron, not enamelled	6.5%	EIF
7323.92.00	Of cast iron, enamelled	6.5%	EIF
7323.93.10	Parts for use in the manufacture of cookware	Free	EIF
7323.93.90	Other	6.5%	NT3
7323.94.00	Of iron (other than cast iron) or steel, enamelled	6.5%	NT3
7323.99.00	Other	6.5%	EIF
7324.10.00	Sinks and wash basins, of stainless steel	7%	NT3
7324.21.00	Of cast iron, whether or not enamelled	7%	NT3
7324.29.10	Stampings and assemblies thereof, for use in the manufacture of bath tubs	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7324.29.90	Other	7%	NT3
7324.90.00	Other, including parts	6.5%	EIF
7325.10.00	Of non-malleable cast iron	6%	EIF
7325.91.00	Grinding balls and similar articles for mills	Free	EIF
7325.99.10	The following, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits: Flanged casing heads; Screwed casing heads for surface casings of an external diameter exceeding 273 mm, or rated for service in working pressures exceeding 14 MPa W.O.G. (water, oil, gas)	Free	EIF
7325.99.91	Other: In the rough	6%	EIF
7325.99.99	Other: Other	6.5%	NT3
7326.11.00	Grinding balls and similar articles for mills	Free	EIF
7326.19.10	Flanged wellhead tubing heads and flanged casing head spools, in the rough, for use in the manufacture of wellhead tubing heads or casing head spools, rated for service in working pressures exceeding 14 MPa W.O.G. (water, oil, gas), to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells; Wick sustainers for use in the manufacture of candles	Free	EIF
7326.19.90	Other	6.5%	EIF
7326.20.00	Articles of iron or steel wire	6.5%	NT3
7326.90.10	Couplings for sucker rods, pony rods or polished rods for oilfield related pumps; Fishing tools and parts thereof to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or for drilling machinery employed in the exploration, discovery, development or operation of potash or rock salt deposits; For climbing or mountaineering; For keeping nets open and swivels, to be employed in commercial fishing or in the commercial harvesting of marine plants; For use in the manufacture of detectors for propane or other toxic fumes; For use in the manufacture of fire fighting vehicles; For use in the manufacture of goods of Section XVI or of Chapter 73, such goods being used in the recovery or production of crude oil from shales, oil-sands or tar-sands; For use in the manufacture or repair of engines or parts thereof for commercial fishing vessels; Forged steel clevis hooks and eye hooks for use in the manufacture of debris chutes;	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	Identification bands for migratory birds; Pitless well heads and parts thereof; Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein; Seat post clamps and cable hangers for use in the manufacture of unicycles, bicycles or tricycles; Semi-elliptical heads, of an external diameter of either 609.6 mm or 762 mm, to specification ASTM A455, for use in air compressor tanks; Snap hooks of forged steel, zinc plated, 12.5 cm to 23 cm in length, for use in the manufacture of debris chutes and chute hoists; Steel stanchions for confining livestock either in pens or individually; The following to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits: Flanged casing heads; Screwed casing heads for surface casings of an external diameter exceeding 273 mm, or rated for service in working pressures exceeding 14 MPa W.O.G. (water, oil, gas); Well packers and parts thereof; To be employed in the processing, storing or insemination of animal semen; Tracks for use in the manufacture of skid steer loaders; Vacuum evaporator masks, of stainless steel, having a 90% front etch and 10% back etch, for the production of photo cells; Wick sustainers for use in the manufacture of candles		
7326.90.90	Other	6.5%	NT3
7401.00.00	Copper mattes; cement copper (precipitated copper).	Free	EIF
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	Free	EIF
7403.11.00	Cathodes and sections of cathodes	Free	EIF
7403.12.00	Wire-bars	Free	EIF
7403.13.00	Billets	Free	EIF
7403.19.00	Other	Free	EIF
7403.21.00	Copper-zinc base alloys (brass)	Free	EIF
7403.22.00	Copper-tin base alloys (bronze)	Free	EIF
7403.29.00	Other copper alloys (other than master alloys of heading 74.05)	Free	EIF
7404.00.10	Spent anodes, not alloyed; With a copper content of less than 94% by weight, not alloyed	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7404.00.20	Copper-zinc base alloys (brass) with a copper content of less than 94% by weight	Free	EIF
7404.00.91	Other: With a copper content of less than 94% by weight	Free	EIF
7404.00.99	Other: Other	Free	EIF
7405.00.00	Master alloys of copper.	Free	EIF
7406.10.00	Powders of non-lamellar structure	Free	EIF
7406.20.00	Powders of lamellar structure; flakes	Free	EIF
7407.10.10	Hollow profiles	Free	EIF
7407.10.90	Other	Free	EIF
7407.21.20	Hollow profiles	Free	EIF
7407.21.90	Other	Free	EIF
7407.29.00	Other	Free	EIF
7408.11.10	Not exceeding 9.5 mm	Free	EIF
7408.11.20	Exceeding 9.5 mm but not exceeding 12.7 mm	Free	EIF
7408.11.30	Exceeding 12.7 mm	Free	EIF
7408.19.00	Other	Free	EIF
7408.21.00	Of copper-zinc base alloys (brass)	Free	EIF
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	EIF
7408.29.00	Other	Free	EIF
7409.11.00	In coils	Free	EIF
7409.19.00	Other	Free	EIF
7409.21.00	In coils	Free	EIF
7409.29.00	Other	Free	EIF
7409.31.00	In coils	Free	EIF
7409.39.00	Other	Free	EIF
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	EIF
7409.90.00	Of other copper alloys	Free	EIF
7410.11.00	Of refined copper	Free	EIF
7410.12.00	Of copper alloys	Free	EIF
7410.21.00	Of refined copper	Free	EIF
7410.22.00	Of copper alloys	Free	EIF
7411.10.00	Of refined copper	Free	EIF
7411.21.00	Of copper-zinc base alloys (brass)	Free	EIF
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	EIF
7411.29.00	Other	Free	EIF
7412.10.00	Of refined copper	Free	EIF
7412.20.00	Of copper alloys	Free	EIF
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	Free	EIF
7415.10.00	Nails and tacks, drawing pins, staples and similar articles	Free	EIF
7415.21.00	Washers (including spring washers)	Free	EIF
7415.29.00	Other	Free	EIF
7415.33.00	Screws; bolts and nuts	Free	EIF
7415.39.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	3%	EIF
7418.20.00	Sanitary ware and parts thereof	3%	EIF
7419.20.10	Anodes for electroplating	Free	EIF
7419.20.91	Other: For use in Canadian manufactures	Free	EIF
7419.20.99	Other: Other	3%	EIF
7419.80.10	Anodes for electroplating	Free	EIF
7419.80.20	Caskets or coffins	9.5%	NT3
7419.80.90	Other	3%	EIF
7501.10.00	Nickel mattes	Free	EIF
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	EIF
7502.10.00	Nickel, not alloyed	Free	EIF
7502.20.00	Nickel alloys	Free	EIF
7503.00.00	Nickel waste and scrap.	Free	EIF
7504.00.00	Nickel powders and flakes.	Free	EIF
7505.11.00	Of nickel, not alloyed	Free	EIF
7505.12.00	Of nickel alloys	Free	EIF
7505.21.00	Of nickel, not alloyed	Free	EIF
7505.22.00	Of nickel alloys	Free	EIF
7506.10.10	Worked foil of a thickness not exceeding 0.15 mm	Free	EIF
7506.10.90	Other	Free	EIF
7506.20.10	The following foil of a thickness not exceeding 0.15 mm: Unworked, containing by weight less than 60% of nickel; Worked	Free	EIF
7506.20.90	Other	Free	EIF
7507.11.00	Of nickel, not alloyed	Free	EIF
7507.12.00	Of nickel alloys	Free	EIF
7507.20.00	Tube or pipe fittings	Free	EIF
7508.10.00	Cloth, grill and netting, of nickel wire	Free	EIF
7508.90.10	Anodes for electroplating	Free	EIF
7508.90.90	Other	3%	EX
7601.10.00	Aluminum, not alloyed	Free	EIF
7601.20.00	Aluminum alloys	Free	EIF
7602.00.00	Aluminum waste and scrap.	Free	EIF
7603.10.00	Powders of non-lamellar structure	Free	EIF
7603.20.00	Powders of lamellar structure; flakes	Free	EIF
7604.10.00	Of aluminum, not alloyed	Free	EIF
7604.21.00	Hollow profiles	Free	EIF
7604.29.00	Other	Free	EIF
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	EIF
7605.19.00	Other	Free	EIF
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	EIF
7605.29.00	Other	Free	EIF
7606.11.00	Of aluminum, not alloyed	Free	EIF
7606.12.00	Of aluminum alloys	Free	EIF
7606.91.00	Of aluminum, not alloyed	Free	EIF
7606.92.00	Of aluminum alloys	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7607.11.00	Rolled but not further worked	Free	EIF
7607.19.00	Other	Free	EIF
7607.20.00	Backed	Free	EIF
7608.10.00	Of aluminum, not alloyed	Free	EIF
7608.20.00	Of aluminum alloys	Free	EIF
7609.00.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	Free	EIF
7610.10.00	Doors, windows and their frames and thresholds for doors	6.5%	EX
7610.90.10	For use in Canadian manufactures	Free	EIF
7610.90.90	Other	6.5%	EX
7611.00.00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Free	EIF
7612.10.00	Collapsible tubular containers	6.5%	EX
7612.90.10	Aerosol containers, excluding three-piece cans without inserts having a base diameter of 50 mm or more but not exceeding 80 mm	6.5%	EX
7612.90.91	Other: Embossed aluminum cans for use in the packaging of beverages	Free	EIF
7612.90.99	Other: Other	6.5%	EX
7613.00.00	Aluminum containers for compressed or liquefied gas.	Free	EIF
7614.10.00	With steel core	Free	EIF
7614.90.00	Other	Free	EIF
7615.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	6.5%	EX
7615.20.00	Sanitary ware and parts thereof	6.5%	EX
7616.10.00	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	Free	EIF
7616.91.00	Cloth, grill, netting and fencing, of aluminum wire	6.5%	EX
7616.99.10	Cups for use in the manufacture of candles; Ferrules for use in the manufacture of pencils; Fish egg incubators and parts thereof; For climbing or mountaineering; Identification bands for migratory birds; Pigeon countermark leg bands; To be employed in the manufacture of sera, antisera, toxoids, viruses, toxins or antitoxins, virus or bacterial vaccines, bacteriophage or bacterial lysates, allergenics, liver extracts, pituitary extracts, epinephrine or its solutions, insulin (with or without zinc, globin or protamine), and blood plasma or serum of human origin, or fractions thereof, or extenders or substitutes therefor	Free	EIF
7616.99.90	Other	6.5%	EX

Tariff Item	Description	Base Rate	Staging Category
7801.10.00	Refined lead	Free	EIF
7801.91.00	Containing by weight antimony as the principal other element	Free	EIF
7801.99.00	Other	Free	EIF
7802.00.00	Lead waste and scrap.	Free	EIF
7804.11.00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	Free	EIF
7804.19.00	Other	Free	EIF
7804.20.00	Powders and flakes	Free	EIF
7806.00.00	Other articles of lead.	Free	EIF
7901.11.00	Containing by weight 99.99% or more of zinc	Free	EIF
7901.12.00	Containing by weight less than 99.99% of zinc	Free	EIF
7901.20.00	Zinc alloys	Free	EIF
7902.00.00	Zinc waste and scrap.	Free	EIF
7903.10.00	Zinc dust	Free	EIF
7903.90.00	Other	Free	EIF
7904.00.00	Zinc bars, rods, profiles and wire.	Free	EIF
7905.00.00	Zinc plates, sheets, strip and foil.	Free	EIF
7907.00.30	For use in Canadian manufactures	Free	EIF
7907.00.91	Other: Anodes for electroplating	Free	EIF
7907.00.92	Other: Discs or slugs, containing by weight 90% or more of zinc; Gutters, roof capping, skylight frames and other fabricated building components; Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	3%	EIF
7907.00.99	Other: Other	3%	EIF
8001.10.00	Tin, not alloyed	Free	EIF
8001.20.00	Tin alloys	Free	EIF
8002.00.00	Tin waste and scrap.	Free	EIF
8003.00.00	Tin bars, rods, profiles and wire.	Free	EIF
8007.00.10	Foil	Free	EIF
8007.00.20	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm; Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Free	EIF
8007.00.30	Powders and flakes	Free	EIF
8007.00.90	Other	3%	EIF
8101.10.00	Powders	Free	EIF
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	EIF
8101.96.00	Wire	Free	EIF
8101.97.00	Waste and scrap	Free	EIF
8101.99.00	Other	Free	EIF
8102.10.00	Powders	Free	EIF
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	EIF
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF
8102.96.00	Wire	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8102.97.00	Waste and scrap	Free	EIF
8102.99.00	Other	Free	EIF
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	EIF
8103.30.00	Waste and scrap	Free	EIF
8103.91.00	Crucibles	Free	EIF
8103.99.00	Other	Free	EIF
8104.11.00	Containing at least 99.8% by weight of magnesium	Free	EIF
8104.19.00	Other	Free	EIF
8104.20.00	Waste and scrap	Free	EIF
8104.30.00	Raspings, turnings and granules, graded according to size; powders	Free	EIF
8104.90.00	Other	Free	EIF
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	EIF
8105.30.00	Waste and scrap	Free	EIF
8105.90.00	Other	Free	EIF
8106.10.00	Containing more than 99.99% of bismuth, by weight	Free	EIF
8106.90.00	Other	Free	EIF
8108.20.00	Unwrought titanium; powders	Free	EIF
8108.30.00	Waste and scrap	Free	EIF
8108.90.00	Other	Free	EIF
8109.21.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	EIF
8109.29.00	Other	Free	EIF
8109.31.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	EIF
8109.39.00	Other	Free	EIF
8109.91.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	EIF
8109.99.00	Other	Free	EIF
8110.10.00	Unwrought antimony; powders	Free	EIF
8110.20.00	Waste and scrap	Free	EIF
8110.90.00	Other	Free	EIF
8111.00.00	Manganese and articles thereof, including waste and scrap.	Free	EIF
8112.12.00	Unwrought; powders	Free	EIF
8112.13.00	Waste and scrap	Free	EIF
8112.19.00	Other	Free	EIF
8112.21.00	Unwrought; powders	Free	EIF
8112.22.00	Waste and scrap	Free	EIF
8112.29.00	Other	Free	EIF
8112.31.00	Unwrought; waste and scrap; powders	Free	EIF
8112.39.00	Other	Free	EIF
8112.41.00	Unwrought; waste and scrap; powders	Free	EIF
8112.49.00	Other	Free	EIF
8112.51.00	Unwrought; powders	Free	EIF
8112.52.00	Waste and scrap	Free	EIF
8112.59.00	Other	Free	EIF
8112.61.00	Waste and scrap	Free	EIF
8112.69.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8112.92.00	Unwrought; waste and scrap; powders	Free	EIF
8112.99.00	Other	Free	EIF
8113.00.00	Cermets and articles thereof, including waste and scrap.	Free	EIF
8201.10.10	Heads for use in the manufacture or production of spades and shovels	Free	EIF
8201.10.90	Other	5%	EIF
8201.30.10	Heads for use in the manufacture or production of mattocks, picks, hoes or rakes; Mattocks and picks for climbing or mountaineering	Free	EIF
8201.30.90	Other	6%	EIF
8201.40.10	For climbing or mountaineering; Heads for use in the manufacture or production of axes, bill hooks and similar hewing tools	Free	EIF
8201.40.90	Other	6%	NT2
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	EIF
8201.60.10	Pruning shears	Free	EIF
8201.60.90	Other	11%	NT3
8201.90.10	Post-hole diggers; Pruning hooks	Free	EIF
8201.90.21	Forks: Forged, for use in the manufacture of pronged forks	Free	EIF
8201.90.29	Forks: Other	6%	NT2
8201.90.91	Other: Heads for use in the manufacture or production of other hand tools of a kind used in agriculture, horticulture or forestry	Free	EIF
8201.90.99	Other: Other	6.5%	EIF
8202.10.00	Hand saws	7%	NT3
8202.20.00	Band saw blades	Free	EIF
8202.31.00	With working part of steel	Free	EIF
8202.39.00	Other, including parts	Free	EIF
8202.40.00	Chain saw blades	Free	EIF
8202.91.00	Straight saw blades, for working metal	Free	EIF
8202.99.00	Other	Free	EIF
8203.10.00	Files, rasps and similar tools	6.5%	EIF
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	6.5%	EIF
8203.30.10	Shears	11%	NT3
8203.30.90	Other	6.5%	EIF
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	6.5%	EIF
8204.11.00	Non-adjustable	7%	NT3
8204.12.00	Adjustable	7%	NT3
8204.20.00	Interchangeable spanner sockets, with or without handles	6.5%	EIF
8205.10.10	Die stocks	4%	EIF
8205.10.90	Other	7%	NT3
8205.20.10	For climbing or mountaineering; Heads for use in the manufacture or production of hammers and sledge hammers	Free	EIF
8205.20.90	Other	7%	NT3

Tariff Item	Description	Base Rate	Staging Category
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	7%	NT3
8205.40.00	Screwdrivers	7%	NT3
8205.51.10	Portable butane hair curlers	Free	EIF
8205.51.90	Other	6.5%	EIF
8205.59.10	For climbing or mountaineering; Heads for use in the manufacture or production of other hand tools; Livestock branding irons	Free	EIF
8205.59.20	Stapling or tacking guns, and hammer tackers not operated by an independent hammer	2.5%	EIF
8205.59.90	Other	6.5%	EIF
8205.60.00	Blow lamps	6%	NT2
8205.70.10	Clamps for use with the following surgical, dental, veterinary or diagnostic articles: Instruments; Sterilizers; Cobalt therapy units; Anaesthesia, surgical suction or oxygen administering apparatus	Free	EIF
8205.70.20	Precision clamps and vices, for toolmakers, machinists or metal workers	Free	EIF
8205.70.90	Other	6.5%	EIF
8205.90.10	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	7%	NT3
8205.90.90	Other	6.5%	EIF
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	6.5%	EIF
8207.13.00	With working part of cermets	Free	EIF
8207.19.00	Other, including parts	Free	EIF
8207.20.00	Dies for drawing or extruding metal	Free	EIF
8207.30.00	Tools for pressing, stamping or punching	Free	EIF
8207.40.00	Tools for tapping or threading	Free	EIF
8207.50.00	Tools for drilling, other than for rock drilling	Free	EIF
8207.60.00	Tools for boring or broaching	Free	EIF
8207.70.00	Tools for milling	Free	EIF
8207.80.00	Tools for turning	Free	EIF
8207.90.10	Ball points, bushing bits, chisels, clay spades, front spades, drivers (for pipes, pins and spikes) and star drills, for portable power tools; Cutting tools, carbide tipped, for wood working; Nozzles for vacuum cleaners	9%	NT3
8207.90.90	Other	Free	EIF
8208.10.00	For metal working	Free	EIF
8208.20.00	For wood working	Free	EIF
8208.30.00	For kitchen appliances or for machines used by the food industry	Free	EIF
8208.40.00	For agricultural, horticultural or forestry machines	Free	EIF
8208.90.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	Free	EIF
8210.00.10	Grape crushers for domestic purposes	6%	NT1
8210.00.90	Other	Free	EIF
8211.10.10	Table cutlery	11%	NT3
8211.10.90	Other	7%	NT3
8211.91.10	Carving knives	7%	NT3
8211.91.90	Other	11%	NT3
8211.92.00	Other knives having fixed blades	7%	NT3
8211.93.00	Knives having other than fixed blades	5%	EIF
8211.94.10	Blanks, of stainless steel, to specification AISI 430 or AISI 300 series, of a thickness of 1.78 mm or more, not further manufactured than stamped to shape, for use in the manufacture of flatware; Forged, including blanks of stainless steel, not further manufactured than wet ground, for use in the manufacture of table knives	Free	EIF
8211.94.90	Other	3.5%	EIF
8211.95.11	Of table knives having fixed blades: Of carving knives	7%	NT3
8211.95.12	Of table knives having fixed blades: Hollow stainless steel handles, further manufactured than welded, of table knives other than carving knives	10%	NT3
8211.95.13	Of table knives having fixed blades: Hollow stainless steel knife handles, not further manufactured than welded, for use in the manufacture of table knives	Free	EIF
8211.95.19	Of table knives having fixed blades: Other	11%	NT3
8211.95.20	Of other knives having fixed blades	7%	NT3
8211.95.30	Of knives having other than fixed blades	5%	EIF
8212.10.00	Razors	6.5%	EIF
8212.20.00	Safety razor blades, including razor blade blanks in strips	6%	EIF
8212.90.00	Other parts	Free	EIF
8213.00.10	Scissors and shears	11%	NT3
8213.00.20	Blanks	3.5%	EIF
8213.00.30	Blades	6.5%	NT2
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	6.5%	EIF
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	6.5%	EIF
8214.90.10	Clippers for animals, for use on the farm	Free	EIF
8214.90.90	Other	7%	NT3
8215.10.10	Containing spoons, knives and forks, of a kind used at the table	11%	NT3
8215.10.90	Other	7%	NT3
8215.20.10	Containing spoons, knives and forks, of a kind used at the table	11%	NT3
8215.20.90	Other	6.5%	NT2
8215.91.10	Spoons or forks, of a kind used at the table	11%	NT3
8215.91.90	Other	7%	NT3
8215.99.10	Spoons or forks, of a kind used at the table	11%	NT3
8215.99.20	Spoon blanks and table forks in the rough	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8215.99.90	Other	6.5%	NT2
8301.10.00	Padlocks	6.5%	EIF
8301.20.00	Locks of a kind used for motor vehicles	Free	EIF
8301.30.00	Locks of a kind used for furniture	Free	EIF
8301.40.10	For use in the manufacture of portfolios, luggage or tackle boxes	Free	EIF
8301.40.20	Key-operated security locks for use in the manufacture of casement or awning windows	Free	EIF
8301.40.90	Other	6.5%	EIF
8301.50.00	Clasps and frames with clasps, incorporating locks	6.5%	NT2
8301.60.00	Parts	Free	EIF
8301.70.10	To be employed as original equipment in the manufacture of passenger automobiles, trucks or buses	Free	EIF
8301.70.90	Other	6.5%	EIF
8302.10.00	Hinges	Free	EIF
8302.20.00	Castors	Free	EIF
8302.30.10	Brackets or clamps for use in the manufacture of aftermarket gas tanks and radiators for motor vehicles; Brackets or clamps of steel for use in the manufacture of hose assemblies for brake and steering systems for motorcycles or all-terrain vehicles; For use in the manufacture of fire fighting vehicles	Free	EIF
8302.30.90	Other	6%	EX
8302.41.10	Bar or rod type door exit devices, for commercial, institutional or industrial applications; For use in the manufacture or repair of rotary gear window operators; Rotary gear window operators; Snub-guides, lever-lock operators, torsion bars and centre hooks for lever-lock or rotary gear window operators, sash locks (excluding peg locks) and keepers for key-operated security locks or sash locks (excluding peg-locks), for use in the manufacture of casement or awning windows	Free	EIF
8302.41.90	Other	3.5%	NT1
8302.42.00	Other, suitable for furniture	Free	EIF
8302.49.00	Other	Free	EIF
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	6.5%	NT2
8302.60.10	Hydraulic; Other, for use in the manufacture of railway or tramway passenger coaches	Free	EIF
8302.60.90	Other	6.5%	NT2
8303.00.00	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.	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
8304.00.00	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.	6.5%	EIF
8305.10.10	For use in the manufacture of multiple ring binders	Free	EIF
8305.10.90	Other	2.5%	EIF
8305.20.00	Staples in strips	6.5%	EIF
8305.90.00	Other, including parts	6.5%	NT2
8306.10.10	Church bells	Free	EIF
8306.10.90	Other	6.5%	NT2
8306.21.00	Plated with precious metal	5%	EIF
8306.29.00	Other	6.5%	NT2
8306.30.00	Photograph, picture or similar frames; mirrors	6%	EIF
8307.10.00	Of iron or steel	Free	EIF
8307.90.00	Of other base metal	Free	EIF
8308.10.00	Hooks, eyes and eyelets	Free	EIF
8308.20.00	Tubular or bifurcated rivets	Free	EIF
8308.90.00	Other, including parts	Free	EIF
8309.10.00	Crown corks	Free	EIF
8309.90.00	Other	Free	EIF
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	7%	NT2
8311.10.00	Coated electrodes of base metal, for electric arc-welding	Free	EIF
8311.20.00	Cored wire of base metal, for electric arc-welding	Free	EIF
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Free	EIF
8311.90.00	Other	Free	EIF
8401.10.00	Nuclear reactors	Free	EIF
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	Free	EIF
8401.30.00	Fuel elements (cartridges), non-irradiated	Free	EIF
8401.40.00	Parts of nuclear reactors	Free	EIF
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	Free	EIF
8402.12.00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	Free	EIF
8402.19.00	Other vapour generating boilers, including hybrid boilers	Free	EIF
8402.20.00	Super-heated water boilers	Free	EIF
8402.90.00	Parts	Free	EIF
8403.10.00	Boilers	Free	EIF
8403.90.00	Parts	Free	EIF
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	EIF
8404.20.00	Condensers for steam or other vapour power units	Free	EIF
8404.90.00	Parts	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8405.10.00	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	Free	EIF
8405.90.00	Parts	Free	EIF
8406.10.00	Turbines for marine propulsion	Free	EIF
8406.81.00	Of an output exceeding 40 MW	Free	EIF
8406.82.00	Of an output not exceeding 40 MW	Free	EIF
8406.90.10	Blade diaphragms, spindle discs and shafts, wholly or in chief part of metal, for the repair or remanufacture of steam turbines or parts thereof; Electro-mechanical speed regulators and parts thereof, for steam turbines	Free	EIF
8406.90.21	Other parts of the goods of tariff item No. 8406.10.00: Rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues or risers, or to permit location in finishing machinery	Free	EIF
8406.90.22	Other parts of the goods of tariff item No. 8406.10.00: Rotors, finished for final assembly	Free	EIF
8406.90.23	Other parts of the goods of tariff item No. 8406.10.00: Blades, rotating or stationary	Free	EIF
8406.90.29	Other parts of the goods of tariff item No. 8406.10.00: Other	Free	EIF
8406.90.31	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues or risers, or to permit location in finishing machinery, wholly or in chief part of metal, for the repair or remanufacture of steam turbines or parts thereof	Free	EIF
8406.90.32	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Other rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues or risers, or to permit location in finishing machinery	Free	EIF
8406.90.33	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Rotors, finished for final assembly, wholly or in chief part of metal, for the repair or remanufacture of steam turbines or parts thereof	Free	EIF
8406.90.34	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Other rotors, finished for final assembly	Free	EIF
8406.90.35	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Other rotors, wholly or in chief part of metal, for the repair or remanufacture of steam turbines or parts thereof	Free	EIF
8406.90.36	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Blades, rotating or stationary, wholly or chief part of metal, for the repair or remanufacture of steam turbines or parts thereof	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8406.90.37	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Other blades, rotating or stationary	Free	EIF
8406.90.39	Other parts of the goods of tariff item No. 8406.81.00 or 8406.82.00: Other	Free	EIF
8407.10.00	Aircraft engines	Free	EIF
8407.21.00	Outboard motors	Free	EIF
8407.29.10	Inboard-outboard engines	Free	EIF
8407.29.20	Inboard engines	6%	NT3
8407.31.00	Of a cylinder capacity not exceeding 50 cc	Free	EIF
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	EIF
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	Free	EIF
8407.34.10	Of a cylinder capacity not exceeding 2,000 cc	Free	EIF
8407.34.21	Of a cylinder capacity exceeding 2,000 cc: For use in the repair of road tractors for semi-trailers, motor vehicles for the transport of ten or more persons (including the driver), ambulances, hearses, motor vehicles for the transport of goods, fire fighting vehicles, or chassis for the foregoing vehicles, or for use in the manufacture of repair parts therefor	Free	EIF
8407.34.29	Of a cylinder capacity exceeding 2,000 cc: Other	Free	EIF
8407.90.00	Other engines	Free	EIF
8408.10.00	Marine propulsion engines	Free	EIF
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	Free	EIF
8408.90.00	Other engines	Free	EIF
8409.10.00	For aircraft engines	Free	EIF
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines	Free	EIF
8409.99.00	Other	Free	EIF
8410.11.00	Of a power not exceeding 1,000 kW	Free	EIF
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	EIF
8410.13.00	Of a power exceeding 10,000 kW	Free	EIF
8410.90.00	Parts, including regulators	Free	EIF
8411.11.00	Of a thrust not exceeding 25 kN	Free	EIF
8411.12.00	Of a thrust exceeding 25 kN	Free	EIF
8411.21.00	Of a power not exceeding 1,100 kW	Free	EIF
8411.22.00	Of a power exceeding 1,100 kW	Free	EIF
8411.81.00	Of a power not exceeding 5,000 kW	Free	EIF
8411.82.00	Of a power exceeding 5,000 kW	Free	EIF
8411.91.00	Of turbo-jets or turbo-propellers	Free	EIF
8411.99.00	Other	Free	EIF
8412.10.00	Reaction engines other than turbo-jets	Free	EIF
8412.21.00	Linear acting (cylinders)	Free	EIF
8412.29.00	Other	Free	EIF
8412.31.00	Linear acting (cylinders)	Free	EIF
8412.39.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8412.80.00	Other	Free	EIF
8412.90.00	Parts	Free	EIF
8413.11.10	For dispensing gasoline, diesel fuel, liquid natural gas or liquid propane	6%	EIF
8413.11.90	Other	Free	EIF
8413.19.10	For dispensing fuel oil; Skid-mounted pumps for dispensing fuel for helicopters	6%	EIF
8413.19.90	Other	Free	EIF
8413.20.00	Hand pumps, other than those of subheading 8413.11 or 8413.19	Free	EIF
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	Free	EIF
8413.40.00	Concrete pumps	Free	EIF
8413.50.00	Other reciprocating positive displacement pumps	Free	EIF
8413.60.00	Other rotary positive displacement pumps	Free	EIF
8413.70.00	Other centrifugal pumps	Free	EIF
8413.81.00	Pumps	Free	EIF
8413.82.00	Liquid elevators	Free	EIF
8413.91.00	Of pumps	Free	EIF
8413.92.00	Of liquid elevators	Free	EIF
8414.10.00	Vacuum pumps	Free	EIF
8414.20.00	Hand- or foot-operated air pumps	Free	EIF
8414.30.00	Compressors of a kind used in refrigerating equipment	Free	EIF
8414.40.00	Air compressors mounted on a wheeled chassis for towing	Free	EIF
8414.51.10	Personal fans, mains powered; Table fans, single or variable speed, oscillating	8%	NT3
8414.51.90	Other	Free	EIF
8414.59.00	Other	Free	EIF
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	6%	EIF
8414.70.00	Gas-tight biological safety cabinets	Free	EIF
8414.80.10	Turbochargers and superchargers for use in motor vehicles of Chapter 87	Free	EIF
8414.80.90	Other	Free	EIF
8414.90.10	Stators and rotors for compressors for use in refrigerating equipment	Free	EIF
8414.90.90	Other	Free	EIF
8415.10.00	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	Free	EIF
8415.20.00	Of a kind used for persons, in motor vehicles	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8415.81.10	The following, excluding mini-split heat pumps and air conditioner units: Single packaged or split-system, of a heat transfer capacity not exceeding 15.8 kW (53,900 BTU per hour); Water source, vertical, horizontal and console types, of a heat transfer capacity not exceeding 34.8 kW (118,700 BTU per hour)	6%	EIF
8415.81.90	Other	Free	EIF
8415.82.10	Domestic heat pumps and air conditioners, ductless split-systems; Portable type, of a weight not exceeding 25 kg and of a heat transfer capacity not exceeding 1.8 kW (6,000 BTU per hour); Truck heater/air conditioners	Free	EIF
8415.82.91	Other: Central station air handlers; Combination terminal units, water source or air to air, of a heat transfer capacity not exceeding 5.8 kW (19,800 BTU per hour); Fan coil units; For off-highway vehicles; For humidity and dust sensitive areas, of a heat transfer capacity not exceeding 71.1 kW (242,700 BTU per hour); Single packaged, combination, of a heat transfer capacity not exceeding 15.8 kW (53,900 BTU per hour); Split-system, of a heat transfer capacity not exceeding 47.4 kW (161,800 per hour); Water source, of a heat transfer capacity not exceeding 34.8 kW (118,700 BTU per hour)	6%	EIF
8415.82.99	Other: Other	Free	EIF
8415.83.00	Not incorporating a refrigerating unit	Free	EIF
8415.90.30	Chassis, chassis bases or outer cabinets	Free	EIF
8415.90.90	Other	Free	EIF
8416.10.00	Furnace burners for liquid fuel	Free	EIF
8416.20.00	Other furnace burners, including combination burners	Free	EIF
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	EIF
8416.90.00	Parts	Free	EIF
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	EIF
8417.20.00	Bakery ovens, including biscuit ovens	Free	EIF
8417.80.00	Other	Free	EIF
8417.90.00	Parts	Free	EIF
8418.10.10	Absorption-type, combination gas and electric powered, designed for permanent installation in recreational vehicles and for use in the manufacture of such vehicles	Free	EIF
8418.10.20	Refrigerating-freezing type	7%	NT3
8418.10.90	Other	8%	NT3

Tariff Item	Description	Base Rate	Staging Category
8418.21.00	Compression-type	8%	NT3
8418.29.00	Other	8%	NT3
8418.30.10	Household type	8%	NT3
8418.30.90	Other	Free	EIF
8418.40.10	Blood bank type; Household type; With minimum temperature capability to - 85°C at 30°C ambient	8%	NT3
8418.40.90	Other	Free	EIF
8418.50.10	Refrigerating or refrigerating-freezing type	7%	NT3
8418.50.21	Freezing type: Display counter; Ice merchandisers; Reach-in frozen food and ice cream merchandisers, sliding, swing glass or solid door, with capacities not exceeding 2.3 m³	6%	NT1
8418.50.29	Freezing type: Other	Free	EIF
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	Free	EIF
8418.69.20	Commercial refrigerating installations (store type)	7%	NT2
8418.69.90	Other	Free	EIF
8418.91.10	For use in the manufacture of the goods of this heading; For the goods of tariff item No. 8418.10.10, 8418.10.90, 8418.21.00, 8418.29.00, 8418.30.10, 8418.30.90, 8418.40.10, 8418.40.90, 8418.50.10, 8418.50.29, 8418.61.00, 8418.69.20 or 8418.69.90	Free	EIF
8418.91.20	For the goods of tariff item No. 8418.50.21	6%	NT1
8418.99.10	Door assemblies incorporating at least two of the following: inner panel, outer panel, insulation, hinges or handles	Free	EIF
8418.99.90	Other	Free	EIF
8419.11.00	Instantaneous gas water heaters	6.5%	NT2
8419.12.00	Solar water heaters	5%	EIF
8419.19.00	Other	5%	EIF
8419.20.00	Medical, surgical or laboratory sterilizers	Free	EIF
8419.33.00	Lyophilization apparatus, freeze drying units and spray dryers	Free	EIF
8419.34.00	Other, for agricultural products	Free	EIF
8419.35.00	Other, for wood, paper pulp, paper or paperboard	Free	EIF
8419.39.00	Other	Free	EIF
8419.40.00	Distilling or rectifying plant	Free	EIF
8419.50.00	Heat exchange units	Free	EIF
8419.60.00	Machinery for liquefying air or other gases	Free	EIF
8419.81.00	For making hot drinks or for cooking or heating food	Free	EIF
8419.89.00	Other	Free	EIF
8419.90.00	Parts	Free	EIF
8420.10.00	Calendering or other rolling machines	Free	EIF
8420.91.00	Cylinders	Free	EIF
8420.99.00	Other	Free	EIF
8421.11.00	Cream separators	Free	EIF
8421.12.00	Clothes-dryers	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8421.19.00	Other	Free	EIF
8421.21.00	For filtering or purifying water	Free	EIF
8421.22.00	For filtering or purifying beverages other than water	Free	EIF
8421.23.00	Oil or petrol-filters for internal combustion engines	Free	EIF
8421.29.00	Other	Free	EIF
8421.31.00	Intake air filters for internal combustion engines	Free	EIF
8421.32.00	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	Free	EIF
8421.39.00	Other	Free	EIF
8421.91.10	Drying chambers for clothes-dryers and other parts of clothes-dryers incorporating drying chambers	Free	EIF
8421.91.20	Furniture designed to receive clothes-dryers	Free	EIF
8421.91.90	Other	Free	EIF
8421.99.00	Other	Free	EIF
8422.11.10	Counter-top, electric; Portable, of a width not exceeding 46 cm	Free	EIF
8422.11.90	Other	8%	NT3
8422.19.00	Other	Free	EIF
8422.20.00	Machinery for cleaning or drying bottles or other containers	Free	EIF
8422.30.00	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	Free	EIF
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	EIF
8422.90.10	Water containment chambers and other parts incorporating water containment chambers, for dish washing machines of the household type	Free	EIF
8422.90.20	Door assemblies for dish washing machines of the household type	Free	EIF
8422.90.90	Other	Free	EIF
8423.10.00	Personal weighing machines, including baby scales; household scales	6.5%	NT2
8423.20.00	Scales for continuous weighing of goods on conveyors	Free	EIF
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	EIF
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	Free	EIF
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	Free	EIF
8423.89.00	Other	Free	EIF
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	Free	EIF
8424.10.00	Fire extinguishers, whether or not charged	6.5%	NT2

Tariff Item	Description	Base Rate	Staging Category
8424.20.00	Spray guns and similar appliances	Free	EIF
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	Free	EIF
8424.41.00	Portable sprayers	Free	EIF
8424.49.00	Other	Free	EIF
8424.82.00	Agricultural or horticultural	Free	EIF
8424.89.00	Other	Free	EIF
8424.90.00	Parts	Free	EIF
8425.11.00	Powered by electric motor	Free	EIF
8425.19.00	Other	Free	EIF
8425.31.00	Powered by electric motor	Free	EIF
8425.39.00	Other	Free	EIF
8425.41.00	Built-in jacking systems of a type used in garages	Free	EIF
8425.42.00	Other jacks and hoists, hydraulic	Free	EIF
8425.49.00	Other	Free	EIF
8426.11.00	Overhead travelling cranes on fixed support	Free	EIF
8426.12.00	Mobile lifting frames on tires and straddle carriers	Free	EIF
8426.19.00	Other	Free	EIF
8426.20.00	Tower cranes	Free	EIF
8426.30.00	Portal or pedestal jib cranes	Free	EIF
8426.41.00	On tires	Free	EIF
8426.49.00	Other	Free	EIF
8426.91.00	Designed for mounting on road vehicles	Free	EIF
8426.99.00	Other	Free	EIF
8427.10.10	Rider-type, counterbalanced fork-lift trucks	Free	EIF
8427.10.90	Other	Free	EIF
8427.20.10	Rider-type, counterbalanced fork-lift trucks	Free	EIF
8427.20.90	Other	Free	EIF
8427.90.00	Other trucks	Free	EIF
8428.10.00	Lifts and skip hoists	Free	EIF
8428.20.00	Pneumatic elevators and conveyors	Free	EIF
8428.31.00	Specially designed for underground use	Free	EIF
8428.32.00	Other, bucket type	Free	EIF
8428.33.00	Other, belt type	Free	EIF
8428.39.00	Other	Free	EIF
8428.40.00	Escalators and moving walkways	Free	EIF
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	EIF
8428.70.00	Industrial robots	Free	EIF
8428.90.00	Other machinery	Free	EIF
8429.11.00	Track laying	Free	EIF
8429.19.00	Other	Free	EIF
8429.20.00	Graders and levellers	Free	EIF
8429.30.00	Scrapers	Free	EIF
8429.40.00	Tamping machines and road rollers	Free	EIF
8429.51.00	Front-end shovel loaders	Free	EIF
8429.52.00	Machinery with a 360° revolving superstructure	Free	EIF
8429.59.00	Other	Free	EIF
8430.10.00	Pile-drivers and pile-extractors	Free	EIF
8430.20.00	Snow-ploughs and snow-blowers	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8430.31.00	Self-propelled	Free	EIF
8430.39.00	Other	Free	EIF
8430.41.00	Self-propelled	Free	EIF
8430.49.00	Other	Free	EIF
8430.50.00	Other machinery, self-propelled	Free	EIF
8430.61.00	Tamping or compacting machinery	Free	EIF
8430.69.00	Other	Free	EIF
8431.10.00	Of machinery of heading 84.25	Free	EIF
8431.20.00	Of machinery of heading 84.27	Free	EIF
8431.31.00	Of lifts, skip hoists or escalators	Free	EIF
8431.39.00	Other	Free	EIF
8431.41.00	Buckets, shovels, grabs and grips	Free	EIF
8431.42.00	Bulldozer or angledozer blades	Free	EIF
8431.43.00	Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	Free	EIF
8431.49.00	Other	Free	EIF
8432.10.00	Ploughs	Free	EIF
8432.21.00	Disc harrows	Free	EIF
8432.29.00	Other	Free	EIF
8432.31.00	No-till direct seeders, planters and transplanters	Free	EIF
8432.39.00	Other	Free	EIF
8432.41.00	Manure spreaders	Free	EIF
8432.42.00	Fertilizer distributors	Free	EIF
8432.80.00	Other machinery	Free	EIF
8432.90.00	Parts	Free	EIF
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	Free	EIF
8433.19.00	Other	Free	EIF
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	EIF
8433.30.00	Other haymaking machinery	Free	EIF
8433.40.00	Straw or fodder balers, including pick-up balers	Free	EIF
8433.51.00	Combine harvester-threshers	Free	EIF
8433.52.00	Other threshing machinery	Free	EIF
8433.53.00	Root or tuber harvesting machines	Free	EIF
8433.59.00	Other	Free	EIF
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	EIF
8433.90.00	Parts	Free	EIF
8434.10.00	Milking machines	Free	EIF
8434.20.00	Dairy machinery	Free	EIF
8434.90.00	Parts	Free	EIF
8435.10.00	Machinery	Free	EIF
8435.90.00	Parts	Free	EIF
8436.10.00	Machinery for preparing animal feeding stuffs	Free	EIF
8436.21.00	Poultry incubators and brooders	Free	EIF
8436.29.00	Other	Free	EIF
8436.80.00	Other machinery	Free	EIF
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	EIF
8436.99.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	EIF
8437.80.00	Other machinery	Free	EIF
8437.90.00	Parts	Free	EIF
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	EIF
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	Free	EIF
8438.30.00	Machinery for sugar manufacture	Free	EIF
8438.40.00	Brewery machinery	Free	EIF
8438.50.00	Machinery for the preparation of meat or poultry	Free	EIF
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	Free	EIF
8438.80.00	Other machinery	Free	EIF
8438.90.00	Parts	Free	EIF
8439.10.00	Machinery for making pulp of fibrous cellulosic material	Free	EIF
8439.20.00	Machinery for making paper or paperboard	Free	EIF
8439.30.00	Machinery for finishing paper or paperboard	Free	EIF
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	Free	EIF
8439.99.00	Other	Free	EIF
8440.10.00	Machinery	Free	EIF
8440.90.00	Parts	Free	EIF
8441.10.00	Cutting machines	Free	EIF
8441.20.00	Machines for making bags, sacks or envelopes	Free	EIF
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	EIF
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	Free	EIF
8441.80.00	Other machinery	Free	EIF
8441.90.00	Parts	Free	EIF
8442.30.00	Machinery, apparatus and equipment	Free	EIF
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	Free	EIF
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	EIF
8443.11.00	Offset printing machinery, reel-fed	Free	EIF
8443.12.00	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)	Free	EIF
8443.13.00	Other offset printing machinery	Free	EIF
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	Free	EIF
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	Free	EIF
8443.16.00	Flexographic printing machinery	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8443.17.00	Gravure printing machinery	Free	EIF
8443.19.00	Other	Free	EIF
8443.31.00	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	Free	EIF
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network	Free	EIF
8443.39.00	Other	Free	EIF
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	Free	EIF
8443.99.00	Other	Free	EIF
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Free	EIF
8445.11.00	Carding machines	Free	EIF
8445.12.00	Combing machines	Free	EIF
8445.13.00	Drawing or roving machines	Free	EIF
8445.19.00	Other	Free	EIF
8445.20.00	Textile spinning machines	Free	EIF
8445.30.00	Textile doubling or twisting machines	Free	EIF
8445.40.00	Textile winding (including weft-winding) or reeling machines	Free	EIF
8445.90.00	Other	Free	EIF
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	Free	EIF
8446.21.00	Power looms	Free	EIF
8446.29.00	Other	Free	EIF
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	EIF
8447.11.00	With cylinder diameter not exceeding 165 mm	Free	EIF
8447.12.00	With cylinder diameter exceeding 165 mm	Free	EIF
8447.20.00	Flat knitting machines; stitch-bonding machines	Free	EIF
8447.90.00	Other	Free	EIF
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	EIF
8448.19.00	Other	Free	EIF
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Free	EIF
8448.31.00	Card clothing	Free	EIF
8448.32.00	Of machines for preparing textile fibres, other than card clothing	Free	EIF
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	Free	EIF
8448.39.00	Other	Free	EIF
8448.42.00	Reeds for looms, healds and heald-frames	Free	EIF
8448.49.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8448.51.00	Sinkers, needles and other articles used in forming stitches	Free	EIF
8448.59.00	Other	Free	EIF
8449.00.00	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.	Free	EIF
8450.11.10	Household type, not including machines which both wash and dry	8%	NT3
8450.11.90	Other	Free	EIF
8450.12.00	Other machines, with built-in centrifugal dryer	8%	NT3
8450.19.00	Other	8%	NT3
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg	Free	EIF
8450.90.10	Tubs or tub assemblies	Free	EIF
8450.90.20	Furniture designed to receive household or laundry type washing machines, including machines which both wash and dry	Free	EIF
8450.90.90	Other	Free	EIF
8451.10.00	Dry-cleaning machines	Free	EIF
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	8%	NT3
8451.29.00	Other	Free	EIF
8451.30.10	Accessory steam irons for commercial laundries; Vacuum and heated pressing tables	6%	NT1
8451.30.90	Other	Free	EIF
8451.40.10	Carpet shampooers; Carpet, drapery and upholstery cleaning machines; Fish net washing machines	6%	NT1
8451.40.90	Other	Free	EIF
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	EIF
8451.80.00	Other machinery	Free	EIF
8451.90.10	Drying chambers for the drying machines of subheading 8451.21 or 8451.29 and other parts of drying machines incorporating drying chambers	Free	EIF
8451.90.20	Furniture designed to receive the drying machines of subheading 8451.21 or 8451.29	Free	EIF
8451.90.90	Other	Free	EIF
8452.10.00	Sewing machines of the household type	Free	EIF
8452.21.00	Automatic units	Free	EIF
8452.29.00	Other	Free	EIF
8452.30.00	Sewing machine needles	Free	EIF
8452.90.10	Furniture, bases and covers for sewing machines, and parts thereof, for domestic sewing machines	9%	NT3
8452.90.20	Other parts of domestic sewing machines	Free	EIF
8452.90.90	Other	Free	EIF
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	Free	EIF
8453.20.00	Machinery for making or repairing footwear	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8453.80.00	Other machinery	Free	EIF
8453.90.00	Parts	Free	EIF
8454.10.00	Converters	Free	EIF
8454.20.00	Ingot moulds and ladles	Free	EIF
8454.30.00	Casting machines	Free	EIF
8454.90.00	Parts	Free	EIF
8455.10.00	Tube mills	Free	EIF
8455.21.00	Hot or combination hot and cold	Free	EIF
8455.22.00	Cold	Free	EIF
8455.30.00	Rolls for rolling mills	Free	EIF
8455.90.10	Castings or weldments, individually weighing less than 90 tonnes	Free	EIF
8455.90.90	Other	Free	EIF
8456.11.00	Operated by laser	Free	EIF
8456.12.00	Operated by other light or photon beam processes	Free	EIF
8456.20.00	Operated by ultrasonic processes	Free	EIF
8456.30.00	Operated by electro-discharge processes	Free	EIF
8456.40.00	Operated by plasma arc processes	Free	EIF
8456.50.00	Water-jet cutting machines	Free	EIF
8456.90.00	Other	Free	EIF
8457.10.00	Machining centres	Free	EIF
8457.20.00	Unit construction machines (single station)	Free	EIF
8457.30.00	Multi-station transfer machines	Free	EIF
8458.11.00	Numerically controlled	Free	EIF
8458.19.00	Other	Free	EIF
8458.91.00	Numerically controlled	Free	EIF
8458.99.00	Other	Free	EIF
8459.10.00	Way-type unit head machines	Free	EIF
8459.21.00	Numerically controlled	Free	EIF
8459.29.00	Other	Free	EIF
8459.31.00	Numerically controlled	Free	EIF
8459.39.00	Other	Free	EIF
8459.41.00	Numerically controlled	Free	EIF
8459.49.00	Other	Free	EIF
8459.51.00	Numerically controlled	Free	EIF
8459.59.00	Other	Free	EIF
8459.61.00	Numerically controlled	Free	EIF
8459.69.00	Other	Free	EIF
8459.70.10	Numerically controlled	Free	EIF
8459.70.90	Other	Free	EIF
8460.12.00	Numerically controlled	Free	EIF
8460.19.00	Other	Free	EIF
8460.22.00	Centreless grinding machines, numerically controlled	Free	EIF
8460.23.00	Other cylindrical grinding machines, numerically controlled	Free	EIF
8460.24.00	Other, numerically controlled	Free	EIF
8460.29.00	Other	Free	EIF
8460.31.00	Numerically controlled	Free	EIF
8460.39.00	Other	Free	EIF
8460.40.10	Numerically controlled	Free	EIF
8460.40.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8460.90.00	Other	Free	EIF
8461.20.10	Numerically controlled	Free	EIF
8461.20.90	Other	Free	EIF
8461.30.10	Numerically controlled	Free	EIF
8461.30.90	Other	Free	EIF
8461.40.00	Gear cutting, gear grinding or gear finishing machines	Free	EIF
8461.50.10	Numerically controlled	Free	EIF
8461.50.90	Other	Free	EIF
8461.90.10	Numerically controlled	Free	EIF
8461.90.90	Other	Free	EIF
8462.11.00	Closed die forging machines	Free	EIF
8462.19.00	Other	Free	EIF
8462.22.10	Numerically controlled	Free	EIF
8462.22.90	Other	Free	EIF
8462.23.00	Numerically controlled press brakes	Free	EIF
8462.24.00	Numerically controlled panel benders	Free	EIF
8462.25.00	Numerically controlled roll forming machines	Free	EIF
8462.26.00	Other numerically controlled bending, folding, straightening or flattening machines	Free	EIF
8462.29.10	Numerically controlled	Free	EIF
8462.29.90	Other	Free	EIF
8462.32.00	Slitting lines and cut-to-length lines	Free	EIF
8462.33.00	Numerically controlled shearing machines	Free	EIF
8462.39.00	Other	Free	EIF
8462.42.00	Numerically controlled	Free	EIF
8462.49.00	Other	Free	EIF
8462.51.00	Numerically controlled	Free	EIF
8462.59.00	Other	Free	EIF
8462.61.10	Numerically controlled	Free	EIF
8462.61.90	Other	Free	EIF
8462.62.10	Numerically controlled	Free	EIF
8462.62.90	Other	Free	EIF
8462.63.10	Numerically controlled	Free	EIF
8462.63.90	Other	Free	EIF
8462.69.10	Numerically controlled	Free	EIF
8462.69.90	Other	Free	EIF
8462.90.10	Numerically controlled	Free	EIF
8462.90.90	Other	Free	EIF
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	Free	EIF
8463.20.00	Thread rolling machines	Free	EIF
8463.30.00	Machines for working wire	Free	EIF
8463.90.00	Other	Free	EIF
8464.10.00	Sawing machines	Free	EIF
8464.20.00	Grinding or polishing machines	Free	EIF
8464.90.00	Other	Free	EIF
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	Free	EIF
8465.20.00	Machining centres	Free	EIF
8465.91.00	Sawing machines	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8465.92.00	Planing, milling or moulding (by cutting) machines	Free	EIF
8465.93.00	Grinding, sanding or polishing machines	Free	EIF
8465.94.00	Bending or assembling machines	Free	EIF
8465.95.00	Drilling or morticing machines	Free	EIF
8465.96.00	Splitting, slicing or paring machines	Free	EIF
8465.99.00	Other	Free	EIF
8466.10.00	Tool holders and self-opening dieheads	Free	EIF
8466.20.00	Work holders	Free	EIF
8466.30.00	Dividing heads and other special attachments for machines	Free	EIF
8466.91.00	For machines of heading 84.64	Free	EIF
8466.92.00	For machines of heading 84.65	Free	EIF
8466.93.10	Bed, base, table, head, tail, saddle, cradle, cross slide, column, arm, saw arm, wheelhead, tailstock, headstock, ram, frame, work-arbour support, and C-frame castings, weldments or fabrications	Free	EIF
8466.93.90	Other	Free	EIF
8466.94.10	Bed, base, table, column, cradle, frame, bolster, crown, slide, rod, tailstock and headstock castings, weldments or fabrications	Free	EIF
8466.94.90	Other	Free	EIF
8467.11.00	Rotary type (including combined rotary-percussion)	Free	EIF
8467.19.00	Other	Free	EIF
8467.21.00	Drills of all kinds	Free	EIF
8467.22.00	Saws	Free	EIF
8467.29.00	Other	Free	EIF
8467.81.00	Chain saws	Free	EIF
8467.89.00	Other	Free	EIF
8467.91.00	Of chain saws	Free	EIF
8467.92.00	Of pneumatic tools	Free	EIF
8467.99.00	Other	Free	EIF
8468.10.00	Hand-held blow pipes	Free	EIF
8468.20.00	Other gas-operated machinery and apparatus	Free	EIF
8468.80.00	Other machinery and apparatus	Free	EIF
8468.90.00	Parts	Free	EIF
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	Free	EIF
8470.21.00	Incorporating a printing device	Free	EIF
8470.29.00	Other	Free	EIF
8470.30.00	Other calculating machines	Free	EIF
8470.50.00	Cash registers	Free	EIF
8470.90.00	Other	Free	EIF
8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	EIF
8471.49.00	Other, presented in the form of systems	Free	EIF
8471.50.00	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	Free	EIF
8471.60.00	Input or output units, whether or not containing storage units in the same housing	Free	EIF
8471.70.00	Storage units	Free	EIF
8471.80.10	Control or adapter units	Free	EIF
8471.80.91	Other: Units suitable for physical incorporation into automatic data processing machines or units thereof	Free	EIF
8471.80.99	Other: Other	Free	EIF
8471.90.00	Other	Free	EIF
8472.10.00	Duplicating machines	Free	EIF
8472.30.00	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	Free	EIF
8472.90.00	Other	Free	EIF
8473.21.00	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Free	EIF
8473.29.00	Other	Free	EIF
8473.30.20	Printed circuit assemblies	Free	EIF
8473.30.30	Parts and accessories of printed circuit assemblies, including face plates and lock latches	Free	EIF
8473.30.90	Other	Free	EIF
8473.40.00	Parts and accessories of the machines of heading 84.72	Free	EIF
8473.50.10	Printed circuit assemblies	Free	EIF
8473.50.20	Parts and accessories of printed circuit assemblies, including face plates and lock latches	Free	EIF
8473.50.90	Other	Free	EIF
8474.10.00	Sorting, screening, separating or washing machines	Free	EIF
8474.20.00	Crushing or grinding machines	Free	EIF
8474.31.00	Concrete or mortar mixers	Free	EIF
8474.32.00	Machines for mixing mineral substances with bitumen	Free	EIF
8474.39.00	Other	Free	EIF
8474.80.00	Other machinery	Free	EIF
8474.90.00	Parts	Free	EIF
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	Free	EIF
8475.21.00	Machines for making optical fibres and preforms thereof	Free	EIF
8475.29.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8475.90.00	Parts	Free	EIF
8476.21.10	For vending in-cup hot beverages, with no more than three selections	6%	NT1
8476.21.90	Other	Free	EIF
8476.29.00	Other	Free	EIF
8476.81.10	For vending French fried potatoes or chicken nuggets	6%	NT1
8476.81.90	Other	Free	EIF
8476.89.00	Other	Free	EIF
8476.90.00	Parts	Free	EIF
8477.10.00	Injection-moulding machines	Free	EIF
8477.20.00	Extruders	Free	EIF
8477.30.00	Blow moulding machines	Free	EIF
8477.40.00	Vacuum moulding machines and other thermoforming machines	Free	EIF
8477.51.00	For moulding or retreading pneumatic tires or for moulding or otherwise forming inner tubes	Free	EIF
8477.59.00	Other	Free	EIF
8477.80.00	Other machinery	Free	EIF
8477.90.10	Base, bed, platen, clamp cylinder, ram and injection castings, weldments and fabrications	Free	EIF
8477.90.20	Barrel screws	Free	EIF
8477.90.30	Hydraulic assemblies consisting of at least two of the following: manifold, valves, pump or oil cooler	Free	EIF
8477.90.90	Other	Free	EIF
8478.10.00	Machinery	Free	EIF
8478.90.00	Parts	Free	EIF
8479.10.00	Machinery for public works, building or the like	Free	EIF
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	Free	EIF
8479.30.00	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	Free	EIF
8479.40.00	Rope or cable-making machines	Free	EIF
8479.50.00	Industrial robots, not elsewhere specified or included	Free	EIF
8479.60.00	Evaporative air coolers	Free	EIF
8479.71.00	Of a kind used in airports	Free	EIF
8479.79.00	Other	Free	EIF
8479.81.00	For treating metal, including electric wire coil-winders	Free	EIF
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	Free	EIF
8479.83.00	Cold isostatic presses	Free	EIF
8479.89.10	Aircraft ground use continuous flow jet engine start units; Artificial fog or smoke generators; Automatic loaders for small arms	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	ammunition; Automotive relay assembly lines; Box dumpers for use with fresh fruit or fresh vegetables; Cathode assembly systems; Coating plant with thermal waste gas purification plant; Coin control devices, of iron or steel, for apparatus, other than telephones, which vends merchandise, services or tickets; Condenser tube cleaning systems; Double-sided printed circuit board coating systems; Dry solder mask processing lines for printed circuit board production; Fishing tools or well fracturing machines and appliances to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or for use in drilling machinery to be employed in the exploration, discovery, development or operation of potash or rock salt deposits; Horizontal solder levelling systems for printed circuit board production; Initial fluid filling machines for automobiles; Laboratory jet dyeing machines; Liquid solder mask coater processing lines for printed circuit board production; Low volume needle or taper nozzle fluid dispensers; Machinery to be employed in the manufacture of pharmaceutical goods; Machines to be employed in the manufacture of slide fasteners, tooth brushes or Venetian blinds; Machines for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil; Multilayer registration systems for printed circuit board production; On-line capsule inspection systems; Pipe scraping systems for cleaning; Powder presses for X-ray diffraction samples; Printed circuit board conveyORIZED washing and drying machines; Railcar door openers or pullers; Rider type scrubbers or polishers; Scallop attachment machines; Shot shell cartridge loaders; Tape embossing machines; Textile or plastic separator systems for		

Tariff Item	Description	Base Rate	Staging Category
	footwear manufacture; Tin strip etch lines for printed circuit board production; Trailer mounted jet air start units; Ultrasonic cleaners excluding those for washing cases		
8479.89.20	Carpet sweepers; Electric motor driven household air humidifiers or air dehumidifiers, excluding appliances of heading 84.15 or 84.24; Munition cartridge loaders, excluding shot shell cartridge loaders and automatic loaders for small arms ammunition	7.5%	NT2
8479.89.30	Machinery to be employed in the manufacture of fertilizers from fish or fish waste; Mechanical devices for the control of the composition of sterilizing or cleaning solutions used in the food or beverage industries or in hospitals	Free	EIF
8479.89.41	Trash compactors: Industrial solid waste compactors; Waste or refuse compactors, electrically powered, utilized on aircraft, trains, ships or buses, capable of crushing bottles and other in-transit waste	Free	EIF
8479.89.49	Trash compactors: Other	Free	EIF
8479.89.90	Other	Free	EIF
8479.90.11	Of the goods of tariff item No. 8479.89.41 or 8479.89.49: Frame assemblies incorporating at least two of the following: baseplate, side frames, power screws or front plates	Free	EIF
8479.90.12	Of the goods of tariff item No. 8479.89.41 or 8479.89.49: Ram assemblies incorporating a ram wrapper or ram cover	Free	EIF
8479.90.13	Of the goods of tariff item No. 8479.89.41 or 8479.89.49: Container assemblies incorporating at least two of the following: container bottom, container wrapper, slide track or container front	Free	EIF
8479.90.14	Of the goods of tariff item No. 8479.89.41 or 8479.89.49: Cabinets or cases	Free	EIF
8479.90.19	Of the goods of tariff item No. 8479.89.41 or 8479.89.49: Other	Free	EIF
8479.90.90	Other	Free	EIF
8480.10.00	Moulding boxes for metal foundry	Free	EIF
8480.20.00	Mould bases	Free	EIF
8480.30.00	Moulding patterns	Free	EIF
8480.41.00	Injection or compression types	Free	EIF
8480.49.00	Other	Free	EIF
8480.50.00	Moulds for glass	Free	EIF
8480.60.00	Moulds for mineral materials	Free	EIF
8480.71.00	Injection or compression types	Free	EIF
8480.79.00	Other	Free	EIF
8481.10.00	Pressure-reducing valves	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	Free	EIF
8481.30.00	Check (nonreturn) valves	Free	EIF
8481.40.00	Safety or relief valves	Free	EIF
8481.80.00	Other appliances	Free	EIF
8481.90.00	Parts	Free	EIF
8482.10.00	Ball bearings	Free	EIF
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	Free	EIF
8482.30.00	Spherical roller bearings	Free	EIF
8482.40.00	Needle roller bearings, including cage and needle roller assemblies	Free	EIF
8482.50.00	Other cylindrical roller bearings, including cage and roller assemblies	Free	EIF
8482.80.00	Other, including combined ball/roller bearings	Free	EIF
8482.91.00	Balls, needles and rollers	Free	EIF
8482.99.10	Inner or outer races or rings	Free	EIF
8482.99.90	Other	Free	EIF
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks	Free	EIF
8483.20.00	Bearing housings, incorporating ball or roller bearings	Free	EIF
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Free	EIF
8483.40.00	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	Free	EIF
8483.50.00	Flywheels and pulleys, including pulley blocks	Free	EIF
8483.60.00	Clutches and shaft couplings (including universal joints)	Free	EIF
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Free	EIF
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	EIF
8484.20.00	Mechanical seals	Free	EIF
8484.90.00	Other	Free	EIF
8485.10.00	By metal deposit	Free	EIF
8485.20.00	By plastics or rubber deposit	Free	EIF
8485.30.00	By plaster, cement, ceramics or glass deposit	Free	EIF
8485.80.00	Other	Free	EIF
8485.90.10	Bed, base, table, column, cradle, frame, bolster, crown, slide, rod, tailstock and headstock castings, weldments or fabrications	Free	EIF
8485.90.20	Base, bed, platen, clamp cylinder, ram and injection castings, weldments and fabrications	Free	EIF
8485.90.30	Barrel screws	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8485.90.40	Hydraulic assemblies consisting of at least two of the following: manifold, valves, pump or oil cooler	Free	EIF
8485.90.90	Other	Free	EIF
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	Free	EIF
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	EIF
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	Free	EIF
8486.40.00	Machines and apparatus specified in Note 11 (C) to this Chapter	Free	EIF
8486.90.00	Parts and accessories	Free	EIF
8487.10.00	Ships' or boats' propellers and blades therefor	Free	EIF
8487.90.00	Other	Free	EIF
8501.10.00	Motors of an output not exceeding 37.5 W	Free	EIF
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	Free	EIF
8501.31.00	Of an output not exceeding 750 W	Free	EIF
8501.32.20	Motors for use as the primary source of mechanical power for electric powered vehicles of subheading 8703.80 or 8703.90	Free	EIF
8501.32.90	Other	Free	EIF
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	Free	EIF
8501.34.00	Of an output exceeding 375 kW	Free	EIF
8501.40.00	Other AC motors, single-phase	Free	EIF
8501.51.00	Of an output not exceeding 750 W	Free	EIF
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	Free	EIF
8501.53.00	Of an output exceeding 75 kW	Free	EIF
8501.61.00	Of an output not exceeding 75 kVA	Free	EIF
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	EIF
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	Free	EIF
8501.64.00	Of an output exceeding 750 kVA	Free	EIF
8501.71.00	Of an output not exceeding 50 W	Free	EIF
8501.72.00	Of an output exceeding 50 W	Free	EIF
8501.80.00	Photovoltaic AC generators	Free	EIF
8502.11.00	Of an output not exceeding 75 kVA	Free	EIF
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	EIF
8502.13.00	Of an output exceeding 375 kVA	Free	EIF
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	Free	EIF
8502.31.00	Wind-powered	Free	EIF
8502.39.00	Other	Free	EIF
8502.40.00	Electric rotary converters	Free	EIF
8503.00.10	Stators and rotors of the machines of heading 85.01	Free	EIF
8503.00.90	Other	Free	EIF
8504.10.00	Ballasts for discharge lamps or tubes	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8504.21.00	Having a power handling capacity not exceeding 650 kVA	Free	EIF
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	EIF
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	Free	EIF
8504.31.00	Having a power handling capacity not exceeding 1 kVA	Free	EIF
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	Free	EIF
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	Free	EIF
8504.34.00	Having a power handling capacity exceeding 500 kVA	Free	EIF
8504.40.30	Power supplies for the automatic data processing machines of heading 84.71	Free	EIF
8504.40.40	Speed drive controllers for electric motors	Free	EIF
8504.40.90	Other	Free	EIF
8504.50.00	Other inductors	Free	EIF
8504.90.10	Printed circuit assemblies for the goods of subheadings 8504.40 and 8504.90	Free	EIF
8504.90.20	Other parts of power supplies for automatic data processing machines of heading 84.71	Free	EIF
8504.90.90	Other	Free	EIF
8505.11.00	Of metal	Free	EIF
8505.19.00	Other	Free	EIF
8505.20.00	Electro-magnetic couplings, clutches and brakes	Free	EIF
8505.90.00	Other, including parts	Free	EIF
8506.10.10	Alkaline cells having welded connectors or designed to receive welded connectors, for use in electronic lock systems or in components thereof; Primary batteries, 9 V, for use in the manufacture of smoke detectors	Free	EIF
8506.10.90	Other	7%	NT3
8506.30.00	Mercuric oxide	7%	NT3
8506.40.00	Silver oxide	7%	NT3
8506.50.10	Cells having welded connectors or designed to receive welded connectors, for use in electronic lock systems or in components thereof	Free	EIF
8506.50.90	Other	7%	NT3
8506.60.00	Air-zinc	7%	NT3
8506.80.10	For use in the manufacture of smoke detectors	Free	EIF
8506.80.90	Other	7%	NT3
8506.90.00	Parts	Free	EIF
8507.10.00	Lead-acid, of a kind used for starting piston engines	Free	EIF
8507.20.10	For use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90; For use in the initial installation of smoke,	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	fire or gas detection and alarm systems manufactured in Canada, including power supply panels and modules for those systems		
8507.20.90	Other	7%	NT3
8507.30.10	Cells having welded connectors or designed to receive welded connectors, for use in electronic lock systems or in components thereof; For use in miners' safety lamps	Free	EIF
8507.30.20	For use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90	Free	EIF
8507.30.90	Other	7%	NT3
8507.50.10	For use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90	Free	EIF
8507.50.90	Other	7%	NT3
8507.60.10	For use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90	Free	EIF
8507.60.20	For use as the primary source of electrical power for electrically-powered motorcycles of subheading 8711.60 or 8711.90	Free	EIF
8507.60.90	Other	7%	EX
8507.80.10	Alkaline or lithium cells having welded connectors or designed to receive welded connectors, for use in electronic lock systems or in components thereof; Low discharge types, for use in the manufacture, maintenance or repair of buoys or beacons for the Government of Canada	Free	EIF
8507.80.20	For use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90	Free	EIF
8507.80.90	Other	7%	NT3
8507.90.00	Parts	Free	EIF
8508.11.00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 litres	8%	NT2
8508.19.00	Other	7.5%	NT2
8508.60.00	Other vacuum cleaners	7.5%	NT3
8508.70.00	Parts	Free	EIF
8509.40.10	Grape crushers for domestic purposes	8%	NT3
8509.40.90	Other	Free	EIF
8509.80.10	Ultrasonic vaporizers	8%	NT3
8509.80.90	Other	Free	EIF
8509.90.20	For use in the manufacture of the goods of this heading; Of the goods of tariff item No. 8509.40.90 or 8509.80.90	Free	EIF
8509.90.90	Other	3%	EIF
8510.10.00	Shavers	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8510.20.10	For cutting pet hair; Alternating current-powered, for cutting human hair	6%	NT2
8510.20.90	Other	Free	EIF
8510.30.00	Hair-removing appliances	Free	EIF
8510.90.00	Parts	Free	EIF
8511.10.00	Sparking plugs	Free	EIF
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	Free	EIF
8511.30.00	Distributors; ignition coils	Free	EIF
8511.40.00	Starter motors and dual purpose starter- generators	Free	EIF
8511.50.00	Other generators	Free	EIF
8511.80.00	Other equipment	Free	EIF
8511.90.00	Parts	Free	EIF
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	5.5%	EIF
8512.20.00	Other lighting or visual signalling equipment	Free	EIF
8512.30.10	Bells or buzzers for use in the repair of logging trucks, or in the manufacture of such parts; For use in the manufacture of detectors for propane or other toxic fumes	Free	EIF
8512.30.90	Other	6.5%	EX
8512.40.00	Windscreen wipers, defrosters and demisters	6%	NT3
8512.90.00	Parts	Free	EIF
8513.10.10	Flashlights; Miners' safety lamps	Free	EIF
8513.10.90	Other	7%	NT3
8513.90.10	Of flashlights and miners' safety lamps	Free	EIF
8513.90.90	Other	3.5%	EIF
8514.11.00	Hot isostatic presses	Free	EIF
8514.19.00	Other	Free	EIF
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	Free	EIF
8514.31.00	Electron beam furnaces	Free	EIF
8514.32.00	Plasma and vacuum arc furnaces	Free	EIF
8514.39.00	Other	Free	EIF
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	EIF
8514.90.00	Parts	Free	EIF
8515.11.00	Soldering irons and guns	Free	EIF
8515.19.00	Other	Free	EIF
8515.21.00	Fully or partly automatic	Free	EIF
8515.29.00	Other	Free	EIF
8515.31.00	Fully or partly automatic	Free	EIF
8515.39.00	Other	Free	EIF
8515.80.00	Other machines and apparatus	Free	EIF
8515.90.00	Parts	Free	EIF
8516.10.10	Immersion heaters for photographic solutions	Free	EIF
8516.10.20	Immersion heaters for use in motor vehicles	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8516.10.90	Other	6.5%	EIF
8516.21.00	Storage heating radiators	8%	NT3
8516.29.00	Other	7%	NT3
8516.31.00	Hair dryers	Free	EIF
8516.32.10	Curling irons	Free	EIF
8516.32.90	Other	6.5%	NT3
8516.33.10	Wall mounted	6%	NT2
8516.33.90	Other	Free	EIF
8516.40.00	Electric smoothing irons	Free	EIF
8516.50.00	Microwave ovens	Free	EIF
8516.60.10	Bread makers; Indoor smokeless barbecues; Rice cookers	Free	EIF
8516.60.20	Ovens, cooking stoves and ranges	8%	NT3
8516.60.90	Other	8%	NT2
8516.71.10	Coffee makers	9%	NT3
8516.71.20	Tea makers	8%	NT3
8516.72.10	Automatic	Free	EIF
8516.72.90	Other	6%	NT2
8516.79.10	Fabric steamers	Free	EIF
8516.79.90	Other	6.5%	NT1
8516.80.00	Electric heating resistors	Free	EIF
8516.90.10	Housings for hand-drying apparatus	Free	EIF
8516.90.20	Housings and steel bases for electric smoothing irons	Free	EIF
8516.90.30	Assemblies for microwave ovens, incorporating at least two of the following: cooking chamber, space structural supporting chassis, door or outer case	Free	EIF
8516.90.40	Printed circuit assemblies for microwave ovens	Free	EIF
8516.90.50	Cooking chambers, whether or not assembled, for ovens or cookers	Free	EIF
8516.90.60	Top surface panels, whether or not with heating elements or controls, for ovens or cookers	Free	EIF
8516.90.70	Door assemblies, for ovens or cookers, incorporating at least two of the following: inner panel, outer panel, window or insulation	Free	EIF
8516.90.81	Housings for toasters: For automatic toasters	Free	EIF
8516.90.82	Housings for toasters: For other toasters	Free	EIF
8516.90.90	Other	Free	EIF
8517.11.00	Line telephone sets with cordless handsets	Free	EIF
8517.13.00	Smartphones	Free	EIF
8517.14.00	Other telephones for cellular networks or for other wireless networks	Free	EIF
8517.18.00	Other	Free	EIF
8517.61.00	Base stations	Free	EIF
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8517.69.00	Other	Free	EIF
8517.71.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	EIF
8517.79.00	Other	Free	EIF
8518.10.00	Microphones and stands therefor	Free	EIF
8518.21.00	Single loudspeakers, mounted in their enclosures	Free	EIF
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	Free	EIF
8518.29.00	Other	Free	EIF
8518.30.10	Telephone handsets	Free	EIF
8518.30.90	Other	Free	EIF
8518.40.00	Audio-frequency electric amplifiers	Free	EIF
8518.50.00	Electric sound amplifier sets	Free	EIF
8518.90.00	Parts	Free	EIF
8519.20.10	Coin- or token-operated record-players	Free	EIF
8519.20.90	Other	5%	NT1
8519.30.10	With automatic record changing mechanism	3.5%	EIF
8519.30.90	Other	Free	EIF
8519.81.00	Using magnetic, optical or semiconductor media	Free	EIF
8519.89.00	Other	Free	EIF
8521.10.00	Magnetic tape-type	Free	EIF
8521.90.00	Other	Free	EIF
8522.10.00	Pick-up cartridges	Free	EIF
8522.90.10	Printed circuit assemblies	Free	EIF
8522.90.90	Other	Free	EIF
8523.21.10	Cards incorporating an unrecorded magnetic stripe	Free	EIF
8523.21.20	Cards incorporating a recorded magnetic stripe	Free	EIF
8523.29.00	Other	Free	EIF
8523.41.00	Unrecorded	Free	EIF
8523.49.00	Other	Free	EIF
8523.51.00	Solid-state non-volatile storage devices	Free	EIF
8523.52.00	"Smart cards"	Free	EIF
8523.59.00	Other	Free	EIF
8523.80.00	Other	Free	EIF
8524.11.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2
8524.11.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.11.90	Other	Free	EIF
8524.12.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2
8524.12.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.12.90	Other	Free	EIF
8524.19.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2

Tariff Item	Description	Base Rate	Staging Category
8524.19.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.19.90	Other	Free	EIF
8524.91.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2
8524.91.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.91.90	Other	Free	EIF
8524.92.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2
8524.92.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.92.90	Other	Free	EIF
8524.99.10	For motor vehicles of headings 87.01 to 87.05	6%	NT2
8524.99.20	Replacement parts other than those used in goods of tariff item No. 8509.40.90 or 8509.80.90	3%	EIF
8524.99.90	Other	Free	EIF
8525.50.00	Transmission apparatus	Free	EIF
8525.60.00	Transmission apparatus incorporating reception apparatus	Free	EIF
8525.81.00	High-speed goods as specified in Subheading Note 1 to this Chapter	Free	EIF
8525.82.00	Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	Free	EIF
8525.83.00	Other, night vision goods as specified in Subheading Note 3 to this Chapter	Free	EIF
8525.89.00	Other	Free	EIF
8526.10.00	Radar apparatus	Free	EIF
8526.91.00	Radio navigational aid apparatus	Free	EIF
8526.92.00	Radio remote control apparatus	Free	EIF
8527.12.00	Pocket-size radio cassette-players	Free	EIF
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	Free	EIF
8527.19.00	Other	Free	EIF
8527.21.00	Combined with sound recording or reproducing apparatus	Free	EIF
8527.29.00	Other	Free	EIF
8527.91.00	Combined with sound recording or reproducing apparatus	Free	EIF
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	Free	EIF
8527.99.00	Other	Free	EIF
8528.42.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.49.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8528.52.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.59.11	For use in the manufacture of lightwave transmission systems: High definition	Free	EIF
8528.59.19	For use in the manufacture of lightwave transmission systems: Other	Free	EIF
8528.59.20	Black and white or other monochrome	6%	NT2
8528.59.30	Incomplete or unfinished colour monitors, including assemblies for monitors consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry and audio detection and amplification systems plus a power supply, but not incorporating a flat panel screen or similar display; Other, having a single picture tube intended for direct viewing (non-projection type); Other, with flat panel screen	6%	NT2
8528.59.90	Other	6%	EIF
8528.62.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.69.11	Colour, with flat panel screen: Capable of being used with both automatic data processing machines of heading 84.71 and with apparatus which emits television signals	Free	EIF
8528.69.19	Colour, with flat panel screen: Other	6%	NT2
8528.69.20	Incomplete or unfinished colour projectors, including assemblies for projectors consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry and audio detection and amplification systems plus a power supply, but not incorporating a cathode-ray tube, flat panel screen or similar display; Colour, other	Free	EIF
8528.69.30	Black and white or other monochrome	6%	NT2
8528.71.00	Not designed to incorporate a video display or screen	Free	EIF
8528.72.10	Set-top boxes which have a communication function: a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange	Free	EIF
8528.72.20	Incomplete or unfinished television receivers, including assemblies for television receivers consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry, tuners and tuner control systems, and audio detection and amplification	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	systems plus a power supply, but not incorporating a cathode-ray tube, flat panel screen or similar display		
8528.72.31	High definition: Projection type, with cathode-ray tube	5%	NT1
8528.72.32	High definition: Non-projection type, with cathode-ray tube	5%	EIF
8528.72.33	High definition: Other, with flat panel screen	5%	EIF
8528.72.34	High definition: Other, for use in the manufacture of lightwave transmission systems	Free	EIF
8528.72.39	High definition: Other	5%	EIF
8528.72.91	Other: Having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm	5%	EIF
8528.72.92	Other: Combined in the same housing with video recording or reproducing apparatus (video cassette recorders/players), having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal exceeding 35.56 cm	5.5%	NT1
8528.72.93	Other: Other non-projection type having a single picture tube intended for direct viewing, with a video display diagonal exceeding 35.56 cm but less than 66.04 cm	5%	EIF
8528.72.94	Other: Other non-projection type having a single picture tube intended for direct viewing, with a video display diagonal of 66.04 cm or more	5%	NT1
8528.72.95	Other: Projection type, with cathode-ray tube	5%	EIF
8528.72.96	Other: Other, with flat panel screen	5%	EIF
8528.72.97	Other: Other, for use in the manufacture of lightwave transmission systems	Free	EIF
8528.72.99	Other: Other	5%	NT1
8528.73.10	Domestic television receivers	Free	EIF
8528.73.90	Other	6%	NT2
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	EIF
8529.90.10	Printed circuit assemblies	Free	EIF
8529.90.20	Transceiver assemblies for the goods of subheading 8526.10, not elsewhere specified or included	Free	EIF
8529.90.31	The following parts of television receivers (including video monitors and video projectors): video intermediate (IF) amplifying and detecting systems; video processing and amplification systems; synchronizing and deflection circuitry; tuners and tuner control systems; and audio detection and amplification systems: Combinations of parts	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8529.90.39	The following parts of television receivers (including video monitors and video projectors): video intermediate (IF) amplifying and detecting systems; video processing and amplification systems; synchronizing and deflection circuitry; tuners and tuner control systems; and audio detection and amplification systems: Other	Free	EIF
8529.90.50	Parts, including face plates and lock latches, for printed circuit assemblies	Free	EIF
8529.90.60	Other parts of goods of heading 85.25 or 85.27, excluding parts of cellular telephones	Free	EIF
8529.90.90	Other	Free	EIF
8530.10.00	Equipment for railways or tramways	Free	EIF
8530.80.10	For use in the manufacture, maintenance or repair of buoys for the Government of Canada	Free	EIF
8530.80.90	Other	6.5%	NT2
8530.90.00	Parts	Free	EIF
8531.10.10	Indicating or automatic alarm equipment for detecting or indicating noxious gases or noxious vapours in the atmosphere; Smoke detectors	Free	EIF
8531.10.90	Other	6.5%	NT1
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Free	EIF
8531.80.00	Other apparatus	Free	EIF
8531.90.00	Parts	Free	EIF
8532.10.00	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)	Free	EIF
8532.21.00	Tantalum	Free	EIF
8532.22.00	Aluminum electrolytic	Free	EIF
8532.23.00	Ceramic dielectric, single layer	Free	EIF
8532.24.00	Ceramic dielectric, multilayer	Free	EIF
8532.25.00	Dielectric of paper or plastics	Free	EIF
8532.29.00	Other	Free	EIF
8532.30.00	Variable or adjustable (pre-set) capacitors	Free	EIF
8532.90.00	Parts	Free	EIF
8533.10.00	Fixed carbon resistors, composition or film types	Free	EIF
8533.21.00	For a power handling capacity not exceeding 20 W	Free	EIF
8533.29.00	Other	Free	EIF
8533.31.00	For a power handling capacity not exceeding 20 W	Free	EIF
8533.39.00	Other	Free	EIF
8533.40.00	Other variable resistors, including rheostats and potentiometers	Free	EIF
8533.90.10	Of ceramic or metallic materials, electrically or mechanically reactive to changes in temperature, for the goods of tariff item No. 8533.40.00	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8533.90.90	Other	Free	EIF
8534.00.00	Printed circuits.	Free	EIF
8535.10.00	Fuses	Free	EIF
8535.21.00	For a voltage of less than 72.5 kV	Free	EIF
8535.29.00	Other	Free	EIF
8535.30.00	Isolating switches and make-and-break switches	Free	EIF
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	Free	EIF
8535.90.30	Motor starters and motor overload protectors	Free	EIF
8535.90.90	Other	Free	EIF
8536.10.00	Fuses	Free	EIF
8536.20.00	Automatic circuit breakers	Free	EIF
8536.30.10	Overloads for use in the manufacture of air conditioning machines	Free	EIF
8536.30.20	Overload motor protectors excluding those for use in the manufacture of air conditioning machines	Free	EIF
8536.30.90	Other	Free	EIF
8536.41.00	For a voltage not exceeding 60 V	Free	EIF
8536.49.00	Other	Free	EIF
8536.50.10	Motor starters	Free	EIF
8536.50.90	Other	Free	EIF
8536.61.00	Lamp-holders	2.5%	EIF
8536.69.00	Other	Free	EIF
8536.70.00	Connectors for optical fibres, optical fibre bundles or cables	Free	EIF
8536.90.00	Other apparatus	Free	EIF
8537.10.11	Numerical control panels with built-in automatic data processing machines: Assembled with outer housings or supports, for the goods of heading 84.21, 84.22, 84.28, 84.50 or 85.16	Free	EIF
8537.10.19	Numerical control panels with built-in automatic data processing machines: Other	Free	EIF
8537.10.21	Motor control centres: For automotive use	Free	EIF
8537.10.29	Motor control centres: Other	Free	EIF
8537.10.31	Other, for use with machinery or equipment: Automated industrial control systems, excluding panels for anode formers	Free	EIF
8537.10.39	Other, for use with machinery or equipment: Other	Free	EIF
8537.10.91	Other: Assembled with outer housings or supports, for the goods of heading 84.21, 84.22, 84.50 or 85.16	Free	EIF
8537.10.93	Other: Panel boards and distribution boards	Free	EIF
8537.10.99	Other: Other	Free	EIF
8537.20.00	For a voltage exceeding 1,000 V	Free	EIF
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	Free	EIF
8538.90.10	Of ceramic or metallic materials, electrically or mechanically reactive to	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	changes in temperature, for motor starters and overload protectors		
8538.90.20	Printed circuit assemblies	Free	EIF
8538.90.31	Moulded parts: For use in the manufacture of relays, microwave, passive infrared, or combination microwave/passive infrared, for a voltage not exceeding 60 V	Free	EIF
8538.90.39	Moulded parts: Other	Free	EIF
8538.90.90	Other	Free	EIF
8539.10.10	For use in motor vehicles of Chapter 87	6%	EX
8539.10.90	Other	2%	EX
8539.21.00	Tungsten halogen	7.5%	NT3
8539.22.10	For use in the manufacture of Christmas lighting sets or patio lighting sets	Free	EIF
8539.22.90	Other	8%	NT3
8539.29.10	Xenon filament lamps	Free	EIF
8539.29.91	Other: For a voltage exceeding 31 V	8%	NT3
8539.29.99	Other: Other	6%	EIF
8539.31.00	Fluorescent, hot cathode	7%	NT3
8539.32.10	For use in measuring, checking or testing instruments of Chapter 90, or for use in electrically operated apparatus for indicating intervals of time; High pressure (190-200 atmospheres), 100W to 300W mercury discharge lamps with arc gaps from 1.0mm to 1.3mm, mounted within a parabolic or elliptical dichroic glass reflector, and with a luminous efficiency of 60 (+/- 5) lumens per watt, for use in Canadian manufactures	Free	EIF
8539.32.90	Other	7.5%	NT3
8539.39.00	Other	Free	EIF
8539.41.10	For use in measuring, checking or testing instruments of Chapter 90, or for use in electrically operated apparatus for indicating intervals of time; Hollow-cathode lamps, for use in instruments and apparatus for measuring or detecting noxious gases; Xenon arc-lamps	Free	EIF
8539.41.90	Other	7.5%	NT3
8539.49.10	For use in measuring, checking or testing instruments of Chapter 90, or for use in electrically operated apparatus for indicating intervals of time; Ultra violet hollow-cathode lamps, for use in instruments and apparatus for measuring or detecting noxious gases; Ultra violet lamps designed for detecting scheelite ore	Free	EIF
8539.49.90	Other	7.5%	NT3
8539.51.10	To be incorporated into goods of Chapter 85 or 94	Free	EIF
8539.51.90	Other	6%	NT1
8539.52.00	Light-emitting diode (LED) lamps	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8539.90.10	Filaments, cathodes or electrodes, for use in the manufacture of electric lamps; Of the goods of tariff item No. 8539.10.90, 8539.22.10, 8539.29.10, 8539.32.10, 8539.39.00, 8539.41.10, 8539.49.10, 8543.90.00 or 9405.99.00	Free	EIF
8539.90.90	Other	6%	NT1
8540.11.11	High definition: With a video display diagonal not exceeding 35.56 cm	Free	EIF
8540.11.12	High definition: With a video display diagonal exceeding 35.56 cm	Free	EIF
8540.11.21	Other, for non-projection television receivers: With a video display diagonal not exceeding 35.56 cm	Free	EIF
8540.11.22	Other, for non-projection television receivers: With a video display diagonal exceeding 35.56 cm	Free	EIF
8540.11.90	Other	Free	EIF
8540.12.11	High definition: For use in the manufacture of video monitors; For use in the manufacture of high definition colour television receivers, projection type	Free	EIF
8540.12.19	High definition: Other	Free	EIF
8540.12.91	Other: For use in the manufacture of video monitors; For use in the manufacture of other colour television receivers, projection type	Free	EIF
8540.12.99	Other: Other	Free	EIF
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Free	EIF
8540.40.00	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free	EIF
8540.60.00	Other cathode-ray tubes	Free	EIF
8540.71.00	Magnetrons	Free	EIF
8540.79.00	Other	Free	EIF
8540.81.00	Receiver or amplifier valves and tubes	Free	EIF
8540.89.00	Other	Free	EIF
8540.91.10	Front panel assemblies as follows: (a) with respect to colour cathode-ray television picture tube, an assembly that consists of a glass panel to which a shadow mask or aperture grill is attached for ultimate use, that is suitable for incorporation into a colour cathode-ray television picture tube (including a video monitor or video projector cathode-ray tube) and that has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel with sufficient precision to render a video image when excited by a stream of electrons; or (b) with respect to a monochrome cathode-	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	ray television picture tube, an assembly that consists of either a glass panel or a glass envelope, that is suitable for incorporation into a monochrome cathode-ray television picture tube (including a video monitor or video projector cathode-ray tube) and that has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel or glass envelope with sufficient precision to render a video image when excited by a stream of electrons		
8540.91.90	Other	Free	EIF
8540.99.10	Electron guns; Radio frequency (RF) interaction structures for microwave tubes of subheading 8540.71, 8540.72 or 8540.79	Free	EIF
8540.99.90	Other	Free	EIF
8541.10.00	Diodes, other than photosensitive or light-emitting diodes (LED)	Free	EIF
8541.21.00	With a dissipation rate of less than 1 W	Free	EIF
8541.29.00	Other	Free	EIF
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	Free	EIF
8541.41.00	Light-emitting diodes (LED)	Free	EIF
8541.42.00	Photovoltaic cells not assembled in modules or made up into panels	Free	EIF
8541.43.00	Photovoltaic cells assembled in modules or made up into panels	Free	EIF
8541.49.00	Other	Free	EIF
8541.51.00	Semiconductor-based transducers	Free	EIF
8541.59.00	Other	Free	EIF
8541.60.00	Mounted piezo-electric crystals	Free	EIF
8541.90.00	Parts	Free	EIF
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Free	EIF
8542.32.00	Memories	Free	EIF
8542.33.00	Amplifiers	Free	EIF
8542.39.00	Other	Free	EIF
8542.90.00	Parts	Free	EIF
8543.10.00	Particle accelerators	Free	EIF
8543.20.00	Signal generators	Free	EIF
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	Free	EIF
8543.40.00	Electronic cigarettes and similar personal electric vaporizing devices	Free	EIF
8543.70.00	Other machines and apparatus	Free	EIF
8543.90.00	Parts	Free	EIF
8544.11.00	Of copper	Free	EIF
8544.19.00	Other	Free	EIF
8544.20.00	Co-axial cable and other co-axial electric conductors	Free	EIF
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8544.42.00	Fitted with connectors	Free	EIF
8544.49.00	Other	Free	EIF
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V	Free	EIF
8544.70.00	Optical fibre cables	Free	EIF
8545.11.00	Of a kind used for furnaces	Free	EIF
8545.19.00	Other	Free	EIF
8545.20.00	Brushes	Free	EIF
8545.90.00	Other	Free	EIF
8546.10.00	Of glass	Free	EIF
8546.20.00	Of ceramics	Free	EIF
8546.90.00	Other	Free	EIF
8547.10.00	Insulating fittings of ceramics	Free	EIF
8547.20.00	Insulating fittings of plastics	Free	EIF
8547.90.00	Other	Free	EIF
8548.00.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	Free	EIF
8549.11.00	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Free	EIF
8549.12.00	Other, containing lead, cadmium or mercury	Free	EIF
8549.13.00	Sorted by chemical type and not containing lead, cadmium or mercury	Free	EIF
8549.14.00	Unsorted and not containing lead, cadmium or mercury	Free	EIF
8549.19.00	Other	Free	EIF
8549.21.00	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)	Free	EIF
8549.29.00	Other	Free	EIF
8549.31.00	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)	Free	EIF
8549.39.00	Other	Free	EIF
8549.91.00	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)	Free	EIF
8549.99.00	Other	Free	EIF
8601.10.00	Powered from an external source of electricity	9.5%	NT3
8601.20.00	Powered by electric accumulators	9.5%	NT3
8602.10.00	Diesel-electric locomotives	9.5%	NT3
8602.90.00	Other	9.5%	NT3
8603.10.00	Powered from an external source of electricity	8%	NT3
8603.90.00	Other	8%	NT3

Tariff Item	Description	Base Rate	Staging Category
8604.00.10	Ballast spreaders; Buggies for transporting work crews and track material trailers, not exceeding 20 tonnes; Combination ballast broom and snow switch cleaners; Manual feed spike drivers for maintenance or production applications; On-track brush cutters; Rail tie spacing machines; Snow plows; Supply push carts; Tie cranes; Track carriage cranes	6%	EIF
8604.00.90	Other	Free	EIF
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	11%	NT3
8606.10.00	Tank wagons (tank cars) and the like	11%	NT3
8606.30.00	Self-discharging vans and wagons (cars), other than those of subheading 8606.10	11%	NT3
8606.91.00	Covered and closed	11%	NT3
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	11%	NT3
8606.99.00	Other	11%	NT3
8607.11.00	Driving bogies and bissel-bogies (truck assemblies)	Free	EIF
8607.12.00	Other bogies and bissel-bogies (truck assemblies)	Free	EIF
8607.19.11	Axles: For self-propelled railway vehicles for the transport of passengers, baggage, mail or express traffic; In the rough, for use in the manufacture of axles for railway rolling-stock	Free	EIF
8607.19.19	Axles: Other	9.5%	NT3
8607.19.21	Wheels, whether or not fitted with axles: Blanks for use in the manufacture of wheel and axle combinations for railway and tramway (including subway cars) passenger coaches; For self-propelled railway vehicles for the transport of passengers, baggage, mail or express traffic; For use in the repair of tramway vehicles (excluding subway cars) with magnetic track brakes; Forged, for use in the manufacture or production of wheel sets	Free	EIF
8607.19.29	Wheels, whether or not fitted with axles: Other	9.5%	NT3
8607.19.30	Parts of axles or wheels	Free	EIF
8607.19.40	Tires of steel, in the rough, not machined or drilled	3.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
8607.19.50	Parts of bogies or bissel-bogies (truck assemblies)	Free	EIF
8607.21.10	For self-propelled railway vehicles for the transport of passengers, baggage, mail or express traffic; Parts for use in the manufacture of brake systems for subway and rapid transit cars	Free	EIF
8607.21.20	Brake beams for use in railway vehicles	10%	NT3
8607.21.90	Other	10%	NT3
8607.29.10	For self-propelled railway vehicles for the transport of passengers, baggage, mail or express traffic; For use in the repair of tramway vehicles (excluding subway cars) with magnetic track brakes; Parts for use in the manufacture of brake systems for subway and rapid transit cars	Free	EIF
8607.29.90	Other	10%	NT3
8607.30.10	For self-propelled railway vehicles for the transport of passengers, baggage, mail or express traffic; For use in the repair of tramway vehicles (excluding subway cars) with magnetic track brakes; Parts for use in the manufacture of hydraulic cushioning devices (buffers) for railway rolling-stock	Free	EIF
8607.30.90	Other	2.5%	EIF
8607.91.00	Of locomotives	Free	EIF
8607.99.11	Of self-propelled rolling-stock: For use in the repair of tramway vehicles (excluding subway cars) with magnetic track brakes; Of the vehicles of heading 86.04; Of railway vehicles for the transport of passengers, baggage, mail or express traffic	Free	EIF
8607.99.19	Of self-propelled rolling-stock: Other	8.5%	NT3
8607.99.20	Of non self-propelled rolling-stock	11%	NT3
8608.00.10	Fixed and sliding railway bumping posts and friction buffer stops; Signalling equipment for railways and parts thereof	Free	EIF
8608.00.90	Other	6.5%	EIF
8609.00.10	Reusable, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein	Free	EIF
8609.00.90	Other	6.5%	EIF
8701.10.10	Powered by an internal combustion engine	Free	EIF
8701.10.90	Other	6%	EX
8701.21.00	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	6.1%	EX
8701.22.00	With both compression-ignition internal combustion piston engine (diesel or semi-	6.1%	EX

Tariff Item	Description	Base Rate	Staging Category
	diesel) and electric motor as motors for propulsion		
8701.23.00	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	6.1%	EX
8701.24.00	With only electric motor for propulsion	6.1%	EX
8701.29.00	Other	6.1%	EX
8701.30.00	Track-laying tractors	Free	EIF
8701.91.00	Not exceeding 18 kW	Free	EIF
8701.92.00	Exceeding 18 kW but not exceeding 37 kW	Free	EIF
8701.93.00	Exceeding 37 kW but not exceeding 75 kW	Free	EIF
8701.94.00	Exceeding 75 kW but not exceeding 130 kW	Free	EIF
8701.95.10	Yard shunting tractors	6%	EX
8701.95.90	Other	Free	EIF
8702.10.10	For the transport of 16 or more persons, including the driver	6.1%	EX
8702.10.20	For the transport of ten to 15 persons, including the driver	6.1%	EX
8702.20.10	For the transport of 16 or more persons, including the driver	6.1%	EX
8702.20.20	For the transport of ten to 15 persons, including the driver	6.1%	EX
8702.30.10	For the transport of 16 or more persons, including the driver	6.1%	EX
8702.30.20	For the transport of ten to 15 persons, including the driver	6.1%	EX
8702.40.10	For the transport of 16 or more persons, including the driver	6.1%	EX
8702.40.20	For the transport of ten to 15 persons, including the driver	6.1%	EX
8702.90.10	For the transport of 16 or more persons, including the driver	6.1%	EX
8702.90.20	For the transport of ten to 15 persons, including the driver	6.1%	EX
8703.10.10	Recreational or sporting vehicles specially designed for travelling on snow	Free	EIF
8703.10.90	Other	6.1%	EX
8703.21.10	Non-amphibious all-terrain vehicles of a weight of less than 227.3 kg, having fewer than six wheels and designed to carry only one passenger	6.1%	EX
8703.21.90	Other	6.1%	EX
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	6.1%	EX
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	6.1%	EX
8703.24.00	Of a cylinder capacity exceeding 3,000 cc	6.1%	EX
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc	6.1%	EX
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	6.1%	EX
8703.33.00	Of a cylinder capacity exceeding 2,500 cc	6.1%	EX
8703.40.10	Of a cylinder capacity not exceeding 1,000 cc	6.1%	EX
8703.40.90	Other	6.1%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.50.00	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	6.1%	EX
8703.60.10	Of a cylinder capacity not exceeding 1,000 cc	6.1%	EX
8703.60.90	Other	6.1%	EX
8703.70.00	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	6.1%	EX
8703.80.00	Other vehicles, with only electric motor for propulsion	6.1%	EX
8703.90.00	Other	6.1%	EX
8704.10.00	Dumpers designed for off-highway use	Free	EIF
8704.21.10	For conversion to ambulances	Free	EIF
8704.21.90	Other	6.1%	EX
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	6.1%	EX
8704.23.00	g.v.w. exceeding 20 tonnes	6.1%	EX
8704.31.00	g.v.w. not exceeding 5 tonnes	6.1%	EX
8704.32.00	g.v.w. exceeding 5 tonnes	6.1%	EX
8704.41.10	For conversion to ambulances	Free	EIF
8704.41.90	Other	6.1%	EX
8704.42.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	6.1%	EX
8704.43.00	g.v.w. exceeding 20 tonnes	6.1%	EX
8704.51.00	g.v.w. not exceeding 5 tonnes	6.1%	EX
8704.52.00	g.v.w. exceeding 5 tonnes	6.1%	EX
8704.60.00	Other with only electric motor for propulsion	6.1%	EX
8704.90.00	Other	6.1%	EX
8705.10.10	Railway maintenance cranes equipped to travel both by road and rail, with a lifting capacity exceeding 36.3 tonnes but not exceeding 68 tonnes	6.1%	NT2
8705.10.90	Other	Free	EIF
8705.20.00	Mobile drilling derricks	6.1%	NT1
8705.30.00	Fire fighting vehicles	6.7%	EX
8705.40.10	Transit type, with delivery conveyors	6.1%	NT1
8705.40.90	Other	Free	EIF
8705.90.10	Automotive towing trucks for a basic wrecker rating not exceeding 67,000 kg; Cement trucks with mixing or pumping capabilities for the oil and gas industry, excluding concrete pumps with booms designed primarily for the construction industry; Lorries equipped with: aggregate spreaders; carpet cleaning machinery;	6.1%	EX

Tariff Item	Description	Base Rate	Staging Category
	coiled tubing systems for servicing oil wells; combination vacuum and broom type sweepers; furnace and duct cleaning machinery; highway paint spraying machinery; manlift baskets with a working height not exceeding 26.5 m; oil or gas well logging units; recovery vacuum tanks; road surface patching machines; sand and salt spreaders; scissor lifts; sewer and catch basin cleaners; snow blowers; solid waste removal tanks, without compactors; street cleaning flushers; sweepers for airports; or vacuum type sweeper-leaf loaders		
8705.90.90	Other	Free	EIF
8706.00.10	For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8706.00.20	For the vehicles of heading 87.03 or of subheading 8704.21 or 8704.31	6.1%	EX
8706.00.90	Other	6.1%	EX
8707.10.00	For the vehicles of heading 87.03	6%	EX
8707.90.10	Cabs for the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8707.90.90	Other	6%	EX
8708.10.10	Bumpers	6%	EX
8708.10.21	Parts: Face bars, of bare metal, not finished in any degree after final forming	Free	EIF
8708.10.29	Parts: Other	6%	EX
8708.21.00	Safety seat belts	6%	EX
8708.22.00	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	Free	EIF
8708.29.11	Stampings: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.29.19	Stampings: Other	6%	EX
8708.29.20	Door assemblies	Free	EIF
8708.29.60	Seat covers or floor mats of plastics	8.5%	EX
8708.29.91	Other: Veterinary units and parts and accessories thereof, designed for the transportation and storage of veterinary equipment and preparations, for installation on motor vehicles; Parts and accessories for use in the manufacture of fire fighting vehicles;	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	Parts for the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90		
8708.29.92	Other: Rear-trunk spoilers or wings of polyurethane, for use as aftermarket automotive accessories	6%	EX
8708.29.99	Other: Other	6%	NT3
8708.30.11	Mounted brake linings: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.30.19	Mounted brake linings: Other	6%	EX
8708.30.91	Other: Parts, excluding slack adjusters, service chambers, double diaphragm spring brake actuators and oiled air connectors, for use in the manufacture of air or vacuum brake control systems; Parts for the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.30.99	Other: Other	6%	EX
8708.40.21	Gear boxes: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; Transfer cases for use in the manufacture of tandem suspension conversion systems or all-wheel drive conversion systems to be installed in vehicles of heading 87.04 or 87.05 after the date of manufacture of those vehicles but prior to the date of receipt and licensing by the original purchaser	Free	EIF
8708.40.29	Gear boxes: Other	6%	NT3
8708.40.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations; Parts and accessories for use in the manufacture of fire fighting vehicles	Free	EIF
8708.40.99	Other: Other	6%	EX
8708.50.31	Drive-axles with differential, whether or not provided with other transmission components: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; For use in the manufacture of self-propelled road sweepers; Front steerable drive axles for use in the manufacture of tandem suspension conversion systems or all-wheel drive conversion systems to be installed in	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	vehicles of heading 87.04 or 87.05 after the date of manufacture of those vehicles but prior to the date of receipt and licensing by the original purchaser; Transaxle assemblies for use in the manufacture of off-highway utility vehicles of a weight not exceeding 680 kg		
8708.50.39	Drive-axles with differential, whether or not provided with other transmission components: Other	6%	EX
8708.50.81	Parts of drive-axles with differential: For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations; Half shafts for the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; Parts and accessories for use in the manufacture of fire fighting vehicles	Free	EIF
8708.50.89	Parts of drive-axles with differential: Other	6%	NT3
8708.50.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.50.99	Other: Other	6%	EX
8708.70.11	Road wheels: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.70.19	Road wheels: Other	6%	EX
8708.70.21	Parts and accessories: Locking ring and rim sections, of hot-rolled iron or steel, for use in the manufacture of wheel rim assemblies; For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.70.29	Parts and accessories: Other	6%	EX
8708.80.11	McPherson struts: For use in the manufacture of off-highway utility vehicles of a weight not exceeding 680 kg	Free	EIF
8708.80.19	McPherson struts: Other	6%	EX
8708.80.20	Spring shock assemblies for use in the manufacture of off-highway utility vehicles of a weight not exceeding 680 kg; Other, for the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.80.30	Other suspension shock absorbers	6%	EX
8708.80.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.80.99	Other: Other	6%	EX

Tariff Item	Description	Base Rate	Staging Category
8708.91.21	Radiators: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.91.29	Radiators: Other	6%	NT3
8708.91.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations; Parts and accessories for use in the manufacture of fire fighting vehicles; Parts for use in the manufacture of aftermarket radiators for motor vehicles	Free	EIF
8708.91.99	Other: Other	6%	NT3
8708.92.21	Silencers (mufflers) and exhaust pipes: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.92.29	Silencers (mufflers) and exhaust pipes: Other	6%	EX
8708.92.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations; Parts and accessories for use in the manufacture of fire fighting vehicles	Free	EIF
8708.92.99	Other: Other	6%	EX
8708.93.11	Clutches: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.93.19	Clutches: Other	6%	NT3
8708.93.21	Parts of clutches: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.93.29	Parts of clutches: Other	6%	EX
8708.94.21	Steering wheels, steering columns and steering boxes: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.94.29	Steering wheels, steering columns and steering boxes: Other	6%	EX
8708.94.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; Rack and pinion steering assemblies for use in the manufacture of off-highway utility vehicles of a weight not exceeding 680 kg	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8708.94.99	Other: Other	6%	EX
8708.95.10	For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations; Parts and accessories for use in the manufacture of fire fighting vehicles	Free	EIF
8708.95.90	Other	6%	EX
8708.99.14	Parts for power trains: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.99.15	Parts for power trains: For the vehicles of heading 87.03	6%	NT3
8708.99.19	Parts for power trains: Other	6%	EX
8708.99.41	Vibration control units containing rubber: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.99.49	Vibration control units containing rubber: Other	6%	NT3
8708.99.51	Double flanged wheel hub units incorporating ball bearings: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90	Free	EIF
8708.99.59	Double flanged wheel hub units incorporating ball bearings: Other	6%	EX
8708.99.91	Other: For the tractors of tariff item No. 8701.10.10, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 or 8701.95.90; Veterinary units, and parts and accessories thereof, designed for the transportation and storage of veterinary equipment and preparations, for installation in motor vehicles; Parts and accessories for use in the manufacture of fire fighting vehicles; Parts for use in the manufacture of aftermarket gas tanks for motor vehicles	Free	EIF
8708.99.99	Other: Other	6%	EX
8709.11.10	Industrial tow tractors with motors of an output not exceeding 3.5 kW	6%	EX
8709.11.90	Other	Free	EIF
8709.19.10	Tractors	Free	EIF
8709.19.90	Other	6%	EX
8709.90.00	Parts	Free	EIF
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	Free	EIF
8711.10.00	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Free	EIF
8711.20.00	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8711.30.00	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free	EIF
8711.40.00	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free	EIF
8711.50.00	With internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	EIF
8711.60.00	With electric motor for propulsion	Free	EIF
8711.90.00	Other	Free	EIF
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.	13%	NT3
8713.10.00	Not mechanically propelled	Free	EIF
8713.90.00	Other	Free	EIF
8714.10.00	Of motorcycles (including mopeds)	Free	EIF
8714.20.00	Of carriages for disabled persons	Free	EIF
8714.91.10	Frame lugs, bottom bracket shells, forks, fork tubing sets, fork bearing assemblies, hydraulic shock absorbing cylinders, spring shock absorbers, rear pivots, cable stops, cable guides and back, chain and seat stays	Free	EIF
8714.91.90	Other	5%	EIF
8714.92.00	Wheel rims and spokes	Free	EIF
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free	EIF
8714.94.00	Brakes, including coaster braking hubs, and hub brakes, and parts thereof	Free	EIF
8714.95.00	Saddles	Free	EIF
8714.96.00	Pedals and crank-gear, and parts thereof	Free	EIF
8714.99.10	Bicycle wheels	6.5%	EIF
8714.99.90	Other	Free	EIF
8715.00.00	Baby carriages and parts thereof.	8%	EX
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	6.5%	EX
8716.20.10	Automatic bale stacking wagons, grain carts and silage wagons	Free	EIF
8716.20.90	Other	6.5%	EIF
8716.31.00	Tanker trailers and tanker semi-trailers	9.5%	EX
8716.39.10	Aluminum construction drop-centre livestock trailers having a g.v.w. of 11.778 tonnes or more and a length exceeding 12 m	Free	EIF
8716.39.20	Farm, logging or freight wagons; Trailers for self-propelled logging trucks of heading 87.04	5%	EX
8716.39.30	Trailers and semi-trailers for road tractors or for motor vehicles for the transport of goods (excluding non-commercial snowmobile, utility, boat or horse trailers and trailers for use as permanent mountings for machinery or equipment)	9.5%	EX
8716.39.90	Other	6.5%	EX
8716.40.00	Other trailers and semi-trailers	9.5%	EX
8716.80.10	For the transport of persons	4.5%	EX
8716.80.20	For the transport of goods	6.5%	NT3

Tariff Item	Description	Base Rate	Staging Category
8716.90.30	For use in the manufacture of trailers and semi-trailers	Free	EIF
8716.90.91	Other: Brake drums, hubs and rotors for use in the manufacture or repair of brakes and brake assemblies mounted on axles for semi-trailers; Double ball race turntables for use in the manufacture of self-steering axle assemblies for trailers; Forage boxes for self-loading or self-unloading trailers and semi-trailers, for agricultural purposes; Gravity discharge boxes for farm wagons; Hitches and couplings, for use on the farm; Parts for automatic bale stacking wagons, grain carts, silage wagons, or the header or swather transporters of subheading 8716.39	Free	EIF
8716.90.92	Other: Other parts for farm, logging or freight wagons, for trailers for self-propelled logging trucks or for other vehicles for the transport of persons	4.5%	EX
8716.90.99	Other: Other	6.5%	EX
8801.00.10	Captive balloons	11%	NT3
8801.00.90	Other	Free	EIF
8802.11.00	Of an unladen weight not exceeding 2,000 kg	Free	EIF
8802.12.00	Of an unladen weight exceeding 2,000 kg	Free	EIF
8802.20.00	Airplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	EIF
8802.30.00	Airplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	EIF
8802.40.00	Airplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	EIF
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	EIF
8804.00.10	Parachutes (including dirigible parachutes) and rotochutes	15.5%	EX
8804.00.20	Parts and accessories for parachutes (including dirigible parachutes) and rotochutes	3%	EX
8804.00.30	Paragliders; parts thereof and accessories thereto	Free	EIF
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	EIF
8805.21.00	Air combat simulators and parts thereof	Free	EIF
8805.29.00	Other	Free	EIF
8806.10.00	Designed for the carriage of passengers	Free	EIF
8806.21.00	With maximum take-off weight not more than 250 g	Free	EIF
8806.22.00	With maximum take-off weight more than 250 g but not more than 7 kg	Free	EIF
8806.23.00	With maximum take-off weight more than 7 kg but not more than 25 kg	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8806.24.00	With maximum take-off weight more than 25 kg but not more than 150 kg	Free	EIF
8806.29.00	Other	Free	EIF
8806.91.00	With maximum take-off weight not more than 250 g	Free	EIF
8806.92.00	With maximum take-off weight more than 250 g but not more than 7 kg	Free	EIF
8806.93.00	With maximum take-off weight more than 7 kg but not more than 25 kg	Free	EIF
8806.94.00	With maximum take-off weight more than 25 kg but not more than 150 kg	Free	EIF
8806.99.00	Other	Free	EIF
8807.10.00	Propellers and rotors and parts thereof	Free	EIF
8807.20.00	Under-carriages and parts thereof	Free	EIF
8807.30.00	Other parts of aeroplanes, helicopters or unmanned aircraft	Free	EIF
8807.90.00	Other	Free	EIF
8901.10.10	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25%	NT3
8901.10.90	Other	25%	NT3
8901.20.10	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25%	NT3
8901.20.90	Other	25%	NT3
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20	25%	NT3
8901.90.10	Open vessels	15%	NT3
8901.90.91	Other: Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25%	NT3
8901.90.99	Other: Other	25%	NT3
8902.00.10	Of a registered length not exceeding 30.5 m	25%	NT3
8902.00.20	Of a registered length exceeding 30.5 m	Free	EIF
8903.11.00	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	9.5%	NT3
8903.12.00	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	9.5%	NT3
8903.19.00	Other	9.5%	NT3
8903.21.00	Of a length not exceeding 7.5 m	9.5%	NT3
8903.22.00	Of a length exceeding 7.5 m but not exceeding 24 m	9.5%	NT3
8903.23.00	Of a length exceeding 24 m	9.5%	NT3
8903.31.00	Of a length not exceeding 7.5 m	9.5%	NT3
8903.32.00	Of a length exceeding 7.5 m but not exceeding 24 m	9.5%	NT3
8903.33.00	Of a length exceeding 24 m	9.5%	NT3
8903.93.10	Racing shells	Free	EIF
8903.93.90	Other	9.5%	NT3
8903.99.10	Racing shells	Free	EIF
8903.99.90	Other	9.5%	NT3
8904.00.00	Tugs and pusher craft.	25%	NT3
8905.10.00	Dredgers	25%	NT3
8905.20.11	Drilling platforms: Used in drilling activity for exploration, delineation or development of offshore projects	Free	EIF
8905.20.19	Drilling platforms: Other	20%	NT3

Tariff Item	Description	Base Rate	Staging Category
8905.20.20	Production platforms	25%	NT3
8905.90.11	Drill-ships, drilling barges and floating drilling rigs: Drill-ships used in drilling activity for exploration, delineation or development of offshore projects	Free	EIF
8905.90.19	Drill-ships, drilling barges and floating drilling rigs: Other	20%	NT3
8905.90.20	Semi-submersible crane vessels, floating cranes, and other heavy lift crane vessels, with a minimum gross lift capacity of 1,200 tonnes	Free	EIF
8905.90.90	Other	25%	NT3
8906.10.00	Warships	25%	NT3
8906.90.11	Open vessels: Lifeboats imported by societies dedicated to the saving of lives	Free	EIF
8906.90.19	Open vessels: Other	15%	NT3
8906.90.91	Other: Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25%	NT3
8906.90.99	Other: Other	25%	NT3
8907.10.10	Imported by societies dedicated to the saving of lives	Free	EIF
8907.10.90	Other	9.5%	NT3
8907.90.10	Marker buoys, excluding wooden buoys, to be employed in commercial fishing or in the commercial harvesting of marine plants	Free	EIF
8907.90.20	Other buoys and beacons	6.5%	NT3
8907.90.90	Other	15.5%	NT3
8908.00.10	Stripped of salvageable articles or equipment	Free	EIF
8908.00.90	Other	15.5%	NT3
9001.10.00	Optical fibres, optical fibre bundles and cables	Free	EIF
9001.20.00	Sheets and plates of polarizing material	Free	EIF
9001.30.00	Contact lenses	Free	EIF
9001.40.10	Designed for use by workers employed in hazardous work	Free	EIF
9001.40.40	Other, unfinished	Free	EIF
9001.40.90	Other	2%	EIF
9001.50.10	Designed for use by workers employed in hazardous work; Unfinished, light polarizing, for use in the manufacture of spectacles	Free	EIF
9001.50.40	Other, unfinished	Free	EIF
9001.50.90	Other	2%	EIF
9001.90.00	Other	Free	EIF
9002.11.10	For colour television cameras or colour video cameras; For enlargers making negatives or positives of a width exceeding 10 cm and a length exceeding 12.5 cm; For photographic cameras; For use in the manufacture of projectors; To be employed in the commercial production of video tape productions, cinematographic films (motion picture films), animated films or multi-image shows	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9002.11.90	Other	2%	EIF
9002.19.00	Other	Free	EIF
9002.20.00	Filters	Free	EIF
9002.90.00	Other	Free	EIF
9003.11.10	For prismatic eyeglasses for reading; For safety goggles or safety spectacles designed for use by workers employed in hazardous work	Free	EIF
9003.11.20	For other spectacles, goggles or the like	2.5%	EIF
9003.19.00	Of other materials	Free	EIF
9003.90.10	For use in the manufacture of ski goggles; Of other spectacles, goggles or the like, unfinished; Of prismatic eyeglasses for reading; Of safety goggles or safety spectacles designed for use by workers employed in hazardous work	Free	EIF
9003.90.90	Other	2.5%	EIF
9004.10.00	Sunglasses	5%	EIF
9004.90.10	Prismatic eyeglasses for reading; Safety goggles and safety spectacles, designed for use by workers employed in hazardous work	Free	EIF
9004.90.90	Other	5%	EIF
9005.10.00	Binoculars	Free	EIF
9005.80.10	Telescopes	Free	EIF
9005.80.90	Other	4.5%	EIF
9005.90.11	Of binoculars or telescopes of heading 90.05: Incorporating goods of heading 90.01 or 90.02	Free	EIF
9005.90.19	Of binoculars or telescopes of heading 90.05: Other	Free	EIF
9005.90.91	Other: Incorporating goods of heading 90.01 or 90.02	6%	NT1
9005.90.99	Other: Other	6%	NT1
9006.30.10	Comparison cameras for forensic or criminological purposes; For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; Specially designed for medical or surgical examination of internal organs	Free	EIF
9006.30.90	Other	5%	NT1
9006.40.00	Instant print cameras	Free	EIF
9006.53.10	For making negatives or positives; Single-use cameras	5%	NT1
9006.53.90	Other	Free	EIF
9006.59.10	For making negatives or positives	5%	NT1
9006.59.90	Other	Free	EIF
9006.61.00	Discharge lamp ("electronic") flashlight apparatus	Free	EIF
9006.69.10	Flash guns	Free	EIF
9006.69.20	Flashbulbs, flashcubes and the like	6.5%	NT2
9006.69.90	Other	5%	NT1

Tariff Item	Description	Base Rate	Staging Category
9006.91.10	Lantern slide attachments, lens hoods, stands and vignettters; Parts of the foregoing; Shutters and parts thereof, for use in the manufacture of cameras; Tripod tops and other parts of tripods; Unfinished parts for use in the manufacture of cameras; Other parts of the goods of tariff item No. 9006.30.10, 9006.40.00, 9006.53.90, 9006.59.10 or 9006.59.90	Free	EIF
9006.91.90	Other	5%	EIF
9006.99.10	Parts of discharge lamp ("electronic") flashlight apparatus or flash guns	Free	EIF
9006.99.90	Other	3.5%	EIF
9007.10.10	For use with surgical, dental, veterinary or diagnostic instruments; To be employed in the commercial production of video tape productions, cinematographic films (motion picture films), animated films or multi-image shows	Free	EIF
9007.10.90	Other	5%	NT1
9007.20.10	To be employed in medical, surgical, dental or veterinary applications	Free	EIF
9007.20.90	Other	6%	NT2
9007.91.00	For cameras	Free	EIF
9007.92.10	Parts for use in the manufacture of projectors	Free	EIF
9007.92.90	Other	3.5%	EIF
9008.50.10	Slide projectors	6%	NT2
9008.50.21	Microfilm, microfiche or other microform readers, whether or not capable of producing copies: Microfilm or microfiche reader-printers	Free	EIF
9008.50.29	Microfilm, microfiche or other microform readers, whether or not capable of producing copies: Other	6%	NT2
9008.50.30	Other image projectors	5.5%	NT1
9008.50.90	Other	Free	EIF
9008.90.10	Parts	Free	EIF
9008.90.20	Accessories	7%	NT3
9010.10.00	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	Free	EIF
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	EIF
9010.60.00	Projection screens	Free	EIF
9010.90.00	Parts and accessories	Free	EIF
9011.10.00	Stereoscopic microscopes	Free	EIF
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	Free	EIF
9011.80.00	Other microscopes	Free	EIF
9011.90.00	Parts and accessories	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	Free	EIF
9012.90.00	Parts and accessories	Free	EIF
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free	EIF
9013.20.00	Lasers, other than laser diodes	Free	EIF
9013.80.00	Other devices, appliances and instruments	Free	EIF
9013.90.00	Parts and accessories	Free	EIF
9014.10.00	Direction finding compasses	Free	EIF
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	EIF
9014.80.00	Other instruments and appliances	Free	EIF
9014.90.00	Parts and accessories	Free	EIF
9015.10.00	Rangefinders	Free	EIF
9015.20.00	Theodolites and tachymeters (tacheometers)	Free	EIF
9015.30.00	Levels	2.5%	EIF
9015.40.00	Photogrammetrical surveying instruments and appliances	Free	EIF
9015.80.00	Other instruments and appliances	Free	EIF
9015.90.00	Parts and accessories	Free	EIF
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	Free	EIF
9017.10.10	Drafting machines	Free	EIF
9017.10.20	Drafting tables	8.5%	NT3
9017.20.10	Drawing instruments	Free	EIF
9017.20.90	Other	2.5%	EIF
9017.30.00	Micrometers, callipers and gauges	4%	EIF
9017.80.10	Measuring rules and tapes	6.5%	EIF
9017.80.90	Other, including map measurers	4.5%	EIF
9017.90.00	Parts and accessories	Free	EIF
9018.11.10	Electro-cardiographs	Free	EIF
9018.11.91	Parts and accessories: Printed circuit assemblies	Free	EIF
9018.11.99	Parts and accessories: Other	Free	EIF
9018.12.00	Ultrasonic scanning apparatus	Free	EIF
9018.13.00	Magnetic resonance imaging apparatus	Free	EIF
9018.14.00	Scintigraphic apparatus	Free	EIF
9018.19.10	Patient monitoring systems	Free	EIF
9018.19.90	Other	Free	EIF
9018.20.00	Ultra-violet or infra-red ray apparatus	Free	EIF
9018.31.00	Syringes, with or without needles	Free	EIF
9018.32.00	Tubular metal needles and needles for sutures	Free	EIF
9018.39.00	Other	Free	EIF
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	Free	EIF
9018.49.00	Other	Free	EIF
9018.50.00	Other ophthalmic instruments and appliances	Free	EIF
9018.90.10	Defibrillators	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9018.90.20	Printed circuit assemblies for the goods of tariff item No. 9018.90.10	Free	EIF
9018.90.90	Other	Free	EIF
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free	EIF
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	EIF
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	Free	EIF
9021.10.00	Orthopaedic or fracture appliances	Free	EIF
9021.21.00	Artificial teeth	Free	EIF
9021.29.00	Other	Free	EIF
9021.31.00	Artificial joints	Free	EIF
9021.39.00	Other	Free	EIF
9021.40.00	Hearing aids, excluding parts and accessories	Free	EIF
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	EIF
9021.90.00	Other	Free	EIF
9022.12.00	Computed tomography apparatus	Free	EIF
9022.13.00	Other, for dental uses	Free	EIF
9022.14.00	Other, for medical, surgical or veterinary uses	Free	EIF
9022.19.00	For other uses	Free	EIF
9022.21.00	For medical, surgical, dental or veterinary uses	Free	EIF
9022.29.00	For other uses	Free	EIF
9022.30.00	X-ray tubes	Free	EIF
9022.90.10	Radiation generator units	Free	EIF
9022.90.20	Radiation beam delivery units	Free	EIF
9022.90.90	Other	Free	EIF
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	Free	EIF
9024.10.00	Machines and appliances for testing metals	Free	EIF
9024.80.00	Other machines and appliances	Free	EIF
9024.90.00	Parts and accessories	Free	EIF
9025.11.10	Clinical thermometers	Free	EIF
9025.11.90	Other	3.5%	EIF
9025.19.00	Other	Free	EIF
9025.80.00	Other instruments	Free	EIF
9025.90.00	Parts and accessories	Free	EIF
9026.10.00	For measuring or checking the flow or level of liquids	Free	EIF
9026.20.00	For measuring or checking pressure	Free	EIF
9026.80.00	Other instruments or apparatus	Free	EIF
9026.90.00	Parts and accessories	Free	EIF
9027.10.00	Gas or smoke analysis apparatus	Free	EIF
9027.20.00	Chromatographs and electrophoresis instruments	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	EIF
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	EIF
9027.81.00	Mass spectrometers	Free	EIF
9027.89.00	Other	Free	EIF
9027.90.00	Microtomes; parts and accessories	Free	EIF
9028.10.00	Gas meters	Free	EIF
9028.20.00	Liquid meters	Free	EIF
9028.30.00	Electricity meters	Free	EIF
9028.90.00	Parts and accessories	Free	EIF
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	EIF
9029.20.00	Speed indicators and tachometers; stroboscopes	Free	EIF
9029.90.00	Parts and accessories	Free	EIF
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiations	Free	EIF
9030.20.00	Oscilloscopes and oscillographs	Free	EIF
9030.31.00	Multimeters without a recording device	Free	EIF
9030.32.00	Multimeters with a recording device	Free	EIF
9030.33.00	Other, without a recording device	Free	EIF
9030.39.00	Other, with a recording device	Free	EIF
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	EIF
9030.82.00	For measuring or checking semiconductor wafers or devices (including integrated circuits)	Free	EIF
9030.84.00	Other, with a recording device	Free	EIF
9030.89.00	Other	Free	EIF
9030.90.00	Parts and accessories	Free	EIF
9031.10.00	Machines for balancing mechanical parts	Free	EIF
9031.20.00	Test benches	Free	EIF
9031.41.00	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	Free	EIF
9031.49.10	Co-ordinate measuring machines	Free	EIF
9031.49.90	Other	Free	EIF
9031.80.00	Other instruments, appliances and machines	Free	EIF
9031.90.10	Bases and frames for co-ordinate measuring machines	Free	EIF
9031.90.90	Other	Free	EIF
9032.10.10	For use with machinery or equipment of Section XVI	Free	EIF
9032.10.90	Other	5%	EIF
9032.20.00	Manostats	Free	EIF
9032.81.00	Hydraulic or pneumatic	Free	EIF
9032.89.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9032.90.00	Parts and accessories	Free	EIF
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	Free	EIF
9101.11.00	With mechanical display only	5%	EIF
9101.19.00	Other	5%	EIF
9101.21.00	With automatic winding	5%	EIF
9101.29.00	Other	5%	EIF
9101.91.10	Stop-watches	Free	EIF
9101.91.90	Other	5%	EIF
9101.99.00	Other	5%	EIF
9102.11.00	With mechanical display only	5%	NT1
9102.12.00	With opto-electronic display only	5%	EIF
9102.19.00	Other	5%	EIF
9102.21.00	With automatic winding	5%	EIF
9102.29.00	Other	5%	EIF
9102.91.10	Stop-watches	Free	EIF
9102.91.90	Other	5%	NT1
9102.99.00	Other	5%	EIF
9103.10.00	Electrically operated	11%	NT3
9103.90.00	Other	14%	NT3
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	Free	EIF
9105.11.00	Electrically operated	14%	NT3
9105.19.00	Other	14%	NT3
9105.21.10	Clock systems	6.5%	EIF
9105.21.90	Other	14%	NT3
9105.29.00	Other	14%	NT3
9105.91.10	Clock systems	5%	NT1
9105.91.20	Chronometers for aircraft or vessels	Free	EIF
9105.91.90	Other	14%	NT3
9105.99.10	Chronometers for aircraft or vessels	Free	EIF
9105.99.90	Other	11%	NT3
9106.10.00	Time-registers; time-recorders	Free	EIF
9106.90.10	Parking meters	14%	NT3
9106.90.90	Other	Free	EIF
9107.00.10	Electro-mechanical irrigation controllers; Time switches for use in the manufacture of machinery or equipment	Free	EIF
9107.00.90	Other	6.5%	EIF
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	Free	EIF
9108.12.00	With opto-electronic display only	Free	EIF
9108.19.00	Other	Free	EIF
9108.20.00	With automatic winding	Free	EIF
9108.90.00	Other	Free	EIF
9109.10.00	Electrically operated	Free	EIF
9109.90.00	Other	Free	EIF
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	Free	EIF
9110.12.00	Incomplete movements, assembled	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9110.19.00	Rough movements	Free	EIF
9110.90.00	Other	Free	EIF
9111.10.00	Cases of precious metal or of metal clad with precious metal	Free	EIF
9111.20.00	Cases of base metal, whether or not gold- or silver-plated	Free	EIF
9111.80.00	Other cases	Free	EIF
9111.90.00	Parts	Free	EIF
9112.20.00	Cases	Free	EIF
9112.90.00	Parts	Free	EIF
9113.10.10	For use in the manufacture of watches	Free	EIF
9113.10.90	Other	4.5%	NT1
9113.20.10	For use in the manufacture of watches	Free	EIF
9113.20.90	Other	5%	EIF
9113.90.00	Other	Free	EIF
9114.30.00	Dials	Free	EIF
9114.40.00	Plates and bridges	Free	EIF
9114.90.00	Other	Free	EIF
9201.10.00	Upright pianos	Free	EIF
9201.20.00	Grand pianos	7%	NT2
9201.90.10	Harpsichords and clavichords	Free	EIF
9201.90.90	Other	7%	NT2
9202.10.00	Played with a bow	Free	EIF
9202.90.10	Harps, including autoharps	Free	EIF
9202.90.90	Other	6%	NT2
9205.10.00	Brass-wind instruments	Free	EIF
9205.90.10	Accordions and similar instruments; Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones; Keyboard pipe organs; Mouth organs	Free	EIF
9205.90.20	Harmoniums and similar keyboard instruments with free metal reeds	7%	NT2
9205.90.90	Other	6%	NT1
9206.00.10	Carillons to be employed in churches; Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells	Free	EIF
9206.00.90	Other	6%	NT1
9207.10.00	Keyboard instruments, other than accordions	6%	NT3
9207.90.10	Accordions, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas and xylophones	Free	EIF
9207.90.90	Other	6%	NT3
9208.10.00	Musical boxes	6%	NT1
9208.90.00	Other	6%	EIF
9209.30.10	For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos; For use in the manufacture of guitars, banjos or mandolins	Free	EIF
9209.30.90	Other	4.5%	NT1

Tariff Item	Description	Base Rate	Staging Category
9209.91.10	Agraffes, bass damper parts, bridle leather and bridle straps, damper sockets, damper rods, uncovered hammer heads and hammer head moulding, key bottoms, piano or organ sharps, tuning pins, hitch pins, bridge pins, key pins, centre brass pins, brass flange plates, pressure bars, paper or felt punchings, rail hooks, spruce sounding boards, spoons, back check wires, bridle wires, damper wires, dowel wires, lifter wires, hammer wires and piano plates	Free	EIF
9209.91.90	Other	5%	NT1
9209.92.10	For harps and instruments played with a bow; For use in the manufacture of guitars, banjos or mandolins	Free	EIF
9209.92.20	For other string instruments, except keyboard string instruments	6%	EIF
9209.94.10	For use in the manufacture or repair of pianos or organs; Parts and accessories for use in the manufacture of guitars, banjos or mandolins, the sound of which is produced or must be amplified electrically; Parts of carillons to be employed in churches	Free	EIF
9209.94.90	Other	5%	NT1
9209.99.10	For harpischords, clavichords, accordions and similar instruments, brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanterers, recorders, saxophones, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharpes or vibraphones, marimbas, xylophones and tuned handbells, and carillons to be employed in churches; Parts and accessories for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds	Free	EIF
9209.99.20	Mechanisms for musical boxes	3%	EIF
9209.99.30	Metronomes, tuning forks and pitch pipes	5.5%	EIF
9209.99.90	Other	5%	EIF
9301.10.10	Guns	Free	EIF
9301.10.90	Other	7%	NT2
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	7%	NT2
9301.90.10	Guns	Free	EIF
9301.90.90	Other	7%	NT2
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	3.5%	EIF
9303.10.00	Muzzle-loading firearms	3.5%	EIF
9303.20.10	Pump or slide-action shotguns	3.5%	EIF
9303.20.90	Other	3.5%	EIF

Tariff Item	Description	Base Rate	Staging Category
9303.30.10	Bolt-action or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles	7%	NT2
9303.30.90	Other	3.5%	EIF
9303.90.10	Apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; Automatic explosive bird-scaring devices	Free	EIF
9303.90.90	Other	3.5%	EIF
9304.00.10	Guns and pistols, spring or gas	3.5%	EIF
9304.00.90	Other	7%	NT2
9305.10.00	Of revolvers or pistols	3.5%	EIF
9305.20.10	Shotgun barrels	2%	EIF
9305.20.20	Accessories for use in bolt-action or semi-automatic .22 calibre rimfire rifles, excluding accessories of target shooting rifles; Parts	Free	EIF
9305.20.90	Other	7.5%	NT3
9305.91.00	Of military weapons of heading 93.01	3.5%	EIF
9305.99.10	Parts for apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; Parts for automatic explosive bird-scaring devices	Free	EIF
9305.99.90	Other	3.5%	EIF
9306.21.00	Cartridges	7%	NT2
9306.29.00	Other	Free	EIF
9306.30.10	Poisonous cartridges for apparatus for the destruction of predatory animals; Starter cartridges and parts thereof, for diesel or semi-diesel engines; Twin-shot cartridges designed for bird-scaring devices	Free	EIF
9306.30.90	Other	7%	NT2
9306.90.10	Parts of bombs, grenades, torpedoes, mines, missiles and similar munitions of war	3.5%	EIF
9306.90.90	Other	7%	NT2
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	7%	NT2
9401.10.00	Seats of a kind used for aircraft	Free	EIF
9401.20.00	Seats of a kind used for motor vehicles	6%	EX
9401.31.10	For domestic purposes	8%	EX
9401.31.90	Other	Free	EIF
9401.39.10	For domestic purposes	8%	EX
9401.39.90	Other	Free	EIF
9401.41.00	Of wood	9.5%	EX
9401.49.00	Other	9.5%	EX
9401.52.10	Unfinished and unassembled, for use in the manufacture of furniture of bamboo	Free	EIF
9401.52.90	Other	9.5%	EX
9401.53.10	Unfinished and unassembled, for use in the manufacture of furniture of rattan	Free	EIF
9401.53.90	Other	9.5%	NT3

Tariff Item	Description	Base Rate	Staging Category
9401.59.10	Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	Free	EIF
9401.59.90	Other	9.5%	EX
9401.61.10	For domestic purposes	9.5%	EX
9401.61.90	Other	Free	EIF
9401.69.10	For domestic purposes	9.5%	EX
9401.69.90	Other	Free	EIF
9401.71.10	For domestic purposes	8%	EX
9401.71.90	Other	Free	EIF
9401.79.10	For domestic purposes	8%	EX
9401.79.90	Other	Free	EIF
9401.80.10	For domestic purposes	9.5%	EX
9401.80.90	Other	Free	EIF
9401.91.00	Of wood	Free	EIF
9401.99.00	Other	Free	EIF
9402.10.00	Dentists', barbers' or similar chairs and parts thereof	Free	EIF
9402.90.00	Other	Free	EIF
9403.10.00	Metal furniture of a kind used in offices	Free	EIF
9403.20.00	Other metal furniture	8%	EX
9403.30.00	Wooden furniture of a kind used in offices	Free	EIF
9403.40.00	Wooden furniture of a kind used in the kitchen	9.5%	EX
9403.50.00	Wooden furniture of a kind used in the bedroom	9.5%	EX
9403.60.10	For domestic purposes	9.5%	EX
9403.60.90	Other	Free	EIF
9403.70.10	For domestic purposes	9.5%	EX
9403.70.90	Other	Free	EIF
9403.82.11	For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of bamboo	Free	EIF
9403.82.19	For domestic purposes: Other	9.5%	EX
9403.82.90	Other	Free	EIF
9403.83.11	For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of rattan	Free	EIF
9403.83.19	For domestic purposes: Other	9.5%	NT3
9403.83.90	Other	Free	EIF
9403.89.11	For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	Free	EIF
9403.89.19	For domestic purposes: Other	9.5%	EX
9403.89.90	Other	Free	EIF
9403.91.00	Of wood	Free	EIF
9403.99.00	Other	Free	EIF
9404.10.00	Mattress supports	8%	EX
9404.21.00	Of cellular rubber or plastics, whether or not covered	9.5%	EX
9404.29.00	Of other materials	9.5%	EX
9404.30.00	Sleeping bags	15.5%	EX
9404.40.00	Quilts, bedspreads, eiderdowns and duvets (comforters)	14%	EX

Tariff Item	Description	Base Rate	Staging Category
9404.90.10	Pillows, cushions and similar furnishings, of cotton	14%	EX
9404.90.90	Other	14%	EX
9405.11.00	Designed for use solely with light-emitting diode (LED) light sources	7%	EX
9405.19.00	Other	7%	EX
9405.21.00	Designed for use solely with light-emitting diode (LED) light sources	7%	EX
9405.29.00	Other	7%	EX
9405.31.00	Designed for use solely with light-emitting diode (LED) light sources	7%	EX
9405.39.00	Other	7%	EX
9405.41.00	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	7%	EX
9405.42.10	Motion picture or theatrical spotlights	6%	EX
9405.42.90	Other	7%	EX
9405.49.10	Xenon type	Free	EIF
9405.49.20	Motion picture or theatrical spotlights	6%	EX
9405.49.90	Other	7%	EX
9405.50.10	Candlesticks and candelabras	5%	EX
9405.50.90	Other	7%	EX
9405.61.00	Designed for use solely with light-emitting diode (LED) light sources	7%	EX
9405.69.00	Other	7%	EX
9405.91.00	Of glass	Free	EIF
9405.92.00	Of plastics	Free	EIF
9405.99.00	Other	Free	EIF
9406.10.10	Silos for storing ensilage	4.5%	EIF
9406.10.90	Other	6%	EIF
9406.20.00	Modular building units, of steel	6%	EIF
9406.90.11	Silos for storing ensilage: Unassembled or incomplete, of glass fibre reinforced plastics, for use in the manufacture of silos	Free	EIF
9406.90.19	Silos for storing ensilage: Other	4.5%	EIF
9406.90.20	Air-supported buildings	15.5%	NT3
9406.90.90	Other	6%	EIF
9503.00.10	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	8%	NT3
9503.00.90	Other	Free	EIF
9504.20.00	Articles and accessories for billiards of all kinds	Free	EIF
9504.30.00	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	Free	EIF
9504.40.00	Playing cards	Free	EIF
9504.50.00	Video game consoles and machines, other than those of subheading 9504.30	Free	EIF
9504.90.00	Other	Free	EIF
9505.10.00	Articles for Christmas festivities	Free	EIF
9505.90.00	Other	Free	EIF
9506.11.00	Skis	Free	EIF
9506.12.00	Ski-fastenings (ski-bindings)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9506.19.00	Other	Free	EIF
9506.21.00	Sailboards	Free	EIF
9506.29.00	Other	Free	EIF
9506.31.00	Clubs, complete	Free	EIF
9506.32.00	Balls	Free	EIF
9506.39.00	Other	Free	EIF
9506.40.00	Articles and equipment for table-tennis	Free	EIF
9506.51.00	Lawn-tennis rackets, whether or not strung	Free	EIF
9506.59.10	Squash, badminton or racketball rackets	Free	EIF
9506.59.90	Other	7%	NT3
9506.61.00	Lawn-tennis balls	Free	EIF
9506.62.00	Inflatable	Free	EIF
9506.69.00	Other	Free	EIF
9506.70.11	Ice or roller skates attached to boots or other footwear: Ice skates	Free	EIF
9506.70.12	Ice or roller skates attached to boots or other footwear: Roller skates	Free	EIF
9506.70.20	Ice or roller skates not attached to boots or other footwear	5.5%	NT2
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	Free	EIF
9506.99.00	Other	Free	EIF
9507.10.10	Parts for use in the manufacture of fishing rods	Free	EIF
9507.10.90	Other	6.5%	NT2
9507.20.00	Fish-hooks, whether or not snelled	Free	EIF
9507.30.00	Fishing reels	6.5%	NT3
9507.90.10	Sportsmen's fishing line, in retail packages	7%	NT3
9507.90.91	Other: Fish landing net bags for use in the manufacture of fish landing nets; Lures, jiggers, artificial bait, line floats and fishing lines (including marlines) of a circumference not exceeding 38 mm, to be employed in commercial fishing; Split rings and swivels for use in the manufacture of fishing lures	Free	EIF
9507.90.99	Other: Other	6.5%	NT2
9508.10.00	Travelling circuses and travelling menageries	Free	EIF
9508.21.00	Roller coasters	Free	EIF
9508.22.00	Carousels, swings and roundabouts	Free	EIF
9508.23.00	Dodge'em cars	Free	EIF
9508.24.00	Motion simulators and moving theatres	Free	EIF
9508.25.00	Water rides	Free	EIF
9508.26.00	Water park amusements	Free	EIF
9508.29.00	Other	Free	EIF
9508.30.00	Fairground amusements	Free	EIF
9508.40.00	Travelling theatres	Free	EIF
9601.10.00	Worked ivory and articles of ivory	Free	EIF
9601.90.00	Other	6.5%	NT2
9602.00.10	Artificial honeycombs; Gelatin capsules for pharmaceutical products;	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	Worked amber for use in the manufacture of jewellery		
9602.00.90	Other	6.5%	EIF
9603.10.10	Brooms	11%	NT3
9603.10.20	Brushes	7%	NT2
9603.21.00	Tooth brushes, including dental-plate brushes	7%	NT3
9603.29.00	Other	7%	NT2
9603.30.10	Artists' brushes	7%	NT2
9603.30.90	Other	Free	EIF
9603.40.10	Rollers of textile materials	15.5%	NT3
9603.40.90	Other	7%	NT2
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	Free	EIF
9603.90.10	Brooms	11%	NT3
9603.90.20	Hand-operated mechanical floor sweepers, not motorized	8%	NT3
9603.90.30	Mops of textile materials	15.5%	NT3
9603.90.90	Other	6.5%	NT2
9604.00.00	Hand sieves and hand riddles.	6.5%	EIF
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	6.5%	EIF
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor	Free	EIF
9606.21.00	Of plastics, not covered with textile material	Free	EIF
9606.22.00	Of base metal, not covered with textile material	Free	EIF
9606.29.00	Other	Free	EIF
9606.30.00	Button moulds and other parts of buttons; button blanks	Free	EIF
9607.11.10	Air-tight and watertight	Free	EIF
9607.11.90	Other	10%	NT3
9607.19.00	Other	11%	NT3
9607.20.10	Of textile materials	11.5%	NT3
9607.20.90	Other	Free	EIF
9608.10.00	Ball point pens	7%	NT2
9608.20.00	Felt tipped and other porous-tipped pens and markers	7%	NT2
9608.30.10	Indian ink drawing pens	7%	NT2
9608.30.90	Other	7%	NT2
9608.40.00	Propelling or sliding pencils	7%	NT2
9608.50.00	Sets of articles from two or more of the foregoing subheadings	7%	NT2
9608.60.10	For use in the manufacture of ball point pens	Free	EIF
9608.60.90	Other	7%	NT2
9608.91.10	Nibs of wool felt or plastics for use in the manufacture of porous tip pens or markers	Free	EIF
9608.91.90	Other	5%	EIF
9608.99.10	Parts other than refills, for use in the manufacture of ball point pens	Free	EIF
9608.99.90	Other	7%	NT2
9609.10.00	Pencils and crayons, with leads encased in a sheath	7%	NT2

Tariff Item	Description	Base Rate	Staging Category
9609.20.10	For use in the manufacture of pencils	Free	EIF
9609.20.90	Other	6%	EIF
9609.90.00	Other	7%	NT2
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	4.5%	NT1
9611.00.00	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.	6.5%	NT2
9612.10.10	To be employed in machinery for packing fresh fruit or vegetables	Free	EIF
9612.10.20	Other, woven, of man-made fibres, other than those of a width of 30 mm or less and permanently put up in cartridges	15.5%	NT3
9612.10.30	Other, containing man-made fibres	15.5%	NT3
9612.10.90	Other	8.5%	NT3
9612.20.00	Ink-pads	8.5%	NT3
9613.10.00	Pocket lighters, gas fuelled, non-refillable	6.5%	NT2
9613.20.00	Pocket lighters, gas fuelled, refillable	9%	NT3
9613.80.10	Table lighters	9.5%	NT3
9613.80.90	Other	8%	NT3
9613.90.00	Parts	6.5%	NT2
9614.00.11	Pipes and pipe bowls: Meerschaum pipes, excluding those composed in part of briar wood; Roughly shaped blocks of wood or root, for pipes	Free	EIF
9614.00.19	Pipes and pipe bowls: Other	6.5%	NT2
9614.00.90	Other	7%	NT2
9615.11.00	Of hard rubber or plastics	5.5%	NT1
9615.19.00	Other	7%	NT2
9615.90.00	Other	6.5%	EIF
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	8.5%	NT3
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	12%	NT3
9617.00.00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inner.	7.5%	NT3
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	9%	NT3
9619.00.10	Incontinent briefs, underpants and panties, incontinent napkins (diapers), napkin (diaper) liners and similar sanitary articles for incontinence, designed to be worn by a person, excluding those of a kind for babies	Free	EIF
9619.00.21	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	EIF
9619.00.22	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Of textile wadding	12%	NT3

Tariff Item	Description	Base Rate	Staging Category
9619.00.23	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Knitted or crocheted	18%	NT3
9619.00.24	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Not knitted or crocheted, of cotton	17%	NT3
9619.00.25	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Not knitted or crocheted, of synthetic fibres	18%	NT3
9619.00.29	Napkins (diapers), napkin (diaper) liners and similar articles for babies: Other	18%	NT3
9619.00.91	Other: Of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	EIF
9619.00.92	Other: Of textile wadding	12%	NT3
9619.00.99	Other: Other	7%	NT2
9620.00.10	For binoculars or telescopes of heading 90.05; For cinematographic cameras; For goods of heading 84.71, 85.17 or 85.21; For surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	Free	EIF
9620.00.21	For photographic cameras: Tripods	Free	EIF
9620.00.29	For photographic cameras: Other	5%	EIF
9620.00.30	For monoculars; For other astronomical instruments	6%	EIF
9620.00.40	For other machines, appliances, instruments or apparatus of Chapter 90	Free	EIF
9620.00.91	Other: Of graphite or other carbon	Free	EIF
9620.00.92	Other: Of wood	6%	NT2
9620.00.93	Other: Of aluminum	6.5%	EIF
9620.00.99	Other: Other	6.5%	EIF
9701.21.10	Originals by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.21.90	Other	5.5%	EIF
9701.22.10	Originals by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.22.90	Other	7%	NT2
9701.29.10	Original collages and similar decorative plaques by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.29.90	Other	7%	NT2

Tariff Item	Description	Base Rate	Staging Category
9701.91.10	Originals by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.91.90	Other	5.5%	EIF
9701.92.10	Originals by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.92.90	Other	7%	NT2
9701.99.10	Original collages and similar decorative plaques by artists Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9701.99.90	Other	7%	NT2
9702.10.00	Of an age exceeding 100 years Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9702.90.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9703.10.00	Of an age exceeding 100 years Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9703.90.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9704.00.00	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. Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9705.10.00	Collections and collectors' pieces of archaeological, ethnographic or historical interest Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9705.21.00	Human specimens and parts thereof Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9705.22.00	Extinct or endangered species and parts thereof Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9705.29.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9705.31.00	Of an age exceeding 100 years Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9705.39.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9706.10.00	Of an age exceeding 250 years Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF
9706.90.00	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF

APPENDIX I

TARIFF SCHEDULE OF INDONESIA

Tariff Item	Description	Base Rate	Staging Category
0101.21.00	Purebred breeding animals	Free	EIF
0101.29.00	Other	5.00%	NT1
0101.30.10	Purebred breeding animals	Free	EIF
0101.30.90	Other	5.00%	EIF
0101.90.00	Other	5.00%	EIF
0102.21.00	Purebred breeding animals	Free	EIF
0102.29.11	Oxen	Free	EIF
0102.29.19	Other	5.00%	NT2
0102.29.90	Other	5.00%	NT2
0102.31.00	Purebred breeding animals	Free	EIF
0102.39.00	Other	5.00%	NT2
0102.90.10	Purebred breeding animals	Free	EIF
0102.90.90	Other	5.00%	EIF
0103.10.00	Purebred breeding animals	Free	EIF
0103.91.00	Weighing less than 50 kg	5.00%	NT2
0103.92.00	Weighing 50 kg or more	5.00%	NT2
0104.10.10	Purebred breeding animals	Free	EIF
0104.10.90	Other	5.00%	NT2
0104.20.10	Purebred breeding animals	Free	EIF
0104.20.90	Other	5.00%	NT2
0105.11.10	Breeding fowls	Free	EIF
0105.11.90	Other	5.00%	NT1
0105.12.10	Breeding turkeys	Free	EIF
0105.12.90	Other	5.00%	NT2
0105.13.10	Breeding ducklings	Free	EIF
0105.13.90	Other	5.00%	NT1
0105.14.10	Breeding goslings	Free	EIF
0105.14.90	Other	5.00%	NT1
0105.15.10	Breeding guinea fowls	5.00%	EIF
0105.15.90	Other	5.00%	EIF
0105.94.10	Breeding fowls, other than fighting cocks	Free	EIF
0105.94.41	Weighing not more than 2 kg	5.00%	EIF
0105.94.49	Other	5.00%	EIF
0105.94.91	Weighing not more than 2 kg	5.00%	EIF
0105.94.99	Other	5.00%	EIF
0105.99.10	Breeding ducks	Free	EIF
0105.99.20	Other ducks	5.00%	NT1
0105.99.30	Breeding geese, turkeys and guinea fowls	Free	EIF
0105.99.40	Other geese, turkeys and guinea fowls	5.00%	NT2
0106.11.00	Primates	5.00%	EIF
0106.12.10	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5.00%	EIF
0106.12.20	Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5.00%	EIF
0106.13.00	Camels and other camelids (Camelidae)	5.00%	EIF
0106.14.00	Rabbits and hares	5.00%	NT2
0106.19.00	Other	5.00%	NT2
0106.20.00	Reptiles (including snakes and turtles)	5.00%	EIF
0106.31.00	Birds of prey	5.00%	NT1
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5.00%	EIF
0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	5.00%	NT1
0106.39.00	Other	5.00%	NT1
0106.41.00	Bees	5.00%	NT2
0106.49.00	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
0106.90.00	Other	5.00%	EIF
0201.10.00	Carcasses and halfcarcasses	5.00%	EIF
0201.20.00	Other cuts with bone in	5.00%	EIF
0201.30.00	Boneless	5.00%	EIF
0202.10.00	Carcasses and halfcarcasses	5.00%	EIF
0202.20.00	Other cuts with bone in	5.00%	NT1
0202.30.00	Boneless	5.00%	NT1
0203.11.00	Carcasses and halfcarcasses	5.00%	EIF
0203.12.00	Hams, shoulders and cuts thereof, with bone in	5.00%	EIF
0203.19.00	Other	5.00%	EIF
0203.21.00	Carcasses and halfcarcasses	5.00%	EIF
0203.22.00	Hams, shoulders and cuts thereof, with bone in	5.00%	EIF
0203.29.00	Other	5.00%	EIF
0204.10.00	Carcasses and halfcarcasses of lamb, fresh or chilled	5.00%	EIF
0204.21.00	Carcasses and halfcarcasses	5.00%	EIF
0204.22.00	Other cuts with bone in	5.00%	EIF
0204.23.00	Boneless	5.00%	EIF
0204.30.00	Carcasses and halfcarcasses of lamb, frozen	5.00%	EIF
0204.41.00	Carcasses and halfcarcasses	5.00%	EIF
0204.42.00	Other cuts with bone in	5.00%	EIF
0204.43.00	Boneless	5.00%	EIF
0204.50.00	Meat of goats	5.00%	EIF
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5.00%	NT2
0206.10.00	Of bovine animals, fresh or chilled	5.00%	NT1
0206.21.00	Tongues	5.00%	NT1
0206.22.00	Livers	5.00%	NT1
0206.29.00	Other	5.00%	NT1
0206.30.00	Of swine, fresh or chilled	5.00%	EIF
0206.41.00	Livers	5.00%	EIF
0206.49.00	Other	5.00%	EIF
0206.80.00	Other, fresh or chilled	5.00%	EIF
0206.90.00	Other, frozen	5.00%	EIF
0207.11.00	Not cut in pieces, fresh or chilled	5.00%	NT1
0207.12.00	Not cut in pieces, frozen	5.00%	EX
0207.13.00	Cuts and offal, fresh or chilled	5.00%	EX
0207.14.10	Wings	5.00%	EX
0207.14.20	Thighs	20.00%	EX
0207.14.30	Livers	5.00%	EX
0207.14.91	Mechanically deboned or separated meat	5.00%	EX
0207.14.99	Other	5.00%	EX
0207.24.00	Not cut in pieces, fresh or chilled	5.00%	EX
0207.25.00	Not cut in pieces, frozen	5.00%	EX
0207.26.00	Cuts and offal, fresh or chilled	5.00%	EX
0207.27.10	Livers	5.00%	EX
0207.27.91	Mechanically deboned or separated meat	5.00%	EX
0207.27.99	Other	5.00%	EX
0207.41.00	Not cut in pieces, fresh or chilled	5.00%	EX
0207.42.00	Not cut in pieces, frozen	5.00%	EX
0207.43.00	Fatty livers, fresh or chilled	5.00%	EX
0207.44.00	Other, fresh or chilled	5.00%	EX
0207.45.10	Fatty livers	5.00%	EX
0207.45.90	Other	5.00%	EX
0207.51.00	Not cut in pieces, fresh or chilled	5.00%	EX
0207.52.00	Not cut in pieces, frozen	5.00%	EX
0207.53.00	Fatty livers, fresh or chilled	5.00%	EX
0207.54.00	Other, fresh or chilled	5.00%	EX
0207.55.10	Fatty livers	5.00%	EX
0207.55.90	Other	5.00%	EX
0207.60.10	Not cut in pieces, fresh or chilled	5.00%	EX
0207.60.20	Not cut in pieces, frozen	5.00%	EX

Tariff Item	Description	Base Rate	Staging Category
0207.60.30	Cuts and offal, fresh or chilled	5.00%	EX
0207.60.40	Cuts and offal, frozen	5.00%	EX
0208.10.00	Of rabbits or hares	5.00%	NT1
0208.30.00	Of primates	5.00%	EIF
0208.40.10	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5.00%	EIF
0208.40.90	Other	5.00%	EIF
0208.50.00	Of reptiles (including snakes and turtles)	5.00%	EIF
0208.60.00	Of camels and other camelids (Camelidae)	5.00%	NT2
0208.90.10	Frogs' legs	5.00%	EIF
0208.90.90	Other	5.00%	EIF
0209.10.00	Of pigs	5.00%	NT2
0209.90.00	Other	5.00%	NT1
0210.11.00	Hams, shoulders and cuts thereof, with bone in	5.00%	EIF
0210.12.00	Bellies (streaky) and cuts thereof	5.00%	EIF
0210.19.30	Bacon; boneless hams	5.00%	EIF
0210.19.90	Other	5.00%	EIF
0210.20.00	Meat of bovine animals	5.00%	EIF
0210.91.00	Of primates	5.00%	EIF
0210.92.10	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5.00%	EIF
0210.92.90	Other	5.00%	EIF
0210.93.00	Of reptiles (including snakes and turtles)	5.00%	EIF
0210.99.10	Freezedried diced chicken	5.00%	NT2
0210.99.20	Dried pork skin	5.00%	NT1
0210.99.90	Other	5.00%	EIF
0301.11.10	Fry	Free	EIF
0301.11.91	Koi carp (Cyprinus carpio)	5.00%	EIF
0301.11.92	Goldfish (Carassius auratus)	5.00%	EIF
0301.11.93	Siamese fighting fish (Beta splendens)	5.00%	EIF
0301.11.95	Arowanas (Scleropages formosus)	5.00%	EIF
0301.11.99	Other	5.00%	NT1
0301.19.10	Fry	Free	EIF
0301.19.90	Other	5.00%	EIF
0301.91.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5.00%	NT3
0301.92.00	Eels (Anguilla spp.)	5.00%	NT3
0301.93.21	Breeding, other than fry	Free	EIF
0301.93.22	Fry	5.00%	EIF
0301.93.29	Other	5.00%	EIF
0301.93.31	Breeding, other than fry	Free	EIF
0301.93.32	Fry	5.00%	EIF
0301.93.39	Other	5.00%	EIF
0301.94.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	5.00%	NT2
0301.95.00	Southern bluefin tunas (Thunnus maccoyii)	5.00%	NT2
0301.99.11	Breeding	Free	EIF
0301.99.19	Other	Free	EIF
0301.99.22	Other carp, breeding	Free	EIF
0301.99.23	Other carp	5.00%	EIF
0301.99.24	Other, breeding	Free	EIF
0301.99.29	Other	5.00%	EIF
0301.99.31	Milkfish, breeding	5.00%	EIF
0301.99.32	Milkfish, other	5.00%	EIF
0301.99.33	Leopard coral grouper (Plectropomus leopardus)	10.00%	EIF
0301.99.34	Brownmarbled grouper (Epinephelus fuscoguttatus)	10.00%	EIF
0301.99.35	Humpback grouper (Cromileptes altivelis)	10.00%	EIF
0301.99.36	Other grouper	10.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0301.99.41	Tilapias (<i>Oreochromis</i> spp.)	10.00%	EIF
0301.99.42	Other carp, for breeding	5.00%	EIF
0301.99.49	Other	5.00%	EIF
0301.99.50	Other, marine fish	5.00%	EIF
0301.99.90	Other	5.00%	NT2
0302.11.00	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>)	5.00%	NT3
0302.13.00	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>)	5.00%	NT3
0302.14.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5.00%	NT3
0302.19.00	Other	5.00%	EIF
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5.00%	NT2
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	5.00%	NT1
0302.23.00	Sole (<i>Solea</i> spp.)	5.00%	NT1
0302.24.00	Turbots (<i>Psetta maxima</i>)	5.00%	NT1
0302.29.00	Other	5.00%	NT1
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5.00%	NT2
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>)	5.00%	NT2
0302.33.00	Skipjack tuna (stripebellied bonito) (<i>Katsuwonus pelamis</i>)	5.00%	NT2
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	5.00%	NT2
0302.35.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5.00%	NT2
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5.00%	NT2
0302.39.00	Other	5.00%	NT3
0302.41.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5.00%	NT1
0302.42.00	Anchovies (<i>Engraulis</i> spp.)	5.00%	NT1
0302.43.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5.00%	EIF
0302.44.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5.00%	NT1
0302.45.00	Jack and horse mackerel (<i>Trachurus</i> spp.)	5.00%	NT1
0302.46.00	Cobia (<i>Rachycentron canadum</i>)	5.00%	EIF
0302.47.00	Swordfish (<i>Xiphias gladius</i>)	5.00%	NT3
0302.49.00	Other	5.00%	EIF
0302.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00%	NT2
0302.52.00	Haddock (<i>Melanogrammus aeglefinus</i>)	5.00%	NT2
0302.53.00	Coalfish (<i>Pollachius virens</i>)	5.00%	EIF
0302.54.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5.00%	NT3
0302.55.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	5.00%	NT2
0302.56.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5.00%	EIF
0302.59.00	Other	5.00%	EIF
0302.71.00	Tilapias (<i>Oreochromis</i> spp.)	10.00%	EIF
0302.72.10	Yellowtail catfish (<i>Pangasius pangasius</i>)	5.00%	EIF
0302.72.90	Other	5.00%	EIF
0302.73.00	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.)	5.00%	EIF
0302.74.00	Eels (<i>Anguilla</i> spp.)	5.00%	EIF
0302.79.00	Other	5.00%	EIF
0302.81.00	Dogfish and other sharks	5.00%	EIF
0302.82.00	Rays and skates (<i>Rajidae</i>)	5.00%	EIF
0302.83.00	Toothfish (<i>Dissostichus</i> spp.)	5.00%	EIF
0302.84.00	Seabass (<i>Dicentrarchus</i> spp.)	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0302.85.00	Seabream (Sparidae)	5.00%	EIF
0302.89.11	Grouper	10.00%	EIF
0302.89.12	Longfin mojarra (Pentaprion longimanus)	5.00%	NT1
0302.89.13	Bluntnose lizardfish (Trachinocephalus myops)	5.00%	NT1
0302.89.14	Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	5.00%	NT1
0302.89.15	Indian threadfins (Polynemus indicus)	5.00%	NT1
0302.89.16	Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyræna barracuda)	5.00%	NT1
0302.89.17	Black pomfrets (Parastromatus niger)	5.00%	EIF
0302.89.18	Mangrove red snappers (Lutjanus argentimaculatus)	5.00%	EIF
0302.89.19	Other	5.00%	NT1
0302.89.22	Swamp barb (Puntius chola)	5.00%	EIF
0302.89.23	Silver grunts (Pomadasys argenteus)	5.00%	EIF
0302.89.27	Hilsa shad (Tenualosa ilisha)	5.00%	EIF
0302.89.28	Wallago (Wallago attu) and giant rivercatfish (Sperata seenghala)	5.00%	EIF
0302.89.29	Other	5.00%	EIF
0302.91.00	Livers, roes and milt	5.00%	NT1
0302.92.00	Shark fins	5.00%	EIF
0302.99.00	Other	10.00%	NT2
0303.11.00	Sockeye salmon (red salmon) (Oncorhynchus nerka)	5.00%	NT3
0303.12.00	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	5.00%	EIF
0303.13.00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5.00%	NT3
0303.14.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5.00%	NT3
0303.19.00	Other	5.00%	NT2
0303.23.00	Tilapias (Oreochromis spp.)	10.00%	EIF
0303.24.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	5.00%	EIF
0303.25.00	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	5.00%	NT1
0303.26.00	Eels (Anguilla spp.)	5.00%	NT1
0303.29.00	Other	5.00%	NT1
0303.31.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	5.00%	NT2
0303.32.00	Plaice (Pleuronectes platessa)	5.00%	NT2
0303.33.00	Sole (Solea spp.)	5.00%	NT1
0303.34.00	Turbots (Psetta maxima)	5.00%	NT2
0303.39.00	Other	5.00%	NT2
0303.41.00	Albacore or longfinned tunas (Thunnus alalunga)	5.00%	NT3
0303.42.00	Yellowfin tunas (Thunnus albacares)	5.00%	NT3
0303.43.00	Skipjack tuna (stripebellied bonito) (Katsuwonus pelamis)	5.00%	NT3
0303.44.00	Bigeye tunas (Thunnus obesus)	5.00%	NT3
0303.45.10	Atlantic bluefin tunas (Thunnus thynnus)	5.00%	NT3
0303.45.90	Pacific bluefin tunas (Thunnus orientalis)	5.00%	NT3
0303.46.00	Southern bluefin tunas (Thunnus maccoyii)	5.00%	NT3
0303.49.10	Longtail tuna (Thunnus tonggol)	5.00%	NT3
0303.49.90	Other	5.00%	NT3
0303.51.00	Herrings (Clupea harengus, Clupea pallasii)	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
0303.53.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5.00%	EIF
0303.54.10	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)	5.00%	NT2
0303.54.20	Pacific mackerel (<i>Scomber japonicus</i>)	5.00%	NT2
0303.55.00	Jack and horse mackerel (<i>Trachurus</i> spp.)	5.00%	NT2
0303.56.00	Cobia (<i>Rachycentron canadum</i>)	5.00%	EIF
0303.57.00	Swordfish (<i>Xiphias gladius</i>)	5.00%	EIF
0303.59.10	Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)	5.00%	NT1
0303.59.20	Silver pomfrets (<i>Pampus</i> spp.)	5.00%	EIF
0303.59.90	Other	5.00%	EIF
0303.63.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00%	NT1
0303.64.00	Haddock (<i>Melanogrammus aeglefinus</i>)	5.00%	NT2
0303.65.00	Coalfish (<i>Pollachius virens</i>)	5.00%	NT1
0303.66.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5.00%	NT3
0303.67.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	5.00%	NT3
0303.68.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5.00%	NT3
0303.69.00	Other	5.00%	EIF
0303.81.00	Dogfish and other sharks	5.00%	NT1
0303.82.00	Rays and skates (<i>Rajidae</i>)	5.00%	NT1
0303.83.00	Toothfish (<i>Dissostichus</i> spp.)	5.00%	NT2
0303.84.00	Seabass (<i>Dicentrarchus</i> spp.)	5.00%	EIF
0303.89.11	Grouper	10.00%	EIF
0303.89.13	Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	5.00%	EIF
0303.89.14	Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	5.00%	EIF
0303.89.15	Indian threadfins (<i>Polynemus indicus</i>)	5.00%	EIF
0303.89.16	Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyræna barracuda</i>)	5.00%	EIF
0303.89.17	Black pomfrets (<i>Parastromatus niger</i>)	5.00%	EIF
0303.89.18	Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	5.00%	EIF
0303.89.19	Other	5.00%	NT2
0303.89.22	Swamp barb (<i>Puntius chola</i>)	5.00%	NT1
0303.89.23	Milkfish (<i>Chanos chanos</i>)	5.00%	EIF
0303.89.24	Silver grunts (<i>Pomadasys argenteus</i>)	5.00%	EIF
0303.89.27	Hilsa shad (<i>Tenualosa ilisha</i>)	5.00%	EIF
0303.89.28	Wallago (<i>Wallago attu</i>) and giant rivercatfish (<i>Sperata seenghala</i>)	5.00%	EIF
0303.89.29	Other	5.00%	EIF
0303.91.00	Livers, roes and milt	5.00%	NT3
0303.92.00	Shark fins	5.00%	EIF
0303.99.00	Other	10.00%	EIF
0304.31.00	Tilapias (<i>Oreochromis</i> spp.)	10.00%	EIF
0304.32.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10.00%	EIF
0304.33.00	Nile Perch (<i>Lates niloticus</i>)	10.00%	EIF
0304.39.00	Other	10.00%	EIF
0304.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10.00%	EX
0304.42.00	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>)	10.00%	EX
0304.43.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10.00%	NT2
0304.45.00	Swordfish (<i>Xiphias gladius</i>)	10.00%	NT2
0304.46.00	Toothfish (<i>Dissostichus</i> spp.)	10.00%	NT2
0304.47.00	Dogfish and other sharks	10.00%	NT1
0304.48.00	Rays and skates (<i>Rajidae</i>)	10.00%	NT1
0304.49.00	Other	10.00%	EX
0304.51.00	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.)	10.00%	EIF
0304.52.00	Salmonidae	10.00%	EX
0304.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10.00%	EIF
0304.54.00	Swordfish (<i>Xiphias gladius</i>)	10.00%	NT3
0304.55.00	Toothfish (<i>Dissostichus</i> spp.)	10.00%	NT2
0304.56.00	Dogfish and other sharks	10.00%	EIF
0304.57.00	Rays and skates (<i>Rajidae</i>)	10.00%	EIF
0304.59.00	Other	10.00%	NT2
0304.61.00	Tilapias (<i>Oreochromis</i> spp.)	10.00%	EIF
0304.62.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10.00%	EIF
0304.63.00	Nile Perch (<i>Lates niloticus</i>)	10.00%	EIF
0304.69.00	Other	10.00%	NT3
0304.71.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10.00%	NT3
0304.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10.00%	NT2
0304.73.00	Coalfish (<i>Pollachius virens</i>)	10.00%	EIF
0304.74.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10.00%	NT2
0304.75.00	Alaska Pollock (<i>Theragra chalcogramma</i>)	10.00%	NT3
0304.79.00	Other	10.00%	NT3
0304.81.00	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>)	10.00%	EX
0304.82.00	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>)	10.00%	NT3
0304.83.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10.00%	EX
0304.84.00	Swordfish (<i>Xiphias gladius</i>)	10.00%	EIF
0304.85.00	Toothfish (<i>Dissostichus</i> spp.)	10.00%	EIF
0304.86.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10.00%	NT3
0304.87.00	Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripebellied bonito) (<i>Katsuwonus pelamis</i>)	10.00%	NT3
0304.88.00	Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	10.00%	EIF
0304.89.10	Mahimahi (<i>Coryphaena hippurus</i>)	10.00%	NT3
0304.89.90	Other	10.00%	EX
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	10.00%	NT3
0304.92.00	Toothfish (<i>Dissostichus</i> spp.)	10.00%	NT2
0304.93.00	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.,	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
	Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0304.94.00	Alaska Pollock (Theragra chalcogramma)	10.00%	NT2
0304.95.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	10.00%	NT3
0304.96.00	Dogfish and other sharks	10.00%	EIF
0304.97.00	Rays and skates (Rajidae)	10.00%	EIF
0304.99.10	Surimi (minced fish meat)	10.00%	NT3
0304.99.90	Other	10.00%	EX
0305.20.10	Of freshwater fish, dried, salted or in brine	5.00%	NT2
0305.20.90	Other	5.00%	NT2
0305.31.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	5.00%	EIF
0305.32.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5.00%	NT2
0305.39.10	Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and longrakered trevally (Ulua mentalis)	5.00%	NT2
0305.39.20	Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and Bigeye croakers (Pennahia anea)	5.00%	NT2
0305.39.91	Of freshwater fish	5.00%	NT2
0305.39.92	Of marine fish	5.00%	NT3
0305.39.99	Other	5.00%	NT3
0305.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5.00%	NT3
0305.42.00	Herrings (Clupea harengus, Clupea pallasii)	5.00%	NT3
0305.43.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5.00%	NT3
0305.44.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	5.00%	EIF
0305.49.10	Skipjack tuna (stripebellied bonito) (Katsuwonus pelamis)	5.00%	NT3
0305.49.90	Other	5.00%	NT3
0305.51.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5.00%	NT2
0305.52.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0305.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5.00%	NT2
0305.54.00	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	5.00%	NT3
0305.59.21	Anchovies (Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp., Thryssa spp. and Encrasicholina spp.)	5.00%	NT2
0305.59.29	Other	5.00%	NT2
0305.59.90	Other	5.00%	NT2
0305.61.00	Herrings (Clupea harengus, Clupea pallasii)	5.00%	NT3
0305.62.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5.00%	NT3
0305.63.00	Anchovies (Engraulis spp.)	5.00%	NT3
0305.64.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	5.00%	EIF
0305.69.10	Marine fish	5.00%	NT3
0305.69.90	Other	5.00%	NT3
0305.71.10	Dried or smoked	5.00%	EIF
0305.71.90	Other	5.00%	NT2
0305.72.11	Of cod	5.00%	NT3
0305.72.19	Other	5.00%	NT3
0305.72.91	Of cod	5.00%	NT3
0305.72.99	Other	5.00%	NT3
0305.79.10	Of cod	5.00%	NT3
0305.79.90	Other	5.00%	NT3
0306.11.10	Smoked	5.00%	NT3
0306.11.90	Other	5.00%	NT3
0306.12.10	Smoked	5.00%	NT1
0306.12.90	Other	5.00%	NT1
0306.14.11	Soft shell crabs	5.00%	NT2
0306.14.19	Other	5.00%	EX
0306.14.91	Swimming crabs (crabs of the family Portunidae)	5.00%	NT2
0306.14.92	King crabs (crabs of the family Lithodidae)	5.00%	EX
0306.14.93	Snow crabs (crabs of the family Orgoniidae)	5.00%	EX
0306.14.99	Other	5.00%	EX
0306.15.00	Norway lobsters (Nephrops norvegicus)	5.00%	NT2
0306.16.00	Coldwater shrimps and prawns (Pandalus spp., Crangon crangon)	5.00%	EX
0306.17.11	Headless	5.00%	NT2
0306.17.19	Other	5.00%	NT2
0306.17.21	Headless, with tail	5.00%	NT2
0306.17.22	Headless, without tail	5.00%	NT2
0306.17.29	Other	5.00%	NT2
0306.17.30	Giant river prawns (Macrobrachium rosenbergii)	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
0306.17.90	Other	5.00%	EX
0306.19.00	Other	5.00%	NT2
0306.31.10	Breeding	Free	EIF
0306.31.20	Other, live	5.00%	NT3
0306.31.30	Fresh or chilled	5.00%	EIF
0306.32.10	Breeding	Free	EIF
0306.32.20	Other, live	5.00%	EIF
0306.32.30	Fresh or chilled	5.00%	NT3
0306.33.11	Live	5.00%	NT3
0306.33.12	Fresh or chilled	5.00%	NT3
0306.33.91	Live	5.00%	NT3
0306.33.92	Fresh or chilled	5.00%	NT3
0306.34.00	Norway lobsters (Nephrops norvegicus)	5.00%	NT2
0306.35.10	Breeding	Free	EIF
0306.35.20	Other, live	5.00%	EIF
0306.35.30	Fresh or chilled	5.00%	NT2
0306.36.11	Giant tiger prawns (Penaeus monodon)	Free	EIF
0306.36.12	Whiteleg shrimps (Litopenaeus vannamei)	Free	EIF
0306.36.13	Giant river prawns (Macrobrachium rosenbergii)	Free	EIF
0306.36.19	Other	Free	EIF
0306.36.21	Giant tiger prawns (Penaeus monodon)	5.00%	EIF
0306.36.22	Whiteleg shrimps (Litopenaeus vannamei)	5.00%	NT1
0306.36.23	Giant river prawns (Macrobrachium rosenbergii)	5.00%	NT2
0306.36.29	Other	5.00%	EIF
0306.36.31	Giant tiger prawns (Penaeus monodon)	5.00%	EIF
0306.36.32	Whiteleg shrimps (Litopenaeus vannamei)	5.00%	EIF
0306.36.33	Giant river prawns (Macrobrachium rosenbergii)	5.00%	EIF
0306.36.39	Other	5.00%	NT2
0306.39.10	Live	5.00%	EIF
0306.39.20	Fresh or chilled	5.00%	EIF
0306.91.21	Smoked	5.00%	NT3
0306.91.29	Other	5.00%	NT3
0306.91.31	Smoked	5.00%	NT3
0306.91.39	Other	5.00%	NT3
0306.92.21	Smoked	5.00%	NT3
0306.92.29	Other	5.00%	NT3
0306.92.31	Smoked	5.00%	NT3
0306.92.39	Other	5.00%	NT3
0306.93.21	Smoked	5.00%	NT3
0306.93.29	Other	5.00%	NT3
0306.93.31	Smoked	5.00%	NT3
0306.93.39	Other	5.00%	NT3
0306.94.21	Smoked	5.00%	NT3
0306.94.29	Other	5.00%	NT3
0306.94.31	Smoked	5.00%	NT3
0306.94.39	Other	5.00%	NT3
0306.95.21	In shell, cooked by steaming or boiling in water	5.00%	NT3
0306.95.29	Other	5.00%	NT3
0306.95.30	Other	5.00%	NT3
0306.99.21	Smoked	5.00%	NT3
0306.99.29	Other	5.00%	NT3
0306.99.31	Smoked	5.00%	NT3
0306.99.39	Other	5.00%	NT3
0307.11.10	Live	5.00%	NT2
0307.11.20	Fresh or chilled	5.00%	NT2
0307.12.00	Frozen	5.00%	NT3
0307.19.20	Dried, salted or in brine	5.00%	NT3
0307.19.30	Smoked	5.00%	NT3
0307.21.10	Live	5.00%	EIF
0307.21.20	Fresh or chilled	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0307.22.00	Frozen	5.00%	EIF
0307.29.30	Dried, salted or in brine	5.00%	EX
0307.29.40	Smoked	5.00%	NT2
0307.31.10	Live	5.00%	NT2
0307.31.20	Fresh or chilled	5.00%	NT2
0307.32.00	Frozen	5.00%	NT2
0307.39.30	Dried, salted or in brine	5.00%	NT2
0307.39.40	Smoked	5.00%	NT2
0307.42.11	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00%	EIF
0307.42.19	Other	5.00%	EIF
0307.42.21	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00%	EIF
0307.42.29	Other	5.00%	EIF
0307.43.10	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00%	NT2
0307.43.90	Other	5.00%	NT2
0307.49.21	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00%	NT2
0307.49.29	Other	5.00%	NT2
0307.49.31	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00%	NT2
0307.49.39	Other	5.00%	NT2
0307.51.10	Live	5.00%	NT2
0307.51.20	Fresh or chilled	5.00%	NT2
0307.52.00	Frozen	5.00%	NT3
0307.59.20	Dried, salted or in brine	5.00%	NT3
0307.59.30	Smoked	5.00%	NT3
0307.60.10	Live	5.00%	NT2
0307.60.20	Fresh, chilled or frozen	5.00%	NT3
0307.60.40	Dried, salted or in brine	5.00%	NT3
0307.60.50	Smoked	5.00%	NT3
0307.71.10	Live	5.00%	EIF
0307.71.20	Fresh or chilled	5.00%	NT3
0307.72.00	Frozen	5.00%	NT2
0307.79.30	Dried, salted or in brine	5.00%	NT3
0307.79.40	Smoked	5.00%	NT3
0307.81.10	Live	5.00%	NT3
0307.81.20	Fresh or chilled	5.00%	NT3
0307.82.10	Live	5.00%	NT3
0307.82.20	Fresh or chilled	5.00%	NT3
0307.83.00	Frozen abalone (<i>Haliotis</i> spp.)	5.00%	NT3
0307.84.00	Frozen stromboid conchs (<i>Strombus</i> spp.)	5.00%	NT3
0307.87.10	Dried, salted or in brine	5.00%	NT3
0307.87.20	Smoked	5.00%	NT3
0307.88.10	Dried, salted or in brine	5.00%	NT3
0307.88.20	Smoked	5.00%	NT3
0307.91.10	Live	5.00%	NT3
0307.91.20	Fresh or chilled	5.00%	NT3
0307.92.00	Frozen	5.00%	NT3
0307.99.30	Dried, salted or in brine	5.00%	NT3
0307.99.40	Smoked	5.00%	NT3
0308.11.10	Live	5.00%	NT1
0308.11.20	Fresh or chilled	5.00%	NT3
0308.12.00	Frozen	5.00%	NT3
0308.19.20	Dried, salted or in brine	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
0308.19.30	Smoked	5.00%	NT3
0308.21.10	Live	5.00%	NT1
0308.21.20	Fresh or chilled	5.00%	NT3
0308.22.00	Frozen	5.00%	NT3
0308.29.20	Dried, salted or in brine	5.00%	NT2
0308.29.30	Smoked	5.00%	NT2
0308.30.10	Live	5.00%	NT2
0308.30.20	Fresh or chilled	5.00%	EIF
0308.30.30	Frozen	5.00%	EIF
0308.30.40	Dried, salted or in brine	5.00%	EIF
0308.30.50	Smoked	5.00%	EIF
0308.90.10	Live	5.00%	EIF
0308.90.20	Fresh or chilled	5.00%	NT2
0308.90.30	Frozen	5.00%	NT2
0308.90.40	Dried, salted or in brine	5.00%	NT2
0308.90.50	Smoked	5.00%	NT2
0309.10.00	Of fish	5.00%	NT2
0309.90.11	Fresh or chilled	5.00%	NT2
0309.90.12	Frozen	5.00%	NT2
0309.90.19	Other	5.00%	NT2
0309.90.21	Fresh or chilled	5.00%	NT2
0309.90.22	Frozen	5.00%	NT2
0309.90.29	Other	5.00%	NT2
0309.90.90	Of other aquatic invertebrates	5.00%	EIF
0401.10.10	In liquid form	5.00%	EX
0401.10.90	Other	5.00%	EX
0401.20.10	In liquid form	5.00%	EX
0401.20.90	Other	5.00%	EX
0401.40.10	Milk in liquid form	5.00%	EX
0401.40.20	Milk in frozen form	5.00%	EX
0401.40.90	Other	5.00%	EX
0401.50.10	In liquid form	5.00%	EX
0401.50.90	Other	5.00%	EX
0402.10.41	In containers of a net weight of 20 kg or more	5.00%	EX
0402.10.42	In containers of a net weight of 2 kg or less	5.00%	EIF
0402.10.49	Other	5.00%	EIF
0402.10.91	In containers of a net weight of 20 kg or more	5.00%	EX
0402.10.92	In containers of a net weight of 2 kg or less	5.00%	NT1
0402.10.99	Other	5.00%	EIF
0402.21.20	In containers of a net weight of 20 kg or more	5.00%	EIF
0402.21.30	In containers of a net weight of 2 kg or less	5.00%	EIF
0402.21.90	Other	5.00%	NT1
0402.29.20	In containers of a net weight of 20 kg or more	5.00%	EIF
0402.29.30	In containers of a net weight of 2 kg or less	5.00%	EIF
0402.29.90	Other	5.00%	EIF
0402.91.00	Not containing added sugar or other sweetening matter	5.00%	EIF
0402.99.00	Other	10.00%	NT3
0403.20.11	Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	10.00%	NT3
0403.20.19	Other	10.00%	EX
0403.20.91	Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	10.00%	NT2
0403.20.99	Other	10.00%	NT2
0403.90.10	Buttermilk	5.00%	NT1
0403.90.90	Other	5.00%	EIF
0404.10.11	Whey, fit for human consumption	5.00%	EIF
0404.10.19	Other	5.00%	NT1
0404.10.91	Whey, fit for human consumption	5.00%	EIF
0404.10.99	Other	5.00%	EIF
0404.90.00	Other	5.00%	NT1
0405.10.00	Butter	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0405.20.00	Dairy spreads	5.00%	EIF
0405.90.10	Anhydrous butterfat	5.00%	EIF
0405.90.20	Butteroil	5.00%	EIF
0405.90.30	Ghee	5.00%	EIF
0405.90.90	Other	5.00%	EIF
0406.10.10	Fresh (unripened or uncured) cheese, including whey cheese	5.00%	EIF
0406.10.20	Curd	5.00%	EIF
0406.20.10	In packages of a gross weight exceeding 20 kg	5.00%	EIF
0406.20.90	Other	5.00%	EIF
0406.30.00	Processed cheese, not grated or powdered	5.00%	EIF
0406.40.00	Blueveined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5.00%	EIF
0406.90.00	Other cheese	5.00%	NT1
0407.11.10	For breeding	5.00%	NT1
0407.11.90	Other	5.00%	NT2
0407.19.11	For breeding	5.00%	NT2
0407.19.19	Other	5.00%	NT2
0407.19.91	For breeding	5.00%	NT2
0407.19.99	Other	5.00%	NT2
0407.21.00	Of fowls of the species <i>Gallus domesticus</i>	5.00%	EIF
0407.29.10	Of ducks	5.00%	NT1
0407.29.90	Other	5.00%	NT1
0407.90.10	Of fowls of the species <i>Gallus domesticus</i>	5.00%	EIF
0407.90.20	Of ducks	5.00%	NT1
0407.90.90	Other	5.00%	EIF
0408.11.00	Dried	5.00%	EIF
0408.19.00	Other	5.00%	NT1
0408.91.00	Dried	5.00%	NT1
0408.99.00	Other	5.00%	NT1
0409.00.00	Natural honey.	5.00%	EIF
0410.10.00	Insects	5.00%	EIF
0410.90.10	Birds' nests	5.00%	EIF
0410.90.20	Turtles' eggs	5.00%	NT3
0410.90.90	Other	5.00%	EIF
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5.00%	NT1
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	5.00%	EIF
0502.90.00	Other	5.00%	EIF
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5.00%	NT1
0505.10.10	Duck feathers	5.00%	NT1
0505.10.90	Other	5.00%	EIF
0505.90.10	Duck feathers	5.00%	EIF
0505.90.90	Other	5.00%	NT1
0506.10.00	Ossein and bones treated with acid	5.00%	EIF
0506.90.00	Other	5.00%	EIF
0507.10.00	Ivory; ivory powder and waste	5.00%	NT2
0507.90.20	Tortoiseshell	5.00%	NT2
0507.90.90	Other	5.00%	NT2
0508.00.20	Shells of molluscs, crustaceans or echinoderms	5.00%	NT1
0508.00.90	Other	5.00%	EIF
0510.00.00	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.	5.00%	NT1
0511.10.00	Bovine semen	Free	EIF
0511.91.10	Roes and milt	5.00%	NT1
0511.91.20	Artemia egg (Brine shrimp egg)	5.00%	NT1
0511.91.30	Fish skin	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
0511.91.90	Other	5.00%	NT1
0511.99.10	Domestic animal semen	Free	EIF
0511.99.20	Silk worm eggs	Free	EIF
0511.99.30	Natural sponges	5.00%	NT1
0511.99.90	Other	5.00%	NT1
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10.00%	NT2
0601.20.10	Chicory plants	10.00%	NT3
0601.20.20	Chicory roots	5.00%	NT1
0601.20.90	Other	10.00%	NT2
0602.10.10	Of orchids	20.00%	EX
0602.10.20	Of rubber trees	5.00%	NT3
0602.10.90	Other	5.00%	NT3
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5.00%	NT1
0602.30.00	Rhododendrons and azaleas, grafted or not	5.00%	NT3
0602.40.00	Roses, grafted or not	5.00%	NT3
0602.90.10	Rooted orchid cuttings and slips	20.00%	EX
0602.90.20	Orchid seedlings	Free	EIF
0602.90.40	Budded stumps of the genus Hevea	5.00%	NT1
0602.90.50	Seedlings of the genus Hevea	10.00%	NT2
0602.90.60	Budwood of the genus Hevea	5.00%	NT2
0602.90.90	Other	10.00%	NT2
0603.11.00	Roses	20.00%	EX
0603.12.00	Carnations	20.00%	EX
0603.13.00	Orchids	20.00%	EX
0603.14.00	Chrysanthemums	20.00%	EX
0603.15.00	Lilies (Lilium spp.)	20.00%	EX
0603.19.00	Other	20.00%	EX
0603.90.00	Other	20.00%	EX
0604.20.10	Mosses and lichens	5.00%	NT2
0604.20.90	Other	5.00%	NT2
0604.90.10	Mosses and lichens	5.00%	NT1
0604.90.90	Other	5.00%	NT1
0701.10.00	Seed	Free	EIF
0701.90.10	Chipping potatoes	20.00%	NT3
0701.90.90	Other	20.00%	EX
0702.00.00	Tomatoes, fresh or chilled.	5.00%	NT2
0703.10.11	Bulbs for propagation	Free	EIF
0703.10.19	Other	5.00%	NT1
0703.10.21	Bulbs for propagation	Free	EIF
0703.10.29	Other	20.00%	EX
0703.20.10	Bulbs for propagation	Free	EIF
0703.20.90	Other	5.00%	NT3
0703.90.10	Bulbs for propagation	Free	EIF
0703.90.90	Other	5.00%	NT3
0704.10.10	Cauliflowers	5.00%	NT2
0704.10.20	Headed broccoli	5.00%	NT2
0704.10.90	Other broccoli	5.00%	NT2
0704.20.00	Brussels sprouts	5.00%	NT2
0704.90.10	Round (drumhead) cabbages	5.00%	NT2
0704.90.20	Chinese mustard	5.00%	NT2
0704.90.30	Other cabbages	5.00%	NT2
0704.90.90	Other	5.00%	NT2
0705.11.00	Cabbage lettuce (head lettuce)	5.00%	NT2
0705.19.00	Other	5.00%	NT2
0705.21.00	Witloof chicory (Cichorium intybus var. foliosum)	5.00%	EIF
0705.29.00	Other	5.00%	EIF
0706.10.10	Carrots	20.00%	NT3
0706.10.20	Turnips	5.00%	NT2
0706.90.00	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
0707.00.00	Cucumbers and gherkins, fresh or chilled.	5.00%	NT3
0708.10.00	Peas (Pisum sativum)	5.00%	NT1
0708.20.10	French beans	5.00%	NT2
0708.20.20	Long beans	5.00%	NT2
0708.20.90	Other	5.00%	NT2
0708.90.00	Other leguminous vegetables	5.00%	NT2
0709.20.00	Asparagus	5.00%	NT1
0709.30.00	Aubergines (eggplants)	5.00%	NT2
0709.40.00	Celery other than celeriac	5.00%	NT1
0709.51.00	Mushrooms of the genus Agaricus	5.00%	NT2
0709.52.00	Mushrooms of the genus Boletus	5.00%	NT1
0709.53.00	Mushrooms of the genus Cantharellus	5.00%	NT1
0709.54.00	Shiitake (Lentinus edodes)	5.00%	NT1
0709.55.00	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	5.00%	NT1
0709.56.00	Truffles (Tuber spp.)	5.00%	NT1
0709.59.20	Truffles, other than Tuber spp.	5.00%	NT1
0709.59.90	Other	5.00%	NT1
0709.60.10	Chillies (fruits of genus Capsicum)	5.00%	EX
0709.60.90	Other	5.00%	NT2
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	5.00%	NT1
0709.91.00	Globe artichokes	5.00%	NT1
0709.92.00	Olives	5.00%	NT1
0709.93.00	Pumpkins, squash and gourds (Cucurbita spp.)	5.00%	NT1
0709.99.10	Sweet corn	5.00%	NT1
0709.99.20	Lady's finger (Okra)	5.00%	NT1
0709.99.90	Other	5.00%	NT1
0710.10.00	Potatoes	5.00%	NT3
0710.21.00	Peas (Pisum sativum)	5.00%	NT1
0710.22.00	Beans (Vigna spp., Phaseolus spp.)	5.00%	NT2
0710.29.00	Other	5.00%	EIF
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	5.00%	NT1
0710.40.00	Sweet corn	5.00%	NT1
0710.80.00	Other vegetables	5.00%	NT1
0710.90.00	Mixtures of vegetables	5.00%	NT1
0711.20.10	Preserved by sulphur dioxide gas	5.00%	EIF
0711.20.90	Other	5.00%	EIF
0711.40.10	Preserved by sulphur dioxide gas	5.00%	EIF
0711.40.90	Other	5.00%	EIF
0711.51.10	Preserved by sulphur dioxide gas	5.00%	EIF
0711.51.90	Other	5.00%	NT1
0711.59.10	Preserved by sulphur dioxide gas	5.00%	EIF
0711.59.90	Other	5.00%	EIF
0711.90.10	Sweet corn	5.00%	NT2
0711.90.20	Chillies (fruits of genus Capsicum)	5.00%	EX
0711.90.30	Capers	5.00%	NT2
0711.90.40	Onions, preserved by sulphur dioxide gas	5.00%	NT1
0711.90.50	Onions, preserved other than by sulphur dioxide gas	5.00%	NT1
0711.90.60	Other, preserved by sulphur dioxide gas	5.00%	NT1
0711.90.90	Other	5.00%	NT1
0712.20.00	Onions	5.00%	NT1
0712.31.00	Mushrooms of the genus Agaricus	5.00%	NT2
0712.32.00	Wood ears (Auricularia spp.)	5.00%	NT1
0712.33.00	Jelly fungi (Tremella spp.)	5.00%	NT1
0712.34.00	Shiitake (Lentinus edodes)	5.00%	NT1
0712.39.10	Truffles	5.00%	EIF
0712.39.90	Other	5.00%	NT1
0712.90.10	Garlic	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
0712.90.20	Sweet corn	5.00%	NT1
0712.90.90	Other	5.00%	NT1
0713.10.10	Suitable for sowing	Free	EIF
0713.10.90	Other	5.00%	EIF
0713.20.10	Suitable for sowing	Free	EIF
0713.20.90	Other	5.00%	EIF
0713.31.10	Suitable for sowing	Free	EIF
0713.31.90	Other	5.00%	NT1
0713.32.10	Suitable for sowing	Free	EIF
0713.32.90	Other	5.00%	EIF
0713.33.10	Suitable for sowing	Free	EIF
0713.33.90	Other	5.00%	NT1
0713.34.10	Suitable for sowing	Free	EIF
0713.34.90	Other	5.00%	NT1
0713.35.10	Suitable for sowing	Free	EIF
0713.35.90	Other	5.00%	NT1
0713.39.10	Suitable for sowing	Free	EIF
0713.39.90	Other	5.00%	NT1
0713.40.10	Suitable for sowing	Free	EIF
0713.40.90	Other	5.00%	EIF
0713.50.10	Suitable for sowing	Free	EIF
0713.50.90	Other	5.00%	NT1
0713.60.10	Suitable for sowing	5.00%	NT1
0713.60.90	Other	5.00%	NT1
0713.90.10	Suitable for sowing	Free	EIF
0713.90.90	Other	5.00%	EIF
0714.10.11	Dried chips	5.00%	NT1
0714.10.19	Other	5.00%	NT1
0714.10.91	Frozen	5.00%	NT1
0714.10.99	Other	5.00%	NT1
0714.20.10	Frozen	5.00%	NT1
0714.20.90	Other	5.00%	NT1
0714.30.10	Frozen	5.00%	NT1
0714.30.90	Other	5.00%	NT1
0714.40.10	Frozen	5.00%	NT1
0714.40.90	Other	5.00%	NT1
0714.50.10	Frozen	5.00%	EIF
0714.50.90	Other	5.00%	EIF
0714.90.11	Frozen	5.00%	EIF
0714.90.19	Other	5.00%	EIF
0714.90.91	Frozen	5.00%	EIF
0714.90.99	Other	5.00%	EIF
0801.11.00	Desiccated	5.00%	EIF
0801.12.00	In the inner shell (endocarp)	5.00%	NT1
0801.19.10	Young coconut	5.00%	NT1
0801.19.90	Other	5.00%	NT1
0801.21.00	In shell	5.00%	NT1
0801.22.00	Shelled	5.00%	EIF
0801.31.00	In shell	5.00%	NT1
0801.32.00	Shelled	5.00%	EIF
0802.11.00	In shell	5.00%	EIF
0802.12.10	Blanched	5.00%	EIF
0802.12.90	Other	5.00%	EIF
0802.21.00	In shell	5.00%	EIF
0802.22.00	Shelled	5.00%	NT1
0802.31.00	In shell	5.00%	EIF
0802.32.00	Shelled	5.00%	EIF
0802.41.00	In shell	5.00%	EIF
0802.42.00	Shelled	5.00%	EIF
0802.51.00	In shell	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
0802.52.00	Shelled	5.00%	EIF
0802.61.00	In shell	5.00%	NT1
0802.62.00	Shelled	5.00%	EIF
0802.70.00	Kola nuts (Cola spp.)	5.00%	EIF
0802.80.00	Areca nuts	5.00%	EIF
0802.91.00	Pine nuts, in shell	5.00%	NT1
0802.92.00	Pine nuts, shelled	5.00%	NT1
0802.99.00	Other	5.00%	EIF
0803.10.10	Fresh	5.00%	EX
0803.10.20	Dried	5.00%	EX
0803.90.10	Lady's finger banana	5.00%	EX
0803.90.20	Cavendish banana (Musa acuminata)	5.00%	EX
0803.90.30	Chestnut banana (hybrid of Musa acuminata and Musa balbisiana,cultivar Berangan)	5.00%	EX
0803.90.90	Other	5.00%	EX
0804.10.00	Dates	5.00%	NT1
0804.20.00	Figs	5.00%	NT2
0804.30.00	Pineapples	5.00%	EX
0804.40.00	Avocados	5.00%	EX
0804.50.10	Guavas	5.00%	NT1
0804.50.21	Fresh	20.00%	EX
0804.50.22	Dried	20.00%	EX
0804.50.30	Mangosteens	5.00%	EX
0805.10.10	Fresh	5.00%	NT3
0805.10.20	Dried	5.00%	NT3
0805.21.00	Mandarins (including tangerines and satsumas)	20.00%	EX
0805.22.00	Clementines	20.00%	EX
0805.29.00	Other	20.00%	EX
0805.40.00	Grapefruit and pomelos	5.00%	NT2
0805.50.10	Lemons (Citrus limon, Citrus limonum)	5.00%	NT3
0805.50.20	Limes (Citrus aurantifolia, Citrus latifolia)	5.00%	NT3
0805.90.00	Other	5.00%	NT3
0806.10.00	Fresh	5.00%	NT3
0806.20.00	Dried	5.00%	NT1
0807.11.00	Watermelons	5.00%	NT3
0807.19.00	Other	5.00%	NT1
0807.20.00	Papaws (papayas)	5.00%	NT3
0808.10.00	Apples	5.00%	EIF
0808.30.00	Pears	5.00%	NT1
0808.40.00	Quinces	5.00%	NT1
0809.10.00	Apricots	5.00%	NT1
0809.21.00	Sour cherries (Prunus cerasus)	5.00%	NT1
0809.29.00	Other	5.00%	NT1
0809.30.00	Peaches, including nectarines	5.00%	EIF
0809.40.10	Plums	5.00%	EIF
0809.40.20	Sloes	5.00%	EIF
0810.10.00	Strawberries	5.00%	NT1
0810.20.00	Raspberries, blackberries, mulberries and loganberries	5.00%	NT2
0810.30.00	Black, white or red currants and gooseberries	5.00%	NT1
0810.40.00	Cranberries, bilberries and other fruits of the genus Vaccinium	5.00%	EIF
0810.50.00	Kiwifruit	5.00%	NT1
0810.60.00	Durians	5.00%	NT3
0810.70.00	Persimmons	5.00%	NT1
0810.90.10	Longans; Mata Kucing	5.00%	NT3
0810.90.20	Lychees	5.00%	NT1
0810.90.30	Rambutan	5.00%	NT3
0810.90.40	Langsat (Lanzones)	5.00%	NT3
0810.90.50	Jackfruit (including Cempedak and Nangka)	5.00%	NT3
0810.90.60	Tamarinds	5.00%	NT3
0810.90.70	Starfruit	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
0810.90.91	Salacca (snake fruit)	5.00%	EX
0810.90.92	Dragon fruit	5.00%	EX
0810.90.93	Sapodilla (ciku fruit)	5.00%	NT3
0810.90.94	Pomegranate (Punica spp.), soursop or sweetsops (Annona spp.), bell fruit (Syzygium spp., Eugenia spp.), marian plum (Bouea spp.), passion fruit (Passiflora spp.), cottonfruit (Sandoricum spp.), jujube (Ziziphus spp.) and tampoi or rambai (Baccaurea spp.)	5.00%	NT1
0810.90.99	Other	5.00%	NT1
0811.10.00	Strawberries	5.00%	EIF
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5.00%	EIF
0811.90.00	Other	5.00%	NT1
0812.10.00	Cherries	5.00%	NT1
0812.90.10	Strawberries	5.00%	NT1
0812.90.90	Other	5.00%	NT1
0813.10.00	Apricots	5.00%	NT1
0813.20.00	Prunes	5.00%	NT1
0813.30.00	Apples	5.00%	NT1
0813.40.10	Longans	5.00%	NT1
0813.40.20	Tamarinds	5.00%	NT1
0813.40.90	Other	5.00%	EIF
0813.50.10	Of which cashew nuts or Brazil nuts predominate by weight	5.00%	NT1
0813.50.20	Of which other nuts predominate by weight	5.00%	NT1
0813.50.30	Of which dates predominate by weight	5.00%	NT1
0813.50.40	Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	5.00%	NT1
0813.50.90	Other	5.00%	NT1
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	5.00%	NT1
0901.11.20	Arabica	5.00%	NT2
0901.11.30	Robusta	5.00%	NT2
0901.11.90	Other	5.00%	EIF
0901.12.20	Arabica or Robusta	5.00%	NT2
0901.12.90	Other	5.00%	NT2
0901.21.11	Arabica	20.00%	EX
0901.21.12	Robusta	20.00%	EX
0901.21.19	Other	20.00%	EX
0901.21.20	Ground	20.00%	EX
0901.22.10	Unground	20.00%	EX
0901.22.20	Ground	20.00%	EX
0901.90.10	Coffee husks and skins	5.00%	NT1
0901.90.20	Coffee substitutes containing coffee	5.00%	EIF
0902.10.10	Leaves	5.00%	EIF
0902.10.90	Other	5.00%	EIF
0902.20.10	Leaves	5.00%	NT1
0902.20.90	Other	5.00%	EIF
0902.30.10	Leaves	20.00%	EX
0902.30.90	Other	20.00%	EX
0902.40.10	Leaves	20.00%	EX
0902.40.90	Other	20.00%	EX
0903.00.00	Maté.	5.00%	EIF
0904.11.10	White	5.00%	NT1
0904.11.20	Black	5.00%	NT1
0904.11.90	Other	5.00%	EIF
0904.12.10	White	5.00%	EIF
0904.12.20	Black	5.00%	EIF
0904.12.90	Other	5.00%	NT1
0904.21.10	Chillies (Fruits of the genus Capsicum)	5.00%	EX

Tariff Item	Description	Base Rate	Staging Category
0904.21.90	Other	5.00%	EX
0904.22.10	Chillies (Fruits of the genus Capsicum)	5.00%	EX
0904.22.90	Other	5.00%	EX
0905.10.00	Neither crushed nor ground	5.00%	NT2
0905.20.00	Crushed or ground	5.00%	NT2
0906.11.00	Cinnamon (Cinnamomum zeylanicum Blume)	5.00%	NT1
0906.19.00	Other	5.00%	NT1
0906.20.00	Crushed or ground	5.00%	NT1
0907.10.00	Neither crushed nor ground	5.00%	EX
0907.20.00	Crushed or ground	5.00%	NT2
0908.11.00	Neither crushed nor ground	5.00%	NT1
0908.12.00	Crushed or ground	5.00%	NT1
0908.21.00	Neither crushed nor ground	5.00%	NT1
0908.22.00	Crushed or ground	5.00%	NT1
0908.31.00	Neither crushed nor ground	5.00%	EIF
0908.32.00	Crushed or ground	5.00%	EIF
0909.21.00	Neither crushed nor ground	5.00%	NT1
0909.22.00	Crushed or ground	5.00%	NT1
0909.31.00	Neither crushed nor ground	5.00%	NT1
0909.32.00	Crushed or ground	5.00%	EIF
0909.61.10	Of anise	5.00%	NT1
0909.61.20	Of badian	5.00%	NT1
0909.61.30	Of caraway	5.00%	EIF
0909.61.90	Other	5.00%	EIF
0909.62.10	Of anise	5.00%	NT1
0909.62.20	Of badian	5.00%	NT1
0909.62.30	Of caraway	5.00%	NT1
0909.62.90	Other	5.00%	NT1
0910.11.00	Neither crushed nor ground	5.00%	EX
0910.12.00	Crushed or ground	5.00%	EX
0910.20.00	Saffron	5.00%	NT1
0910.30.00	Turmeric (curcuma)	5.00%	NT2
0910.91.10	Curry	5.00%	NT1
0910.91.90	Other	5.00%	EIF
0910.99.10	Thyme; bay leaves	5.00%	NT2
0910.99.90	Other	5.00%	NT2
1001.11.00	Seed	Free	EIF
1001.19.00	Other	Free	EIF
1001.91.00	Seed	Free	EIF
1001.99.11	Meslin	5.00%	EIF
1001.99.12	Wheat grain without extreme outer layer	Free	EIF
1001.99.19	Other	Free	EIF
1001.99.91	Meslin	5.00%	EIF
1001.99.99	Other	5.00%	EIF
1002.10.00	Seed	5.00%	NT2
1002.90.00	Other	5.00%	NT1
1003.10.00	Seed	Free	EIF
1003.90.00	Other	Free	EIF
1004.10.00	Seed	5.00%	NT2
1004.90.00	Other	5.00%	NT2
1005.10.00	Seed	Free	EIF
1005.90.10	Popcorn	5.00%	NT1
1005.90.91	Fit for human consumption	5.00%	NT2
1005.90.99	Other	5.00%	NT1
1006.10.10	Suitable for sowing	IDR 450/kg	EX
1006.10.90	Other	IDR 450/kg	EX
1006.20.10	Hom Mali rice	IDR 450/kg	EX
1006.20.90	Other	IDR 450/kg	EX
1006.30.30	Glutinous rice	IDR 450/kg	EX
1006.30.40	Hom Mali rice	IDR 450/kg	EX

Tariff Item	Description	Base Rate	Staging Category
1006.30.50	Basmati rice	IDR 450/kg	EX
1006.30.60	Malys rice	IDR 450/kg	EX
1006.30.70	Other fragrant rice	IDR 450/kg	EX
1006.30.91	Parboiled rice	IDR 450/kg	EX
1006.30.99	Other	IDR 450/kg	EX
1006.40.10	Of a kind used for animal feed	IDR 450/kg	EX
1006.40.90	Other	IDR 450/kg	EX
1007.10.00	Seed	Free	EIF
1007.90.00	Other	Free	EIF
1008.10.00	Buckwheat	5.00%	NT1
1008.21.00	Seed	5.00%	NT1
1008.29.00	Other	5.00%	NT2
1008.30.00	Canary seeds	5.00%	EIF
1008.40.00	Fonio (<i>Digitaria</i> spp.)	5.00%	NT1
1008.50.00	Quinoa (<i>Chenopodium quinoa</i>)	5.00%	NT1
1008.60.00	Triticale	5.00%	NT1
1008.90.00	Other cereals	5.00%	NT1
1101.00.11	Fortified	10.00%	SL
1101.00.19	Other	5.00%	EIF
1101.00.20	Meslin flour	5.00%	NT2
1102.20.00	Maize (corn) flour	5.00%	EX
1102.90.10	Rice flour	IDR 450/kg	EX
1102.90.20	Rye flour	5.00%	NT2
1102.90.90	Other	5.00%	SL
1103.11.00	Of wheat	5.00%	EX
1103.13.00	Of maize (corn)	5.00%	EX
1103.19.10	Of meslin	Free	EIF
1103.19.20	Of rice	5.00%	EX
1103.19.90	Other	5.00%	NT2
1103.20.00	Pellets	5.00%	NT3
1104.12.00	Of oats	5.00%	EIF
1104.19.10	Of maize (corn)	5.00%	NT1
1104.19.90	Other	5.00%	NT2
1104.22.00	Of oats	5.00%	NT2
1104.23.00	Of maize (corn)	5.00%	NT2
1104.29.20	Of barley	5.00%	NT3
1104.29.90	Other	5.00%	NT3
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5.00%	NT3
1105.10.00	Flour, meal and powder	5.00%	EX
1105.20.00	Flakes, granules and pellets	5.00%	EX
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5.00%	NT3
1106.20.10	Of manioc (cassava)	5.00%	NT3
1106.20.20	Of sago	5.00%	NT3
1106.20.90	Other	5.00%	NT3
1106.30.00	Of the products of Chapter 8	5.00%	EIF
1107.10.00	Not roasted	5.00%	EIF
1107.20.00	Roasted	5.00%	EIF
1108.11.00	Wheat starch	5.00%	NT1
1108.12.00	Maize (corn) starch	10.00%	NT2
1108.13.00	Potato starch	5.00%	NT1
1108.14.00	Manioc (cassava) starch	10.00%	NT2
1108.19.10	Sago	5.00%	EX
1108.19.90	Other	5.00%	NT3
1108.20.00	Inulin	5.00%	NT1
1109.00.00	Wheat gluten, whether or not dried.	5.00%	NT1
1201.10.00	Seed	Free	EIF
1201.90.00	Other	Free	EIF
1202.30.00	Seed	5.00%	NT2
1202.41.00	In shell	5.00%	NT1
1202.42.00	Shelled, whether or not broken	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
1203.00.00	Copra.	5.00%	EIF
1204.00.00	Linseed, whether or not broken.	5.00%	NT2
1205.10.00	Low erucic acid rape or colza seeds	5.00%	NT2
1205.90.00	Other	5.00%	EIF
1206.00.00	Sunflower seeds, whether or not broken.	5.00%	NT1
1207.10.10	Palm nuts suitable for sowing/planting	5.00%	NT2
1207.10.30	Kernels	5.00%	NT2
1207.10.90	Other	5.00%	NT2
1207.21.00	Seed	5.00%	EIF
1207.29.00	Other	5.00%	EIF
1207.30.00	Castor oil seeds	5.00%	EIF
1207.40.10	Edible	5.00%	EX
1207.40.90	Other	5.00%	EX
1207.50.00	Mustard seeds	5.00%	NT2
1207.60.00	Safflower (<i>Carthamus tinctorius</i>) seeds	5.00%	EIF
1207.70.00	Melon seeds	5.00%	EIF
1207.91.00	Poppy seeds	5.00%	EX
1207.99.40	Illipe seeds (Illipe nuts)	5.00%	NT2
1207.99.50	Fresh fruit bunch of oil palm	5.00%	NT2
1207.99.90	Other	5.00%	EX
1208.10.00	Of soya beans	5.00%	EIF
1208.90.00	Other	5.00%	EIF
1209.10.00	Sugar beet seeds	Free	EIF
1209.21.00	Lucerne (alfalfa) seeds	Free	EIF
1209.22.00	Clover (<i>Trifolium</i> spp.) seeds	Free	EIF
1209.23.00	Fescue seeds	Free	EIF
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	Free	EIF
1209.25.00	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Free	EIF
1209.29.10	Timothy grass (<i>Phleum pratense</i>) seeds	Free	EIF
1209.29.90	Other	Free	EIF
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	EIF
1209.91.10	Onion seeds	Free	EIF
1209.91.90	Other	Free	EIF
1209.99.20	Rubber tree seeds	Free	EIF
1209.99.30	Kenaf seeds	Free	EIF
1209.99.90	Other	Free	EIF
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	5.00%	EIF
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	5.00%	EIF
1211.20.10	Fresh or dried	5.00%	NT2
1211.20.90	Other	5.00%	EIF
1211.30.00	Coca leaf	5.00%	EX
1211.40.00	Poppy straw	5.00%	EX
1211.50.00	Ephedra	5.00%	EX
1211.60.00	Bark of African cherry (<i>Prunus africana</i>)	5.00%	EX
1211.90.11	Cannabis, in cut, crushed or powdered form	5.00%	EX
1211.90.12	Cannabis, in other forms	5.00%	EX
1211.90.13	<i>Rauwolfia serpentina</i> roots	5.00%	EX
1211.90.15	Liquorice roots	5.00%	EIF
1211.90.17	Other, fresh or dried, in cut, crushed or powdered form	5.00%	NT1
1211.90.18	Other, in cut, crushed or powdered form	5.00%	NT1
1211.90.19	Other	5.00%	NT1
1211.90.91	Pyrethrum, in cut, crushed or powdered form	5.00%	NT1
1211.90.92	Pyrethrum, in other forms	5.00%	NT2
1211.90.94	Sandalwood chips	5.00%	NT1
1211.90.95	Agarwood (<i>Gaharu</i>) chips	5.00%	NT2
1211.90.97	Bark of persea (<i>Persea kurzii</i> Kosterm)	5.00%	NT1
1211.90.98	Other, in cut, crushed or powdered form	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
1211.90.99	Other	5.00%	EIF
1212.21.11	Eucheuma spinosum	5.00%	EIF
1212.21.12	Eucheuma cottonii	5.00%	EIF
1212.21.13	Gracilaria spp.	5.00%	EIF
1212.21.19	Other	5.00%	NT2
1212.21.90	Other	5.00%	EIF
1212.29.11	Of a kind used in pharmacy	5.00%	NT2
1212.29.19	Other	5.00%	EIF
1212.29.20	Other, fresh, chilled or dried	5.00%	EIF
1212.29.30	Other, frozen	5.00%	EIF
1212.91.00	Sugar beet	5.00%	EX
1212.92.00	Locust beans (carob)	5.00%	NT1
1212.93.10	Suitable for planting	5.00%	EX
1212.93.90	Other	5.00%	EX
1212.94.00	Chicory roots	5.00%	EIF
1212.99.10	Stones and kernels of apricot, peach (including nectarine) or plum	5.00%	NT1
1212.99.90	Other	5.00%	NT1
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5.00%	NT1
1214.10.00	Lucerne (alfalfa) meal and pellets	5.00%	NT2
1214.90.00	Other	5.00%	NT2
1301.20.00	Gum Arabic	5.00%	EIF
1301.90.30	Cannabis resins	5.00%	EX
1301.90.40	Lac	5.00%	EIF
1301.90.90	Other	5.00%	EIF
1302.11.10	Pulvis opii	Free	EIF
1302.11.90	Other	5.00%	NT2
1302.12.00	Of liquorice	5.00%	NT1
1302.13.00	Of hops	5.00%	EIF
1302.14.00	Of ephedra	5.00%	EX
1302.19.20	Extracts and tinctures of cannabis	5.00%	EX
1302.19.40	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	5.00%	NT1
1302.19.50	Japan (or Chinese) lacquer (natural lacquer)	5.00%	NT1
1302.19.90	Other	5.00%	NT2
1302.20.00	Pectic substances, pectinates and pectates	5.00%	NT1
1302.31.00	Agaragar	5.00%	NT3
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5.00%	NT2
1302.39.11	Powder, semirefined	5.00%	NT3
1302.39.12	Powder, refined	5.00%	NT3
1302.39.13	Alkali treated carrageenan chips (ATCC)	5.00%	EX
1302.39.19	Other	5.00%	NT3
1302.39.90	Other	5.00%	NT2
1401.10.00	Bamboos	5.00%	EIF
1401.20.10	Whole	Free	EIF
1401.20.21	Not exceeding 12 mm in diameter	Free	EIF
1401.20.29	Other	Free	EIF
1401.20.30	Splitskin	Free	EIF
1401.20.90	Other	Free	EIF
1401.90.00	Other	Free	EIF
1404.20.00	Cotton linters	Free	EIF
1404.90.20	Of a kind used primarily in tanning or dyeing	5.00%	EIF
1404.90.30	Kapok	5.00%	NT1
1404.90.91	Palm kernel shells	5.00%	NT2
1404.90.92	Empty fruit bunch of oil palm	5.00%	EX
1404.90.99	Other	5.00%	EX
1501.10.00	Lard	5.00%	NT1
1501.20.00	Other pig fat	5.00%	NT1
1501.90.00	Other	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
1502.10.00	Tallow	5.00%	EIF
1502.90.10	Edible	5.00%	EIF
1502.90.90	Other	5.00%	EIF
1503.00.10	Lard stearin or oleostearin	5.00%	EIF
1503.00.90	Other	5.00%	EIF
1504.10.20	Solid fractions	5.00%	NT3
1504.10.90	Other	5.00%	NT3
1504.20.10	Solid fractions	5.00%	EIF
1504.20.90	Other	5.00%	NT1
1504.30.00	Fats and oils and their fractions, of marine mammals	5.00%	NT3
1505.00.10	Lanolin	5.00%	NT1
1505.00.90	Other	5.00%	NT1
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5.00%	NT1
1507.10.00	Crude oil, whether or not degummed	5.00%	EIF
1507.90.10	Fractions of unrefined soyabean oil	5.00%	EIF
1507.90.20	Refined, bleached and deodorised (RBD) soyabean oil	5.00%	EIF
1507.90.90	Other	5.00%	EIF
1508.10.00	Crude oil	5.00%	EIF
1508.90.00	Other	5.00%	EIF
1509.20.10	In packings of a net weight not exceeding 30 kg	5.00%	EIF
1509.20.90	Other	5.00%	EIF
1509.30.00	Virgin olive oil	5.00%	EIF
1509.40.00	Other virgin olive oils	5.00%	EIF
1509.90.11	In packings of a net weight not exceeding 30 kg	5.00%	EIF
1509.90.19	Other	5.00%	EIF
1509.90.91	In packings of a net weight not exceeding 30 kg	5.00%	EIF
1509.90.99	Other	5.00%	EIF
1510.10.00	Crude olive pomace oil	5.00%	EIF
1510.90.10	Crude oil	5.00%	EIF
1510.90.20	Fractions of unrefined oil	5.00%	EIF
1510.90.90	Other	5.00%	EIF
1511.10.00	Crude oil	Free	EIF
1511.90.20	Refined oil	5.00%	NT1
1511.90.31	With iodine value 30 or more, but less than 40	5.00%	NT1
1511.90.32	Other	5.00%	NT1
1511.90.36	In packing of a net weight not exceeding 25 kg	Free	EIF
1511.90.37	Other, with iodine value 55 or more, but less than 60	5.00%	NT1
1511.90.39	Other	5.00%	NT1
1511.90.41	Solid fractions	Free	EIF
1511.90.42	Other, with packing of a net weight not exceeding 25 kg	Free	EIF
1511.90.49	Other	Free	EIF
1512.11.00	Crude oil	5.00%	EIF
1512.19.10	Fractions of unrefined sunflowerseed oil or safflower oil	Free	EIF
1512.19.20	Refined	Free	EIF
1512.19.90	Other	Free	EIF
1512.21.00	Crude oil, whether or not gossypol has been removed	5.00%	EIF
1512.29.10	Fractions of unrefined cottonseed oil	5.00%	EIF
1512.29.90	Other	5.00%	EIF
1513.11.10	Virgin coconut oil	5.00%	EIF
1513.11.90	Other	5.00%	NT1
1513.19.10	Fractions of unrefined coconut oil	5.00%	NT1
1513.19.90	Other	5.00%	NT1
1513.21.10	Palm kernel oil	5.00%	EIF
1513.21.90	Other	5.00%	EIF
1513.29.11	Solid fractions of unrefined palm kernel oil	5.00%	EIF
1513.29.12	Solid fractions of unrefined babassu oil	5.00%	EIF
1513.29.13	Other, of unrefined palm kernel oil (palm kernel olein)	5.00%	EIF
1513.29.14	Other, of unrefined babassu oil	5.00%	EIF
1513.29.91	Solid fractions of palm kernel oil	5.00%	EIF
1513.29.92	Solid fractions of babassu oil	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
1513.29.94	Palm kernel olein, refined, bleached and deodorised (RBD)	5.00%	EIF
1513.29.95	Palm kernel oil, refined, bleached and deodorised (RBD)	5.00%	EIF
1513.29.96	Other, palm kernel oil	5.00%	EIF
1513.29.97	Other, of babassu oil	5.00%	EIF
1514.11.00	Crude oil	5.00%	EIF
1514.19.10	Fractions of unrefined oil	5.00%	EIF
1514.19.20	Refined	5.00%	EIF
1514.19.90	Other	5.00%	EIF
1514.91.00	Crude oil	5.00%	EIF
1514.99.10	Fractions of unrefined oil	5.00%	EIF
1514.99.90	Other	5.00%	NT1
1515.11.00	Crude oil	Free	EIF
1515.19.00	Other	Free	EIF
1515.21.00	Crude oil	5.00%	NT3
1515.29.11	Solid fractions	5.00%	NT3
1515.29.19	Other	5.00%	NT3
1515.29.91	Solid fractions	5.00%	NT3
1515.29.99	Other	5.00%	NT3
1515.30.10	Crude oil	5.00%	EIF
1515.30.90	Other	5.00%	EIF
1515.50.10	Crude oil	5.00%	EIF
1515.50.20	Fractions of unrefined oil	5.00%	EIF
1515.50.90	Other	5.00%	EIF
1515.60.00	Microbial fats and oils and their fractions	5.00%	EIF
1515.90.11	Crude oil	5.00%	EIF
1515.90.12	Fractions of unrefined oil	5.00%	EIF
1515.90.19	Other	5.00%	EIF
1515.90.21	Crude oil	5.00%	EIF
1515.90.22	Fractions of unrefined oil	5.00%	EIF
1515.90.29	Other	5.00%	EIF
1515.90.31	Crude oil	5.00%	EIF
1515.90.32	Fractions of unrefined oil	5.00%	EIF
1515.90.39	Other	5.00%	EIF
1515.90.91	Crude oil	5.00%	EIF
1515.90.92	Fractions of unrefined oil	5.00%	EIF
1515.90.99	Other	5.00%	NT1
1516.10.20	Reesterified	5.00%	EIF
1516.10.90	Other	5.00%	EIF
1516.20.11	Of soya beans	5.00%	NT3
1516.20.12	Of maize	5.00%	EIF
1516.20.14	Of coconuts	5.00%	NT1
1516.20.17	Of groundnuts	5.00%	EIF
1516.20.18	Of linseed	5.00%	EIF
1516.20.19	Other	5.00%	NT1
1516.20.21	Of the fruit of the oil palm, crude	Free	EIF
1516.20.22	Of the fruit of the oil palm, other than crude	Free	EIF
1516.20.23	Of palm kernels, crude	Free	EIF
1516.20.24	Of palm kernels, refined, bleached and deodorised (RBD)	Free	EIF
1516.20.25	Of palm kernel olein, crude	5.00%	EIF
1516.20.26	Of palm kernel olein, refined, bleached and deodorised (RBD)	5.00%	EIF
1516.20.29	Other	5.00%	EIF
1516.20.31	Of groundnuts; of coconuts; of soya beans	5.00%	NT1
1516.20.32	Of linseed	5.00%	EIF
1516.20.33	Of olives	5.00%	EIF
1516.20.34	Of fruit of the oil palm	5.00%	EIF
1516.20.35	Of palm kernels	5.00%	EIF
1516.20.39	Other	5.00%	EIF
1516.20.41	Of castor seeds (Opal wax)	5.00%	EIF
1516.20.42	Of coconuts	5.00%	EIF
1516.20.43	Of groundnuts	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
1516.20.44	Of linseed	5.00%	EIF
1516.20.45	Of olives	5.00%	EIF
1516.20.46	Of fruit of the oil palm	5.00%	EIF
1516.20.47	Of palm kernels	5.00%	NT1
1516.20.48	Of soya beans	5.00%	NT3
1516.20.49	Other	5.00%	EIF
1516.20.51	Of linseed	5.00%	EIF
1516.20.52	Of olives	5.00%	EIF
1516.20.53	Of soya beans	5.00%	NT3
1516.20.54	Of groundnuts, of oil palm or coconuts	5.00%	NT1
1516.20.59	Other	5.00%	EIF
1516.20.61	Crude	Free	EIF
1516.20.62	Refined, bleached and deodorised (RBD)	Free	EIF
1516.20.69	Other	Free	EIF
1516.20.91	Palm stearin, with an iodine value exceeding 48	5.00%	EIF
1516.20.92	Of linseed	5.00%	EIF
1516.20.93	Of olives	5.00%	EIF
1516.20.94	Of soya beans	5.00%	EIF
1516.20.96	Refined, bleached and deodorised (RBD) palm kernel stearin	Free	EIF
1516.20.98	Of groundnuts, of oil palm or of coconuts	5.00%	EIF
1516.20.99	Other	5.00%	EIF
1516.30.00	Microbial fats and oils and their fractions	5.00%	EIF
1517.10.10	In airtight container for retail sale	Free	EIF
1517.10.90	Other	Free	EIF
1517.90.10	Imitation ghee	Free	EIF
1517.90.20	Liquid margarine	Free	EIF
1517.90.30	Of a kind used as mould release preparations	Free	EIF
1517.90.43	Shortening	Free	EIF
1517.90.44	Imitation lard	Free	EIF
1517.90.50	Other solid mixtures or preparations of vegetable fats or oils or of their fractions	5.00%	EIF
1517.90.61	In which groundnut oil predominates	5.00%	NT3
1517.90.62	In which crude palm oil predominates	5.00%	NT3
1517.90.63	In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	5.00%	NT3
1517.90.64	In which other palm oil predominates, in packings of a net weight exceeding 25 kg	5.00%	NT1
1517.90.65	In which palm kernel oil predominates	5.00%	NT3
1517.90.66	In which palm kernel olein predominates	5.00%	NT3
1517.90.67	In which either soyabean oil or coconut oil predominates	5.00%	EX
1517.90.68	In which illipe nut oil predominates	5.00%	NT3
1517.90.69	Other	5.00%	NT1
1517.90.80	Of mixtures or preparations of animal fats or oils or of their fractions	5.00%	NT3
1517.90.90	Other	5.00%	EX
1518.00.12	Animal fats and oils	5.00%	NT3
1518.00.14	Groundnut, soyabean, palm or coconut oil	5.00%	SL
1518.00.15	Linseed oil and its fractions	5.00%	NT3
1518.00.16	Olive oil and its fractions	5.00%	NT3
1518.00.19	Other	5.00%	EX
1518.00.20	Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	5.00%	NT3
1518.00.32	Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	5.00%	EX
1518.00.33	Of linseed	5.00%	NT3
1518.00.34	Of olives	5.00%	EIF
1518.00.35	Of groundnuts	5.00%	EIF
1518.00.36	Of soya beans or coconuts	5.00%	EX
1518.00.37	Of cotton seeds	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
1518.00.38	Of the fruit of the oil palm or of palm kernels, other	5.00%	NT1
1518.00.39	Other	5.00%	EIF
1518.00.60	Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	5.00%	EIF
1518.00.90	Other	5.00%	EIF
1520.00.10	Crude glycerol	5.00%	EIF
1520.00.90	Other	5.00%	NT1
1521.10.00	Vegetable waxes	5.00%	EIF
1521.90.10	Beeswax and other insect waxes	5.00%	EIF
1521.90.20	Spermaceti	5.00%	NT1
1522.00.10	Degras	5.00%	EIF
1522.00.90	Other	5.00%	EIF
1601.00.10	In airtight containers for retail sale	30.00%	EX
1601.00.90	Other	30.00%	EX
1602.10.10	Containing pork, in airtight containers for retail sale	30.00%	EX
1602.10.90	Other	30.00%	EX
1602.20.00	Of liver of any animal	30.00%	EX
1602.31.10	In airtight containers for retail sale	30.00%	EX
1602.31.91	Of mechanically deboned or separated meat	30.00%	EX
1602.31.99	Other	30.00%	EX
1602.32.10	Chicken curry, in airtight containers for retail sale	30.00%	EX
1602.32.90	Other	30.00%	EX
1602.39.00	Other	30.00%	EX
1602.41.10	In airtight containers for retail sale	30.00%	NT1
1602.41.90	Other	30.00%	NT1
1602.42.10	In airtight containers for retail sale	30.00%	NT1
1602.42.90	Other	30.00%	NT1
1602.49.11	In airtight containers for retail sale	30.00%	NT1
1602.49.19	Other	30.00%	NT1
1602.49.91	In airtight containers for retail sale	30.00%	NT1
1602.49.99	Other	30.00%	NT1
1602.50.10	In airtight containers for retail sale	30.00%	NT1
1602.50.90	Other	30.00%	NT1
1602.90.10	Mutton curry, in airtight containers for retail sale	30.00%	EX
1602.90.20	Preparations of blood	30.00%	EX
1602.90.90	Other	30.00%	EX
1603.00.10	Of meat	5.00%	EIF
1603.00.90	Other	5.00%	NT3
1604.11.10	In airtight containers for retail sale	5.00%	NT3
1604.11.90	Other	5.00%	EX
1604.12.10	In airtight containers for retail sale	15.00%	NT3
1604.12.90	Other	15.00%	NT3
1604.13.11	In airtight containers for retail sale	15.00%	NT3
1604.13.19	Other	15.00%	NT3
1604.13.91	In airtight containers for retail sale	15.00%	NT3
1604.13.99	Other	15.00%	NT3
1604.14.11	Tunas	20.00%	EX
1604.14.19	Other	20.00%	EX
1604.14.91	Precooked tunas	20.00%	NT3
1604.14.99	Other	20.00%	EX
1604.15.10	In airtight containers for retail sale	15.00%	NT3
1604.15.90	Other	15.00%	NT3
1604.16.10	In airtight containers for retail sale	5.00%	NT3
1604.16.90	Other	5.00%	NT3
1604.17.10	In airtight containers for retail sale	5.00%	NT3
1604.17.90	Other	5.00%	NT3
1604.18.10	Ready for immediate consumption	15.00%	NT3
1604.18.91	In airtight containers for retail sale	15.00%	NT3
1604.18.99	Other	15.00%	NT3
1604.19.20	Horse mackerel, in airtight containers for retail sale	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
1604.19.30	Other, in airtight containers for retail sale	15.00%	NT3
1604.19.90	Other	15.00%	NT2
1604.20.20	Fish sausages	15.00%	NT3
1604.20.30	Fish ball	15.00%	NT2
1604.20.40	Fish paste	5.00%	NT1
1604.20.91	In airtight containers for retail sale	5.00%	NT2
1604.20.99	Other	5.00%	NT2
1604.31.00	Caviar	5.00%	NT3
1604.32.00	Caviar substitutes	5.00%	NT3
1605.10.11	Swimming crabs (crabs of the family Portunidae)	15.00%	NT3
1605.10.12	King crabs (crabs of the family Lithodidae)	15.00%	EX
1605.10.13	Snow crabs (crabs of the family Oregoniidae)	15.00%	EX
1605.10.14	Other	15.00%	EX
1605.10.90	Other	15.00%	EX
1605.21.00	Not in airtight container	5.00%	EX
1605.29.20	Shrimp ball	15.00%	NT3
1605.29.30	Breaded shrimp	15.00%	NT3
1605.29.90	Other	15.00%	EX
1605.30.00	Lobster	5.00%	EX
1605.40.00	Other crustaceans	5.00%	EX
1605.51.00	Oysters	5.00%	NT2
1605.52.00	Scallops, including queen scallops	5.00%	EX
1605.53.00	Mussels	5.00%	NT1
1605.54.10	In airtight containers for retail sale	5.00%	EX
1605.54.90	Other	5.00%	NT1
1605.55.00	Octopus	5.00%	NT3
1605.56.00	Clams, cockles and arkshells	5.00%	EX
1605.57.10	In airtight containers for retail sale	5.00%	NT3
1605.57.90	Other	5.00%	NT3
1605.58.00	Snails, other than sea snails	5.00%	NT3
1605.59.00	Other	5.00%	NT3
1605.61.00	Sea cucumbers	5.00%	NT3
1605.62.00	Sea urchins	5.00%	NT2
1605.63.00	Jellyfish	5.00%	NT3
1605.69.00	Other	5.00%	NT1
1701.12.00	Beet sugar	IDR 790/kg	EX
1701.13.00	Cane sugar specified in Subheading Note 2 to this Chapter	IDR 550/kg	EX
1701.14.00	Other cane sugar	IDR 550/kg	EX
1701.91.00	Containing added flavouring or colouring matter	IDR 790/kg	EX
1701.99.10	Refined sugar	IDR 790/kg	EX
1701.99.90	Other	IDR 790/kg	EX
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5.00%	NT2
1702.19.00	Other	5.00%	EIF
1702.20.00	Maple sugar and maple syrup	5.00%	EIF
1702.30.10	Glucose	5.00%	SL
1702.30.20	Glucose syrup	5.00%	EX
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	5.00%	EX
1702.50.00	Chemically pure fructose	5.00%	EX
1702.60.10	Fructose	5.00%	EX
1702.60.20	Fructose syrup	5.00%	EX
1702.90.11	Chemically pure maltose	5.00%	NT2
1702.90.19	Other	5.00%	NT1
1702.90.20	Artificial honey, whether or not mixed with natural honey	5.00%	NT2
1702.90.30	Flavoured or coloured sugars (excluding maltose)	5.00%	NT2
1702.90.40	Caramel	5.00%	NT3
1702.90.51	Coconut sap sugar	5.00%	EIF
1702.90.59	Other	5.00%	EIF
1702.90.91	Sugar syrups	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
1702.90.99	Other	5.00%	NT1
1703.10.10	Containing added flavouring or colouring matter	5.00%	NT2
1703.10.90	Other	5.00%	NT1
1703.90.10	Containing added flavouring or colouring matter	5.00%	EIF
1703.90.90	Other	5.00%	EIF
1704.10.00	Chewing gum, whether or not sugarcoated	20.00%	EIF
1704.90.10	Medicated pastilles and drops	15.00%	SL
1704.90.20	White chocolate	20.00%	EIF
1704.90.91	Soft, containing gelatin	20.00%	EIF
1704.90.99	Other	20.00%	EIF
1801.00.10	Fermented	5.00%	NT1
1801.00.90	Other	5.00%	NT2
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	5.00%	NT1
1803.10.00	Not defatted	10.00%	NT3
1803.20.00	Wholly or partly defatted	10.00%	NT3
1804.00.00	Cocoa butter, fat and oil.	10.00%	NT1
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	10.00%	NT3
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	15.00%	NT3
1806.20.10	Chocolate confectionery in blocks, slabs or bars	15.00%	NT3
1806.20.90	Other	15.00%	NT3
1806.31.00	Filled	20.00%	EIF
1806.32.00	Not filled	20.00%	EIF
1806.90.10	Chocolate confectionery in tablets or pastilles	20.00%	EIF
1806.90.30	Food preparations of flour, meal, starch or malt extract, containing 40 % or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis	10.00%	SL
1806.90.40	Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	5.00%	EIF
1806.90.90	Other	15.00%	SL
1901.10.10	Of malt extract	5.00%	EIF
1901.10.20	Of goods of headings 04.01 to 04.04	5.00%	EIF
1901.10.30	Of soyabean powder	5.00%	NT1
1901.10.91	Medical foods	5.00%	NT1
1901.10.92	Other, for children age over 1 year but not exceeding 3 years	5.00%	EIF
1901.10.99	Other	5.00%	NT1
1901.20.10	Of flour, groats, meal, starch or malt extract, not containing cocoa	10.00%	SL
1901.20.20	Of flour, groats, meal, starch or malt extract, containing cocoa	10.00%	SL
1901.20.30	Other, not containing cocoa	5.00%	SL
1901.20.40	Other, containing cocoa	5.00%	EX
1901.90.11	Medical foods	5.00%	EIF
1901.90.19	Other	5.00%	NT1
1901.90.20	Malt extract	5.00%	EIF
1901.90.31	Filled milk	5.00%	EIF
1901.90.32	Other, containing cocoa powder	5.00%	EIF
1901.90.39	Other	5.00%	EIF
1901.90.41	In powder form	5.00%	EX
1901.90.49	In other forms	5.00%	SL
1901.90.91	Medical foods	5.00%	EX
1901.90.99	Other	5.00%	NT1
1902.11.00	Containing eggs	20.00%	EX
1902.19.20	Rice vermicelli (including bee hoon)	20.00%	EX
1902.19.30	Transparent vermicelli	20.00%	EX
1902.19.40	Other noodles	20.00%	EX

Tariff Item	Description	Base Rate	Staging Category
1902.19.90	Other	20.00%	EX
1902.20.10	Stuffed with meat or meat offal	20.00%	EX
1902.20.30	Stuffed with fish, crustaceans or molluscs	20.00%	EX
1902.20.90	Other	20.00%	EX
1902.30.20	Rice vermicelli (including bee hoon)	20.00%	EX
1902.30.30	Transparent vermicelli	20.00%	EX
1902.30.40	Other instant noodles	20.00%	EX
1902.30.90	Other	20.00%	EX
1902.40.00	Couscous	20.00%	NT1
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5.00%	EIF
1904.10.10	Containing cocoa	10.00%	SL
1904.10.90	Other	10.00%	SL
1904.20.10	Prepared foods obtained from unroasted cereal flakes	10.00%	SL
1904.20.90	Other	10.00%	SL
1904.30.00	Bulgur wheat	10.00%	NT2
1904.90.10	Rice preparations, including precooked rice	10.00%	EX
1904.90.90	Other	10.00%	SL
1905.10.00	Crispbread	20.00%	EIF
1905.20.00	Gingerbread and the like	20.00%	EIF
1905.31.10	Not containing cocoa	20.00%	EIF
1905.31.20	Containing cocoa	20.00%	EIF
1905.32.10	Waffles	20.00%	EIF
1905.32.20	Wafers	20.00%	EIF
1905.40.10	Not containing added sugar, honey, eggs, fats, cheese or fruit	20.00%	EIF
1905.40.90	Other	20.00%	EIF
1905.90.10	Unsweetened teething biscuits	20.00%	EIF
1905.90.20	Other unsweetened biscuits	20.00%	EIF
1905.90.30	Cakes	20.00%	EIF
1905.90.40	Pastries	20.00%	EIF
1905.90.50	Flourless bakers' wares	20.00%	EIF
1905.90.60	Empty cachets and similar products of a kind suitable for pharmaceutical use	5.00%	NT2
1905.90.70	Communion wafers, sealing wafers, rice paper and similar products	20.00%	EIF
1905.90.80	Other crisp savoury food products	20.00%	EIF
1905.90.90	Other	20.00%	EIF
2001.10.00	Cucumbers and gherkins	5.00%	EIF
2001.90.10	Onions	5.00%	EIF
2001.90.90	Other	5.00%	EIF
2002.10.00	Tomatoes, whole or in pieces	5.00%	EIF
2002.90.10	Tomato paste	5.00%	NT1
2002.90.20	Tomato powder	5.00%	EIF
2002.90.90	Other	5.00%	NT1
2003.10.00	Mushrooms of the genus Agaricus	5.00%	NT1
2003.90.10	Truffles	5.00%	EIF
2003.90.90	Other	5.00%	EIF
2004.10.00	Potatoes	5.00%	EIF
2004.90.10	Suitable for infants or young children	5.00%	EIF
2004.90.90	Other	5.00%	NT1
2005.10.20	Suitable for infants or young children	5.00%	EIF
2005.10.30	Suitable for dietetic purposes	5.00%	EIF
2005.20.11	In airtight containers for retail sale	5.00%	EIF
2005.20.19	Other	5.00%	EIF
2005.20.91	In airtight containers for retail sale	5.00%	EIF
2005.20.99	Other	5.00%	NT1
2005.40.00	Peas (Pisum sativum)	5.00%	NT3
2005.51.00	Beans, shelled	5.00%	NT2
2005.59.10	In airtight containers for retail sale	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
2005.59.90	Other	5.00%	EIF
2005.60.00	Asparagus	5.00%	EIF
2005.70.00	Olives	5.00%	EIF
2005.80.00	Sweet corn (Zea mays var. saccharata)	5.00%	NT3
2005.91.00	Bamboo shoots	5.00%	EIF
2005.99.10	In airtight containers for retail sale	5.00%	EIF
2005.99.90	Other	5.00%	EIF
2006.00.00	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20.00%	EIF
2007.10.00	Homogenised preparations	5.00%	EIF
2007.91.00	Citrus fruit	5.00%	EIF
2007.99.10	Fruit pastes other than of mangoes, pineapples or strawberries	5.00%	EIF
2007.99.20	Jams and fruit jellies	5.00%	EIF
2007.99.30	Mango purée	5.00%	EIF
2007.99.90	Other	5.00%	NT1
2008.11.10	Roasted	5.00%	NT3
2008.11.20	Peanut butter	5.00%	NT3
2008.11.90	Other	5.00%	NT3
2008.19.10	Cashew nuts	5.00%	NT1
2008.19.91	Roasted	5.00%	EX
2008.19.99	Other	5.00%	EX
2008.20.10	In airtight containers for retail sale	5.00%	EIF
2008.20.90	Other	5.00%	EIF
2008.30.10	Containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.30.90	Other	5.00%	EIF
2008.40.00	Pears	5.00%	EIF
2008.50.00	Apricots	5.00%	EIF
2008.60.10	Containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.60.90	Other	5.00%	EIF
2008.70.10	Containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.70.90	Other	5.00%	EIF
2008.80.00	Strawberries	5.00%	EIF
2008.91.00	Palm hearts	5.00%	EIF
2008.93.10	Containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.93.90	Other	5.00%	EIF
2008.97.10	Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.97.20	Other, containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.97.90	Other	5.00%	EIF
2008.99.10	Lychees	5.00%	EIF
2008.99.20	Longans	5.00%	EIF
2008.99.30	Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	5.00%	NT1
2008.99.40	Other, containing added sugar or other sweetening matter or spirit	5.00%	EIF
2008.99.90	Other	5.00%	EIF
2009.11.00	Frozen	5.00%	EIF
2009.12.00	Not frozen, of a Brix value not exceeding 20	10.00%	NT2
2009.19.00	Other	5.00%	EIF
2009.21.00	Of a Brix value not exceeding 20	10.00%	NT2
2009.29.00	Other	5.00%	EIF
2009.31.00	Of a Brix value not exceeding 20	10.00%	NT2
2009.39.00	Other	5.00%	EIF
2009.41.00	Of a Brix value not exceeding 20	10.00%	NT2
2009.49.00	Other	5.00%	EIF
2009.50.00	Tomato juice	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
2009.61.00	Of a Brix value not exceeding 30	10.00%	NT2
2009.69.00	Other	5.00%	EIF
2009.71.00	Of a Brix value not exceeding 20	10.00%	NT2
2009.79.00	Other	5.00%	EIF
2009.81.10	Suitable for infants or young children	10.00%	NT2
2009.81.90	Other	10.00%	NT2
2009.89.10	Blackcurrant juice	10.00%	NT2
2009.89.20	Coconut water	10.00%	NT2
2009.89.30	Coconut water concentrate	10.00%	NT2
2009.89.40	Mango juice concentrate	10.00%	NT2
2009.89.91	Suitable for infants or young children	10.00%	NT2
2009.89.99	Other	10.00%	NT2
2009.90.10	Suitable for infants or young children	10.00%	NT2
2009.90.91	Ready for immediate consumption	10.00%	SL
2009.90.99	Other	10.00%	SL
2101.11.11	In packings of a net weight not less than 20 kg	20.00%	EX
2101.11.19	Other	20.00%	EX
2101.11.90	Other	20.00%	EX
2101.12.10	Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	20.00%	EX
2101.12.91	Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	20.00%	EX
2101.12.92	Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	20.00%	EX
2101.12.99	Other	20.00%	EX
2101.20.20	Tea extracts for the manufacture of tea preparations, in powder form	20.00%	EX
2101.20.30	Preparations of tea consisting of a mixture of tea, milk powder and sugar	20.00%	EX
2101.20.90	Other	20.00%	EX
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20.00%	EX
2102.10.00	Active yeasts	5.00%	EX
2102.20.10	Of a kind used in animal feeding	5.00%	SL
2102.20.90	Other	5.00%	NT1
2102.30.00	Prepared baking powders	5.00%	EIF
2103.10.00	Soya sauce	15.00%	NT1
2103.20.00	Tomato ketchup and other tomato sauces	15.00%	NT2
2103.30.00	Mustard flour and meal and prepared mustard	5.00%	NT2
2103.90.11	Chili sauce	15.00%	NT3
2103.90.12	Fish sauce	5.00%	NT1
2103.90.13	Other sauces	5.00%	NT1
2103.90.19	Other	5.00%	NT1
2103.90.21	Shrimp paste including belachan (blachan)	5.00%	NT1
2103.90.29	Other	5.00%	NT1
2104.10.11	Suitable for infants or young children	5.00%	EIF
2104.10.19	Other	5.00%	EIF
2104.10.91	Suitable for infants or young children	5.00%	EIF
2104.10.99	Other	5.00%	EIF
2104.20.11	Suitable for infants or young children	5.00%	EIF
2104.20.19	Other	5.00%	EIF
2104.20.91	Suitable for infants or young children	5.00%	EIF
2104.20.99	Other	5.00%	EIF
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	15.00%	NT3
2106.10.00	Protein concentrates and textured protein substances	5.00%	NT2
2106.90.11	Dried bean curd and dried bean curd stick	5.00%	EIF
2106.90.12	Fresh soybean curd (tofu)	5.00%	EIF
2106.90.19	Other	5.00%	NT3
2106.90.20	Powdered alcohol	150.00%	EX

Tariff Item	Description	Base Rate	Staging Category
2106.90.30	Nondairy creamer	5.00%	NT1
2106.90.41	In powder form	5.00%	NT2
2106.90.49	Other	5.00%	NT1
2106.90.53	Ginseng based products	5.00%	NT2
2106.90.54	Other preparations of a kind used as raw material for the manufacture of composite concentrates	5.00%	NT1
2106.90.55	Other, composite concentrates for simple dilution with water to make beverages	5.00%	NT1
2106.90.59	Other	5.00%	NT1
2106.90.61	Of a kind used for the manufacture of alcoholic beverages, in liquid form	150.00%	EX
2106.90.62	Of a kind used for the manufacture of alcoholic beverages, in other forms	150.00%	EX
2106.90.64	Of a kind used for making alcoholic beverages, in liquid form	150.00%	EX
2106.90.65	Of a kind used for making alcoholic beverages, in other forms	150.00%	EX
2106.90.66	Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	150.00%	EX
2106.90.67	Other, of a kind used for the manufacture of alcoholic beverages, in other forms	150.00%	EX
2106.90.69	Other	150.00%	EX
2106.90.71	Food supplements based on ginseng	5.00%	NT2
2106.90.72	Other food supplements	5.00%	EIF
2106.90.73	Fortificant premixes	5.00%	EIF
2106.90.81	Food preparations for lactase deficient infants or young children	5.00%	NT2
2106.90.89	Other	5.00%	NT1
2106.90.91	Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	5.00%	EX
2106.90.92	Flavoured or coloured syrups	5.00%	NT1
2106.90.93	Coconut milk, whether or not powdered	5.00%	EIF
2106.90.95	Seri kaya	5.00%	NT2
2106.90.96	Other medical foods	5.00%	SL
2106.90.97	Tempeh	15.00%	NT3
2106.90.98	Other flavouring preparations	5.00%	SL
2106.90.99	Other	5.00%	NT3
2201.10.10	Mineral waters	5.00%	EIF
2201.10.20	Aerated waters	5.00%	EIF
2201.90.10	Ice and snow	5.00%	EIF
2201.90.90	Other	5.00%	NT1
2202.10.20	Energy drink whether or not aerated	10.00%	NT2
2202.10.30	Other sparkling mineral waters or aerated waters, flavoured	10.00%	NT2
2202.10.90	Other	10.00%	NT2
2202.91.00	Nonalcoholic beer	20.00%	NT3
2202.99.10	Flavoured UHT milk based drinks	10.00%	NT2
2202.99.20	Soya milk drinks	10.00%	NT3
2202.99.30	Coconut water based drinks	20.00%	NT1
2202.99.40	Coffee based drinks or coffee flavoured drinks	20.00%	NT1
2202.99.50	Other nonaerated beverages ready for immediate consumption without dilution	20.00%	EX
2202.99.90	Other	20.00%	NT3
2203.00.11	Of an alcoholic strength by volume not exceeding 5.8 % vol.	IDR 14,000/litre	EX
2203.00.19	Other	IDR 14,000/litre	EX
2203.00.91	Of an alcoholic strength by volume not exceeding 5.8 % vol.	IDR 14,000/litre	EX
2203.00.99	Other	IDR 14,000/litre	EX

Tariff Item	Description	Base Rate	Staging Category
2204.10.00	Sparkling wine	90.00%	EX
2204.21.11	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.21.13	Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	90.00%	EX
2204.21.14	Of an alcoholic strength by volume exceeding 23 % vol.	90.00%	EX
2204.21.21	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.21.22	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2204.22.11	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.22.12	Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	90.00%	EX
2204.22.13	Of an alcoholic strength by volume exceeding 23 % vol.	90.00%	EX
2204.22.21	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.22.22	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2204.29.11	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.29.12	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2204.29.21	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.29.22	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2204.30.10	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2204.30.20	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2205.10.10	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2205.10.20	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2205.90.10	Of an alcoholic strength by volume not exceeding 15 % vol.	90.00%	EX
2205.90.20	Of an alcoholic strength by volume exceeding 15 % vol.	90.00%	EX
2206.00.10	Cider or perry	90.00%	EX
2206.00.20	Saké	90.00%	EX
2206.00.31	In container holding 2 l or less	90.00%	EX
2206.00.39	Other	90.00%	EX
2206.00.41	Of an alcoholic strength by volume not exceeding 1.14 % vol.	90.00%	EX
2206.00.49	Other	90.00%	EX
2206.00.50	Mead	90.00%	EX
2206.00.60	Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	90.00%	EX
2206.00.91	Other rice wine (including medicated rice wine)	90.00%	EX
2206.00.99	Other	90.00%	EX
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	30.00%	EX
2207.20.11	Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	30.00%	EX
2207.20.19	Other	30.00%	EX
2207.20.90	Other	30.00%	EX
2208.20.50	Brandy	150.00%	EX
2208.20.90	Other	150.00%	EX
2208.30.10	In containers holding more than 5 l	150.00%	EX
2208.30.90	Other	150.00%	EX
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products	150.00%	EX
2208.50.00	Gin and Geneva	150.00%	EX
2208.60.00	Vodka	150.00%	EX
2208.70.10	Of an alcoholic strength by volume not exceeding 57 % vol.	150.00%	EX
2208.70.90	Other	150.00%	EX

Tariff Item	Description	Base Rate	Staging Category
2208.90.10	Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	150.00%	EX
2208.90.20	Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	150.00%	EX
2208.90.30	Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	150.00%	EX
2208.90.40	Other samsu of an alcoholic strength by volume exceeding 40 % vol.	150.00%	EX
2208.90.50	Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	150.00%	EX
2208.90.60	Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	150.00%	EX
2208.90.70	Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	150.00%	EX
2208.90.80	Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	150.00%	EX
2208.90.91	Of an alcoholic strength by volume not exceeding 1.14 % vol.	150.00%	EX
2208.90.99	Other	150.00%	EX
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	5.00%	NT3
2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves	Free	EIF
2301.20.10	Of fish, with a protein content of less than 60 % by weight	Free	EIF
2301.20.20	Of fish, with a protein content of 60 % or more by weight	Free	EIF
2301.20.90	Other	Free	EIF
2302.10.00	Of maize (corn)	5.00%	NT1
2302.30.10	Bran and pollard	5.00%	NT1
2302.30.90	Other	5.00%	NT1
2302.40.10	Of rice	5.00%	NT2
2302.40.90	Other	5.00%	NT2
2302.50.00	Of leguminous plants	Free	EIF
2303.10.10	Of manioc (cassava) or sago	5.00%	NT3
2303.10.90	Other	Free	EIF
2303.20.00	Beetpulp, bagasse and other waste of sugar manufacture	5.00%	EIF
2303.30.00	Brewing or distilling dregs and waste	5.00%	NT3
2304.00.10	Defatted soyabean flour, fit for human consumption	5.00%	EIF
2304.00.21	Fit for human consumption	Free	EIF
2304.00.29	Other	Free	EIF
2304.00.90	Other	Free	EIF
2305.00.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.	5.00%	EIF
2306.10.00	Of cotton seeds	5.00%	EIF
2306.20.00	Of linseed	5.00%	EIF
2306.30.00	Of sunflower seeds	5.00%	EIF
2306.41.10	Of low erucic acid rape seeds	5.00%	NT2
2306.41.20	Of low erucic acid colza seeds	5.00%	EIF
2306.49.10	Of other rape seeds	5.00%	EIF
2306.49.20	Of other colza seeds	5.00%	EIF
2306.50.00	Of coconut or copra	5.00%	EIF
2306.60.10	Ground or in the form of pellets	5.00%	EIF
2306.60.90	Other	5.00%	EIF
2306.90.10	Of maize (corn) germ	Free	EIF
2306.90.90	Other	5.00%	EIF
2307.00.00	Wine lees; argol.	5.00%	EIF
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	5.00%	NT1
2309.10.10	Containing meat	5.00%	EIF
2309.10.90	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
2309.90.11	Of a kind suitable for poultry	5.00%	NT1
2309.90.12	Of a kind suitable for swine	5.00%	NT1
2309.90.13	Of a kind suitable for prawns	5.00%	NT2
2309.90.14	Of a kind suitable for primates	5.00%	EIF
2309.90.19	Other	5.00%	NT1
2309.90.20	Premixes, feed supplements or feed additives	Free	EIF
2309.90.90	Other	Free	EIF
2401.10.10	Virginia type, fluecured	5.00%	EIF
2401.10.20	Virginia type, other than fluecured	5.00%	EIF
2401.10.40	Burley type	5.00%	EIF
2401.10.50	Other, fluecured	5.00%	EIF
2401.10.90	Other	5.00%	EIF
2401.20.10	Virginia type, fluecured	5.00%	NT1
2401.20.20	Virginia type, other than fluecured	5.00%	EIF
2401.20.30	Oriental type	5.00%	EIF
2401.20.40	Burley type	5.00%	EIF
2401.20.50	Other, fluecured	5.00%	EIF
2401.20.90	Other	5.00%	NT1
2401.30.10	Tobacco stems	5.00%	EIF
2401.30.90	Other	5.00%	EIF
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	40.00%	EX
2402.20.10	Beedies	40.00%	EX
2402.20.20	Clove cigarettes	40.00%	EX
2402.20.90	Other	40.00%	EX
2402.90.10	Cigars, cheroots and cigarillos of tobacco substitutes	40.00%	EX
2402.90.20	Cigarettes of tobacco substitutes	40.00%	EX
2403.11.10	Packed for retail sale	40.00%	EX
2403.11.90	Other	40.00%	EX
2403.19.11	Ang Hoon	10.00%	EX
2403.19.19	Other	40.00%	EX
2403.19.20	Other manufactured tobacco for the manufacture of cigarettes	10.00%	EX
2403.19.91	Ang Hoon	10.00%	NT3
2403.19.99	Other	10.00%	NT3
2403.91.10	Packed for retail sale	10.00%	NT3
2403.91.90	Other	10.00%	NT3
2403.99.10	Tobacco extracts and essences	5.00%	NT3
2403.99.30	Manufactured tobacco substitutes	10.00%	NT3
2403.99.40	Snuff, whether or not dry	10.00%	NT3
2403.99.50	Chewing and sucking tobacco	10.00%	NT3
2403.99.90	Other	10.00%	NT3
2404.11.00	Containing tobacco or reconstituted tobacco	10.00%	NT3
2404.12.10	Ecigarette liquid or gel	5.00%	NT1
2404.12.90	Other	5.00%	NT1
2404.19.10	Containing tobacco substitutes	10.00%	NT3
2404.19.20	Containing nicotine substitutes	5.00%	NT1
2404.91.10	Nicotine chewing gum	5.00%	EIF
2404.91.90	Other	5.00%	EIF
2404.92.10	Nicotine patch	5.00%	NT1
2404.92.90	Other	5.00%	NT1
2404.99.00	Other	5.00%	NT1
2501.00.10	Table salt	5.00%	NT2
2501.00.20	Unprocessed rock salt	10.00%	EX
2501.00.50	Sea water	10.00%	NT2
2501.00.91	With sodium chloride content more than 60 % but less than 97 %, calculated on a dry basis, fortified with iodine	10.00%	EX
2501.00.93	With sodium chloride content 97 % or more, calculated on a dry basis	Free	EIF
2501.00.99	Other	10.00%	EX
2502.00.00	Unroasted iron pyrites.	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	EIF
2504.10.00	In powder or in flakes	5.00%	NT3
2504.90.00	Other	5.00%	EIF
2505.10.00	Silica sands and quartz sands	Free	EIF
2505.90.00	Other	5.00%	NT1
2506.10.00	Quartz	5.00%	NT1
2506.20.00	Quartzite	5.00%	NT3
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	5.00%	EIF
2508.10.00	Bentonite	Free	EIF
2508.30.00	Fireclay	5.00%	EIF
2508.40.10	Fuller's earth	5.00%	NT1
2508.40.90	Other	5.00%	NT3
2508.50.00	Andalusite, kyanite and sillimanite	5.00%	EIF
2508.60.00	Mullite	5.00%	NT1
2508.70.00	Chamotte or dinas earths	5.00%	EIF
2509.00.00	Chalk.	5.00%	EIF
2510.10.10	Apatite	Free	EIF
2510.10.90	Other	Free	EIF
2510.20.10	Apatite	Free	EIF
2510.20.90	Other	Free	EIF
2511.10.00	Natural barium sulphate (barytes)	5.00%	NT1
2511.20.00	Natural barium carbonate (witherite)	5.00%	EIF
2512.00.00	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.	5.00%	NT1
2513.10.00	Pumice stone	5.00%	EIF
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	5.00%	NT1
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5.00%	NT1
2515.11.00	Crude or roughly trimmed	5.00%	EIF
2515.12.10	Blocks	5.00%	EIF
2515.12.20	Slabs	5.00%	EIF
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5.00%	NT1
2516.11.00	Crude or roughly trimmed	5.00%	EIF
2516.12.10	Blocks	5.00%	NT1
2516.12.20	Slabs	5.00%	NT1
2516.20.10	Crude or roughly trimmed	5.00%	EIF
2516.20.20	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.00%	NT1
2516.90.00	Other monumental or building stone	5.00%	EIF
2517.10.00	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 heattreated	5.00%	EIF
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5.00%	EIF
2517.30.00	Tarred macadam	5.00%	EIF
2517.41.00	Of marble	5.00%	NT1
2517.49.00	Other	5.00%	NT1
2518.10.00	Dolomite, not calcined or sintered	Free	EIF
2518.20.00	Calcined or sintered dolomite	Free	EIF
2519.10.00	Natural magnesium carbonate (magnesite)	Free	EIF
2519.90.10	Fused magnesia; deadburned (sintered) magnesia	Free	EIF
2519.90.90	Other	Free	EIF
2520.10.00	Gypsum; anhydrite	5.00%	NT3
2520.20.10	Of a kind suitable for use in dentistry	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2520.20.90	Other	5.00%	EIF
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5.00%	NT1
2522.10.00	Quicklime	5.00%	NT1
2522.20.00	Slaked lime	5.00%	NT1
2522.30.00	Hydraulic lime	5.00%	NT1
2523.10.10	Of a kind used in the manufacture of white cement	Free	EIF
2523.10.90	Other	Free	EIF
2523.21.00	White cement, whether or not artificially coloured	Free	EIF
2523.29.10	Coloured cement	Free	EIF
2523.29.90	Other	Free	EIF
2523.30.00	Aluminous cement	Free	EIF
2523.90.00	Other hydraulic cements	Free	EIF
2524.10.00	Crocidolite	Free	EIF
2524.90.00	Other	Free	EIF
2525.10.00	Crude mica and mica rifted into sheets or splittings	5.00%	EIF
2525.20.00	Mica powder	5.00%	NT3
2525.30.00	Mica waste	5.00%	EIF
2526.10.00	Not crushed, not powdered	5.00%	EIF
2526.20.10	Talc powder	5.00%	NT1
2526.20.90	Other	5.00%	NT1
2528.00.00	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.	5.00%	NT1
2529.10.10	Potash feldspar; soda feldspar	Free	EIF
2529.10.90	Other	Free	EIF
2529.21.00	Containing by weight 97 % or less of calcium fluoride	Free	EIF
2529.22.00	Containing by weight more than 97 % of calcium fluoride	Free	EIF
2529.30.00	Leucite; nepheline and nepheline syenite	Free	EIF
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	5.00%	EIF
2530.20.10	Kieserite	Free	EIF
2530.20.20	Epsomite (natural magnesium sulphates)	5.00%	EIF
2530.90.10	Micronized zircon sand (zirconium silicate) of a kind used as an opacifier	5.00%	NT1
2530.90.90	Other	5.00%	NT1
2601.11.10	Haematite and concentrates	Free	EIF
2601.11.90	Other	Free	EIF
2601.12.10	Haematite and concentrates	Free	EIF
2601.12.90	Other	Free	EIF
2601.20.00	Roasted iron pyrites	Free	EIF
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	Free	EIF
2603.00.00	Copper ores and concentrates.	Free	EIF
2604.00.00	Nickel ores and concentrates.	5.00%	NT3
2605.00.00	Cobalt ores and concentrates.	5.00%	EIF
2606.00.00	Aluminium ores and concentrates.	5.00%	NT3
2607.00.00	Lead ores and concentrates.	5.00%	NT3
2608.00.00	Zinc ores and concentrates.	5.00%	NT3
2609.00.00	Tin ores and concentrates.	5.00%	NT3
2610.00.00	Chromium ores and concentrates.	5.00%	NT1
2611.00.00	Tungsten ores and concentrates.	5.00%	NT1
2612.10.00	Uranium ores and concentrates	5.00%	NT1
2612.20.00	Thorium ores and concentrates	5.00%	EIF
2613.10.00	Roasted	5.00%	EIF
2613.90.00	Other	5.00%	NT1
2614.00.10	Ilmenite ores and concentrates	5.00%	NT1
2614.00.90	Other	5.00%	NT1
2615.10.00	Zirconium ores and concentrates	5.00%	EIF
2615.90.00	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2616.10.00	Silver ores and concentrates	5.00%	NT3
2616.90.00	Other	5.00%	EIF
2617.10.00	Antimony ores and concentrates	5.00%	NT1
2617.90.00	Other	5.00%	NT3
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	5.00%	NT1
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Free	EIF
2620.11.00	Hard zinc spelter	5.00%	NT1
2620.19.00	Other	5.00%	NT1
2620.21.00	Leaded gasoline sludges and leaded antiknock compound sludges	5.00%	EIF
2620.29.00	Other	5.00%	NT1
2620.30.00	Containing mainly copper	5.00%	EIF
2620.40.00	Containing mainly aluminium	5.00%	NT1
2620.60.00	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	5.00%	NT1
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	5.00%	NT3
2620.99.10	Slag and hardhead of tin	5.00%	NT3
2620.99.90	Other	5.00%	NT3
2621.10.00	Ash and residues from the incineration of municipal waste	5.00%	EIF
2621.90.10	Crude potassium salts obtained in the sugar industry from residues of beet molasses	5.00%	NT1
2621.90.90	Other	5.00%	EIF
2701.11.00	Anthracite	5.00%	NT3
2701.12.10	Coking coal	5.00%	NT1
2701.12.90	Other	5.00%	NT1
2701.19.00	Other coal	5.00%	EIF
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5.00%	EIF
2702.10.00	Lignite, whether or not pulverised, but not agglomerated	5.00%	EIF
2702.20.00	Agglomerated lignite	5.00%	EIF
2703.00.10	Peat, whether or not compressed into bales, but not agglomerated	5.00%	NT3
2703.00.20	Agglomerated peat	5.00%	NT3
2704.00.10	Coke and semicoke of coal	Free	EIF
2704.00.20	Coke and semicoke of lignite or of peat	Free	EIF
2704.00.30	Retort carbon	Free	EIF
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5.00%	EIF
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5.00%	EIF
2707.10.00	Benzol (benzene)	5.00%	NT1
2707.20.00	Toluol (toluene)	5.00%	EIF
2707.30.00	Xylol (xylenes)	5.00%	EIF
2707.40.00	Naphthalene	5.00%	NT1
2707.50.00	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)	5.00%	NT1
2707.91.00	Creosote oils	5.00%	NT3
2707.99.10	Carbon black feedstock	5.00%	NT1
2707.99.90	Other	5.00%	NT1
2708.10.00	Pitch	5.00%	NT3
2708.20.00	Pitch coke	5.00%	EIF
2709.00.10	Crude petroleum oils	Free	EIF
2709.00.20	Condensates	Free	EIF
2709.00.90	Other	Free	EIF
2710.12.11	Of RON 97 and above	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2710.12.12	Of RON 90 and above but below RON 97	Free	EIF
2710.12.13	Of other RON	Free	EIF
2710.12.21	Unblended	Free	EIF
2710.12.22	Blended with ethanol	Free	EIF
2710.12.23	Other	Free	EIF
2710.12.24	Unblended	Free	EIF
2710.12.25	Blended with ethanol	Free	EIF
2710.12.26	Other	Free	EIF
2710.12.27	Unblended	Free	EIF
2710.12.28	Blended with ethanol	Free	EIF
2710.12.29	Other	Free	EIF
2710.12.31	100 octane and above	Free	EIF
2710.12.39	Other	Free	EIF
2710.12.40	Tetrapropylene	Free	EIF
2710.12.50	White spirit	Free	EIF
2710.12.60	Low aromatic solvents containing by weight less than 1 % aromatic content	Free	EIF
2710.12.70	Other solvent spirits	Free	EIF
2710.12.80	Naphtha, reformates and other preparations of a kind used for blending into motor spirits	Free	EIF
2710.12.91	Alpha olefins	Free	EIF
2710.12.92	Other, petroleum spirit, having a flash point of less than 23 oC	Free	EIF
2710.12.99	Other	Free	EIF
2710.19.20	Topped crudes	Free	EIF
2710.19.30	Carbon black feedstock	Free	EIF
2710.19.41	Lubricating oil feedstock	Free	EIF
2710.19.42	Lubricating oils for aircraft engines	Free	EIF
2710.19.44	Lubricating greases	5.00%	NT3
2710.19.45	Lubricating oils for textile	5.00%	EIF
2710.19.46	Other lubricating oils	5.00%	EX
2710.19.50	Hydraulic brake fluid	5.00%	NT3
2710.19.60	Transformer and circuit breakers oils	5.00%	NT1
2710.19.71	Automotive diesel fuel	Free	EIF
2710.19.72	Other diesel fuels	Free	EIF
2710.19.79	Fuel oils	Free	EIF
2710.19.81	Aviation turbine fuel (jet fuel) having a flash point of 23 oC or more	Free	EIF
2710.19.82	Aviation turbine fuel (jet fuel) having a flash point of less than 23 oC	Free	EIF
2710.19.83	Other kerosene	Free	EIF
2710.19.89	Other medium oils and preparations	Free	EIF
2710.19.90	Other	Free	EIF
2710.20.00	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	Free	EIF
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	EIF
2710.99.00	Other	Free	EIF
2711.11.00	Natural gas	5.00%	NT3
2711.12.00	Propane	5.00%	EIF
2711.13.00	Butanes	5.00%	EIF
2711.14.10	Ethylene	Free	EIF
2711.14.90	Other	5.00%	NT3
2711.19.00	Other	5.00%	NT1
2711.21.10	Of a kind used as a motor fuel	5.00%	NT3
2711.21.90	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
2711.29.00	Other	5.00%	EIF
2712.10.00	Petroleum jelly	5.00%	NT1
2712.20.00	Paraffin wax containing by weight less than 0.75 % of oil	5.00%	NT1
2712.90.10	Paraffin wax	Free	EIF
2712.90.90	Other	5.00%	NT1
2713.11.00	Not calcined	Free	EIF
2713.12.00	Calcined	5.00%	NT1
2713.20.00	Petroleum bitumen	5.00%	NT1
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	EIF
2714.10.00	Bituminous or oil shale and tar sands	5.00%	NT1
2714.90.00	Other	5.00%	NT3
2715.00.10	Polyurethane tar coatings	10.00%	NT2
2715.00.90	Other	5.00%	NT3
2716.00.00	Electrical energy.	Free	EIF
2801.10.00	Chlorine	5.00%	NT3
2801.20.00	Iodine	5.00%	NT3
2801.30.00	Fluorine; bromine	5.00%	NT1
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	Free	EIF
2803.00.20	Acetylene black	5.00%	NT1
2803.00.41	Of a kind used for rubber processing	5.00%	EIF
2803.00.49	Other	5.00%	EIF
2803.00.90	Other	5.00%	EIF
2804.10.00	Hydrogen	5.00%	NT3
2804.21.00	Argon	5.00%	NT3
2804.29.00	Other	5.00%	NT3
2804.30.00	Nitrogen	5.00%	NT1
2804.40.00	Oxygen	5.00%	NT3
2804.50.00	Boron; tellurium	5.00%	NT3
2804.61.00	Containing by weight not less than 99.99 % of silicon	5.00%	NT1
2804.69.00	Other	5.00%	NT2
2804.70.00	Phosphorus	5.00%	NT3
2804.80.00	Arsenic	5.00%	NT1
2804.90.00	Selenium	5.00%	NT1
2805.11.00	Sodium	5.00%	NT1
2805.12.00	Calcium	5.00%	NT1
2805.19.00	Other	5.00%	NT1
2805.30.00	Rareearth metals, scandium and yttrium whether or not intermixed or interalloyed	5.00%	NT1
2805.40.00	Mercury	Free	EIF
2806.10.00	Hydrogen chloride (hydrochloric acid)	10.00%	EX
2806.20.00	Chlorosulphuric acid	5.00%	NT1
2807.00.10	Sulphuric acid containing by weight more than 80 % of H2SO4	15.00%	EX
2807.00.90	Other	15.00%	EX
2808.00.00	Nitric acid; sulphonitric acids.	5.00%	NT3
2809.10.00	Diphosphorus pentaoxide	5.00%	NT3
2809.20.31	Hypophosphoric acid	5.00%	NT3
2809.20.32	Phosphoric acid	5.00%	NT2
2809.20.39	Other	5.00%	NT3
2809.20.91	Hypophosphoric acid	Free	EIF
2809.20.92	Phosphoric acid	Free	EIF
2809.20.99	Other	Free	EIF
2810.00.10	Oxides of boron	Free	EIF
2810.00.20	Boric acids	Free	EIF
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	5.00%	NT3
2811.12.00	Hydrogen cyanide (hydrocyanic acid)	5.00%	NT3
2811.19.10	Arsenic acid	5.00%	NT3
2811.19.20	Aminosulphonic acid (sulphamic acid)	5.00%	NT3
2811.19.90	Other	5.00%	NT3
2811.21.00	Carbon dioxide	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
2811.22.10	In powder form	5.00%	NT3
2811.22.90	Other	5.00%	NT3
2811.29.10	Diarsenic pentaoxide	5.00%	NT1
2811.29.20	Sulphur dioxide	5.00%	NT3
2811.29.90	Other	5.00%	NT3
2812.11.00	Carbonyl dichloride (phosgene)	Free	EIF
2812.12.00	Phosphorus oxychloride	Free	EIF
2812.13.00	Phosphorus trichloride	Free	EIF
2812.14.00	Phosphorus pentachloride	Free	EIF
2812.15.00	Sulphur monochloride	Free	EIF
2812.16.00	Sulphur dichloride	Free	EIF
2812.17.00	Thionyl chloride	Free	EIF
2812.19.00	Other	Free	EIF
2812.90.00	Other	5.00%	NT2
2813.10.00	Carbon disulphide	5.00%	NT3
2813.90.00	Other	5.00%	NT1
2814.10.00	Anhydrous ammonia	5.00%	NT1
2814.20.00	Ammonia in aqueous solution	5.00%	NT2
2815.11.00	Solid	15.00%	NT3
2815.12.00	In aqueous solution (soda lye or liquid soda)	15.00%	NT3
2815.20.00	Potassium hydroxide (caustic potash)	5.00%	NT1
2815.30.00	Peroxides of sodium or potassium	5.00%	NT1
2816.10.00	Hydroxide and peroxide of magnesium	5.00%	NT3
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	5.00%	NT3
2817.00.10	Zinc oxide	10.00%	EX
2817.00.20	Zinc peroxide	5.00%	NT3
2818.10.00	Artificial corundum, whether or not chemically defined	5.00%	NT3
2818.20.00	Aluminium oxide, other than artificial corundum	Free	EIF
2818.30.00	Aluminium hydroxide	Free	EIF
2819.10.00	Chromium trioxide	5.00%	NT2
2819.90.00	Other	5.00%	NT2
2820.10.00	Manganese dioxide	10.00%	NT3
2820.90.00	Other	10.00%	NT3
2821.10.00	Iron oxides and hydroxides	5.00%	NT3
2821.20.00	Earth colours	5.00%	NT3
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	Free	EIF
2823.00.00	Titanium oxides.	Free	EIF
2824.10.00	Lead monoxide (litharge, massicot)	5.00%	EIF
2824.90.00	Other	5.00%	NT3
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	Free	EIF
2825.20.00	Lithium oxide and hydroxide	5.00%	NT1
2825.30.00	Vanadium oxides and hydroxides	5.00%	EIF
2825.40.00	Nickel oxides and hydroxides	5.00%	EX
2825.50.00	Copper oxides and hydroxides	5.00%	EIF
2825.60.00	Germanium oxides and zirconium dioxide	5.00%	EIF
2825.70.00	Molybdenum oxides and hydroxides	5.00%	EIF
2825.80.00	Antimony oxides	5.00%	EIF
2825.90.00	Other	5.00%	EIF
2826.12.00	Of aluminium	5.00%	NT1
2826.19.00	Other	5.00%	NT1
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	5.00%	NT3
2826.90.00	Other	5.00%	NT1
2827.10.00	Ammonium chloride	5.00%	NT3
2827.20.10	Containing 73 % 80 % by weight	5.00%	NT3
2827.20.90	Other	5.00%	NT1
2827.31.00	Of magnesium	5.00%	NT1
2827.32.00	Of aluminium	10.00%	NT3
2827.35.00	Of nickel	5.00%	NT1
2827.39.10	Of barium or of cobalt	5.00%	NT3
2827.39.20	Of iron	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
2827.39.30	Of zinc	10.00%	NT3
2827.39.90	Other	10.00%	NT3
2827.41.00	Of copper	5.00%	NT3
2827.49.00	Other	5.00%	NT3
2827.51.00	Bromides of sodium or of potassium	5.00%	NT3
2827.59.00	Other	5.00%	EIF
2827.60.00	Iodides and iodide oxides	5.00%	NT3
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5.00%	NT3
2828.90.10	Sodium hypochlorite	10.00%	EX
2828.90.90	Other	5.00%	NT3
2829.11.00	Of sodium	5.00%	NT3
2829.19.00	Other	5.00%	NT1
2829.90.10	Sodium perchlorate	5.00%	NT3
2829.90.90	Other	5.00%	NT2
2830.10.00	Sodium sulphides	5.00%	NT1
2830.90.10	Cadmium sulphide or zinc sulphide	5.00%	NT3
2830.90.90	Other	5.00%	NT1
2831.10.00	Of sodium	5.00%	NT1
2831.90.00	Other	5.00%	NT1
2832.10.00	Sodium sulphites	10.00%	NT3
2832.20.00	Other sulphites	5.00%	NT1
2832.30.00	Thiosulphates	5.00%	NT1
2833.11.00	Disodium sulphate	5.00%	NT3
2833.19.00	Other	5.00%	EIF
2833.21.00	Of magnesium	Free	EIF
2833.22.10	Commercial grade	10.00%	NT3
2833.22.90	Other	10.00%	NT2
2833.24.00	Of nickel	5.00%	EIF
2833.25.00	Of copper	5.00%	NT3
2833.27.00	Of barium	5.00%	EIF
2833.29.20	Tribasic lead sulphate	5.00%	EIF
2833.29.30	Of chromium	5.00%	EIF
2833.29.40	Of zinc	5.00%	EIF
2833.29.90	Other	5.00%	EIF
2833.30.00	Alums	5.00%	NT1
2833.40.00	Peroxosulphates (persulphates)	5.00%	NT1
2834.10.00	Nitrites	5.00%	NT1
2834.21.00	Of potassium	5.00%	NT1
2834.29.10	Of bismuth	5.00%	NT3
2834.29.90	Other	5.00%	NT3
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	5.00%	NT3
2835.22.00	Of mono or disodium	5.00%	NT3
2835.24.00	Of potassium	5.00%	NT1
2835.25.10	Feed grade	5.00%	NT3
2835.25.90	Other	5.00%	EIF
2835.26.00	Other phosphates of calcium	5.00%	NT1
2835.29.10	Of trisodium	5.00%	NT1
2835.29.90	Other	5.00%	NT1
2835.31.10	Food grade	15.00%	EX
2835.31.90	Other	15.00%	EX
2835.39.10	Tetrasodium pyrophosphate	5.00%	NT3
2835.39.90	Other	5.00%	NT3
2836.20.00	Disodium carbonate	Free	EIF
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	Free	EIF
2836.40.00	Potassium carbonates	5.00%	NT1
2836.50.10	Food or pharmaceutical grade	5.00%	NT2
2836.50.90	Other	5.00%	NT3
2836.60.00	Barium carbonate	5.00%	NT3
2836.91.00	Lithium carbonates	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2836.92.00	Strontium carbonate	5.00%	NT1
2836.99.10	Commercial ammonium carbonate	5.00%	NT3
2836.99.20	Lead carbonates	5.00%	NT3
2836.99.90	Other	5.00%	NT3
2837.11.00	Of sodium	5.00%	NT1
2837.19.00	Other	5.00%	NT1
2837.20.00	Complex cyanides	5.00%	NT1
2839.11.00	Sodium metasilicates	5.00%	NT3
2839.19.20	Sodium orthosilicate; sodium pyrosilicate	15.00%	NT3
2839.19.90	Other	5.00%	NT3
2839.90.00	Other	5.00%	NT2
2840.11.00	Anhydrous	5.00%	NT1
2840.19.00	Other	5.00%	NT1
2840.20.00	Other borates	5.00%	NT3
2840.30.00	Peroxborates (perborates)	5.00%	NT3
2841.30.00	Sodium dichromate	5.00%	NT1
2841.50.00	Other chromates and dichromates; peroxochromates	5.00%	NT1
2841.61.00	Potassium permanganate	5.00%	NT1
2841.69.00	Other	5.00%	NT1
2841.70.00	Molybdates	5.00%	NT1
2841.80.00	Tungstates (wolframates)	5.00%	NT1
2841.90.00	Other	5.00%	NT3
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined	5.00%	NT3
2842.90.10	Sodium arsenite	5.00%	NT3
2842.90.20	Copper or chromium salts	5.00%	NT3
2842.90.30	Other fulminates, cyanates and thiocyanates	5.00%	NT3
2842.90.90	Other	5.00%	NT3
2843.10.00	Colloidal precious metals	5.00%	NT1
2843.21.00	Silver nitrate	5.00%	NT1
2843.29.00	Other	5.00%	NT3
2843.30.00	Gold compounds	5.00%	EX
2843.90.00	Other compounds; amalgams	5.00%	NT2
2844.10.10	Natural uranium and its compounds	5.00%	NT1
2844.10.90	Other	5.00%	NT1
2844.20.10	Uranium enriched in U 235 and its compounds; plutonium and its compounds	5.00%	NT1
2844.20.90	Other	5.00%	NT1
2844.30.10	Uranium depleted in U 235 and its compounds; thorium and its compounds	5.00%	NT1
2844.30.90	Other	5.00%	NT1
2844.41.00	Tritium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing tritium or its compounds	5.00%	NT1
2844.42.00	Actinium225, actinium227, californium253, curium240, curium241, curium242, curium243, curium244, einsteinium253, einsteinium254, gadolinium148, polonium208, polonium209, polonium210, radium223, uranium230 or uranium232, and their compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements or compounds	5.00%	NT1
2844.43.00	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds	5.00%	NT1
2844.44.00	Radioactive residues	5.00%	EIF
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.00%	NT3
2845.10.00	Heavy water (deuterium oxide)	5.00%	NT3
2845.20.00	Boron enriched in boron10 and its compounds	5.00%	NT1
2845.30.00	Lithium enriched in lithium6 and its compounds	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2845.40.00	Helium3	5.00%	NT3
2845.90.00	Other	5.00%	NT3
2846.10.00	Cerium compounds	5.00%	NT1
2846.90.00	Other	5.00%	NT3
2847.00.10	In liquid form	5.00%	NT1
2847.00.90	Other	5.00%	NT3
2849.10.00	Of calcium	20.00%	EX
2849.20.00	Of silicon	5.00%	NT3
2849.90.00	Other	5.00%	NT2
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5.00%	NT1
2852.10.10	Mercury sulphates	5.00%	NT1
2852.10.20	Mercury compounds of a kind used as luminophores	5.00%	NT1
2852.10.90	Other	5.00%	NT1
2852.90.10	Mercury tannates	5.00%	NT1
2852.90.20	Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	5.00%	NT1
2852.90.90	Other	5.00%	NT1
2853.10.00	Cyanogen chloride (chlorcyan)	5.00%	NT1
2853.90.10	Demineralized waters	5.00%	NT1
2853.90.90	Other	5.00%	NT2
2901.10.00	Saturated	Free	EIF
2901.21.00	Ethylene	Free	EIF
2901.22.00	Propene (propylene)	Free	EIF
2901.23.00	Butene (butylene) and isomers thereof	Free	EIF
2901.24.00	Buta1,3diene and isoprene	Free	EIF
2901.29.10	Acetylene	5.00%	NT3
2901.29.20	Hexene and isomers thereof	Free	EIF
2901.29.90	Other	Free	EIF
2902.11.00	Cyclohexane	5.00%	NT2
2902.19.00	Other	Free	EIF
2902.20.00	Benzene	Free	EIF
2902.30.00	Toluene	Free	EIF
2902.41.00	oXylene	Free	EIF
2902.42.00	mXylene	5.00%	EIF
2902.43.00	pXylene	Free	EIF
2902.44.00	Mixed xylene isomers	Free	EIF
2902.50.00	Styrene	5.00%	NT1
2902.60.00	Ethylbenzene	5.00%	NT2
2902.70.00	Cumene	5.00%	NT1
2902.90.10	Dodecylbenzene	5.00%	NT2
2902.90.20	Other alkylbenzenes	5.00%	NT3
2902.90.90	Other	5.00%	NT3
2903.11.10	Chloromethane (methyl chloride)	5.00%	NT3
2903.11.90	Other	5.00%	NT3
2903.12.00	Dichloromethane (methylene chloride)	5.00%	NT2
2903.13.00	Chloroform (trichloromethane)	5.00%	NT2
2903.14.00	Carbon tetrachloride	5.00%	EIF
2903.15.00	Ethylene dichloride (ISO) (1,2dichloroethane)	5.00%	NT3
2903.19.20	1,1,1Trichloroethane (methyl chloroform)	5.00%	NT2
2903.19.90	Other	Free	EIF
2903.21.00	Vinyl chloride (chloroethylene)	5.00%	NT3
2903.22.00	Trichloroethylene	Free	EIF
2903.23.00	Tetrachloroethylene (perchloroethylene)	5.00%	NT1
2903.29.00	Other	5.00%	NT3
2903.41.00	Trifluoromethane (HFC23)	5.00%	NT1
2903.42.00	Difluoromethane (HFC32)	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2903.43.00	Fluoromethane (HFC41), 1,2difluoroethane (HFC152) and 1,1difluoroethane (HFC152a)	5.00%	NT1
2903.44.00	Pentafluoroethane (HFC125), 1,1,1trifluoroethane (HFC143a) and 1,1,2trifluoroethane (HFC143)	5.00%	NT1
2903.45.00	1,1,1,2Tetrafluoroethane (HFC134a) and 1,1,2,2tetrafluoroethane (HFC134)	5.00%	NT1
2903.46.00	1,1,1,2,3,3,3Heptafluoropropane (HFC227ea), 1,1,1,2,2,3hexafluoropropane (HFC236cb), 1,1,1,2,3,3hexafluoropropane (HFC236ea) and 1,1,1,3,3,3hexafluoropropane (HFC236fa)	5.00%	NT1
2903.47.00	1,1,1,3,3Pentafluoropropane (HFC245fa) and 1,1,2,2,3pentafluoropropane (HFC245ca)	5.00%	NT1
2903.48.00	1,1,1,3,3Pentafluorobutane (HFC365mfc) and 1,1,1,2,2,3,4,5,5,5decafluoropentane (HFC4310mee)	5.00%	NT1
2903.49.00	Other	5.00%	NT1
2903.51.00	2,3,3,3Tetrafluoropropene (HFO1234yf), 1,3,3,3tetrafluoropropene (HFO1234ze) and (Z)1,1,1,4,4,4hexafluoro2butene (HFO1336mzz)	5.00%	NT1
2903.59.00	Other	5.00%	NT1
2903.61.00	Methyl bromide (bromomethane)	5.00%	NT1
2903.62.00	Ethylene dibromide (ISO) (1,2dibromoethane)	5.00%	NT1
2903.69.00	Other	5.00%	NT1
2903.71.00	Chlorodifluoromethane (HCFC22)	5.00%	NT1
2903.72.00	Dichlorotrifluoroethanes (HCFC123)	5.00%	NT1
2903.73.00	Dichlorofluoroethanes (HCFC141, 141b)	5.00%	NT1
2903.74.00	Chlorodifluoroethanes (HCFC142, 142b)	5.00%	NT1
2903.75.00	Dichloropentafluoropropanes (HCFC225, 225ca, 225cb)	5.00%	NT1
2903.76.00	Bromochlorodifluoromethane (Halon1211), bromotrifluoromethane (Halon1301) and dibromotetrafluoroethanes (Halon2402)	5.00%	NT1
2903.77.00	Other, perhalogenated only with fluorine and chlorine	5.00%	NT1
2903.78.00	Other perhalogenated derivatives	5.00%	NT1
2903.79.00	Other	5.00%	NT1
2903.81.00	1,2,3,4,5,6Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.00%	NT1
2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.00%	NT1
2903.83.00	Mirex (ISO)	5.00%	EIF
2903.89.00	Other	5.00%	NT1
2903.91.00	Chlorobenzene, odichlorobenzene and pdichlorobenzene	5.00%	NT1
2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1trichloro2,2bis(pchlorophenyl)ethane)	5.00%	NT1
2903.93.00	Pentachlorobenzene (ISO)	5.00%	EIF
2903.94.00	Hexabromobiphenyls	5.00%	EIF
2903.99.00	Other	5.00%	NT2
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	5.00%	NT2
2904.20.10	Trinitrotoluene	5.00%	NT1
2904.20.90	Other	5.00%	NT2
2904.31.00	Perfluorooctane sulphonic acid	5.00%	NT3
2904.32.00	Ammonium perfluorooctane sulphonate	5.00%	EIF
2904.33.00	Lithium perfluorooctane sulphonate	5.00%	EIF
2904.34.00	Potassium perfluorooctane sulphonate	5.00%	EIF
2904.35.00	Other salts of perfluorooctane sulphonic acid	5.00%	EIF
2904.36.00	Perfluorooctane sulphonyl fluoride	5.00%	NT2
2904.91.00	Trichloronitromethane (chloropicrin)	5.00%	EIF
2904.99.00	Other	5.00%	NT2
2905.11.00	Methanol (methyl alcohol)	5.00%	EX
2905.12.00	Propan1ol (propyl alcohol) and propan2ol (isopropyl alcohol)	Free	EIF
2905.13.00	Butan1ol (nbutyl alcohol)	5.00%	NT3
2905.14.00	Other butanols	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5.00%	NT3
2905.17.00	Dodecan1ol (lauryl alcohol), hexadecan1ol (cetyl alcohol) and octadecan1ol (stearyl alcohol)	5.00%	NT3
2905.19.00	Other	5.00%	NT3
2905.22.00	Acyclic terpene alcohols	5.00%	NT3
2905.29.00	Other	5.00%	NT3
2905.31.00	Ethylene glycol (ethanediol)	Free	EIF
2905.32.00	Propylene glycol (propane1,2diol)	Free	EIF
2905.39.00	Other	Free	EIF
2905.41.00	2Ethyl2(hydroxymethyl)propane1,3diol (trimethylolpropane)	Free	EIF
2905.42.00	Pentaerythritol	Free	EIF
2905.43.00	Mannitol	5.00%	NT3
2905.44.00	Dglucitol (sorbitol)	5.00%	NT3
2905.45.00	Glycerol	5.00%	NT3
2905.49.00	Other	5.00%	NT3
2905.51.00	Ethchlorvynol (INN)	5.00%	NT1
2905.59.00	Other	5.00%	NT1
2906.11.00	Menthol	Free	EIF
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.00%	NT2
2906.13.00	Sterols and inositols	5.00%	NT2
2906.19.00	Other	5.00%	NT3
2906.21.00	Benzyl alcohol	5.00%	NT2
2906.29.00	Other	5.00%	NT3
2907.11.00	Phenol (hydroxybenzene) and its salts	5.00%	NT3
2907.12.00	Cresols and their salts	5.00%	NT3
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	5.00%	NT3
2907.15.00	Naphthols and their salts	5.00%	NT3
2907.19.00	Other	Free	EIF
2907.21.00	Resorcinol and its salts	5.00%	NT3
2907.22.00	Hydroquinone (quinol) and its salts	Free	EIF
2907.23.00	4,4’Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	EIF
2907.29.10	Phenolalcohols	5.00%	NT3
2907.29.90	Other	5.00%	NT3
2908.11.00	Pentachlorophenol (ISO)	5.00%	EIF
2908.19.00	Other	5.00%	EIF
2908.91.00	Dinoseb (ISO) and its salts	5.00%	EIF
2908.92.00	4,6Dinitroocresol (DNOC (ISO)) and its salts	5.00%	EIF
2908.99.00	Other	5.00%	EIF
2909.11.00	Diethyl ether	5.00%	NT1
2909.19.00	Other	5.00%	NT3
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	NT3
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EX
2909.41.00	2,2’Oxydiethanol (diethylene glycol, digol)	Free	EIF
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.00%	NT1
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.00%	NT1
2909.49.00	Other	5.00%	NT3
2909.50.00	Etherphenols, etheralcoholphenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EX
2909.60.00	Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	NT3
2910.10.00	Oxirane (ethylene oxide)	5.00%	NT1
2910.20.00	Methyloxirane (propylene oxide)	Free	EIF
2910.30.00	1Chloro2,3epoxypropane (epichlorohydrin)	Free	EIF
2910.40.00	Dieldrin (ISO, INN)	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
2910.50.00	Endrin (ISO)	5.00%	NT1
2910.90.00	Other	5.00%	NT1
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5.00%	NT3
2912.11.00	Methanal (formaldehyde)	5.00%	NT3
2912.12.00	Ethanal (acetaldehyde)	5.00%	NT1
2912.19.00	Other	5.00%	NT3
2912.21.00	Benzaldehyde	5.00%	NT3
2912.29.00	Other	5.00%	NT3
2912.41.00	Vanillin (4hydroxy3methoxybenzaldehyde)	5.00%	NT1
2912.42.00	Ethylvanillin (3ethoxy4hydroxybenzaldehyde)	5.00%	NT3
2912.49.10	Other aldehydealcohols	5.00%	NT1
2912.49.90	Other	5.00%	NT1
2912.50.00	Cyclic polymers of aldehydes	5.00%	NT1
2912.60.00	Paraformaldehyde	Free	EIF
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.00%	NT1
2914.11.00	Acetone	5.00%	NT2
2914.12.00	Butanone (methyl ethyl ketone)	5.00%	NT2
2914.13.00	4Methylpentan2one (methyl isobutyl ketone)	5.00%	NT2
2914.19.00	Other	5.00%	NT3
2914.22.00	Cyclohexanone and methylcyclohexanones	5.00%	NT3
2914.23.00	Ionones and methylionones	5.00%	NT3
2914.29.10	Camphor	5.00%	NT3
2914.29.90	Other	5.00%	NT3
2914.31.00	Phenylacetone (phenylpropan2one)	5.00%	NT1
2914.39.00	Other	5.00%	NT3
2914.40.00	Ketonealcohols and ketonealdehydes	5.00%	NT1
2914.50.00	Ketonephenols and ketones with other oxygen function	5.00%	NT3
2914.61.00	Anthraquinone	5.00%	NT1
2914.62.00	Coenzyme Q10 (ubidecarenone (INN))	5.00%	NT1
2914.69.00	Other	5.00%	NT1
2914.71.00	Chlordecone (ISO)	5.00%	NT1
2914.79.00	Other	5.00%	NT1
2915.11.00	Formic acid	5.00%	NT3
2915.12.00	Salts of formic acid	5.00%	NT2
2915.13.00	Esters of formic acid	5.00%	NT1
2915.21.00	Acetic acid	5.00%	NT2
2915.24.00	Acetic anhydride	5.00%	NT3
2915.29.10	Sodium acetate; cobalt acetates	5.00%	NT3
2915.29.90	Other	5.00%	NT2
2915.31.00	Ethyl acetate	5.00%	EIF
2915.32.00	Vinyl acetate	Free	EIF
2915.33.00	nButyl acetate	5.00%	NT3
2915.36.00	Dinoseb (ISO) acetate	5.00%	EIF
2915.39.10	Isobutyl acetate	5.00%	NT3
2915.39.20	2Ethoxyethyl acetate	5.00%	NT3
2915.39.90	Other	5.00%	NT3
2915.40.00	Mono, di or trichloroacetic acids, their salts and esters	5.00%	NT3
2915.50.00	Propionic acid, its salts and esters	5.00%	NT3
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	5.00%	NT3
2915.70.10	Palmitic acid, its salts and esters	5.00%	NT1
2915.70.20	Stearic acid	5.00%	EX
2915.70.30	Salts and esters of stearic acid	5.00%	NT1
2915.90.20	Lauric acid, myristic acid, their salts and esters	5.00%	NT3
2915.90.30	Caprylic acid, its salts and esters	5.00%	NT3
2915.90.40	Capric acid, its salts and esters	5.00%	NT3
2915.90.90	Other	5.00%	NT1
2916.11.00	Acrylic acid and its salts	5.00%	NT3
2916.12.00	Esters of acrylic acid	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
2916.13.00	Methacrylic acid and its salts	Free	EIF
2916.14.10	Methyl methacrylate	Free	EIF
2916.14.90	Other	5.00%	NT3
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	5.00%	EX
2916.16.00	Binapacryl (ISO)	5.00%	NT1
2916.19.00	Other	Free	EIF
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	NT1
2916.31.00	Benzoic acid, its salts and esters	Free	EIF
2916.32.10	Benzoyl peroxide	5.00%	NT3
2916.32.20	Benzoyl chloride	5.00%	NT1
2916.34.00	Phenylacetic acid and its salts	5.00%	NT1
2916.39.10	2,4Dichlorophenyl acetic acid and its salts and esters	5.00%	NT3
2916.39.20	Esters of phenylacetic acid	5.00%	EIF
2916.39.90	Other	5.00%	NT3
2917.11.00	Oxalic acid, its salts and esters	Free	EIF
2917.12.10	Diethyl adipate	5.00%	NT3
2917.12.90	Other	5.00%	NT3
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	5.00%	NT2
2917.14.00	Maleic anhydride	5.00%	NT3
2917.19.00	Other	5.00%	EX
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	NT1
2917.32.00	Diethyl orthophthalates	10.00%	NT3
2917.33.00	Dinonyl or didecyl orthophthalates	10.00%	NT3
2917.34.10	Dibutyl orthophthalates	10.00%	NT3
2917.34.90	Other	10.00%	EX
2917.35.00	Phthalic anhydride	5.00%	NT3
2917.36.00	Terephthalic acid and its salts	Free	EIF
2917.37.00	Dimethyl terephthalate	5.00%	NT3
2917.39.10	Triethyltrimellitate	Free	EIF
2917.39.20	Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	Free	EIF
2917.39.90	Other	5.00%	NT3
2918.11.00	Lactic acid, its salts and esters	5.00%	NT3
2918.12.00	Tartaric acid	5.00%	NT2
2918.13.00	Salts and esters of tartaric acid	5.00%	NT2
2918.14.00	Citric acid	5.00%	NT3
2918.15.10	Calcium citrate	5.00%	NT3
2918.15.90	Other	5.00%	EX
2918.16.00	Gluconic acid, its salts and esters	5.00%	NT3
2918.17.00	2,2Diphenyl-2-hydroxyacetic acid (benzilic acid)	5.00%	EIF
2918.18.00	Chlorobenzilate (ISO)	5.00%	EIF
2918.19.00	Other	5.00%	NT1
2918.21.00	Salicylic acid and its salts	Free	EIF
2918.22.00	o-Acetylsalicylic acid, its salts and esters	5.00%	NT1
2918.23.00	Other esters of salicylic acid and their salts	Free	EIF
2918.29.10	Alkyl sulphonate ester of phenol	5.00%	NT1
2918.29.90	Other	5.00%	NT2
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	NT1
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5.00%	NT1
2918.99.00	Other	5.00%	NT3
2919.10.00	Tris(2,3-dibromopropyl) phosphate	5.00%	NT1
2919.90.00	Other	5.00%	NT2
2920.11.00	Parathion (ISO) and parathionmethyl (ISO) (methylparathion)	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
2920.19.00	Other	5.00%	NT1
2920.21.00	Dimethyl phosphite	5.00%	NT3
2920.22.00	Diethyl phosphite	5.00%	EIF
2920.23.00	Trimethyl phosphite	5.00%	EIF
2920.24.00	Triethyl phosphite	5.00%	EIF
2920.29.00	Other	5.00%	NT1
2920.30.00	Endosulfan (ISO)	5.00%	NT1
2920.90.00	Other	5.00%	NT3
2921.11.00	Methylamine, di or trimethylamine and their salts	5.00%	NT3
2921.12.00	2(N,NDimethylamino)ethylchloride hydrochloride	5.00%	NT2
2921.13.00	2(N,NDiethylamino)ethylchloride hydrochloride	5.00%	EIF
2921.14.00	2(N,NDiisopropylamino)ethylchloride hydrochloride	5.00%	NT2
2921.19.00	Other	5.00%	NT3
2921.21.00	Ethylenediamine and its salts	5.00%	NT2
2921.22.00	Hexamethylenediamine and its salts	5.00%	NT2
2921.29.00	Other	5.00%	NT3
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof	5.00%	NT2
2921.41.00	Aniline and its salts	5.00%	NT1
2921.42.00	Aniline derivatives and their salts	5.00%	NT1
2921.43.00	Toluidines and their derivatives; salts thereof	5.00%	NT2
2921.44.00	Diphenylamine and its derivatives; salts thereof	5.00%	NT3
2921.45.00	1Naphthylamine (alphanaphthylamine), 2naphthylamine (betanaphthylamine) and their derivatives; salts thereof	5.00%	NT3
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5.00%	NT1
2921.49.00	Other	5.00%	NT1
2921.51.00	o, m, pPhenylenediamine, diaminotoluenes and their derivatives; salts thereof	5.00%	NT3
2921.59.00	Other	5.00%	NT3
2922.11.00	Monoethanolamine and its salts	5.00%	NT1
2922.12.00	Diethanolamine and its salts	5.00%	NT3
2922.14.00	Dextropropoxyphene (INN) and its salts	5.00%	NT1
2922.15.00	Triethanolamine	5.00%	NT3
2922.16.00	Diethanolammonium perfluorooctane sulphonate	5.00%	EIF
2922.17.00	Methyldiethanolamine and ethyldiethanolamine	5.00%	NT2
2922.18.00	2(N,NDiisopropylamino)ethanol	5.00%	NT1
2922.19.10	Ethambutol and its salts, esters and other derivatives	5.00%	NT3
2922.19.20	D2Aminonbutylalcohol	5.00%	NT3
2922.19.90	Other	5.00%	NT3
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	5.00%	NT3
2922.29.00	Other	5.00%	NT3
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.00%	NT1
2922.39.00	Other	5.00%	NT1
2922.41.00	Lysine and its esters; salts thereof	5.00%	NT3
2922.42.10	Glutamic acid	5.00%	EIF
2922.42.20	Monosodium glutamate (MSG)	5.00%	EIF
2922.42.90	Other salts	5.00%	EIF
2922.43.00	Anthranilic acid and its salts	5.00%	NT3
2922.44.00	Tilidine (INN) and its salts	5.00%	EIF
2922.49.00	Other	5.00%	NT1
2922.50.10	pAminosalicylic acid and its salts, esters and other derivatives	Free	EIF
2922.50.90	Other	5.00%	NT3
2923.10.00	Choline and its salts	Free	EIF
2923.20.11	Of vegetables	Free	EIF
2923.20.19	Other	Free	EIF
2923.20.90	Other	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
2923.30.00	Tetraethylammonium perfluorooctane sulphonate	5.00%	NT1
2923.40.00	Didecyldimethylammonium perfluorooctane sulphonate	5.00%	EIF
2923.90.00	Other	5.00%	NT3
2924.11.00	Meprobamate (INN)	5.00%	EIF
2924.12.10	Fluoroacetamide (ISO) and phosphamidon (ISO)	5.00%	NT3
2924.12.20	Monocrotophos (ISO)	10.00%	NT3
2924.19.10	Carisoprodol	5.00%	NT3
2924.19.90	Other	5.00%	NT3
2924.21.10	4Ethoxyphenylurea (dulcin)	5.00%	NT3
2924.21.20	Diuron and monuron	5.00%	NT3
2924.21.90	Other	5.00%	NT3
2924.23.00	2Acetamidobenzoic acid (Nacetylanthranilic acid) and its salts	5.00%	NT1
2924.24.00	Ethinamate (INN)	5.00%	NT3
2924.25.00	Alachlor (ISO)	5.00%	EIF
2924.29.10	Aspartame	5.00%	NT3
2924.29.20	Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	10.00%	EX
2924.29.30	Acetaminophen (paracetamol); salicylamide; ethoxybenzamide	10.00%	NT3
2924.29.90	Other	5.00%	NT2
2925.11.00	Saccharin and its salts	10.00%	NT3
2925.12.00	Glutethimide (INN)	5.00%	NT3
2925.19.00	Other	5.00%	NT1
2925.21.00	Chlordimeform (ISO)	5.00%	NT3
2925.29.00	Other	5.00%	NT3
2926.10.00	Acrylonitrile	5.00%	NT1
2926.20.00	1Cyanoguanidine (dicyandiamide)	5.00%	NT1
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4cyano2dimethylamino4,4diphenylbutane)	5.00%	NT1
2926.40.00	alphaPhenylacetoacetonitrile	5.00%	NT3
2926.90.00	Other	5.00%	EIF
2927.00.10	Azodicarbonamide	10.00%	NT3
2927.00.90	Other	5.00%	NT3
2928.00.10	Linuron	5.00%	NT3
2928.00.90	Other	5.00%	NT3
2929.10.10	Diphenylmethane diisocyanate (MDI)	Free	EIF
2929.10.20	Toluene diisocyanate	Free	EIF
2929.10.90	Other	Free	EIF
2929.90.10	Sodium cyclamate	5.00%	NT3
2929.90.20	Other cyclamates	5.00%	NT3
2929.90.90	Other	5.00%	EIF
2930.10.00	2(N,NDimethylamino)ethanethiol	5.00%	NT1
2930.20.00	Thiocarbamates and dithiocarbamates	5.00%	NT3
2930.30.00	Thiuram mono, di or tetrasulphides	5.00%	NT1
2930.40.00	Methionine	Free	EIF
2930.60.00	2(N,NDiethylamino)ethanethiol	5.00%	EIF
2930.70.00	Bis(2hydroxyethyl)sulfide (thiodiglycol (INN))	5.00%	EIF
2930.80.00	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5.00%	NT1
2930.90.10	Dithiocarbonates	5.00%	NT2
2930.90.90	Other	5.00%	NT3
2931.10.10	Tetramethyl lead	5.00%	NT1
2931.10.20	Tetraethyl lead	5.00%	NT1
2931.20.00	Tributyltin compounds	5.00%	NT1
2931.41.00	Dimethyl methylphosphonate	5.00%	EIF
2931.42.00	Dimethyl propylphosphonate	5.00%	EIF
2931.43.00	Diethyl ethylphosphonate	5.00%	EIF
2931.44.00	Methylphosphonic acid	5.00%	NT2
2931.45.00	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5.00%	NT1
2931.46.00	2,4,6Tripropyl1,3,5,2,4,6trioxatriphosphinane 2,4,6trioxide	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
2931.47.00	(5Ethyl2methyl2oxido1,3,2dioxaphosphinan5yl) methyl methyl methylphosphonate	5.00%	NT2
2931.48.00	3,9Dimethyl2,4,8,10tetraoxa3,9diphosphaspiro[5.5] undecane 3,9dioxide	5.00%	NT2
2931.49.10	N(phosphonomethyl) glycine	Free	EIF
2931.49.20	Salts of N(phosphonomethyl) glycine	Free	EIF
2931.49.90	Other	5.00%	NT3
2931.51.00	Methylphosphonic dichloride	5.00%	NT2
2931.52.00	Propylphosphonic dichloride	5.00%	NT2
2931.53.00	O(3chloropropyl) O[4nitro3(trifluoromethyl)phenyl] methylphosphonothionate	5.00%	NT2
2931.54.00	Trichlorfon (ISO)	5.00%	NT2
2931.59.10	Ethephon	5.00%	NT2
2931.59.90	Other	5.00%	NT2
2931.90.41	In liquid form	5.00%	NT3
2931.90.49	Other	5.00%	NT2
2931.90.50	Dimethyltin dichloride	Free	EIF
2931.90.90	Other	5.00%	NT1
2932.11.00	Tetrahydrofuran	5.00%	NT1
2932.12.00	2Furaldehyde (furfuraldehyde)	5.00%	NT1
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	5.00%	NT3
2932.14.00	Sucralose	5.00%	NT3
2932.19.00	Other	5.00%	NT3
2932.20.10	Coumarin (1,2Benzopyrone), methylcoumarins and ethylcoumarins	5.00%	NT3
2932.20.90	Other	5.00%	NT2
2932.91.00	Isosafrole	5.00%	NT1
2932.92.00	1(1,3Benzodioxol5yl)propan2one	5.00%	NT1
2932.93.00	Piperonal	5.00%	NT1
2932.94.00	Safrole	5.00%	NT3
2932.95.00	Tetrahydrocannabinols (all isomers)	5.00%	NT1
2932.96.00	Carbofuran (ISO)	Free	EIF
2932.99.00	Other	Free	EIF
2933.11.00	Phenazone (antipyrin) and its derivatives	5.00%	NT1
2933.19.00	Other	5.00%	NT3
2933.21.00	Hydantoin and its derivatives	Free	EIF
2933.29.00	Other	5.00%	NT3
2933.31.00	Pyridine and its salts	5.00%	NT3
2933.32.00	Piperidine and its salts	5.00%	NT1
2933.33.00	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	Free	EIF
2933.34.00	Other fentanyls and their derivatives	Free	EIF
2933.35.00	3Quinuclidinol	Free	EIF
2933.36.00	4AnilinoNphenethylpiperidine (ANPP)	Free	EIF
2933.37.00	NPhenethyl4piperidone (NPP)	Free	EIF
2933.39.10	Chlorpheniramine and isoniazid	5.00%	NT2
2933.39.30	Paraquat salts	Free	EIF
2933.39.90	Other	Free	EIF
2933.41.00	Levorphanol (INN) and its salts	5.00%	NT3
2933.49.10	Dextromethorphan	Free	EIF
2933.49.90	Other	Free	EIF
2933.52.00	Malonylurea (barbituric acid) and its salts	Free	EIF
2933.53.00	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN),	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	EIF
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.00%	NT3
2933.59.10	Diazinon	5.00%	NT3
2933.59.90	Other	5.00%	NT3
2933.61.00	Melamine	5.00%	NT1
2933.69.00	Other	5.00%	NT2
2933.71.00	6Hexanelactam (epsiloncaprolactam)	Free	EIF
2933.72.00	Clobazam (INN) and methyprylon (INN)	5.00%	EIF
2933.79.00	Other lactams	Free	EIF
2933.91.00	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	Free	EIF
2933.92.00	Azinphosmethyl (ISO)	5.00%	NT1
2933.99.10	Mebendazole and parbendazole	Free	EIF
2933.99.90	Other	5.00%	NT3
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5.00%	NT3
2934.20.00	Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused	5.00%	NT3
2934.30.00	Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused	Free	EIF
2934.91.00	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	Free	EIF
2934.92.00	Other fentanyls and their derivatives	5.00%	NT1
2934.99.10	Nucleic acids and their salts	5.00%	NT1
2934.99.20	Sultones; sultams; diltiazem	5.00%	NT1
2934.99.30	6Aminopenicillanic acid	5.00%	NT2
2934.99.40	3Azido3deoxythymidine	5.00%	NT3
2934.99.50	Oxadiazon, with a purity of 94 % or more	5.00%	NT1
2934.99.90	Other	5.00%	NT3
2935.10.00	NMethylperfluorooctane sulphonamide	Free	EIF
2935.20.00	NEthylperfluorooctane sulphonamide	Free	EIF
2935.30.00	NEthylN(2hydroxyethyl) perfluorooctane sulphonamide	Free	EIF
2935.40.00	N(2Hydroxyethyl)Nmethylperfluorooctane sulphonamide	Free	EIF
2935.50.00	Other perfluorooctane sulphonamides	Free	EIF
2935.90.00	Other	Free	EIF
2936.21.00	Vitamin A and their derivatives	Free	EIF
2936.22.00	Vitamin B1 and its derivatives	Free	EIF
2936.23.00	Vitamin B2 and its derivatives	Free	EIF
2936.24.00	D or DLPantothenic acid (Vitamin B5) and its derivatives	Free	EIF
2936.25.00	Vitamin B6 and its derivatives	5.00%	NT2
2936.26.00	Vitamin B12 and its derivatives	Free	EIF
2936.27.00	Vitamin C and its derivatives	5.00%	EX
2936.28.00	Vitamin E and its derivatives	Free	EIF
2936.29.00	Other vitamins and their derivatives	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
2936.90.00	Other, including natural concentrates	Free	EIF
2937.11.00	Somatotropin, its derivatives and structural analogues	Free	EIF
2937.12.00	Insulin and its salts	Free	EIF
2937.19.00	Other	5.00%	EIF
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	EIF
2937.22.00	Halogenated derivatives of corticosteroidal hormones	Free	EIF
2937.23.00	Oestrogens and progestogens	Free	EIF
2937.29.00	Other	5.00%	NT2
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	EIF
2937.90.10	Of oxygenfunction aminocompounds	5.00%	NT2
2937.90.20	Epinephrine; aminoacid derivatives	5.00%	NT1
2937.90.90	Other	5.00%	NT2
2938.10.00	Rutoside (rutin) and its derivatives	Free	EIF
2938.90.00	Other	Free	EIF
2939.11.10	Concentrates of poppy straw and salts thereof	5.00%	EIF
2939.11.90	Other	5.00%	EIF
2939.19.00	Other	Free	EIF
2939.20.10	Quinine and its salts	5.00%	NT1
2939.20.90	Other	5.00%	NT1
2939.30.00	Caffeine and its salts	5.00%	EIF
2939.41.00	Ephedrine and its salts	Free	EIF
2939.42.00	Pseudoephedrine (INN) and its salts	Free	EIF
2939.43.00	Cathine (INN) and its salts	Free	EIF
2939.44.00	Norephedrine and its salts	Free	EIF
2939.45.00	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	5.00%	NT1
2939.49.00	Other	Free	EIF
2939.51.00	Fenetylline (INN) and its salts	5.00%	EIF
2939.59.00	Other	5.00%	EIF
2939.61.00	Ergometrine (INN) and its salts	Free	EIF
2939.62.00	Ergotamine(INN) and its salts	Free	EIF
2939.63.00	Lysergic acid and its salts	Free	EIF
2939.69.00	Other	Free	EIF
2939.72.00	Cocaine, ecgonine; salts, esters and other derivatives thereof	5.00%	NT1
2939.79.00	Other	Free	EIF
2939.80.00	Other	5.00%	NT1
2940.00.00	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.	5.00%	EX
2941.10.11	Nonsterile	7.50%	EX
2941.10.19	Other	5.00%	EX
2941.10.20	Ampicillin and its salts	5.00%	NT1
2941.10.90	Other	5.00%	NT2
2941.20.00	Streptomycins and their derivatives; salts thereof	Free	EIF
2941.30.00	Tetracyclines and their derivatives; salts thereof	5.00%	NT1
2941.40.00	Chloramphenicol and its derivatives; salts thereof	5.00%	EIF
2941.50.00	Erythromycin and its derivatives; salts thereof	5.00%	NT2
2941.90.00	Other	Free	EIF
2942.00.00	Other organic compounds.	5.00%	NT3
3001.20.00	Extracts of glands or other organs or of their secretions	Free	EIF
3001.90.00	Other	Free	EIF
3002.12.10	Antisera; plasma protein solutions; haemoglobin powder	Free	EIF
3002.12.90	Other	Free	EIF
3002.13.00	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	EIF
3002.14.00	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3002.15.00	Immunological products, put up in measured doses or in forms or packings for retail sale	Free	EIF
3002.41.10	Tetanus toxoid	5.00%	NT1
3002.41.20	Pertussis, measles, meningitis or polio vaccines	Free	EIF
3002.41.90	Other	5.00%	NT2
3002.42.00	Vaccines for veterinary medicine	5.00%	NT2
3002.49.00	Other	Free	EIF
3002.51.00	Cell therapy products	Free	EIF
3002.59.00	Other	Free	EIF
3002.90.00	Other	Free	EIF
3003.10.10	Containing amoxicillin (INN) or its salts	5.00%	NT2
3003.10.20	Containing ampicillin (INN) or its salts	5.00%	EIF
3003.10.90	Other	5.00%	EIF
3003.20.00	Other, containing antibiotics	5.00%	NT2
3003.31.00	Containing insulin	Free	EIF
3003.39.00	Other	5.00%	EIF
3003.41.00	Containing ephedrine or its salts	5.00%	EIF
3003.42.00	Containing pseudoephedrine (INN) or its salts	5.00%	EIF
3003.43.00	Containing norephedrine or its salts	5.00%	EIF
3003.49.00	Other	5.00%	EIF
3003.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	5.00%	NT2
3003.90.00	Other	5.00%	NT1
3004.10.15	Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5.00%	NT1
3004.10.16	Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	5.00%	NT2
3004.10.19	Other	5.00%	NT1
3004.10.20	Containing streptomycins or derivatives thereof	5.00%	NT2
3004.20.10	Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	5.00%	NT2
3004.20.31	Of a kind taken orally	5.00%	NT2
3004.20.32	In ointment form	5.00%	NT2
3004.20.39	Other	5.00%	NT2
3004.20.71	Of a kind taken orally or in ointment form	5.00%	NT2
3004.20.79	Other	5.00%	NT2
3004.20.91	Of a kind taken orally or in ointment form	5.00%	NT2
3004.20.99	Other	5.00%	NT2
3004.31.00	Containing insulin	Free	EIF
3004.32.10	Containing dexamethasone or their derivatives	5.00%	NT1
3004.32.40	Containing hydrocortisone sodium succinate or fluocinolone acetonide	5.00%	NT1
3004.32.90	Other	5.00%	NT1
3004.39.00	Other	5.00%	NT1
3004.41.00	Containing ephedrine or its salts	5.00%	NT2
3004.42.00	Containing pseudoephedrine (INN) or its salts	5.00%	NT2
3004.43.00	Containing norephedrine or its salts	5.00%	EIF
3004.49.11	Of a kind taken orally or for injection	5.00%	NT1
3004.49.19	Other	5.00%	NT1
3004.49.51	Of a kind taken orally	5.00%	NT1
3004.49.59	Other	5.00%	NT1
3004.49.60	Containing theophylline, of a kind taken orally	5.00%	NT2
3004.49.70	Containing atropine sulphate	5.00%	NT1
3004.49.80	Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	5.00%	NT1
3004.49.90	Other	5.00%	NT1
3004.50.10	Of a kind suitable for children, in syrup form	5.00%	NT1
3004.50.21	Of a kind taken orally	5.00%	NT1
3004.50.29	Other	5.00%	NT2
3004.50.91	Containing vitamin A, B or C	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3004.50.99	Other	5.00%	NT1
3004.60.10	Containing artemisinin combined with other pharmaceutical active ingredients	5.00%	EIF
3004.60.20	Containing artesunate or chloroquine	5.00%	NT2
3004.60.90	Other	5.00%	EIF
3004.90.10	Transdermal therapeutic system patches for the treatment of cancer or heart diseases	5.00%	NT1
3004.90.20	Closed sterile water for inhalation, pharmaceutical grade	5.00%	NT1
3004.90.30	Antiseptics	5.00%	NT1
3004.90.41	Containing procaine hydrochloride	5.00%	NT1
3004.90.49	Other	5.00%	NT1
3004.90.51	Containing acetylsalicylic acid, paracetamol or dipyrrone (INN), of a kind taken orally	5.00%	NT2
3004.90.53	Containing diclofenac, of a kind taken orally	5.00%	NT1
3004.90.54	Containing piroxicam (INN) or ibuprofen	5.00%	NT1
3004.90.55	Other, in liniment form	5.00%	EIF
3004.90.59	Other	5.00%	NT2
3004.90.62	Containing primaquine	5.00%	NT1
3004.90.64	Containing artemisinin other than of subheading 3004.60.10	5.00%	NT1
3004.90.65	Herbal medicaments	5.00%	EX
3004.90.69	Other	5.00%	EX
3004.90.71	Containing piperazine or mebendazole (INN)	5.00%	NT1
3004.90.72	Herbal medicaments	5.00%	EX
3004.90.79	Other	5.00%	NT1
3004.90.81	Containing deferoxamine, for injection	Free	EIF
3004.90.82	Anti HIV/AIDS medicaments	Free	EIF
3004.90.89	Other	Free	EIF
3004.90.91	Containing sodium chloride or glucose, for infusion	5.00%	EX
3004.90.92	Containing sorbitol or salbutamol, for infusion	5.00%	NT1
3004.90.93	Containing sorbitol or salbutamol, in other forms	5.00%	NT1
3004.90.94	Containing cimetidine (INN) or ranitidine (INN) other than for injection	5.00%	NT1
3004.90.95	Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	5.00%	NT1
3004.90.96	Nasaldrop medicaments containing naphazoline, xylometazoline or oxymetazoline	5.00%	NT2
3004.90.98	Herbal medicaments	5.00%	EX
3004.90.99	Other	5.00%	NT2
3005.10.10	Impregnated or coated with pharmaceutical substances	5.00%	EIF
3005.10.90	Other	5.00%	NT2
3005.90.10	Bandages	5.00%	NT1
3005.90.20	Gauze	5.00%	NT1
3005.90.90	Other	5.00%	NT2
3006.10.10	Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	Free	EIF
3006.10.90	Other	Free	EIF
3006.30.10	Barium sulphate, of a kind taken orally	Free	EIF
3006.30.20	Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	5.00%	NT1
3006.30.30	Other microbial diagnostic reagents	Free	EIF
3006.30.90	Other	Free	EIF
3006.40.10	Dental cements and other dental fillings	Free	EIF
3006.40.20	Bone reconstruction cements	5.00%	NT1
3006.50.00	Firstaid boxes and kits	Free	EIF
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	EIF
3006.70.00	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	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
3006.91.00	Appliances identifiable for ostomy use	5.00%	EIF
3006.92.10	Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	15.00%	EX
3006.92.90	Other	15.00%	EX
3006.93.00	Placebos and blinded (or doubleblinded) clinical trial kits for a recognised clinical trial, put up in measured doses	5.00%	EIF
3101.00.10	Of solely vegetable origin	5.00%	NT2
3101.00.92	Of animal origin (other than guano), chemically treated	5.00%	NT2
3101.00.99	Other	5.00%	EIF
3102.10.00	Urea, whether or not in aqueous solution	5.00%	NT1
3102.21.00	Ammonium sulphate	Free	EIF
3102.29.00	Other	Free	EIF
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	Free	EIF
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilising substances	Free	EIF
3102.50.00	Sodium nitrate	Free	EIF
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	EIF
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5.00%	NT3
3102.90.00	Other, including mixtures not specified in the foregoing subheadings	Free	EIF
3103.11.10	Feed grade	Free	EIF
3103.11.90	Other	Free	EIF
3103.19.10	Feed grade	Free	EIF
3103.19.90	Other	Free	EIF
3103.90.10	Calcined phosphatic fertilisers	Free	EIF
3103.90.90	Other	Free	EIF
3104.20.00	Potassium chloride	Free	EIF
3104.30.00	Potassium sulphate	10.00%	NT3
3104.90.00	Other	Free	EIF
3105.10.10	Superphosphates and calcined phosphatic fertilisers	5.00%	NT3
3105.10.20	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	5.00%	NT1
3105.10.90	Other	5.00%	NT2
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5.00%	EX
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
3105.51.00	Containing nitrates and phosphates	5.00%	NT3
3105.59.00	Other	Free	EIF
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5.00%	NT3
3105.90.00	Other	5.00%	NT1
3201.10.00	Quebracho extract	5.00%	NT1
3201.20.00	Wattle extract	5.00%	NT1
3201.90.00	Other	5.00%	NT3
3202.10.00	Synthetic organic tanning substances	5.00%	NT3
3202.90.00	Other	5.00%	NT3
3203.00.10	Of a kind used in the food or drink industries	Free	EIF
3203.00.90	Other	5.00%	NT2
3204.11.10	Crude	Free	EIF
3204.11.90	Other	5.00%	NT3
3204.12.10	Acid dyes	5.00%	NT3
3204.12.90	Other	5.00%	NT2
3204.13.00	Basic dyes and preparations based thereon	5.00%	NT3
3204.14.00	Direct dyes and preparations based thereon	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	5.00%	NT3
3204.16.00	Reactive dyes and preparations based thereon	5.00%	NT3
3204.17.10	Synthetic organic pigment in powder form	Free	EIF
3204.17.90	Other	5.00%	EX
3204.18.00	Carotenoid colouring matters and preparations based thereon	5.00%	NT3
3204.19.00	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5.00%	NT3
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	5.00%	NT3
3204.90.00	Other	5.00%	EIF
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5.00%	NT3
3206.11.10	Pigments	5.00%	NT3
3206.11.90	Other	5.00%	NT3
3206.19.10	Pigments	5.00%	NT3
3206.19.90	Other	5.00%	NT1
3206.20.10	Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	5.00%	NT3
3206.20.90	Other	5.00%	NT2
3206.41.10	Preparations	5.00%	NT3
3206.41.90	Other	5.00%	NT3
3206.42.10	Preparations	5.00%	NT3
3206.42.90	Other	5.00%	NT3
3206.49.11	Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	5.00%	NT3
3206.49.19	Other	5.00%	EX
3206.49.90	Other	5.00%	NT1
3206.50.10	Preparations	5.00%	NT3
3206.50.90	Other	5.00%	NT3
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.00%	EIF
3207.20.10	Enamel frits	5.00%	NT1
3207.20.90	Other	5.00%	NT1
3207.30.00	Liquid lustres and similar preparations	5.00%	EIF
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	5.00%	EIF
3208.10.11	Of a kind used in dentistry	5.00%	NT1
3208.10.19	Other	5.00%	NT2
3208.10.20	Antifouling and/or anticorrosive paints for ships' hulls	5.00%	NT2
3208.10.90	Other	5.00%	NT2
3208.20.40	Antifouling and/or anticorrosive paints for ships' hulls	10.00%	NT2
3208.20.70	Varnishes (including lacquers), of a kind used in dentistry	5.00%	NT1
3208.20.90	Other	5.00%	NT1
3208.90.11	Of a kind used in dentistry	5.00%	NT1
3208.90.19	Other	5.00%	NT2
3208.90.21	Of a kind used in dentistry	5.00%	NT1
3208.90.29	Other	5.00%	NT2
3208.90.30	Antifouling and/or anticorrosive paints for ships' hulls	10.00%	NT3
3208.90.90	Other	10.00%	NT2
3209.10.10	Varnishes (including lacquers)	5.00%	NT1
3209.10.40	Leather paints	5.00%	NT1
3209.10.50	Antifouling and/or anticorrosive paints for ships' hulls	5.00%	NT1
3209.10.90	Other	5.00%	NT1
3209.90.00	Other	10.00%	NT2
3210.00.10	Varnishes (including lacquers)	5.00%	NT1
3210.00.20	Distempers	10.00%	NT3
3210.00.30	Prepared water pigments of a kind used for finishing leather	Free	EIF
3210.00.91	Antifouling and/or anticorrosive paints for ships' hulls	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3210.00.99	Other	10.00%	NT3
3211.00.00	Prepared driers.	5.00%	NT2
3212.10.00	Stamping foils	5.00%	NT2
3212.90.11	Aluminium paste	5.00%	NT1
3212.90.13	White lead dispersed in oil	5.00%	NT1
3212.90.14	Other, for the manufacture of leather paint	5.00%	NT1
3212.90.19	Other	5.00%	NT1
3212.90.21	Of a kind used in the food or drink industries	5.00%	NT1
3212.90.22	Other dyes	5.00%	NT1
3212.90.29	Other	5.00%	NT1
3213.10.00	Colours in sets	10.00%	NT2
3213.90.00	Other	10.00%	NT2
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5.00%	NT1
3214.90.00	Other	5.00%	NT1
3215.11.10	Ultraviolet curable inks	5.00%	NT2
3215.11.20	Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	Free	EIF
3215.11.90	Other	Free	EIF
3215.19.10	Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	5.00%	NT1
3215.19.90	Other	5.00%	NT1
3215.90.10	Carbon mass of a kind used to manufacture carbon paper	5.00%	NT1
3215.90.60	Writing or drawing ink	5.00%	NT2
3215.90.70	Ink of a kind suitable for use with duplicating machines of heading 84.72	Free	EIF
3215.90.90	Other	Free	EIF
3301.12.00	Of orange	5.00%	NT1
3301.13.00	Of lemon	5.00%	NT1
3301.19.00	Other	5.00%	NT1
3301.24.00	Of peppermint (Mentha piperita)	5.00%	EIF
3301.25.00	Of other mints	5.00%	EIF
3301.29.20	Of sandalwood	5.00%	EIF
3301.29.30	Of citronella	5.00%	EIF
3301.29.40	Of nutmeg	5.00%	EIF
3301.29.50	Of cloves	5.00%	EIF
3301.29.60	Of patchouli	5.00%	EIF
3301.29.70	Of lemon grass, cinnamon, ginger, cardamom or fennel	5.00%	EIF
3301.29.90	Other	5.00%	NT1
3301.30.00	Resinoids	5.00%	EIF
3301.90.10	Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	5.00%	EIF
3301.90.20	Extracted oleoresins	5.00%	EIF
3301.90.90	Other	5.00%	NT1
3302.10.10	Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	150.00%	EX
3302.10.20	Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	150.00%	EX
3302.10.30	Other, not containing alcohol	5.00%	EIF
3302.10.90	Other	5.00%	NT1
3302.90.00	Other	5.00%	NT3
3303.00.00	Perfumes and toilet waters.	10.00%	NT2
3304.10.00	Lip makeup preparations	15.00%	NT3
3304.20.00	Eye makeup preparations	10.00%	NT3
3304.30.00	Manicure or pedicure preparations	15.00%	NT3
3304.91.00	Powders, whether or not compressed	15.00%	NT3
3304.99.20	Antiacne preparations	15.00%	NT3
3304.99.30	Other face or skin creams and lotions	15.00%	NT3
3304.99.90	Other	15.00%	NT3
3305.10.10	Having antifungal properties	15.00%	NT3
3305.10.90	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3305.20.00	Preparations for permanent waving or straightening	15.00%	NT3
3305.30.00	Hair lacquers	15.00%	NT3
3305.90.00	Other	15.00%	NT3
3306.10.10	Powders and pastes for dental prophylaxis	15.00%	NT2
3306.10.90	Other	15.00%	NT2
3306.20.00	Yarn used to clean between the teeth (dental floss)	10.00%	NT3
3306.90.00	Other	15.00%	NT3
3307.10.00	Preshave, shaving or aftershave preparations	15.00%	NT3
3307.20.00	Personal deodorants and antiperspirants	15.00%	NT3
3307.30.00	Perfumed bath salts and other bath preparations	10.00%	NT3
3307.41.10	Scented powders (incense) of a kind used during religious rites	10.00%	NT2
3307.41.90	Other	10.00%	NT2
3307.49.10	Room perfuming preparations, whether or not having disinfectant properties	10.00%	NT3
3307.49.90	Other	10.00%	NT3
3307.90.10	Animal toilet preparations	10.00%	EIF
3307.90.30	Papers and tissues, impregnated or coated with perfume or cosmetics	10.00%	NT2
3307.90.40	Other perfumery or cosmetics, including depilatories	10.00%	NT2
3307.90.50	Contact lens or artificial eye solutions	10.00%	NT2
3307.90.90	Other	10.00%	NT2
3401.11.40	Medicated soap including disinfectant soap	10.00%	NT3
3401.11.50	Other soap including bath soap	15.00%	EX
3401.11.61	Of nonwovens in packings for retail sale	10.00%	NT3
3401.11.69	Other	10.00%	NT3
3401.11.70	Other, of paper, impregnated, coated or covered with soap or detergent	15.00%	NT3
3401.11.90	Other	15.00%	NT3
3401.19.10	Of felt or nonwovens, impregnated, coated or covered with soap or detergent	10.00%	NT3
3401.19.20	Of paper, impregnated, coated or covered with soap or detergent	10.00%	NT3
3401.19.90	Other	10.00%	NT2
3401.20.20	Soap chips	5.00%	NT1
3401.20.91	Of a kind used for flotation deinking of recycled paper	10.00%	NT3
3401.20.99	Other	10.00%	NT2
3401.30.00	Organic surfaceactive 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	10.00%	NT3
3402.31.10	Sulphonated alkylbenzenes	5.00%	NT1
3402.31.90	Other	5.00%	NT1
3402.39.10	Sulphated fatty alcohols	5.00%	NT1
3402.39.90	Other	5.00%	NT1
3402.41.00	Cationic	5.00%	NT3
3402.42.10	Hydroxylterminated polybutadiene	5.00%	NT3
3402.42.90	Other	5.00%	NT3
3402.49.10	Of a kind suitable for use in fireextinguishing preparations	5.00%	NT3
3402.49.90	Other	5.00%	NT3
3402.50.11	Surfaceactive preparations	5.00%	NT3
3402.50.12	Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00%	NT3
3402.50.19	Other	5.00%	NT3
3402.50.91	Surfaceactive preparations	5.00%	NT1
3402.50.92	Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10.00%	NT3
3402.50.99	Other	10.00%	NT3
3402.90.11	Anionic wetting agents	Free	EIF
3402.90.12	Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3402.90.13	Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00%	NT2
3402.90.14	Other anionic surfaceactive preparations	5.00%	NT2
3402.90.19	Other	5.00%	NT1
3402.90.91	Anionic wetting agents	5.00%	NT2
3402.90.92	Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00%	NT2
3402.90.93	Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00%	NT2
3402.90.94	Other anionic surfaceactive preparations	5.00%	NT3
3402.90.99	Other	5.00%	NT3
3403.11.11	Lubricating preparations	5.00%	NT2
3403.11.19	Other	5.00%	NT3
3403.11.90	Other	5.00%	NT2
3403.19.11	Preparations for aircraft engines	Free	EIF
3403.19.12	Other preparations containing silicone oil	5.00%	NT3
3403.19.19	Other	5.00%	NT2
3403.19.90	Other	5.00%	NT2
3403.91.11	Preparations containing silicone oil	Free	EIF
3403.91.19	Other	Free	EIF
3403.91.90	Other	Free	EIF
3403.99.11	Preparations for aircraft engines	Free	EIF
3403.99.12	Other preparations containing silicone oil	5.00%	NT2
3403.99.19	Other	5.00%	NT2
3403.99.90	Other	5.00%	NT2
3404.20.00	Of poly(oxyethylene) (polyethylene glycol)	5.00%	NT1
3404.90.10	Of chemically modified lignite	Free	EIF
3404.90.90	Other	Free	EIF
3405.10.00	Polishes, creams and similar preparations for footwear or leather	15.00%	EIF
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15.00%	NT3
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	15.00%	EIF
3405.40.00	Scouring pastes and powders and other scouring preparations	10.00%	EIF
3405.90.10	Metal polishes	15.00%	NT3
3405.90.90	Other	15.00%	NT3
3406.00.00	Candles, tapers and the like.	15.00%	NT3
3407.00.10	Modelling pastes, including those put up for children's amusement	5.00%	NT1
3407.00.20	Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	5.00%	NT1
3407.00.30	Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5.00%	NT1
3501.10.00	Casein	5.00%	NT1
3501.90.10	Caseinates and other casein derivatives	5.00%	NT1
3501.90.20	Casein glues	5.00%	EIF
3502.11.00	Dried	5.00%	EIF
3502.19.00	Other	5.00%	NT2
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	5.00%	NT1
3502.90.00	Other	5.00%	EIF
3503.00.41	In powder form with a bloating level of A250 or B230 or higher on the Bloom scale	5.00%	NT1
3503.00.49	Other	5.00%	NT1
3503.00.50	Isinglass	5.00%	NT1
3503.00.61	Fish glues	5.00%	NT1
3503.00.69	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5.00%	EIF
3505.10.10	Dextrins; soluble or roasted starches	5.00%	EIF
3505.10.90	Other	5.00%	NT1
3505.20.00	Glues	5.00%	NT1
3506.10.00	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	10.00%	NT2
3506.91.10	Optically clear freefilm adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touchsensitive screen panels	5.00%	NT1
3506.91.90	Other	5.00%	NT1
3506.99.00	Other	5.00%	NT2
3507.10.00	Rennet and concentrates thereof	5.00%	NT2
3507.90.00	Other	Free	EIF
3601.00.00	Propellant powders.	5.00%	NT3
3602.00.00	Prepared explosives, other than propellant powders.	5.00%	NT3
3603.10.00	Safety fuses	5.00%	NT1
3603.20.00	Detonating cords	5.00%	EIF
3603.30.00	Percussion caps	5.00%	NT1
3603.40.00	Detonating caps	5.00%	NT1
3603.50.00	Igniters	5.00%	EIF
3603.60.00	Electric detonators	5.00%	EIF
3604.10.00	Fireworks	10.00%	NT3
3604.90.20	Miniature pyrotechnic munitions and percussion caps for toys	5.00%	NT1
3604.90.40	Signalling flares	5.00%	NT1
3604.90.50	Signalling rockets	5.00%	NT3
3604.90.90	Other	5.00%	NT3
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	15.00%	NT2
3606.10.00	Liquid or liquefiedgas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3	10.00%	NT2
3606.90.10	Solid or semisolid fuels, solidified alcohol and similar prepared fuels	5.00%	NT1
3606.90.20	Lighter flints	5.00%	NT1
3606.90.30	Other ferrocium and other pyrophoric alloys in all forms	5.00%	NT1
3606.90.90	Other	5.00%	NT1
3701.10.00	For Xray	5.00%	NT1
3701.20.00	Instant print film	5.00%	NT1
3701.30.00	Other plates and film, with any side exceeding 255 mm	5.00%	NT1
3701.91.10	Of a kind suitable for use in the printing industry	5.00%	NT1
3701.91.90	Other	5.00%	NT1
3701.99.10	Of a kind suitable for use in the printing industry	5.00%	NT1
3701.99.90	Other	5.00%	NT1
3702.10.00	For Xray	5.00%	NT1
3702.31.00	For colour photography (polychrome)	5.00%	NT1
3702.32.00	Other, with silver halide emulsion	5.00%	NT1
3702.39.00	Other	5.00%	NT1
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5.00%	EIF
3702.42.10	Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00%	NT1
3702.42.90	Other	5.00%	NT1
3702.43.00	Of a width exceeding 610 mm and of a length not exceeding 200 m	5.00%	NT1
3702.44.00	Of a width exceeding 105 mm but not exceeding 610 mm	5.00%	NT1
3702.52.20	Of a kind suitable for use in cinematography	Free	EIF
3702.52.90	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.00%	NT1
3702.54.40	Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00%	NT1
3702.54.90	Other	5.00%	NT1
3702.55.20	Of a kind suitable for use in cinematography	Free	EIF
3702.55.50	Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00%	NT1
3702.55.90	Other	5.00%	NT1
3702.56.20	Of a kind suitable for use in cinematography	5.00%	NT1
3702.56.90	Other	5.00%	NT1
3702.96.10	Of a kind suitable for use in cinematography	5.00%	NT1
3702.96.90	Other	5.00%	NT1
3702.97.10	Of a kind suitable for use in cinematography	5.00%	NT1
3702.97.90	Other	5.00%	NT1
3702.98.10	Of a kind suitable for use in cinematography	5.00%	NT1
3702.98.30	Other, of a length of 120 m or more	5.00%	NT1
3702.98.90	Other	5.00%	NT1
3703.10.10	Of a width not exceeding 1,000 mm	Free	EIF
3703.10.90	Other	Free	EIF
3703.20.00	Other, for colour photography (polychrome)	5.00%	NT1
3703.90.00	Other	5.00%	NT1
3704.00.10	Xray plates or film	5.00%	NT1
3704.00.90	Other	5.00%	NT1
3705.00.10	Xray	5.00%	NT1
3705.00.20	Microfilm	5.00%	NT1
3705.00.30	For offset reproduction	5.00%	NT1
3705.00.90	Other	5.00%	NT1
3706.10.10	Newsreels, travelogues, technical and scientific films	10.00%	NT2
3706.10.30	Other documentary films	10.00%	NT2
3706.10.40	Other, consisting only of sound track	10.00%	NT2
3706.10.90	Other	IDR 21,450/minute	NT3
3706.90.10	Newsreels, travelogues, technical and scientific films	10.00%	NT2
3706.90.30	Other documentary films	10.00%	NT2
3706.90.40	Other, consisting only of sound track	10.00%	NT2
3706.90.90	Other	IDR 21,450/minute	NT3
3707.10.00	Sensitising emulsions	5.00%	NT1
3707.90.10	Flashlight materials	5.00%	NT1
3707.90.90	Other	Free	EIF
3801.10.00	Artificial graphite	5.00%	NT1
3801.20.00	Colloidal or semicolloidal graphite	5.00%	NT1
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5.00%	NT1
3801.90.00	Other	5.00%	NT1
3802.10.10	Based on coconut shell charcoal	5.00%	NT3
3802.10.90	Other	5.00%	NT3
3802.90.10	Activated bauxite	5.00%	NT3
3802.90.20	Activated clays or activated earths	5.00%	EX
3802.90.90	Other	5.00%	NT3
3803.00.00	Tall oil, whether or not refined.	5.00%	NT3
3804.00.10	Concentrated sulphite lye	5.00%	NT3
3804.00.20	Calcium lignin sulphonates (Ca2LS) binder used for firebrick production	5.00%	NT3
3804.00.90	Other	5.00%	NT2
3805.10.00	Gum, wood or sulphate turpentine oils	5.00%	NT3
3805.90.00	Other	5.00%	NT3
3806.10.00	Rosin and resin acids	5.00%	NT3
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3806.30.10	In blocks	5.00%	NT3
3806.30.90	Other	5.00%	NT3
3806.90.10	Run gums in blocks	5.00%	EIF
3806.90.90	Other	5.00%	NT3
3807.00.00	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.	5.00%	EIF
3808.52.10	Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	5.00%	EIF
3808.52.20	Fungicides and insecticides in aerosol containers	10.00%	NT3
3808.52.90	Other	10.00%	NT3
3808.59.11	In aerosol containers	10.00%	NT3
3808.59.19	Other	10.00%	NT3
3808.59.21	In aerosol containers	5.00%	NT3
3808.59.29	Other	5.00%	EIF
3808.59.31	In aerosol containers	10.00%	NT3
3808.59.39	Other	10.00%	NT3
3808.59.40	Antisprouting products	10.00%	NT3
3808.59.50	Plantgrowth regulators	10.00%	NT3
3808.59.60	Disinfectants	10.00%	NT3
3808.59.91	Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	5.00%	EIF
3808.59.99	Other	5.00%	EIF
3808.61.10	Mosquito repellent coils	5.00%	NT3
3808.61.20	Mosquito repellent mats	5.00%	NT3
3808.61.30	In aerosol cans	5.00%	NT3
3808.61.40	Other, in liquid form	5.00%	NT3
3808.61.50	Other, having deodorising function	5.00%	EIF
3808.61.90	Other	5.00%	NT3
3808.62.10	Powder for moulding into mosquito coils	5.00%	NT3
3808.62.20	Mosquito repellent coils	5.00%	NT3
3808.62.30	Mosquito repellent mats	5.00%	EIF
3808.62.40	In aerosol cans	5.00%	NT3
3808.62.50	Other, in liquid form	5.00%	NT3
3808.62.90	Other	5.00%	NT3
3808.69.10	Powder for moulding into mosquito coils	5.00%	EIF
3808.69.90	Other	5.00%	EIF
3808.91.10	Intermediate preparations containing 2(methylpropylphenol methylcarbamate)	5.00%	NT2
3808.91.20	Other, powder for moulding into mosquito coils	5.00%	NT1
3808.91.30	In aerosol containers	5.00%	NT1
3808.91.40	Mosquito repellent coils	5.00%	NT1
3808.91.50	Mosquito repellent mats	5.00%	NT1
3808.91.91	Having deodorising function	5.00%	EX
3808.91.99	Other	5.00%	NT1
3808.92.11	With a validamycin content not exceeding 3 % by net weight	5.00%	NT3
3808.92.19	Other	5.00%	NT1
3808.92.90	Other	5.00%	NT1
3808.93.11	In aerosol containers	5.00%	NT2
3808.93.19	Other	5.00%	NT1
3808.93.20	Antisprouting products	5.00%	NT3
3808.93.30	Plantgrowth regulators	5.00%	NT1
3808.94.10	Containing mixtures of coal tar acid and alkalis	5.00%	NT3
3808.94.20	Other, in aerosol containers	5.00%	NT3
3808.94.90	Other	5.00%	NT3
3808.99.10	Wood preservatives, containing insecticides or fungicides	5.00%	NT2
3808.99.90	Other	5.00%	NT1
3809.10.00	With a basis of amylaceous substances	5.00%	NT2
3809.91.10	Softening agents	5.00%	NT1
3809.91.90	Other	5.00%	EX

Tariff Item	Description	Base Rate	Staging Category
3809.92.00	Of a kind used in the paper or like industries	5.00%	EX
3809.93.00	Of a kind used in the leather or like industries	5.00%	NT1
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5.00%	NT3
3810.90.00	Other	5.00%	NT3
3811.11.00	Based on lead compounds	5.00%	NT3
3811.19.00	Other	5.00%	NT3
3811.21.10	Put up for retail sale	5.00%	NT3
3811.21.90	Other	Free	EIF
3811.29.00	Other	5.00%	NT3
3811.90.10	Rust preventatives or corrosion inhibitors	5.00%	NT3
3811.90.90	Other	5.00%	NT3
3812.10.00	Prepared rubber accelerators	5.00%	NT1
3812.20.00	Compound plasticisers for rubber or plastics	5.00%	NT1
3812.31.00	Mixtures of oligomers of 2,2,4trimethyl1,2dihydroquinoline (TMQ)	5.00%	EIF
3812.39.00	Other	5.00%	NT3
3813.00.00	Preparations and charges for fireextinguishers; charged fireextinguishing grenades.	5.00%	NT3
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	5.00%	NT1
3815.11.00	With nickel or nickel compounds as the active substance	5.00%	NT1
3815.12.00	With precious metal or precious metal compounds as the active substance	5.00%	NT1
3815.19.00	Other	5.00%	NT3
3815.90.00	Other	5.00%	EX
3816.00.10	Refractory cements	5.00%	EIF
3816.00.20	Dolomite ramming mix	Free	EIF
3816.00.90	Other	5.00%	NT1
3817.00.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	5.00%	NT1
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5.00%	NT1
3819.00.00	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.	5.00%	NT3
3820.00.00	Antifreezing preparations and prepared deicing fluids.	5.00%	NT1
3821.00.10	Prepared culture media for the development of microorganisms	5.00%	NT1
3821.00.90	Other	5.00%	NT1
3822.11.00	For malaria	Free	EIF
3822.12.00	For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Free	EIF
3822.13.00	For bloodgrouping	Free	EIF
3822.19.00	Other	10.00%	EIF
3822.90.10	Sterilisation indicator strips and tapes	5.00%	NT1
3822.90.90	Other	5.00%	NT1
3823.11.00	Stearic acid	5.00%	EIF
3823.12.00	Oleic acid	5.00%	EIF
3823.13.00	Tall oil fatty acids	Free	EIF
3823.19.11	Coconut acid oil	10.00%	NT2
3823.19.19	Other	10.00%	NT2
3823.19.20	Palm fatty acid distillate	5.00%	NT1
3823.19.30	Palm kernel fatty acid distillate	5.00%	EIF
3823.19.90	Other	5.00%	EIF
3823.70.10	In the form of wax	5.00%	EIF
3823.70.90	Other	5.00%	EIF
3824.10.00	Prepared binders for foundry moulds or cores	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3824.30.00	Nonagglomerated metal carbides mixed together or with metallic binders	5.00%	NT3
3824.40.00	Prepared additives for cements, mortars or concretes	5.00%	NT1
3824.50.00	Nonrefractory mortars and concretes	5.00%	NT1
3824.60.00	Sorbitol other than that of subheading 2905.44	5.00%	EIF
3824.81.00	Containing oxirane (ethylene oxide)	5.00%	NT3
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	NT3
3824.83.00	Containing tris(2,3dibromopropyl) phosphate	5.00%	NT3
3824.84.00	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1trichloro2,2bis(pchlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5.00%	NT3
3824.85.00	Containing 1,2,3,4,5,6hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.00%	NT3
3824.86.00	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5.00%	EIF
3824.87.00	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5.00%	NT3
3824.88.00	Containing tetra, penta, hexa, hepta or octabromodiphenyl ethers	5.00%	NT3
3824.89.00	Containing shortchain chlorinated paraffins	5.00%	NT3
3824.91.00	Mixtures and preparations consisting mainly of (5ethyl2methyl2oxido1,3,2dioxaphosphinan5yl)methyl methyl methylphosphonate and bis[(5ethyl2methyl2oxido1,3,2dioxaphosphinan5yl)methyl] methylphosphonate	5.00%	NT3
3824.92.00	Polyglycol esters of methylphosphonic acid	5.00%	NT3
3824.99.10	Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	5.00%	EX
3824.99.30	Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	5.00%	NT3
3824.99.40	Composite inorganic solvents	5.00%	EX
3824.99.50	Acetone oil	5.00%	EX
3824.99.60	Chemical preparations containing monosodium glutamate (MSG)	5.00%	NT1
3824.99.70	Other chemical preparations, of a kind used in the manufacture of foodstuff	5.00%	NT1
3824.99.91	Naphthenic acids, their water insoluble salts and their esters	5.00%	NT1
3824.99.99	Other	5.00%	EX
3825.10.00	Municipal waste	5.00%	NT2
3825.20.00	Sewage sludge	5.00%	NT3
3825.30.10	Syringes, needles, cannulae and the like	5.00%	NT2
3825.30.90	Other	5.00%	NT2
3825.41.00	Halogenated	5.00%	EIF
3825.49.00	Other	5.00%	NT2
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and antifreeze fluids	5.00%	NT2
3825.61.00	Mainly containing organic constituents	5.00%	NT2
3825.69.00	Other	5.00%	NT3
3825.90.00	Other	5.00%	NT3
3826.00.10	Coconut methyl ester (CME)	5.00%	EIF
3826.00.21	With methyl ester content 96.5 % or more but not exceeding 98 %	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
3826.00.22	With methyl ester content exceeding 98 %	5.00%	EIF
3826.00.29	Other	5.00%	EIF
3826.00.30	Other	5.00%	EIF
3826.00.90	Other	5.00%	EIF
3827.11.10	Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5.00%	NT2
3827.11.90	Other	5.00%	NT3
3827.12.00	Containing hydrobromofluorocarbons (HBFCs)	5.00%	EIF
3827.13.00	Containing carbon tetrachloride	5.00%	NT1
3827.14.00	Containing 1,1,1trichloroethane (methyl chloroform)	5.00%	EIF
3827.20.00	Containing bromochlorodifluoromethane (Halon1211), bromotrifluoromethane (Halon1301) or dibromotetrafluoroethanes (Halon2402)	5.00%	EIF
3827.31.00	Containing substances of subheadings 2903.41 to 2903.48	5.00%	NT3
3827.32.00	Other, containing substances of subheadings 2903.71 to 2903.75	5.00%	NT3
3827.39.10	Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5.00%	NT3
3827.39.90	Other	5.00%	NT3
3827.40.00	Containing methyl bromide (bromomethane) or bromochloromethane	5.00%	NT1
3827.51.00	Containing trifluoromethane (HFC23)	5.00%	EIF
3827.59.00	Other	5.00%	EIF
3827.61.10	Containing mixture of HFC125, HFC143a and HFC134a (HFC404a)	5.00%	EIF
3827.61.20	Containing mixture of HFC125 and HFC143a (HFC507a)	5.00%	EIF
3827.61.90	Other	5.00%	EIF
3827.62.00	Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5.00%	EIF
3827.63.10	Containing mixture of HFC32 and HFC125 (HFC410a)	5.00%	EIF
3827.63.90	Other	5.00%	EIF
3827.64.00	Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2tetrafluoroethane (HFC134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5.00%	EIF
3827.65.00	Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC32) and 20 % or more by mass of pentafluoroethane (HFC125)	5.00%	EIF
3827.68.00	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5.00%	EIF
3827.69.00	Other	5.00%	EIF
3827.90.00	Other	5.00%	NT3
3901.10.12	Polyethylene containing 5 % or less alphaolefin monomers	10.00%	NT3
3901.10.19	Other	10.00%	EX
3901.10.92	Polyethylene containing 5 % or less alphaolefin monomers	10.00%	EX
3901.10.99	Other	10.00%	EX
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	15.00%	EX
3901.30.00	Ethylenevinyl acetate copolymers	5.00%	EX
3901.40.00	Ethylenealphaolefin copolymers, having a specific gravity of less than 0.94	5.00%	NT3
3901.90.40	In dispersion	5.00%	NT3
3901.90.90	Other	5.00%	EX
3902.10.30	In dispersion	10.00%	NT3
3902.10.40	Granules, pellets, beads, flakes, chips and similar forms	10.00%	NT3
3902.10.90	Other	10.00%	NT3
3902.20.00	Polyisobutylene	5.00%	NT3
3902.30.30	In the form of liquids or pastes	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3902.30.90	Other	10.00%	EX
3902.90.10	Chlorinated polypropylene of a kind suitable for use in printing ink formulation	5.00%	NT2
3902.90.90	Other	5.00%	NT1
3903.11.10	In the form of granules	10.00%	EX
3903.11.90	Other	10.00%	NT3
3903.19.10	In dispersion	10.00%	NT3
3903.19.20	Granules, pellets, beads, flakes, chips and similar forms	10.00%	NT3
3903.19.90	Other	10.00%	NT3
3903.20.40	In aqueous dispersion	5.00%	EX
3903.20.50	In nonaqueous dispersion	5.00%	EX
3903.20.90	Other	5.00%	EX
3903.30.40	In aqueous dispersion	5.00%	NT2
3903.30.50	In nonaqueous dispersion	5.00%	NT3
3903.30.60	In the form of granules	5.00%	NT2
3903.30.90	Other	5.00%	NT3
3903.90.30	In dispersion	5.00%	NT1
3903.90.91	Impact resistant polymers of styrene, having notched izod impact at 23 oC less than 80 J/m	5.00%	NT3
3903.90.99	Other	5.00%	EX
3904.10.10	Homopolymers, suspension type	10.00%	NT3
3904.10.91	In the form of granules	5.00%	NT3
3904.10.92	In the form of powder	5.00%	NT1
3904.10.99	Other	5.00%	NT1
3904.21.10	In the form of granules	5.00%	NT3
3904.21.20	In the form of powder	5.00%	NT3
3904.21.90	Other	5.00%	NT3
3904.22.10	In dispersion	5.00%	NT3
3904.22.20	in the form of granules	5.00%	NT1
3904.22.30	In the form of powder	5.00%	NT3
3904.22.90	Other	5.00%	EX
3904.30.10	In the form of granules	5.00%	EX
3904.30.20	In the form of powder	5.00%	EX
3904.30.90	Other	5.00%	EX
3904.40.10	In the form of granules	5.00%	NT3
3904.40.20	In the form of powder	5.00%	NT2
3904.40.90	Other	5.00%	NT3
3904.50.40	In dispersion	5.00%	EX
3904.50.50	In the form of granules	5.00%	EX
3904.50.60	In the form of powder	5.00%	EX
3904.50.90	Other	5.00%	EX
3904.61.10	In the form of granules	5.00%	NT3
3904.61.20	In the form of powder	5.00%	NT3
3904.61.90	Other	5.00%	NT2
3904.69.30	In dispersion	5.00%	EX
3904.69.40	In the form of granules	5.00%	EX
3904.69.50	In the form of powder	5.00%	EX
3904.69.90	Other	5.00%	EX
3904.90.30	In dispersion	5.00%	EX
3904.90.40	In the form of granules	5.00%	EX
3904.90.50	In the form of powder	5.00%	EX
3904.90.90	Other	5.00%	EX
3905.12.00	In aqueous dispersion	10.00%	EX
3905.19.10	In the form of liquids or pastes	5.00%	EX
3905.19.90	Other	5.00%	EX
3905.21.00	In aqueous dispersion	10.00%	NT3
3905.29.00	Other	5.00%	NT2
3905.30.10	In dispersion	5.00%	NT2
3905.30.90	Other	5.00%	EX
3905.91.10	In dispersion	5.00%	NT3
3905.91.90	Other	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3905.99.10	In aqueous dispersion	5.00%	NT3
3905.99.20	In nonaqueous dispersion	5.00%	NT3
3905.99.90	Other	5.00%	NT1
3906.10.10	In dispersion	10.00%	NT3
3906.10.90	Other	10.00%	NT3
3906.90.20	In dispersion	5.00%	EX
3906.90.92	Sodium polyacrylate	5.00%	NT1
3906.90.99	Other	5.00%	EX
3907.10.00	Polyacetals	Free	EIF
3907.21.00	Bis(polyoxyethylene) methylphosphonate	5.00%	NT3
3907.29.10	Polytetramethylene ether glycol	5.00%	EX
3907.29.90	Other	5.00%	EX
3907.30.20	Of a kind used for coating, in powder form	5.00%	EX
3907.30.30	In the form of liquids or pastes	5.00%	EX
3907.30.90	Other	5.00%	EX
3907.40.00	Polycarbonates	Free	EIF
3907.50.10	In the form of liquids or pastes	5.00%	EX
3907.50.90	Other	5.00%	EX
3907.61.00	Having a viscosity number of 78 ml/g or higher	5.00%	NT1
3907.69.10	Granules and similar forms	5.00%	EX
3907.69.90	Other	5.00%	NT1
3907.70.00	Poly(lactic acid)	5.00%	EX
3907.91.20	Granules and similar forms	5.00%	NT2
3907.91.30	In the form of liquids or pastes	5.00%	EX
3907.91.90	Other	5.00%	EX
3907.99.40	Of a kind used for coating, in powder form	5.00%	NT1
3907.99.50	Thermoplastic liquid crystal aromatic polyester copolymers	5.00%	EX
3907.99.60	Polybutylene succinate (PBS)	5.00%	EX
3907.99.90	Other	5.00%	NT1
3908.10.10	Polyamide6	Free	EIF
3908.10.90	Other	Free	EIF
3908.90.00	Other	Free	EIF
3909.10.10	Moulding compounds	5.00%	NT2
3909.10.90	Other	5.00%	NT1
3909.20.10	Moulding compounds	5.00%	NT1
3909.20.90	Other	5.00%	NT1
3909.31.10	Of a kind used for moulding	5.00%	EX
3909.31.90	Other	5.00%	NT1
3909.39.10	Moulding compounds	5.00%	NT3
3909.39.91	Glyoxal monourein resin	5.00%	NT3
3909.39.99	Other	5.00%	NT2
3909.40.10	Moulding compounds other than phenol formaldehyde	5.00%	NT2
3909.40.90	Other	5.00%	NT1
3909.50.00	Polyurethanes	5.00%	EX
3910.00.20	In dispersion and in solutions	5.00%	NT1
3910.00.90	Other	5.00%	EX
3911.10.00	Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes	5.00%	NT3
3911.20.00	Poly(1,3phenylene methylphosphonate)	5.00%	NT3
3911.90.00	Other	5.00%	NT1
3912.11.00	Nonplasticised	5.00%	NT3
3912.12.00	Plasticised	5.00%	NT3
3912.20.11	Waterdamped nitrocellulose	5.00%	NT3
3912.20.12	Alcoholdamped nitrocellulose	5.00%	EIF
3912.20.19	Other	5.00%	EIF
3912.20.20	Plasticised	5.00%	NT3
3912.31.00	Carboxymethylcellulose and its salts	5.00%	EIF
3912.39.00	Other	5.00%	NT3
3912.90.20	In the form of granules	5.00%	NT3
3912.90.90	Other	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3913.10.00	Alginic acid, its salts and esters	5.00%	EIF
3913.90.10	Hardened proteins	5.00%	NT2
3913.90.20	Chemical derivatives of natural rubber	5.00%	NT3
3913.90.30	Starchbased polymers	5.00%	EX
3913.90.90	Other	5.00%	EX
3914.00.00	Ionexchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10.00%	NT2
3915.10.10	Of nonrigid cellular products	5.00%	EIF
3915.10.90	Other	5.00%	EIF
3915.20.10	Of nonrigid cellular products	5.00%	EIF
3915.20.90	Other	5.00%	EIF
3915.30.10	Of nonrigid cellular products	5.00%	EIF
3915.30.90	Other	5.00%	EIF
3915.90.10	Of poly(ethylene terephthalate)	5.00%	EIF
3915.90.20	Of polypropylene	5.00%	EIF
3915.90.30	Of polycarbonate	5.00%	EIF
3915.90.40	Of polyvinyl Acetals	5.00%	EIF
3915.90.50	Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber	5.00%	EIF
3915.90.90	Other	5.00%	EIF
3916.10.10	Monofilament	5.00%	NT1
3916.10.20	Rods, sticks and profile shapes	5.00%	NT1
3916.20.10	Monofilament	5.00%	NT1
3916.20.20	Rods, sticks and profile shapes	5.00%	NT1
3916.90.11	Of polypropylene	5.00%	NT1
3916.90.12	Of polystyrene	5.00%	NT1
3916.90.19	Other	5.00%	NT1
3916.90.21	Of phenolic resins; of aminoresins	5.00%	NT1
3916.90.22	Of polyamides	5.00%	NT1
3916.90.29	Other	5.00%	NT1
3916.90.30	Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	5.00%	NT1
3916.90.40	Of hardened proteins	5.00%	NT1
3916.90.50	Of vulcanised fibre	5.00%	NT1
3916.90.60	Of chemical derivatives of natural rubber	5.00%	NT1
3916.90.91	Monofilament	5.00%	NT1
3916.90.92	Rods, sticks and profile shapes	5.00%	NT1
3917.10.10	Of hardened protein	5.00%	NT1
3917.10.90	Other	5.00%	EIF
3917.21.00	Of polymers of ethylene	15.00%	NT3
3917.22.00	Of polymers of propylene	15.00%	NT2
3917.23.00	Of polymers of vinyl chloride	15.00%	NT3
3917.29.11	Of other addition polymerisation products	15.00%	NT3
3917.29.19	Other	15.00%	NT3
3917.29.21	Of other addition polymerisation products	15.00%	NT3
3917.29.22	Of phenolic resins	15.00%	NT3
3917.29.23	Of aminoresins; of hardened proteins; of chemical derivatives of natural rubber	15.00%	NT1
3917.29.24	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	15.00%	NT3
3917.29.25	Of other condensation or rearrangement polymerisation products	15.00%	NT3
3917.29.29	Other	15.00%	NT3
3917.31.11	Of addition polymerisation products	15.00%	NT3
3917.31.12	Of aminoresins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	15.00%	NT3
3917.31.19	Other	15.00%	NT3
3917.31.21	Of addition polymerisation products	15.00%	NT3
3917.31.23	Of aminoresins; of phenolic resins; of chemical derivatives of natural rubber	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3917.31.24	Of vulcanised fibre	15.00%	NT3
3917.31.25	Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	15.00%	NT3
3917.31.29	Other	15.00%	NT3
3917.32.10	Sausage or ham casings	10.00%	NT2
3917.32.20	Thermoplastic hoses for gas stove	15.00%	NT3
3917.32.91	Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	15.00%	NT3
3917.32.92	Other	15.00%	NT3
3917.32.93	Of addition polymerisation products	15.00%	NT3
3917.32.94	Of aminoresins or phenolic resins; of chemical derivatives of natural rubber	15.00%	NT1
3917.32.95	Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	15.00%	NT1
3917.32.99	Other	15.00%	NT3
3917.33.10	Other, further worked than merely surfaceworked	10.00%	NT2
3917.33.90	Other	10.00%	NT2
3917.39.11	Of addition polymerisation products; of vulcanised fibre	10.00%	NT2
3917.39.12	Of phenolic resins or amino resins; of chemical derivatives of natural rubber	10.00%	NT3
3917.39.19	Other	10.00%	NT2
3917.39.91	Of addition polymerisation products; of vulcanised fibre	10.00%	NT3
3917.39.92	Of phenolic resins or amino resins; of chemical derivatives of natural rubber	10.00%	NT3
3917.39.93	Of other condensation or rearrangement polymerisation products	10.00%	NT3
3917.39.94	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	10.00%	NT3
3917.39.99	Other	10.00%	NT2
3917.40.00	Fittings	5.00%	NT1
3918.10.11	Tiles	15.00%	NT3
3918.10.19	Other	15.00%	NT3
3918.10.90	Other	15.00%	NT3
3918.90.11	Tiles, of polyethylene	5.00%	NT2
3918.90.13	Other, of polyethylene	5.00%	NT2
3918.90.14	Of chemical derivatives of natural rubber	10.00%	NT3
3918.90.15	Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	10.00%	NT3
3918.90.16	Of vulcanised fibre	10.00%	NT3
3918.90.19	Other	10.00%	NT3
3918.90.91	Of polyethylene	5.00%	NT2
3918.90.92	Of chemical derivatives of natural rubber	10.00%	NT3
3918.90.93	Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	10.00%	NT3
3918.90.94	Of vulcanised fibre	10.00%	NT3
3918.90.99	Other	10.00%	NT3
3919.10.10	Of polymers of vinyl chloride	5.00%	NT2
3919.10.20	Of polyethylene	5.00%	NT1
3919.10.91	Of hardened proteins or chemical derivatives of natural rubber	5.00%	NT2
3919.10.92	Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
3919.10.99	Other	5.00%	NT1
3919.90.10	Of polymers of vinyl chloride	10.00%	NT2
3919.90.20	Of hardened proteins	10.00%	NT2
3919.90.91	Of chemical derivatives of natural rubber	10.00%	NT2
3919.90.92	Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	10.00%	NT2
3919.90.99	Other	10.00%	NT2
3920.10.11	Rigid	10.00%	NT3
3920.10.19	Other	10.00%	NT2
3920.10.90	Other	10.00%	NT2
3920.20.10	Biaxially oriented polypropylene (BOPP) film	15.00%	NT3
3920.20.91	Plates and sheets	15.00%	NT3
3920.20.99	Other	15.00%	NT3
3920.30.20	Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	10.00%	NT3
3920.30.91	Plates and sheets, rigid	10.00%	NT3
3920.30.92	Other, plates and sheets	10.00%	NT2
3920.30.99	Other	10.00%	NT3
3920.43.10	Plates and sheets	10.00%	NT3
3920.43.90	Other	10.00%	NT2
3920.49.00	Other	10.00%	NT2
3920.51.11	Rigid	10.00%	NT2
3920.51.19	Other	10.00%	NT2
3920.51.90	Other	10.00%	NT3
3920.59.11	Rigid	10.00%	NT3
3920.59.19	Other	10.00%	NT3
3920.59.90	Other	10.00%	NT3
3920.61.10	Plates and sheets	10.00%	NT2
3920.61.90	Other	10.00%	NT3
3920.62.10	Plates and sheets	10.00%	NT3
3920.62.91	Solar protection film	10.00%	NT3
3920.62.99	Other	10.00%	NT3
3920.63.10	Plates and sheets	10.00%	NT3
3920.63.90	Other	10.00%	NT3
3920.69.10	Plates and sheets	5.00%	NT2
3920.69.90	Other	5.00%	NT1
3920.71.10	Cellophane film	15.00%	NT2
3920.71.91	Printed sheets	15.00%	NT1
3920.71.99	Other	15.00%	NT2
3920.73.00	Of cellulose acetate	15.00%	NT2
3920.79.10	Of nitrocellulose (gun cotton)	10.00%	NT2
3920.79.20	Of vulcanised fibre	10.00%	NT2
3920.79.91	Plates and sheets	10.00%	NT2
3920.79.99	Other	10.00%	NT3
3920.91.10	Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	5.00%	NT1
3920.91.91	Plates and sheets	10.00%	NT3
3920.91.99	Other	10.00%	NT2
3920.92.10	Of polyamide6	10.00%	NT3
3920.92.91	Plates and sheets	25.00%	NT2
3920.92.99	Other	25.00%	NT2
3920.93.10	Plates and sheets	10.00%	NT2
3920.93.90	Other	10.00%	NT2
3920.94.10	Phenol formaldehyde (bakelite) sheets	5.00%	NT1
3920.94.91	Plates and sheets	10.00%	NT2
3920.94.99	Other	10.00%	NT3
3920.99.10	Of hardened proteins; of chemical derivatives of natural rubber	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
3920.99.21	Plates and sheets	15.00%	NT3
3920.99.29	Other	15.00%	NT3
3920.99.31	Plates and sheets	15.00%	NT2
3920.99.39	Other	15.00%	NT3
3920.99.90	Other	15.00%	NT3
3921.11.21	Plates and sheets	15.00%	NT2
3921.11.29	Other	15.00%	NT2
3921.11.91	Plates and sheets	15.00%	NT3
3921.11.92	Film	15.00%	NT3
3921.11.99	Other	15.00%	NT2
3921.12.00	Of polymers of vinyl chloride	15.00%	NT3
3921.13.11	Plates and sheets	15.00%	NT2
3921.13.19	Other	15.00%	NT2
3921.13.91	Plates and sheets	15.00%	NT3
3921.13.92	Film	15.00%	NT3
3921.13.99	Other	15.00%	NT3
3921.14.21	Plates and sheets	15.00%	NT2
3921.14.29	Other	15.00%	NT2
3921.14.91	Plates and sheets	15.00%	NT2
3921.14.92	Film	15.00%	NT3
3921.14.99	Other	15.00%	NT3
3921.19.11	Of polypropylene	15.00%	NT2
3921.19.12	Of polyethylene	15.00%	NT2
3921.19.19	Other	15.00%	NT2
3921.19.31	Of polycarbonates	15.00%	NT2
3921.19.39	Other	15.00%	NT2
3921.19.40	Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	15.00%	NT2
3921.19.50	Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	15.00%	NT2
3921.19.61	Of nitrocellulose (guncotton)	15.00%	NT2
3921.19.62	Of hardened proteins; of chemical derivatives of natural rubber	15.00%	NT2
3921.19.69	Other	15.00%	NT2
3921.19.93	Of nitrocellulose (guncotton)	15.00%	NT2
3921.19.94	Of hardened proteins; of chemical derivatives of natural rubber	15.00%	NT2
3921.19.99	Other	15.00%	NT3
3921.90.10	Of vulcanised fibre	10.00%	NT2
3921.90.20	Of hardened proteins	10.00%	NT3
3921.90.30	Of chemical derivatives of natural rubber	10.00%	NT2
3921.90.41	Plates and sheets	10.00%	NT2
3921.90.42	Film	10.00%	NT3
3921.90.43	Textile laminated strip	10.00%	NT2
3921.90.49	Other	10.00%	NT2
3921.90.50	Of regenerated cellulose	10.00%	NT2
3921.90.60	Of other cellulose or its chemical derivatives	10.00%	NT3
3921.90.70	Of addition polymerisation products	10.00%	NT3
3921.90.90	Other	10.00%	NT2
3922.10.11	Bathtubs having rectangular or oblong interior shape	15.00%	NT3
3922.10.19	Other	15.00%	NT3
3922.10.90	Other	15.00%	NT3
3922.20.00	Lavatory seats and covers	15.00%	NT3
3922.90.11	Parts of flushing cisterns	10.00%	NT2
3922.90.12	Flushing cisterns equipped with their mechanisms	5.00%	NT1
3922.90.19	Other	5.00%	NT1
3922.90.90	Other	10.00%	NT2
3923.10.10	Cases for film, tape and optical discs	15.00%	NT3
3923.10.20	Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	15.00%	NT3
3923.10.90	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3923.21.11	Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15.00%	NT3
3923.21.19	Other	15.00%	NT3
3923.21.91	Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15.00%	NT3
3923.21.99	Other	15.00%	NT3
3923.29.10	Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	10.00%	NT3
3923.29.90	Other	10.00%	NT3
3923.30.20	Multilayer fibreglass reinforced containers, for compressed or liquefied gas	15.00%	NT3
3923.30.90	Other	15.00%	NT3
3923.40.10	Suitable for use with the machines of heading 84.44, 84.45 or 84.48	5.00%	NT2
3923.40.90	Other	5.00%	NT2
3923.50.00	Stoppers, lids, caps and other closures	10.00%	NT2
3923.90.10	Toothpaste tubes	15.00%	NT3
3923.90.90	Other	15.00%	NT3
3924.10.10	Of melamine	20.00%	NT3
3924.10.91	Baby feeding bottles	22.50%	NT3
3924.10.99	Other	22.50%	NT3
3924.90.10	Bed pans, urinals (portable type) or chamberpots	20.00%	NT3
3924.90.20	Nipple former, breastshells, nipple shields, hand expression funnel	20.00%	NT3
3924.90.30	Supplementary feeding system for babies	20.00%	NT3
3924.90.90	Other	20.00%	NT3
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	20.00%	NT3
3925.20.00	Doors, windows and their frames and thresholds for doors	20.00%	NT3
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20.00%	NT3
3925.90.00	Other	20.00%	NT3
3926.10.00	Office or school supplies	15.00%	NT3
3926.20.10	Gloves; aprons; babies' bibs	15.00%	NT3
3926.20.20	Shoulder pads or shields	15.00%	NT3
3926.20.30	Other padding for articles of apparel or clothing accessories	15.00%	NT3
3926.20.60	Articles of apparel used for protection from chemical substances, radiation or fire	10.00%	NT2
3926.20.90	Other	15.00%	NT3
3926.30.00	Fittings for furniture, coachwork or the like	20.00%	NT3
3926.40.00	Statuettes and other ornamental articles	20.00%	NT3
3926.90.10	Floats for fishing nets	20.00%	NT3
3926.90.20	Fans and handscreens, frames and handles therefor, and parts thereof	20.00%	NT3
3926.90.32	Plastic moulds with denture imprints	15.00%	NT3
3926.90.39	Other	15.00%	NT3
3926.90.41	Police shields	15.00%	NT3
3926.90.42	Protective masks for use in welding and similar work	15.00%	NT3
3926.90.44	Life saving cushions for the protection of persons falling from heights	15.00%	NT3
3926.90.49	Other	15.00%	NT3
3926.90.53	Transmission or conveyor belts or belting	5.00%	NT1
3926.90.55	Plastic Jhooks or bunch blocks for detonators	15.00%	NT3
3926.90.59	Other	15.00%	NT3
3926.90.60	Poultry feeders	20.00%	NT3
3926.90.81	Shoe lasts	20.00%	NT3
3926.90.82	Prayer beads	20.00%	NT3
3926.90.89	Other	20.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
3926.90.91	Of a kind used for grain storage	20.00%	NT3
3926.90.92	Empty capsules of a kind suitable for pharmaceutical use	15.00%	NT3
3926.90.93	Buckles, adjusters, hooks and cord stoppers	20.00%	NT3
3926.90.99	Other	20.00%	NT3
4001.10.11	Centrifuged concentrate rubber latex	5.00%	NT3
4001.10.19	Other	5.00%	NT3
4001.10.21	Centrifuged concentrate rubber latex	5.00%	NT3
4001.10.29	Other	5.00%	NT3
4001.21.10	RSS Grade 1	5.00%	NT3
4001.21.20	RSS Grade 2	5.00%	NT2
4001.21.30	RSS Grade 3	5.00%	NT2
4001.21.40	RSS Grade 4	5.00%	NT2
4001.21.50	RSS Grade 5	5.00%	NT2
4001.21.90	Other	5.00%	NT2
4001.22.10	TSNR 10	5.00%	NT2
4001.22.20	TSNR 20	5.00%	NT2
4001.22.30	TSNR L	5.00%	NT2
4001.22.40	TSNR CV	5.00%	NT2
4001.22.50	TSNR GP	5.00%	NT2
4001.22.60	TSNR 5	5.00%	NT2
4001.22.90	Other	5.00%	NT2
4001.29.10	Airdried sheets	5.00%	NT2
4001.29.20	Latex crepes	5.00%	NT2
4001.29.30	Sole crepes	5.00%	NT2
4001.29.50	Other crepes	5.00%	NT2
4001.29.60	Superior processing rubber	5.00%	NT2
4001.29.70	Skim rubber	5.00%	NT2
4001.29.80	Scrap (tree, earth or smoked) and cup lump	5.00%	NT2
4001.29.94	Deproteinised Natural Rubber (DPNR)	5.00%	NT2
4001.29.96	Other	5.00%	NT2
4001.29.99	Other	5.00%	NT3
4001.30.20	In primary forms	5.00%	EIF
4001.30.90	Other	5.00%	EIF
4002.11.00	Latex	5.00%	EX
4002.19.10	In primary forms or in unvulcanised, uncompounded plates, sheets or strip	5.00%	EX
4002.19.90	Other	5.00%	NT1
4002.20.10	In primary forms	5.00%	EIF
4002.20.90	Other	5.00%	EX
4002.31.10	Unvulcanised, uncompounded plates, sheets or strip	5.00%	EX
4002.31.90	Other	5.00%	NT3
4002.39.10	Unvulcanised, uncompounded plates, sheets or strip	5.00%	NT3
4002.39.90	Other	5.00%	NT3
4002.41.00	Latex	5.00%	EIF
4002.49.10	In primary forms	5.00%	EIF
4002.49.90	Other	5.00%	EIF
4002.51.00	Latex	5.00%	EIF
4002.59.10	In primary forms	5.00%	EIF
4002.59.90	Other	5.00%	EIF
4002.60.10	In primary forms	5.00%	NT3
4002.60.90	Other	5.00%	EIF
4002.70.10	In primary forms	5.00%	NT2
4002.70.90	Other	5.00%	NT2
4002.80.10	Mixtures of natural rubber latex with synthetic rubber latex	5.00%	NT1
4002.80.90	Other	5.00%	NT1
4002.91.00	Latex	5.00%	EIF
4002.99.30	Epoxidised Natural Rubber (ENR)	5.00%	NT3
4002.99.40	Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip	5.00%	NT2
4002.99.90	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5.00%	NT1
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5.00%	NT1
4005.10.10	Of natural gums	5.00%	NT2
4005.10.90	Other	5.00%	NT2
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	5.00%	EIF
4005.91.10	Of natural gums	5.00%	NT1
4005.91.90	Other	5.00%	NT1
4005.99.10	Latex	5.00%	NT2
4005.99.20	Natural rubber compounded with substances other than carbon or silica	5.00%	NT2
4005.99.90	Other	5.00%	NT1
4006.10.00	“Camelback” strips for retreading rubber tyres	5.00%	NT1
4006.90.11	Articles	5.00%	NT1
4006.90.19	Other	5.00%	NT1
4006.90.90	Other	5.00%	NT1
4007.00.00	Vulcanised rubber thread and cord.	5.00%	NT1
4008.11.10	Exceeding 5 mm in thickness, lined with textile fabric on one side	5.00%	NT1
4008.11.20	Other, floor tiles and wall tiles	5.00%	NT1
4008.11.90	Other	5.00%	NT1
4008.19.00	Other	5.00%	NT1
4008.21.10	Exceeding 5 mm in thickness, lined with textile fabric on one side	5.00%	NT1
4008.21.20	Other, floor tiles and wall tiles	5.00%	NT1
4008.21.30	Water stop	5.00%	NT1
4008.21.40	Rubber soling sheet	5.00%	NT1
4008.21.90	Other	5.00%	NT1
4008.29.00	Other	5.00%	NT1
4009.11.00	Without fittings	5.00%	NT1
4009.12.10	Mining slurry suction and discharge hoses	5.00%	NT1
4009.12.90	Other	5.00%	NT1
4009.21.10	Mining slurry suction and discharge hoses	5.00%	NT1
4009.21.90	Other	5.00%	NT1
4009.22.10	Mining slurry suction and discharge hoses	5.00%	NT1
4009.22.90	Other	5.00%	NT1
4009.31.10	Mining slurry suction and discharge hoses	5.00%	NT1
4009.31.91	Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	5.00%	NT1
4009.31.99	Other	5.00%	NT1
4009.32.10	Mining slurry suction and discharge hoses	5.00%	NT1
4009.32.90	Other	5.00%	NT1
4009.41.10	Rubber hose of a kind used for gas stove	5.00%	NT1
4009.41.90	Other	5.00%	NT1
4009.42.10	Mining slurry suction and discharge hoses	5.00%	NT3
4009.42.20	Rubber hose of a kind used for gas stove	5.00%	NT3
4009.42.90	Other	5.00%	NT3
4010.11.00	Reinforced only with metal	5.00%	NT1
4010.12.00	Reinforced only with textile materials	5.00%	NT1
4010.19.00	Other	5.00%	NT1
4010.31.00	Endless transmission belts of trapezoidal crosssection (Vbelts), Vribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.00%	NT1
4010.32.00	Endless transmission belts of trapezoidal crosssection (Vbelts), other than Vribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.00%	NT1
4010.33.00	Endless transmission belts of trapezoidal crosssection (Vbelts), Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
4010.34.00	Endless transmission belts of trapezoidal crosssection (Vbelts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.00%	NT1
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5.00%	NT1
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5.00%	NT1
4010.39.00	Other	5.00%	NT1
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	15.00%	SL
4011.20.11	Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch	15.00%	SL
4011.20.12	Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch	15.00%	SL
4011.20.13	Having a width exceeding 230 mm but not exceeding 385 mm	15.00%	SL
4011.20.19	Other	15.00%	SL
4011.20.90	Other	15.00%	SL
4011.30.00	Of a kind used on aircraft	Free	EIF
4011.40.00	Of a kind used on motorcycles	15.00%	SL
4011.50.00	Of a kind used on bicycles	10.00%	NT3
4011.70.00	Of a kind used on agricultural or forestry vehicles and machines	15.00%	NT2
4011.80.11	Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheelbarrows or other industrial handling vehicles and machines	15.00%	NT3
4011.80.19	Other	15.00%	NT3
4011.80.31	Of a kind used on machinery of heading 84.29 or 84.30	15.00%	NT2
4011.80.39	Other	15.00%	NT2
4011.80.40	Fitting a rim of a diameter exceeding 24 inch, other	15.00%	NT2
4011.90.10	Of a kind used on vehicles of Chapter 87	15.00%	NT3
4011.90.20	Of a kind used on machinery of heading 84.29 or 84.30	15.00%	NT3
4011.90.90	Other	15.00%	NT3
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	15.00%	NT3
4012.12.10	Of a width not exceeding 450 mm	15.00%	NT3
4012.12.90	Other	15.00%	NT3
4012.13.00	Of a kind used on aircraft	Free	EIF
4012.19.20	Of a kind used on machinery of heading 84.27	15.00%	NT3
4012.19.30	Of a kind used on machinery of heading 84.29 or 84.30	15.00%	NT3
4012.19.41	Of a kind used on agricultural or forestry tractors	15.00%	NT3
4012.19.49	Other	15.00%	NT3
4012.19.90	Other	15.00%	NT3
4012.20.10	Of a kind used on motor cars (including station wagons, racing cars)	15.00%	NT3
4012.20.21	Of a width not exceeding 450 mm	15.00%	NT3
4012.20.29	Other	15.00%	NT3
4012.20.30	Of a kind used on aircraft	15.00%	NT3
4012.20.40	Of a kind used on motorcycles	15.00%	NT3
4012.20.50	Of a kind used on bicycles	15.00%	NT3
4012.20.60	Of a kind used on machinery of heading 84.29 or 84.30	15.00%	NT3
4012.20.71	Of a kind used on agricultural or forestry tractors	15.00%	NT3
4012.20.79	Other	15.00%	NT3
4012.20.80	Of a kind used on machinery of heading 84.27	15.00%	NT3
4012.20.91	Buffed tyres	15.00%	NT3
4012.20.99	Other	15.00%	NT3
4012.90.14	Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	15.00%	NT3
4012.90.17	Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	15.00%	EIF
4012.90.19	Other	15.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
4012.90.21	Of a width not exceeding 450 mm	15.00%	NT3
4012.90.22	Of a width exceeding 450 mm	15.00%	NT3
4012.90.71	Of a width not exceeding 450 mm	15.00%	EIF
4012.90.72	Of a width exceeding 450 mm	15.00%	EIF
4012.90.80	Tyre flaps	15.00%	NT3
4012.90.90	Other	15.00%	NT3
4013.10.11	Suitable for fitting to tyres of a width not exceeding 450 mm	15.00%	NT1
4013.10.19	Suitable for fitting to tyres of a width exceeding 450 mm	15.00%	NT1
4013.10.21	Suitable for fitting to tyres of a width not exceeding 450 mm	15.00%	NT1
4013.10.29	Suitable for fitting to tyres of a width exceeding 450 mm	15.00%	NT1
4013.20.00	Of a kind used on bicycles	15.00%	NT2
4013.90.11	Suitable for fitting to tyres of a width not exceeding 450 mm	10.00%	NT3
4013.90.19	Suitable for fitting to tyres of a width exceeding 450 mm	10.00%	NT3
4013.90.20	Of a kind used on motorcycles	15.00%	NT2
4013.90.31	Suitable for fitting to tyres of a width not exceeding 450 mm	15.00%	NT3
4013.90.39	Suitable for fitting to tyres of a width exceeding 450 mm	15.00%	NT3
4013.90.40	Of a kind used on aircraft	Free	EIF
4013.90.91	Suitable for fitting to tyres of a width not exceeding 450 mm	15.00%	NT3
4013.90.99	Suitable for fitting to tyres of a width exceeding 450 mm	15.00%	NT3
4014.10.00	Sheath contraceptives	10.00%	NT3
4014.90.10	Teats for feeding bottles and similar articles	10.00%	NT2
4014.90.40	Stoppers for pharmaceutical use	10.00%	NT2
4014.90.50	Finger stalls	10.00%	NT3
4014.90.90	Other	10.00%	NT3
4015.12.10	Of vulcanised natural rubber	10.00%	NT3
4015.12.90	Of other vulcanised rubber	10.00%	NT3
4015.19.10	Of vulcanised natural rubber	10.00%	NT3
4015.19.90	Of other vulcanised rubber	10.00%	NT3
4015.90.10	Lead aprons	10.00%	NT2
4015.90.20	Divers' suits (wet suits)	10.00%	NT2
4015.90.90	Other	10.00%	NT2
4016.10.10	Padding for articles of apparel or clothing accessories	15.00%	NT3
4016.10.20	Floor tiles and wall tiles	15.00%	NT3
4016.10.90	Other	15.00%	NT3
4016.91.10	Mats	15.00%	NT3
4016.91.20	Tiles	15.00%	NT3
4016.91.90	Other	15.00%	NT3
4016.92.10	Eraser tips	15.00%	NT3
4016.92.90	Other	15.00%	NT2
4016.93.10	Of a kind used to insulate the terminal leads of electrolytic capacitors	5.00%	NT1
4016.93.20	Gaskets and orings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	5.00%	NT1
4016.93.90	Other	5.00%	NT1
4016.94.00	Boat or dock fenders, whether or not inflatable	5.00%	NT1
4016.95.00	Other inflatable articles	15.00%	NT3
4016.99.11	For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	15.00%	NT3
4016.99.12	For vehicles of heading 87.11	15.00%	NT3
4016.99.13	Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	15.00%	NT3
4016.99.15	For vehicles of heading 87.09, 87.13, 87.15 or 87.16	15.00%	NT3
4016.99.16	Bicycle mudguards	10.00%	NT2
4016.99.17	Bicycle parts	10.00%	NT2
4016.99.18	Other bicycle accessories	10.00%	NT2
4016.99.19	Other	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
4016.99.20	Parts and accessories of rotochutes of heading 88.04	10.00%	NT2
4016.99.30	Rubber bands	10.00%	NT2
4016.99.40	Wall tiles	10.00%	NT2
4016.99.51	Rubber rollers	10.00%	NT2
4016.99.52	Tyre mould bladders	10.00%	NT2
4016.99.53	Electrical insulator hoods	10.00%	NT2
4016.99.54	Rubber grommets and rubber covers for automotive wiring harnesses	15.00%	NT3
4016.99.59	Other	15.00%	NT3
4016.99.60	Rail pads	10.00%	NT2
4016.99.70	Structural bearings including bridge bearings	15.00%	NT3
4016.99.91	Table coverings	10.00%	NT2
4016.99.99	Other	10.00%	NT2
4017.00.10	Floor tiles and wall tiles	10.00%	NT2
4017.00.20	Other articles of hard rubber	10.00%	NT2
4017.00.90	Other	10.00%	NT2
4101.20.00	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when drysalted, or 16 kg when fresh, wetsalted or otherwise preserved	Free	EIF
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	EIF
4101.90.10	Pretanned	Free	EIF
4101.90.90	Other	Free	EIF
4102.10.00	With wool on	Free	EIF
4102.21.00	Pickled	Free	EIF
4102.29.00	Other	Free	EIF
4103.20.00	Of reptiles	Free	EIF
4103.30.00	Of swine	Free	EIF
4103.90.00	Other	Free	EIF
4104.11.10	Of bovine, vegetable tanned	Free	EIF
4104.11.90	Other	Free	EIF
4104.19.00	Other	Free	EIF
4104.41.00	Full grains, unsplit; grain splits	Free	EIF
4104.49.00	Other	Free	EIF
4105.10.00	In the wet state (including wetblue)	Free	EIF
4105.30.00	In the dry state (crust)	Free	EIF
4106.21.00	In the wet state (including wetblue)	Free	EIF
4106.22.00	In the dry state (crust)	Free	EIF
4106.31.00	In the wet state (including wetblue)	Free	EIF
4106.32.00	In the dry state (crust)	Free	EIF
4106.40.00	Of reptiles	Free	EIF
4106.91.00	In the wet state (including wetblue)	5.00%	EIF
4106.92.00	In the dry state (crust)	5.00%	EIF
4107.11.00	Full grains, unsplit	Free	EIF
4107.12.00	Grain splits	Free	EIF
4107.19.00	Other	Free	EIF
4107.91.00	Full grains, unsplit	Free	EIF
4107.92.00	Grain splits	Free	EIF
4107.99.00	Other	Free	EIF
4112.00.00	Leather further prepared after tanning or crusting, including parchmentdressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	Free	EIF
4113.10.00	Of goats or kids	Free	EIF
4113.20.00	Of swine	Free	EIF
4113.30.00	Of reptiles	5.00%	EIF
4113.90.00	Other	5.00%	EIF
4114.10.00	Chamois (including combination chamois) leather	5.00%	EIF
4114.20.00	Patent leather and patent laminated leather; metallised leather	5.00%	EIF
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5.00%	EIF
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20.00%	NT3
4202.11.10	Suitcase or briefcase with maximum dimensions of 56 cm x 45 cm x 25 cm	15.00%	NT3
4202.11.90	Other	17.50%	NT2
4202.12.11	With outer surface of vulcanised fibre	15.00%	NT3
4202.12.19	Other	20.00%	NT3
4202.12.91	With outer surface of vulcanised fibre	17.50%	NT3
4202.12.99	Other	20.00%	NT3
4202.19.20	With outer surface of paperboard	17.50%	NT2
4202.19.90	Other	20.00%	NT3
4202.21.00	With outer surface of leather or of composition leather	15.00%	NT2
4202.22.10	With outer surface of sheeting of plastics	20.00%	NT3
4202.22.20	With outer surface of textile materials	20.00%	NT3
4202.29.00	Other	20.00%	NT3
4202.31.00	With outer surface of leather or of composition leather	15.00%	NT2
4202.32.00	With outer surface of sheeting of plastics or of textile materials	20.00%	NT3
4202.39.00	Other	20.00%	NT3
4202.91.11	Bowling bags	15.00%	NT2
4202.91.19	Other	15.00%	NT3
4202.91.90	Other	15.00%	NT3
4202.92.10	Toiletry bags, of sheeting of plastics	17.50%	NT3
4202.92.20	Bowling bags	20.00%	NT3
4202.92.90	Other	20.00%	NT3
4202.99.10	With outer surface of vulcanised fibre or paperboard	20.00%	NT3
4202.99.90	Other	20.00%	EX
4203.10.00	Articles of apparel	15.00%	NT3
4203.21.10	Baseball and softball gloves	15.00%	NT3
4203.21.90	Other	15.00%	NT3
4203.29.10	Protective work gloves	12.50%	NT3
4203.29.90	Other	15.00%	NT3
4203.30.00	Belts and bandoliers	15.00%	NT3
4203.40.00	Other clothing accessories	15.00%	NT3
4205.00.10	Boot laces; mats	10.00%	NT2
4205.00.20	Industrial safety belts and harnesses	10.00%	NT3
4205.00.30	Leather strings or chords of a kind used for jewellery or articles of personal adornment	10.00%	NT2
4205.00.40	Other articles of a kind used in machinery or mechanical appliances or for other technical uses	5.00%	NT1
4205.00.90	Other	10.00%	NT3
4206.00.00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons.	5.00%	EIF
4301.10.00	Of mink, whole, with or without head, tail or paws	5.00%	EIF
4301.30.00	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	5.00%	EIF
4301.60.00	Of fox, whole, with or without head, tail or paws	5.00%	EIF
4301.80.00	Other furskins, whole, with or without head, tail or paws	5.00%	EIF
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5.00%	EIF
4302.11.00	Of mink	5.00%	EIF
4302.19.00	Other	5.00%	EIF
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	5.00%	EIF
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	5.00%	NT1
4303.10.00	Articles of apparel and clothing accessories	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
4303.90.20	Articles for industrial uses	15.00%	NT3
4303.90.90	Other	15.00%	NT3
4304.00.10	Artificial fur	20.00%	NT3
4304.00.20	Articles for industrial uses	20.00%	NT3
4304.00.91	Sports bags	20.00%	NT3
4304.00.99	Other	20.00%	NT3
4401.11.00	Coniferous	Free	EIF
4401.12.00	Nonconiferous	Free	EIF
4401.21.00	Coniferous	Free	EIF
4401.22.00	Nonconiferous	Free	EIF
4401.31.00	Wood pellets	Free	EIF
4401.32.00	Wood briquettes	Free	EIF
4401.39.00	Other	Free	EIF
4401.41.00	Sawdust	Free	EIF
4401.49.00	Other	Free	EIF
4402.10.00	Of bamboo	Free	EIF
4402.20.10	Of coconut shell	Free	EIF
4402.20.90	Other	Free	EIF
4402.90.00	Other	Free	EIF
4403.11.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.11.90	Other	Free	EIF
4403.12.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.12.90	Other	Free	EIF
4403.21.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.21.90	Other	Free	EIF
4403.22.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.22.90	Other	Free	EIF
4403.23.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.23.90	Other	Free	EIF
4403.24.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.24.90	Other	Free	EIF
4403.25.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.25.90	Other	Free	EIF
4403.26.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.26.90	Other	Free	EIF
4403.41.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.41.90	Other	Free	EIF
4403.42.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.42.90	Other	Free	EIF
4403.49.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.49.90	Other	Free	EIF
4403.91.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.91.90	Other	Free	EIF
4403.93.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.93.90	Other	Free	EIF
4403.94.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.94.90	Other	Free	EIF
4403.95.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.95.90	Other	Free	EIF
4403.96.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.96.90	Other	Free	EIF
4403.97.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.97.90	Other	Free	EIF
4403.98.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.98.90	Other	Free	EIF
4403.99.10	Baulks, sawlogs and veneer logs	Free	EIF
4403.99.90	Other	Free	EIF
4404.10.00	Coniferous	Free	EIF
4404.20.10	Chipwood	Free	EIF
4404.20.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4405.00.10	Wood wool	5.00%	NT1
4405.00.20	Wood flour	5.00%	EIF
4406.11.00	Coniferous	5.00%	NT1
4406.12.00	Nonconiferous	5.00%	EIF
4406.91.00	Coniferous	5.00%	EIF
4406.92.00	Nonconiferous	5.00%	NT1
4407.11.10	Sawn lengthwise, not further worked	Free	EIF
4407.11.90	Other	Free	EIF
4407.12.00	Of fir (Abies spp.) and spruce (Picea spp.)	Free	EIF
4407.13.00	Of SPF (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	Free	EIF
4407.14.00	Of Hemfir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	Free	EIF
4407.19.10	Sawn lengthwise, not further worked	Free	EIF
4407.19.90	Other	Free	EIF
4407.21.10	Planed, sanded or endjointed	Free	EIF
4407.21.90	Other	Free	EIF
4407.22.10	Planed, sanded or endjointed	Free	EIF
4407.22.90	Other	Free	EIF
4407.23.10	Sawn lengthwise, not further worked	Free	EIF
4407.23.20	Planed, sanded or end jointed	Free	EIF
4407.23.90	Other	Free	EIF
4407.25.12	Sawn lengthwise, not further worked	Free	EIF
4407.25.13	Planed, sanded or endjointed	Free	EIF
4407.25.19	Other	Free	EIF
4407.25.21	Planed, sanded or endjointed	Free	EIF
4407.25.29	Other	Free	EIF
4407.26.20	Sawn lengthwise, not further worked	Free	EIF
4407.26.30	Planed, sanded or endjointed	Free	EIF
4407.26.90	Other	Free	EIF
4407.27.20	Sawn lengthwise, not further worked	Free	EIF
4407.27.30	Planed, sanded or endjointed	Free	EIF
4407.27.90	Other	Free	EIF
4407.28.10	Planed, sanded or endjointed	Free	EIF
4407.28.90	Other	Free	EIF
4407.29.12	Sawn lengthwise, not further worked	Free	EIF
4407.29.13	Planed, sanded or endjointed	Free	EIF
4407.29.19	Other	Free	EIF
4407.29.22	Sawn lengthwise, not further worked	Free	EIF
4407.29.23	Planed, sanded or endjointed	Free	EIF
4407.29.29	Other	Free	EIF
4407.29.32	Sawn lengthwise, not further worked	Free	EIF
4407.29.33	Planed, sanded or endjointed	Free	EIF
4407.29.39	Other	Free	EIF
4407.29.42	Sawn lengthwise, not further worked	Free	EIF
4407.29.43	Planed, sanded or endjointed	Free	EIF
4407.29.49	Other	Free	EIF
4407.29.51	Planed, sanded or endjointed	Free	EIF
4407.29.59	Other	Free	EIF
4407.29.72	Sawn lengthwise, not further worked	Free	EIF
4407.29.73	Planed, sanded or endjointed	Free	EIF
4407.29.79	Other	Free	EIF
4407.29.82	Sawn lengthwise, not further worked	Free	EIF
4407.29.83	Planed, sanded or endjointed	Free	EIF
4407.29.89	Other	Free	EIF
4407.29.91	Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or endjointed	Free	EIF
4407.29.92	Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other	Free	EIF
4407.29.94	Albizia (Paraserianthes falcataria), planed, sanded or endjointed	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
4407.29.95	Albizia (Paraserianthes falcataria), other	Free	EIF
4407.29.96	Rubber (Hevea Brasiliensis), planed, sanded or endjointed	Free	EIF
4407.29.97	Rubber (Hevea Brasiliensis), other	Free	EIF
4407.29.98	Other, planed, sanded or endjointed	Free	EIF
4407.29.99	Other	Free	EIF
4407.91.20	Sawn lengthwise, not further worked	Free	EIF
4407.91.30	Planed, sanded or endjointed	Free	EIF
4407.91.90	Other	Free	EIF
4407.92.10	Planed, sanded or endjointed	Free	EIF
4407.92.90	Other	Free	EIF
4407.93.10	Planed, sanded or endjointed	Free	EIF
4407.93.90	Other	Free	EIF
4407.94.10	Planed, sanded or endjointed	Free	EIF
4407.94.90	Other	Free	EIF
4407.95.10	Planed, sanded or endjointed	Free	EIF
4407.95.90	Other	Free	EIF
4407.96.10	Planed, sanded or endjointed	Free	EIF
4407.96.90	Other	Free	EIF
4407.97.10	Planed, sanded or endjointed	Free	EIF
4407.97.90	Other	Free	EIF
4407.99.10	Planed, sanded or endjointed	Free	EIF
4407.99.90	Other	Free	EIF
4408.10.10	Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture	Free	EIF
4408.10.30	Face veneer sheets	Free	EIF
4408.10.90	Other	Free	EIF
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	EIF
4408.39.10	Jelutong wood pencil slats	Free	EIF
4408.39.20	Face veneer sheets	Free	EIF
4408.39.90	Other	Free	EIF
4408.90.10	Face veneer sheets	Free	EIF
4408.90.90	Other	Free	EIF
4409.10.00	Coniferous	5.00%	NT1
4409.21.00	Of bamboo	5.00%	EIF
4409.22.00	Of tropical wood	5.00%	NT1
4409.29.00	Other	5.00%	NT1
4410.11.00	Particle board	5.00%	NT1
4410.12.00	Oriented strand board (OSB)	5.00%	NT2
4410.19.00	Other	5.00%	NT3
4410.90.00	Other	5.00%	EIF
4411.12.00	Of a thickness not exceeding 5 mm	5.00%	NT1
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5.00%	NT1
4411.14.00	Of a thickness exceeding 9 mm	5.00%	NT1
4411.92.00	Of a density exceeding 0.8 g/cm ³	5.00%	NT2
4411.93.00	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	5.00%	NT1
4411.94.00	Of a density not exceeding 0.5 g/cm ³	5.00%	NT3
4412.10.00	Of bamboo	10.00%	EIF
4412.31.00	With at least one outer ply of tropical wood	10.00%	EIF
4412.33.00	Other, with at least one outer ply of nonconiferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	10.00%	EIF
4412.34.00	Other, with at least one outer ply of nonconiferous wood not specified under subheading 4412.33	10.00%	NT2
4412.39.00	Other, with both outer plies of coniferous wood	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
4412.41.10	With at least one outer ply of teak	10.00%	NT2
4412.41.90	Other	10.00%	NT2
4412.42.00	Other, with at least one outer ply of nonconiferous wood	10.00%	NT2
4412.49.00	Other, with both outer plies of coniferous wood	10.00%	NT2
4412.51.00	With at least one outer ply of tropical wood	10.00%	EIF
4412.52.00	Other, with at least one outer ply of nonconiferous wood	10.00%	EIF
4412.59.00	Other, with both outer plies of coniferous wood	10.00%	EIF
4412.91.10	With at least one outer ply of teak	10.00%	NT2
4412.91.90	Other	10.00%	EIF
4412.92.00	Other, with at least one outer ply of nonconiferous wood	10.00%	NT2
4412.99.00	Other, with both outer plies of coniferous wood	10.00%	EIF
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	5.00%	EIF
4414.10.00	Of tropical wood	20.00%	NT3
4414.90.00	Other	20.00%	NT3
4415.10.00	Cases, boxes, crates, drums and similar packings; cable drums	5.00%	NT1
4415.20.00	Pallets, box pallets and other load boards; pallet collars	5.00%	NT1
4416.00.10	Staves	5.00%	EX
4416.00.90	Other	5.00%	EX
4417.00.10	Boot or shoe lasts	5.00%	EX
4417.00.90	Other	5.00%	EX
4418.11.00	Of tropical wood	5.00%	EIF
4418.19.00	Other	5.00%	EIF
4418.21.00	Of tropical wood	5.00%	EIF
4418.29.00	Other	5.00%	EIF
4418.30.00	Posts and beams other than products of subheadings 4418.81 to 4418.89	5.00%	EIF
4418.40.00	Shuttering for concrete constructional work	5.00%	EIF
4418.50.00	Shingles and shakes	5.00%	NT2
4418.73.10	For mosaic floors	5.00%	EIF
4418.73.20	Other, of multilayer of bamboo	5.00%	EIF
4418.73.90	Other	5.00%	EIF
4418.74.00	Other, for mosaic floors	5.00%	EIF
4418.75.00	Other, multilayer	5.00%	NT1
4418.79.00	Other	5.00%	EIF
4418.81.10	In block shape	5.00%	EIF
4418.81.90	Other	5.00%	EIF
4418.82.00	Crosslaminated timber (CLT or Xlam)	5.00%	EIF
4418.83.00	I beams	5.00%	EIF
4418.89.00	Other	5.00%	EIF
4418.91.00	Of bamboo	5.00%	NT3
4418.92.00	Cellular wood panels	5.00%	EIF
4418.99.00	Other	5.00%	NT1
4419.11.00	Bread boards, chopping boards and similar boards	15.00%	NT3
4419.12.00	Chopsticks	15.00%	NT3
4419.19.00	Other	15.00%	NT3
4419.20.00	Of tropical wood	15.00%	NT3
4419.90.00	Other	15.00%	NT3
4420.11.00	Of tropical wood	25.00%	NT3
4420.19.00	Other	25.00%	NT3
4420.90.10	Wooden articles of furniture not falling in Chapter 94	25.00%	EX
4420.90.20	Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person	25.00%	EX
4420.90.90	Other	25.00%	EX
4421.10.00	Clothes hangers	5.00%	EIF
4421.20.00	Coffins	5.00%	EIF
4421.91.10	Spools, cops and bobbins, sewing thread reels and the like	Free	EIF
4421.91.20	Match splints	5.00%	NT3
4421.91.30	Candysticks, icecream sticks and icecream spoons	5.00%	NT3
4421.91.40	Fans and handscreens, frames and handles therefor, and parts thereof	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
4421.91.50	Prayer beads	5.00%	NT3
4421.91.60	Toothpicks	5.00%	NT3
4421.91.70	Sticks of a kind used for making joss sticks	5.00%	EIF
4421.91.90	Other	5.00%	NT2
4421.99.10	Spools, cops and bobbins, sewing thread reels and the like	Free	EIF
4421.99.20	Match splints	5.00%	NT3
4421.99.30	Wooden pegs or pins for footwear	5.00%	NT2
4421.99.40	Candysticks, icecream sticks and icecream spoons	5.00%	NT2
4421.99.70	Fans and handscreens, frames and handles therefor, and parts thereof	5.00%	NT1
4421.99.80	Toothpicks	5.00%	NT1
4421.99.93	Prayer beads	5.00%	NT1
4421.99.94	Other beads	5.00%	NT2
4421.99.95	Sticks of a kind used for making joss sticks	5.00%	NT2
4421.99.96	Barecore	10.00%	NT2
4421.99.99	Other	5.00%	NT1
4501.10.00	Natural cork, raw or simply prepared	5.00%	EIF
4501.90.00	Other	5.00%	EIF
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharpened blanks for corks or stoppers).	5.00%	EIF
4503.10.00	Corks and stoppers	5.00%	EIF
4503.90.00	Other	5.00%	EIF
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.00%	NT3
4504.90.00	Other	5.00%	EIF
4601.21.00	Of bamboo	25.00%	EX
4601.22.00	Of rattan	25.00%	NT3
4601.29.00	Other	25.00%	EX
4601.92.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	25.00%	EX
4601.92.20	Fans and handscreens, frames and handles therefor, and parts thereof	25.00%	EX
4601.92.90	Other	25.00%	EX
4601.93.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	5.00%	EIF
4601.93.20	Fans and handscreens, frames and handles therefor, and parts thereof	5.00%	EIF
4601.93.90	Other	5.00%	EIF
4601.94.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	5.00%	EIF
4601.94.20	Fans and handscreens, frames and handles therefor, and parts thereof	5.00%	EIF
4601.94.90	Other	5.00%	EIF
4601.99.10	Mats and matting	25.00%	EX
4601.99.20	Plaits and similar products of plaiting materials, whether or not assembled into strips	25.00%	EX
4601.99.30	Fans and handscreens, frames and handles therefor, and parts thereof	25.00%	EX
4601.99.90	Other	25.00%	EX
4602.11.10	Travelling bags and suitcases	25.00%	EX
4602.11.20	Envelopes for bottles	25.00%	EX
4602.11.90	Other	25.00%	EX
4602.12.10	Travelling bags and suitcases	25.00%	EX
4602.12.20	Envelopes for bottles	25.00%	EX
4602.12.90	Other	25.00%	EX
4602.19.10	Travelling bags and suitcases	25.00%	EX
4602.19.20	Envelopes for bottles	25.00%	EX
4602.19.90	Other	25.00%	EX
4602.90.10	Travelling bags and suitcases	25.00%	EX
4602.90.20	Envelopes for bottles	25.00%	EX

Tariff Item	Description	Base Rate	Staging Category
4602.90.90	Other	25.00%	EX
4701.00.00	Mechanical wood pulp.	Free	EIF
4702.00.10	Coniferous	Free	EIF
4702.00.20	Nonconiferous	Free	EIF
4703.11.00	Coniferous	Free	EIF
4703.19.00	Nonconiferous	Free	EIF
4703.21.00	Coniferous	Free	EIF
4703.29.00	Nonconiferous	Free	EIF
4704.11.00	Coniferous	Free	EIF
4704.19.00	Nonconiferous	Free	EIF
4704.21.00	Coniferous	Free	EIF
4704.29.00	Nonconiferous	Free	EIF
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	Free	EIF
4706.10.00	Cotton linters pulp	Free	EIF
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	EIF
4706.30.00	Other, of bamboo	Free	EIF
4706.91.00	Mechanical	Free	EIF
4706.92.00	Chemical	Free	EIF
4706.93.10	Abaca pulp	Free	EIF
4706.93.90	Other	Free	EIF
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	EIF
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	EIF
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	EIF
4707.90.00	Other, including unsorted waste and scrap	Free	EIF
4801.00.11	In rolls, of a width exceeding 28 cm but not exceeding 36 cm	5.00%	NT1
4801.00.12	In rolls, other	5.00%	NT1
4801.00.13	In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00%	NT2
4801.00.14	In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00%	NT2
4801.00.21	In rolls, of a width exceeding 28 cm but not exceeding 36 cm	5.00%	NT2
4801.00.22	In rolls, other	5.00%	NT2
4801.00.23	In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00%	NT2
4801.00.24	In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00%	NT2
4802.10.00	Handmade paper and paperboard	5.00%	EIF
4802.20.10	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.20.90	Other	5.00%	EIF
4802.40.10	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.40.90	Other	5.00%	EIF
4802.54.11	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.54.19	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4802.54.21	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.54.29	Other	5.00%	EIF
4802.54.30	Base paper of a kind used to manufacture aluminium coated paper	5.00%	EIF
4802.54.40	Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.54.50	Multiply paper and paperboard	5.00%	EIF
4802.54.90	Other	5.00%	EIF
4802.55.21	Of a width not exceeding 15 cm	5.00%	EIF
4802.55.29	Other	5.00%	EIF
4802.55.40	Base paper of a kind used to manufacture aluminium coated paper	5.00%	EIF
4802.55.50	Base paper of a kind used to manufacture release paper	5.00%	EIF
4802.55.61	Of a width not exceeding 15 cm	5.00%	EIF
4802.55.69	Other	5.00%	EIF
4802.55.70	Multiply paper	5.00%	EIF
4802.55.90	Other	5.00%	EIF
4802.56.21	In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.56.29	Other	5.00%	EIF
4802.56.41	Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	5.00%	EIF
4802.56.49	Other	5.00%	EIF
4802.56.50	Multiply paper	5.00%	EIF
4802.56.90	Other	5.00%	EIF
4802.57.21	With no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.57.29	Other	5.00%	EIF
4802.57.30	Multiply paper	5.00%	EIF
4802.57.90	Other	5.00%	NT1
4802.58.21	In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	5.00%	EIF
4802.58.29	Other	5.00%	EIF
4802.58.31	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.58.39	Other	5.00%	EIF
4802.58.91	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.58.99	Other	5.00%	EIF
4802.61.31	Of a width not more than 15 cm	5.00%	EIF
4802.61.39	Other	5.00%	EIF
4802.61.41	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.61.49	Other	5.00%	EIF
4802.61.51	Of a width not exceeding 15 cm	5.00%	EIF
4802.61.59	Other	5.00%	EIF
4802.61.60	Multiply paper	5.00%	EIF
4802.61.91	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.61.99	Other	5.00%	EIF
4802.62.11	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.62.19	Other	5.00%	EIF
4802.62.21	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.62.29	Other	5.00%	EIF
4802.62.31	In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.62.39	Other	5.00%	EIF
4802.62.91	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.62.99	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4802.69.11	In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4802.69.19	Other	5.00%	EIF
4802.69.91	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4802.69.99	Other	5.00%	EIF
4803.00.30	Cellulose wadding or webs of cellulose fibres	5.00%	EIF
4803.00.90	Other	5.00%	NT1
4804.11.00	Unbleached	5.00%	EIF
4804.19.00	Other	5.00%	EIF
4804.21.10	Of a kind used for making cement bags	5.00%	EIF
4804.21.90	Other	5.00%	NT1
4804.29.10	Of a kind used for making cement bags	5.00%	NT1
4804.29.90	Other	5.00%	EIF
4804.31.10	Electrical grade insulating kraft paper	5.00%	EIF
4804.31.30	Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5.00%	EIF
4804.31.40	Sandpaper base paper	5.00%	EIF
4804.31.50	Of a kind used for making cement bags	5.00%	EIF
4804.31.90	Other	5.00%	EIF
4804.39.10	Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	Free	EIF
4804.39.20	Paper and paperboard of a kind used for making food packaging	5.00%	EIF
4804.39.90	Other	5.00%	NT1
4804.41.10	Electrical grade insulating kraft paper	5.00%	EIF
4804.41.90	Other	5.00%	EIF
4804.42.10	Paper and paperboard of a kind used for making food packaging	5.00%	EIF
4804.42.90	Other	5.00%	EIF
4804.49.10	Paper and paperboard of a kind used for making food packaging	5.00%	EIF
4804.49.90	Other	5.00%	EIF
4804.51.10	Electrical grade insulating kraft paper	5.00%	EIF
4804.51.20	Pressboard weighing 600 g/m2 or more	5.00%	EIF
4804.51.30	Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5.00%	EIF
4804.51.90	Other	5.00%	EIF
4804.52.10	Paper and paperboard of a kind used for making food packaging	5.00%	EIF
4804.52.90	Other	5.00%	EIF
4804.59.10	Paper and paperboard of a kind used for making food packaging	5.00%	EIF
4804.59.90	Other	5.00%	EIF
4805.11.00	Semichemical fluting paper	5.00%	EIF
4805.12.00	Straw fluting paper	5.00%	EIF
4805.19.10	Weighing more than 150 g/m2 but less than 225 g/m2	5.00%	EIF
4805.19.90	Other	5.00%	EIF
4805.24.00	Weighing 150 g/m2 or less	5.00%	EIF
4805.25.10	Weighing less than 225 g/m2	5.00%	EIF
4805.25.90	Other	5.00%	EIF
4805.30.10	Coloured paper of a kind used for wrapping wooden match boxes	5.00%	EIF
4805.30.90	Other	5.00%	EIF
4805.40.00	Filter paper and paperboard	5.00%	NT1
4805.50.00	Felt paper and paperboard	5.00%	EIF
4805.91.10	Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6 %	5.00%	EIF
4805.91.20	Of a kind used to manufacture joss paper	5.00%	EIF
4805.91.90	Other	5.00%	EIF
4805.92.10	Multiply paper and paperboard	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4805.92.90	Other	5.00%	EIF
4805.93.10	Multiply paper and paperboard	5.00%	EIF
4805.93.20	Blotting paper	5.00%	EIF
4805.93.90	Other	5.00%	EIF
4806.10.00	Vegetable parchment	5.00%	EIF
4806.20.00	Greaseproof papers	5.00%	EIF
4806.30.00	Tracing papers	5.00%	EIF
4806.40.00	Glassine and other glazed transparent or translucent papers	5.00%	EIF
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfacecoated or impregnated, whether or not internally reinforced, in rolls or sheets.	5.00%	EIF
4808.10.00	Corrugated paper and paperboard, whether or not perforated	5.00%	EIF
4808.40.00	Kraft paper, creped or crinkled, whether or not embossed or perforated	5.00%	EIF
4808.90.20	Creped or crinkled paper	5.00%	EIF
4808.90.30	Embossed paper	5.00%	EIF
4808.90.90	Other	5.00%	NT2
4809.20.00	Selfcopy paper	5.00%	NT2
4809.90.10	Carbon paper and similar copying papers	5.00%	NT3
4809.90.90	Other	5.00%	NT3
4810.13.10	Printed, of a kind used for selfrecording apparatus, of a width of 150 mm or less	5.00%	NT1
4810.13.91	Of a width of 150 mm or less	5.00%	EIF
4810.13.99	Other	5.00%	EIF
4810.14.10	Printed, of a kind used for selfrecording apparatus, of which no side exceeds 360 mm	5.00%	EIF
4810.14.91	Of which no side exceeds 360 mm	5.00%	EIF
4810.14.99	Other	5.00%	EIF
4810.19.10	Printed, of a kind used for selfrecording apparatus, of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.19.90	Other	5.00%	EIF
4810.22.10	Printed, of a kind used for selfrecording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.22.90	Other	5.00%	NT1
4810.29.10	Printed, of a kind used for selfrecording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.29.91	In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.29.99	Other	5.00%	EIF
4810.31.30	In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.31.90	Other	5.00%	EIF
4810.32.30	In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.32.90	Other	5.00%	EIF
4810.39.30	In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.39.90	Other	5.00%	EIF
4810.92.40	In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.92.90	Other	5.00%	EIF
4810.99.40	In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00%	EIF
4810.99.90	Other	5.00%	EIF
4811.10.20	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4811.10.90	Other	5.00%	NT1
4811.41.20	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4811.41.90	Other	5.00%	NT1
4811.49.00	Other	5.00%	NT1
4811.51.31	Floor coverings	5.00%	EIF
4811.51.39	Other	5.00%	EIF
4811.51.91	Floor coverings	5.00%	EIF
4811.51.99	Other	5.00%	EIF
4811.59.20	Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	5.00%	EIF
4811.59.41	Floor coverings	5.00%	EIF
4811.59.49	Other	5.00%	EIF
4811.59.91	Floor coverings	5.00%	EIF
4811.59.99	Other	5.00%	EIF
4811.60.20	In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00%	EIF
4811.60.91	Floor coverings	Free	EIF
4811.60.99	Other	Free	EIF
4811.90.41	Floor coverings	5.00%	EIF
4811.90.42	Marbled paper	5.00%	EIF
4811.90.49	Other	5.00%	EIF
4811.90.91	Floor coverings	5.00%	EIF
4811.90.92	Marbled paper	5.00%	EIF
4811.90.93	Other, cellulose wadding and webs of cellulose fibres	5.00%	EIF
4811.90.99	Other	5.00%	NT1
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	5.00%	EIF
4813.10.00	In the form of booklets or tubes	5.00%	EIF
4813.20.10	Cigarette tipping paper	5.00%	EIF
4813.20.21	Tobacco wrapping paper	5.00%	EIF
4813.20.22	Plug wrap paper having a porosity of more than 12 cm ³ (min1.cm ²) in CORESTA Air Permeability unit	5.00%	EIF
4813.20.23	Other plug wrap paper	5.00%	EIF
4813.20.29	Other	5.00%	EIF
4813.20.31	Tobacco wrapping paper	5.00%	EIF
4813.20.32	Plug wrap paper	5.00%	EIF
4813.20.39	Other	5.00%	EIF
4813.90.11	Tobacco wrapping paper	5.00%	EIF
4813.90.12	Cigarette tipping paper	5.00%	EIF
4813.90.19	Other	5.00%	EIF
4813.90.91	Tobacco wrapping paper	5.00%	EIF
4813.90.99	Other	5.00%	NT1
4814.20.10	Of a width not exceeding 60 cm	5.00%	EIF
4814.20.91	Photo murals	5.00%	EIF
4814.20.99	Other	5.00%	EIF
4814.90.00	Other	5.00%	EIF
4816.20.10	In rolls of a width exceeding 15 cm but not exceeding 36 cm	5.00%	EIF
4816.20.90	Other	5.00%	EIF
4816.90.10	Carbon paper	5.00%	EIF
4816.90.20	Other copying paper	5.00%	EIF
4816.90.30	Offset plates	5.00%	EIF
4816.90.40	Heat transfer paper	5.00%	EIF
4816.90.50	Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	5.00%	EIF
4816.90.90	Other	5.00%	EIF
4817.10.00	Envelopes	5.00%	NT1
4817.20.00	Letter cards, plain postcards and correspondence cards	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5.00%	EIF
4818.10.00	Toilet paper	5.00%	EIF
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	5.00%	NT1
4818.30.10	Tablecloths	5.00%	NT1
4818.30.20	Serviettes	5.00%	EIF
4818.50.00	Articles of apparel and clothing accessories	5.00%	EIF
4818.90.00	Other	5.00%	NT1
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	5.00%	NT1
4819.20.00	Folding cartons, boxes and cases, of noncorrugated paper or paperboard	5.00%	NT1
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more	5.00%	NT1
4819.40.00	Other sacks and bags, including cones	5.00%	NT1
4819.50.00	Other packing containers, including record sleeves	5.00%	NT1
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5.00%	EIF
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5.00%	NT1
4820.20.00	Exercise books	5.00%	EIF
4820.30.00	Binders (other than book covers), folders and file covers	5.00%	NT1
4820.40.00	Manifold business forms and interleaved carbon sets	5.00%	EIF
4820.50.00	Albums for samples or for collections	5.00%	NT1
4820.90.00	Other	5.00%	EIF
4821.10.10	Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	5.00%	NT1
4821.10.90	Other	5.00%	NT1
4821.90.10	Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	5.00%	NT1
4821.90.90	Other	5.00%	NT1
4822.10.10	Cones	Free	EIF
4822.10.90	Other	Free	EIF
4822.90.10	Cones	5.00%	EIF
4822.90.90	Other	5.00%	EIF
4823.20.10	In strips, rolls or sheets	5.00%	NT1
4823.20.90	Other	5.00%	NT1
4823.40.21	Cardiograph recording paper	Free	EIF
4823.40.29	Other	5.00%	EIF
4823.40.90	Other	5.00%	EIF
4823.61.00	Of bamboo	5.00%	EIF
4823.69.00	Other	5.00%	NT1
4823.70.00	Moulded or pressed articles of paper pulp	5.00%	NT1
4823.90.10	Cocooning frames for silkworms	5.00%	EIF
4823.90.20	Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	5.00%	EIF
4823.90.30	Diecut polyethylene coated paperboard of a kind used for the manufacture of paper cups	5.00%	EIF
4823.90.40	Paper tube sets of a kind used for the manufacture of fireworks	5.00%	EIF
4823.90.51	Weighing 150 g/m2 or less	5.00%	EIF
4823.90.59	Other	5.00%	EIF
4823.90.60	Punched jacquard cards	5.00%	EIF
4823.90.70	Fans and handscreens	5.00%	EIF
4823.90.91	Silicone paper	5.00%	NT1
4823.90.92	Joss paper	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
4823.90.94	Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass	5.00%	EIF
4823.90.95	Floor coverings	5.00%	EIF
4823.90.96	Other, cut to shape other than rectangular or square	5.00%	EIF
4823.90.99	Other	5.00%	NT1
4901.10.00	In single sheets, whether or not folded	Free	EIF
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	Free	EIF
4901.99.10	Educational, technical, scientific, historical or cultural books	Free	EIF
4901.99.90	Other	Free	EIF
4902.10.00	Appearing at least four times a week	Free	EIF
4902.90.10	Educational, technical, scientific, historical or cultural journals and periodicals	Free	EIF
4902.90.90	Other	Free	EIF
4903.00.00	Children's picture, drawing or colouring books.	Free	EIF
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	EIF
4905.20.00	In book form	Free	EIF
4905.90.00	Other	Free	EIF
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	Free	EIF
4907.00.10	Banknotes, being legal tender	Free	EIF
4907.00.21	Postage stamps	Free	EIF
4907.00.29	Other	Free	EIF
4907.00.50	Cheque forms	Free	EIF
4907.00.60	Stock, share or bond certificates and similar documents of title	Free	EIF
4907.00.90	Other	Free	EIF
4908.10.00	Transfers (decalcomanias), vitrifiable	5.00%	NT1
4908.90.00	Other	5.00%	NT1
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	10.00%	NT3
4910.00.00	Calendars of any kind, printed, including calendar blocks.	10.00%	EX
4911.10.10	Catalogues listing only educational, technical, scientific, historical or cultural books and publications	10.00%	NT3
4911.10.90	Other	10.00%	EX
4911.91.10	Designs	10.00%	EX
4911.91.21	Anatomical and botanical	10.00%	NT2
4911.91.29	Other	10.00%	NT3
4911.91.91	Anatomical and botanical	10.00%	NT2
4911.91.99	Other	10.00%	NT3
4911.99.10	Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	10.00%	NT3
4911.99.20	Printed labels for explosives other than those of heading 48.21	10.00%	NT2
4911.99.30	Educational, technical, scientific, historical or cultural material printed on a set of cards	10.00%	NT3
4911.99.40	Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including ingame or inapplication content) or services, or telecommunications services (including mobile services)	10.00%	NT2
4911.99.90	Other	10.00%	EX
5001.00.00	Silkworm cocoons suitable for reeling.	5.00%	EIF
5002.00.00	Raw silk (not thrown).	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5.00%	EIF
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5.00%	EIF
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	5.00%	EIF
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.	5.00%	EIF
5007.10.20	Unbleached or bleached	5.00%	EIF
5007.10.30	Printed by the traditional batik process	10.00%	NT2
5007.10.90	Other	10.00%	NT2
5007.20.20	Unbleached or bleached	5.00%	EIF
5007.20.30	Printed by the traditional batik process	10.00%	NT2
5007.20.90	Other	10.00%	NT2
5007.90.20	Unbleached or bleached	5.00%	EIF
5007.90.30	Printed by the traditional batik process	10.00%	NT2
5007.90.90	Other	10.00%	NT1
5101.11.00	Shorn wool	5.00%	NT1
5101.19.00	Other	5.00%	EIF
5101.21.00	Shorn wool	5.00%	NT1
5101.29.00	Other	5.00%	NT1
5101.30.00	Carbonised	5.00%	NT1
5102.11.00	Of Kashmir (cashmere) goats	5.00%	EIF
5102.19.00	Other	5.00%	EIF
5102.20.00	Coarse animal hair	5.00%	EIF
5103.10.00	Noils of wool or of fine animal hair	5.00%	NT1
5103.20.00	Other waste of wool or of fine animal hair	5.00%	EIF
5103.30.00	Waste of coarse animal hair	5.00%	EIF
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	5.00%	EIF
5105.10.00	Carded wool	5.00%	EIF
5105.21.00	Combed wool in fragments	5.00%	EIF
5105.29.00	Other	5.00%	EIF
5105.31.00	Of Kashmir (cashmere) goats	5.00%	EIF
5105.39.00	Other	5.00%	NT1
5105.40.00	Coarse animal hair, carded or combed	5.00%	NT1
5106.10.00	Containing 85 % or more by weight of wool	5.00%	NT1
5106.20.00	Containing less than 85 % by weight of wool	5.00%	EIF
5107.10.00	Containing 85 % or more by weight of wool	5.00%	EIF
5107.20.00	Containing less than 85 % by weight of wool	5.00%	NT1
5108.10.00	Carded	5.00%	NT1
5108.20.00	Combed	5.00%	EIF
5109.10.00	Containing 85 % or more by weight of wool or of fine animal hair	5.00%	EIF
5109.90.00	Other	5.00%	NT1
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5.00%	EIF
5111.11.00	Of a weight not exceeding 300 g/m2	10.00%	NT2
5111.19.00	Other	10.00%	NT3
5111.20.00	Other, mixed mainly or solely with manmade filaments	10.00%	NT2
5111.30.00	Other, mixed mainly or solely with manmade staple fibres	10.00%	NT2
5111.90.00	Other	10.00%	NT2
5112.11.10	Printed by the traditional batik process	10.00%	NT2
5112.11.90	Other	10.00%	NT3
5112.19.10	Printed by the traditional batik process	10.00%	NT2
5112.19.90	Other	10.00%	NT2
5112.20.00	Other, mixed mainly or solely with manmade filaments	10.00%	NT2
5112.30.00	Other, mixed mainly or solely with manmade staple fibres	10.00%	NT2
5112.90.00	Other	10.00%	NT2
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	10.00%	NT2
5201.00.00	Cotton, not carded or combed.	Free	EIF
5202.10.00	Yarn waste (including thread waste)	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
5202.91.00	Garnetted stock	5.00%	EIF
5202.99.00	Other	5.00%	EIF
5203.00.00	Cotton, carded or combed.	5.00%	EIF
5204.11.10	Unbleached	7.50%	NT1
5204.11.90	Other	7.50%	EIF
5204.19.00	Other	7.50%	NT2
5204.20.00	Put up for retail sale	5.00%	NT1
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50%	EIF
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50%	EIF
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50%	NT2
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50%	EIF
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	7.50%	NT2
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50%	NT2
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50%	NT1
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50%	NT1
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50%	NT1
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	7.50%	NT2
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	7.50%	NT2
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	7.50%	NT2
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50%	NT2
5205.32.00	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)	7.50%	NT2
5205.33.00	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)	7.50%	NT2
5205.34.00	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)	7.50%	NT2
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50%	NT2
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50%	NT1
5205.42.00	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)	7.50%	EIF
5205.43.00	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)	7.50%	NT2

Tariff Item	Description	Base Rate	Staging Category
5205.44.00	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)	7.50%	NT2
5205.46.00	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)	7.50%	NT2
5205.47.00	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)	7.50%	NT2
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	7.50%	EIF
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50%	EIF
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50%	NT1
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50%	NT2
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50%	NT2
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	7.50%	NT2
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50%	NT2
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50%	NT2
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50%	EIF
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50%	EIF
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	7.50%	NT2
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50%	NT2
5206.32.00	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)	7.50%	NT2
5206.33.00	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)	7.50%	NT2
5206.34.00	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)	7.50%	NT2
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50%	NT2
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50%	NT2
5206.42.00	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)	7.50%	NT2
5206.43.00	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)	7.50%	NT2
5206.44.00	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)	7.50%	NT2

Tariff Item	Description	Base Rate	Staging Category
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50%	NT2
5207.10.00	Containing 85 % or more by weight of cotton	7.50%	NT2
5207.90.00	Other	7.50%	EIF
5208.11.00	Plain weave, weighing not more than 100 g/m2	10.00%	NT2
5208.12.00	Plain weave, weighing more than 100 g/m2	10.00%	NT1
5208.13.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5208.19.00	Other fabrics	10.00%	NT1
5208.21.00	Plain weave, weighing not more than 100 g/m2	10.00%	NT1
5208.22.00	Plain weave, weighing more than 100 g/m2	10.00%	NT1
5208.23.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5208.29.00	Other fabrics	10.00%	NT1
5208.31.10	Voile	15.00%	NT2
5208.31.90	Other	20.00%	NT2
5208.32.00	Plain weave, weighing more than 100 g/m2	10.00%	NT2
5208.33.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5208.39.00	Other fabrics	10.00%	NT2
5208.41.10	Ikat fabric	20.00%	NT3
5208.41.90	Other	15.00%	NT1
5208.42.10	Ikat fabric	20.00%	NT3
5208.42.90	Other	15.00%	NT1
5208.43.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5208.49.00	Other fabrics	10.00%	NT1
5208.51.10	Printed by the traditional batik process	10.00%	NT2
5208.51.90	Other	10.00%	NT1
5208.52.10	Printed by the traditional batik process	10.00%	NT2
5208.52.90	Other	10.00%	NT2
5208.59.10	Printed by the traditional batik process	10.00%	NT2
5208.59.20	Other, 3thread or 4thread twill, including cross twill	10.00%	NT2
5208.59.90	Other	10.00%	NT2
5209.11.10	Duck and canvas	10.00%	NT2
5209.11.90	Other	10.00%	NT1
5209.12.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5209.19.00	Other fabrics	10.00%	NT1
5209.21.00	Plain weave	15.00%	NT1
5209.22.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5209.29.00	Other fabrics	10.00%	NT1
5209.31.00	Plain weave	15.00%	NT1
5209.32.00	3thread or 4thread twill, including cross twill	10.00%	NT2
5209.39.00	Other fabrics	10.00%	NT1
5209.41.00	Plain weave	15.00%	NT3
5209.42.00	Denim	10.00%	NT1
5209.43.00	Other fabrics of 3thread or 4thread twill, including cross twill	10.00%	NT2
5209.49.00	Other fabrics	10.00%	NT1
5209.51.10	Printed by the traditional batik process	15.00%	NT2
5209.51.90	Other	15.00%	NT1
5209.52.10	Printed by the traditional batik process	10.00%	NT2
5209.52.90	Other	10.00%	NT1
5209.59.10	Printed by the traditional batik process	10.00%	NT2
5209.59.90	Other	10.00%	NT1
5210.11.00	Plain weave	10.00%	NT1
5210.19.00	Other fabrics	10.00%	NT1
5210.21.00	Plain weave	15.00%	NT1
5210.29.00	Other fabrics	15.00%	NT1
5210.31.00	Plain weave	15.00%	NT1
5210.32.00	3thread or 4thread twill, including cross twill	15.00%	NT3
5210.39.00	Other fabrics	15.00%	NT1
5210.41.10	Ikat fabric	20.00%	NT3
5210.41.90	Other	15.00%	NT1
5210.49.00	Other fabrics	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
5210.51.10	Printed by the traditional batik process	15.00%	NT2
5210.51.90	Other	15.00%	NT1
5210.59.10	Printed by the traditional batik process	15.00%	NT2
5210.59.90	Other	15.00%	NT1
5211.11.00	Plain weave	10.00%	NT1
5211.12.00	3thread or 4thread twill, including cross twill	10.00%	NT1
5211.19.00	Other fabrics	10.00%	NT1
5211.20.00	Bleached	15.00%	NT3
5211.31.00	Plain weave	15.00%	NT1
5211.32.00	3thread or 4thread twill, including cross twill	15.00%	NT1
5211.39.00	Other fabrics	15.00%	NT2
5211.41.10	Ikat fabric	15.00%	NT2
5211.41.90	Other	10.00%	NT1
5211.42.00	Denim	10.00%	NT1
5211.43.00	Other fabrics of 3thread or 4thread twill, including cross twill	10.00%	NT2
5211.49.00	Other fabrics	10.00%	NT2
5211.51.10	Printed by the traditional batik process	10.00%	NT2
5211.51.90	Other	10.00%	NT2
5211.52.10	Printed by the traditional batik process	15.00%	NT2
5211.52.90	Other	15.00%	NT2
5211.59.10	Printed by the traditional batik process	15.00%	NT2
5211.59.90	Other	15.00%	NT1
5212.11.00	Unbleached	10.00%	NT1
5212.12.00	Bleached	20.00%	NT2
5212.13.00	Dyed	15.00%	NT1
5212.14.00	Of yarns of different colours	15.00%	NT2
5212.15.10	Printed by the traditional batik process	15.00%	NT2
5212.15.90	Other	15.00%	NT1
5212.21.00	Unbleached	10.00%	NT1
5212.22.00	Bleached	20.00%	NT3
5212.23.00	Dyed	20.00%	NT3
5212.24.00	Of yarns of different colours	15.00%	NT2
5212.25.10	Printed by the traditional batik process	15.00%	NT2
5212.25.90	Other	15.00%	NT1
5301.10.00	Flax, raw or retted	5.00%	EIF
5301.21.00	Broken or scutched	5.00%	EIF
5301.29.00	Other	5.00%	EIF
5301.30.00	Flax tow or waste	5.00%	NT1
5302.10.00	True hemp, raw or retted	5.00%	EIF
5302.90.00	Other	5.00%	EIF
5303.10.00	Jute and other textile bast fibres, raw or retted	Free	EIF
5303.90.00	Other	5.00%	EIF
5305.00.10	Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	5.00%	EIF
5305.00.21	Coconut fibres, raw	5.00%	EIF
5305.00.22	Other coconut fibres	5.00%	EIF
5305.00.23	Abaca fibres	5.00%	EIF
5305.00.90	Other	5.00%	EIF
5306.10.00	Single	5.00%	EIF
5306.20.00	Multiple (folded) or cabled	5.00%	EIF
5307.10.00	Single	5.00%	EIF
5307.20.00	Multiple (folded) or cabled	5.00%	EIF
5308.10.00	Coir yarn	5.00%	EIF
5308.20.00	True hemp yarn	5.00%	EIF
5308.90.10	Paper yarn	5.00%	EIF
5308.90.90	Other	5.00%	EIF
5309.11.00	Unbleached or bleached	10.00%	NT2
5309.19.00	Other	10.00%	NT2
5309.21.00	Unbleached or bleached	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
5309.29.00	Other	10.00%	NT3
5310.10.10	Plain	5.00%	NT1
5310.10.90	Other	10.00%	NT2
5310.90.00	Other	10.00%	NT2
5311.00.10	Printed by the traditional batik process	10.00%	NT2
5311.00.20	Burlap of abaca	10.00%	NT2
5311.00.90	Other	10.00%	NT3
5401.10.10	Put up for retail sale	5.00%	EIF
5401.10.90	Other	5.00%	NT1
5401.20.10	Put up for retail sale	5.00%	EIF
5401.20.90	Other	5.00%	NT1
5402.11.00	Of aramids	5.00%	EIF
5402.19.00	Other	5.00%	NT1
5402.20.00	High tenacity yarn of polyesters, whether or not textured	5.00%	EIF
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5.00%	EIF
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5.00%	EIF
5402.33.10	Of a colour other than white	7.50%	NT2
5402.33.90	Other	7.50%	NT2
5402.34.00	Of polypropylene	5.00%	EIF
5402.39.00	Other	5.00%	EIF
5402.44.10	Of polyesters	5.00%	EIF
5402.44.20	Of polypropylene	5.00%	EIF
5402.44.90	Other	5.00%	EIF
5402.45.00	Other, of nylon or other polyamides	5.00%	EIF
5402.46.10	Of a colour other than white	7.50%	NT1
5402.46.90	Other	7.50%	NT1
5402.47.10	Of a colour other than white	7.50%	NT2
5402.47.90	Other	7.50%	NT2
5402.48.00	Other, of polypropylene	5.00%	EIF
5402.49.00	Other	5.00%	EIF
5402.51.00	Of nylon or other polyamides	5.00%	NT1
5402.52.00	Of polyesters	5.00%	EIF
5402.53.00	Of polypropylene	5.00%	EIF
5402.59.00	Other	5.00%	EIF
5402.61.00	Of nylon or other polyamides	5.00%	EIF
5402.62.00	Of polyesters	5.00%	NT1
5402.63.00	Of polypropylene	5.00%	EIF
5402.69.00	Other	5.00%	NT1
5403.10.00	High tenacity yarn of viscose rayon	5.00%	EIF
5403.31.10	Textured yarn	5.00%	EIF
5403.31.90	Other	5.00%	EIF
5403.32.10	Textured yarn	5.00%	EIF
5403.32.90	Other	5.00%	EIF
5403.33.10	Textured yarn	5.00%	EIF
5403.33.90	Other	5.00%	EIF
5403.39.10	Textured yarn	5.00%	EIF
5403.39.90	Other	5.00%	EIF
5403.41.10	Textured yarn	5.00%	EIF
5403.41.90	Other	5.00%	EIF
5403.42.00	Of cellulose acetate	5.00%	EIF
5403.49.00	Other	5.00%	NT1
5404.11.00	Elastomeric	5.00%	NT1
5404.12.00	Other, of polypropylene	5.00%	NT1
5404.19.00	Other	5.00%	NT1
5404.90.00	Other	5.00%	EIF
5405.00.00	Artificial monofilament of 67 decitex or more and of which no crosssectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
5406.00.00	Manmade filament yarn (other than sewing thread), put up for retail sale.	5.00%	NT1
5407.10.20	Tyre fabrics; conveyor duck	10.00%	NT3
5407.10.91	Unbleached	10.00%	NT3
5407.10.99	Other	10.00%	NT2
5407.20.00	Woven fabrics obtained from strip or the like	15.00%	NT3
5407.30.00	Fabrics specified in Note 9 to Section XI	15.00%	NT2
5407.41.10	Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	10.00%	NT2
5407.41.90	Other	10.00%	NT3
5407.42.00	Dyed	20.00%	NT3
5407.43.00	Of yarns of different colours	15.00%	NT3
5407.44.00	Printed	15.00%	NT1
5407.51.00	Unbleached or bleached	15.00%	NT2
5407.52.00	Dyed	15.00%	NT2
5407.53.00	Of yarns of different colours	15.00%	NT3
5407.54.00	Printed	15.00%	NT2
5407.61.10	Unbleached or bleached	20.00%	NT3
5407.61.90	Other	20.00%	NT3
5407.69.10	Unbleached or bleached	20.00%	NT3
5407.69.90	Other	20.00%	NT3
5407.71.00	Unbleached or bleached	20.00%	NT3
5407.72.00	Dyed	20.00%	NT3
5407.73.00	Of yarns of different colours	20.00%	NT3
5407.74.00	Printed	20.00%	NT2
5407.81.00	Unbleached or bleached	15.00%	NT3
5407.82.00	Dyed	20.00%	NT3
5407.83.00	Of yarns of different colours	15.00%	NT3
5407.84.00	Printed	15.00%	NT1
5407.91.00	Unbleached or bleached	15.00%	NT2
5407.92.00	Dyed	20.00%	NT3
5407.93.00	Of yarns of different colours	15.00%	NT3
5407.94.00	Printed	15.00%	NT1
5408.10.10	Unbleached	10.00%	NT1
5408.10.90	Other	15.00%	NT1
5408.21.00	Unbleached or bleached	15.00%	NT1
5408.22.00	Dyed	20.00%	NT3
5408.23.00	Of yarns of different colours	15.00%	NT1
5408.24.00	Printed	15.00%	NT1
5408.31.00	Unbleached or bleached	15.00%	NT2
5408.32.00	Dyed	20.00%	NT3
5408.33.00	Of yarns of different colours	15.00%	NT2
5408.34.00	Printed	15.00%	NT3
5501.11.00	Of aramids	5.00%	NT1
5501.19.00	Other	5.00%	NT1
5501.20.00	Of polyesters	5.00%	EIF
5501.30.00	Acrylic or modacrylic	Free	EIF
5501.40.00	Of polypropylene	5.00%	EIF
5501.90.00	Other	5.00%	EIF
5502.10.00	Of cellulose acetate	5.00%	EIF
5502.90.00	Other	5.00%	EIF
5503.11.00	Of aramids	5.00%	EIF
5503.19.00	Other	5.00%	NT1
5503.20.10	Of a colour other than white	7.50%	NT2
5503.20.90	Other	7.50%	NT2
5503.30.00	Acrylic or modacrylic	Free	EIF
5503.40.00	Of polypropylene	5.00%	EIF
5503.90.10	Of polyvinyl alcohol	Free	EIF
5503.90.90	Other	5.00%	EIF
5504.10.00	Of viscose rayon	5.00%	EIF
5504.90.00	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
5505.10.00	Of synthetic fibres	5.00%	NT1
5505.20.00	Of artificial fibres	5.00%	EIF
5506.10.00	Of nylon or other polyamides	5.00%	EIF
5506.20.00	Of polyesters	5.00%	EIF
5506.30.00	Acrylic or modacrylic	Free	EIF
5506.40.00	Of polypropylene	5.00%	NT1
5506.90.00	Other	5.00%	EIF
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5.00%	EIF
5508.10.10	Put up for retail sale	5.00%	EIF
5508.10.90	Other	5.00%	EIF
5508.20.10	Put up for retail sale	5.00%	NT1
5508.20.90	Other	5.00%	EIF
5509.11.00	Single yarn	7.50%	NT2
5509.12.00	Multiple (folded) or cabled yarn	7.50%	NT2
5509.21.00	Single yarn	7.50%	NT1
5509.22.00	Multiple (folded) or cabled yarn	7.50%	NT1
5509.31.00	Single yarn	7.50%	NT1
5509.32.00	Multiple (folded) or cabled yarn	7.50%	NT1
5509.41.00	Single yarn	7.50%	NT1
5509.42.00	Multiple (folded) or cabled yarn	7.50%	NT1
5509.51.00	Mixed mainly or solely with artificial staple fibres	7.50%	NT1
5509.52.10	Single yarn	7.50%	NT2
5509.52.90	Other	7.50%	NT2
5509.53.00	Mixed mainly or solely with cotton	7.50%	EIF
5509.59.00	Other	7.50%	NT1
5509.61.00	Mixed mainly or solely with wool or fine animal hair	7.50%	EIF
5509.62.00	Mixed mainly or solely with cotton	7.50%	NT1
5509.69.00	Other	7.50%	NT1
5509.91.00	Mixed mainly or solely with wool or fine animal hair	7.50%	NT2
5509.92.00	Mixed mainly or solely with cotton	7.50%	EIF
5509.99.00	Other	7.50%	NT2
5510.11.00	Single yarn	7.50%	NT1
5510.12.00	Multiple (folded) or cabled yarn	7.50%	NT1
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	7.50%	NT1
5510.30.00	Other yarn, mixed mainly or solely with cotton	7.50%	EIF
5510.90.00	Other yarn	7.50%	NT1
5511.10.10	Knitting yarn, crochet thread and embroidery thread	7.50%	NT2
5511.10.90	Other	7.50%	NT2
5511.20.10	Knitting yarn, crochet thread and embroidery thread	7.50%	NT2
5511.20.90	Other	7.50%	NT2
5511.30.00	Of artificial staple fibres	7.50%	NT1
5512.11.00	Unbleached or bleached	15.00%	NT1
5512.19.00	Other	15.00%	NT3
5512.21.00	Unbleached or bleached	15.00%	NT2
5512.29.00	Other	15.00%	NT3
5512.91.00	Unbleached or bleached	15.00%	NT3
5512.99.00	Other	15.00%	NT3
5513.11.00	Of polyester staple fibres, plain weave	10.00%	NT1
5513.12.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	10.00%	NT1
5513.13.00	Other woven fabrics of polyester staple fibres	15.00%	NT1
5513.19.00	Other woven fabrics	15.00%	NT1
5513.21.00	Of polyester staple fibres, plain weave	15.00%	NT2
5513.23.00	Other woven fabrics of polyester staple fibres	15.00%	NT1
5513.29.00	Other woven fabrics	15.00%	NT1
5513.31.00	Of polyester staple fibres, plain weave	15.00%	NT3
5513.39.00	Other woven fabrics	15.00%	NT1
5513.41.00	Of polyester staple fibres, plain weave	10.00%	NT2
5513.49.00	Other woven fabrics	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
5514.11.00	Of polyester staple fibres, plain weave	10.00%	NT1
5514.12.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	10.00%	NT1
5514.19.00	Other woven fabrics	10.00%	NT1
5514.21.00	Of polyester staple fibres, plain weave	15.00%	NT2
5514.22.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	15.00%	NT2
5514.23.00	Other woven fabrics of polyester staple fibres	15.00%	NT2
5514.29.00	Other woven fabrics	15.00%	NT1
5514.30.00	Of yarns of different colours	10.00%	NT2
5514.41.00	Of polyester staple fibres, plain weave	10.00%	NT2
5514.42.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	10.00%	NT2
5514.43.00	Other woven fabrics of polyester staple fibres	10.00%	NT1
5514.49.00	Other woven fabrics	10.00%	NT2
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	10.00%	NT2
5515.12.00	Mixed mainly or solely with manmade filaments	10.00%	NT2
5515.13.00	Mixed mainly or solely with wool or fine animal hair	10.00%	NT3
5515.19.00	Other	10.00%	NT2
5515.21.00	Mixed mainly or solely with manmade filaments	10.00%	NT3
5515.22.00	Mixed mainly or solely with wool or fine animal hair	10.00%	NT2
5515.29.00	Other	10.00%	NT2
5515.91.00	Mixed mainly or solely with manmade filaments	10.00%	NT2
5515.99.10	Mixed mainly or solely with wool or fine animal hair	10.00%	NT3
5515.99.90	Other	10.00%	NT1
5516.11.00	Unbleached or bleached	15.00%	NT1
5516.12.00	Dyed	20.00%	NT3
5516.13.00	Of yarns of different colours	15.00%	NT1
5516.14.00	Printed	15.00%	NT2
5516.21.00	Unbleached or bleached	15.00%	NT1
5516.22.00	Dyed	20.00%	NT3
5516.23.00	Of yarns of different colours	15.00%	NT2
5516.24.00	Printed	15.00%	NT3
5516.31.00	Unbleached or bleached	15.00%	NT3
5516.32.00	Dyed	20.00%	NT3
5516.33.00	Of yarns of different colours	15.00%	NT2
5516.34.00	Printed	15.00%	NT3
5516.41.00	Unbleached or bleached	15.00%	NT1
5516.42.00	Dyed	20.00%	NT3
5516.43.00	Of yarns of different colours	15.00%	NT3
5516.44.00	Printed	15.00%	NT1
5516.91.00	Unbleached or bleached	15.00%	NT1
5516.92.00	Dyed	20.00%	NT3
5516.93.00	Of yarns of different colours	15.00%	NT3
5516.94.00	Printed	15.00%	NT2
5601.21.00	Of cotton	15.00%	NT3
5601.22.10	Cigarette tow	15.00%	NT3
5601.22.90	Other	15.00%	NT2
5601.29.00	Other	15.00%	NT3
5601.30.10	Polyamide fibre flock	5.00%	EIF
5601.30.20	Polypropylene fibre flock	5.00%	NT1
5601.30.90	Other	5.00%	EIF
5602.10.00	Needleloom felt and stitchbonded fibre fabrics	10.00%	NT2
5602.21.00	Of wool or fine animal hair	5.00%	NT1
5602.29.00	Of other textile materials	5.00%	NT1
5602.90.00	Other	10.00%	NT3
5603.11.00	Weighing not more than 25 g/m2	5.00%	NT1
5603.12.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5.00%	EIF
5603.13.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5.00%	NT1
5603.14.00	Weighing more than 150 g/m2	5.00%	NT1
5603.91.00	Weighing not more than 25 g/m2	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
5603.92.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5.00%	NT1
5603.93.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5.00%	EIF
5603.94.00	Weighing more than 150 g/m2	5.00%	NT1
5604.10.00	Rubber thread and cord, textile covered	5.00%	EIF
5604.90.10	Imitation catgut, of silk yarn	5.00%	NT1
5604.90.20	Rubber impregnated textile thread yarn	5.00%	EIF
5604.90.30	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5.00%	EIF
5604.90.90	Other	5.00%	EIF
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5.00%	EIF
5606.00.00	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.	5.00%	EIF
5607.21.00	Binder or baler twine	5.00%	EIF
5607.29.00	Other	5.00%	EIF
5607.41.00	Binder or baler twine	5.00%	EIF
5607.49.00	Other	5.00%	NT1
5607.50.10	Vbelt cord of manmade fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoroethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	5.00%	NT1
5607.50.90	Other	5.00%	NT1
5607.90.10	Of artificial fibres	5.00%	EIF
5607.90.21	Of abaca (Manila hemp or Musa textilis Nee)	5.00%	EIF
5607.90.22	Of other hard (leaf) fibres	5.00%	EIF
5607.90.30	Of jute or other textile bast fibres of heading 53.03	5.00%	NT1
5607.90.90	Other	5.00%	NT1
5608.11.00	Made up fishing nets	5.00%	EIF
5608.19.20	Net bags	5.00%	NT1
5608.19.90	Other	5.00%	NT1
5608.90.10	Net bags	5.00%	EIF
5608.90.90	Other	5.00%	NT1
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	5.00%	NT1
5701.10.10	Prayer rugs	22.50%	EX
5701.10.90	Other	25.00%	EX
5701.90.11	Prayer rugs	22.50%	EX
5701.90.19	Other	25.00%	EX
5701.90.20	Of jute fibres	25.00%	EX
5701.90.91	Prayer rugs	22.50%	EX
5701.90.99	Other	25.00%	EX
5702.10.00	“Kelem”, “Schumacks”, “Karamanie” and similar handwoven rugs	22.50%	EX
5702.20.00	Floor coverings of coconut fibres (coir)	22.50%	EX
5702.31.00	Of wool or fine animal hair	22.50%	EX
5702.32.00	Of manmade textile materials	22.50%	EX
5702.39.10	Of cotton	22.50%	NT3
5702.39.20	Of jute fibres	22.50%	NT2
5702.39.90	Other	25.00%	NT3
5702.41.10	Prayer rugs	22.50%	NT3
5702.41.90	Other	25.00%	EX
5702.42.10	Prayer rugs	22.50%	EX
5702.42.90	Other	25.00%	NT3
5702.49.11	Prayer rugs	22.50%	EX
5702.49.19	Other	25.00%	EX
5702.49.20	Of jute fibres	22.50%	NT3

Tariff Item	Description	Base Rate	Staging Category
5702.49.91	Prayer rugs	25.00%	EX
5702.49.99	Other	25.00%	EX
5702.50.10	Of cotton	22.50%	EX
5702.50.20	Of jute fibres	22.50%	EX
5702.50.90	Other	25.00%	NT3
5702.91.10	Prayer rugs	22.50%	EX
5702.91.90	Other	25.00%	EX
5702.92.10	Prayer rugs	22.50%	EX
5702.92.90	Other	25.00%	EX
5702.99.11	Prayer rugs	22.50%	EX
5702.99.19	Other	25.00%	EX
5702.99.20	Of jute fibres	22.50%	EX
5702.99.91	Prayer rugs	25.00%	EX
5702.99.99	Other	25.00%	EX
5703.10.10	Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50%	EX
5703.10.20	Prayer rugs	22.50%	EX
5703.10.30	Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00%	EX
5703.10.90	Other	25.00%	EX
5703.21.00	Turf	25.00%	NT3
5703.29.10	Prayer rugs	22.50%	NT3
5703.29.90	Other	25.00%	NT3
5703.31.00	Turf	25.00%	NT3
5703.39.10	Prayer rugs	22.50%	NT3
5703.39.90	Other	25.00%	NT3
5703.90.11	Prayer rugs	22.50%	EX
5703.90.19	Other	25.00%	EX
5703.90.21	Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50%	EX
5703.90.22	Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00%	EX
5703.90.29	Other	25.00%	EX
5703.90.91	Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50%	EX
5703.90.92	Prayer rugs	25.00%	EX
5703.90.93	Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00%	EX
5703.90.99	Other	25.00%	EX
5704.10.00	Tiles, having a maximum surface area of 0.3 m2	22.50%	NT3
5704.20.00	Tiles, having a maximum surface area exceeding 0.3 m2 but not exceeding 1 m2	25.00%	NT3
5704.90.00	Other	25.00%	EX
5705.00.11	Prayer rugs	22.50%	EX
5705.00.19	Other	25.00%	EX
5705.00.21	Nonwoven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50%	EX
5705.00.29	Other	25.00%	EX
5705.00.91	Prayer rugs	22.50%	EX
5705.00.92	Nonwoven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50%	NT3
5705.00.99	Other	25.00%	NT3
5801.10.10	Coated, covered or laminated	10.00%	NT2
5801.10.90	Other	10.00%	NT2
5801.21.10	Coated, covered or laminated	10.00%	NT2
5801.21.90	Other	10.00%	NT2
5801.22.10	Coated, covered or laminated	10.00%	NT3
5801.22.90	Other	10.00%	NT1
5801.23.10	Coated, covered or laminated	10.00%	NT2
5801.23.90	Other	10.00%	NT2
5801.26.10	Coated, covered or laminated	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
5801.26.90	Other	10.00%	NT2
5801.27.10	Coated, covered or laminated	10.00%	NT2
5801.27.90	Other	10.00%	NT2
5801.31.10	Coated, covered or laminated	10.00%	NT2
5801.31.90	Other	10.00%	NT3
5801.32.10	Coated, covered or laminated	10.00%	NT2
5801.32.90	Other	10.00%	NT2
5801.33.10	Coated, covered or laminated	10.00%	NT2
5801.33.90	Other	10.00%	NT2
5801.36.10	Coated, covered or laminated	10.00%	NT2
5801.36.90	Other	10.00%	NT2
5801.37.11	With cut pile	10.00%	NT2
5801.37.12	With uncut pile	10.00%	NT3
5801.37.91	With cut pile	10.00%	NT2
5801.37.92	With uncut pile	10.00%	NT3
5801.90.11	Coated, covered or laminated	10.00%	NT3
5801.90.19	Other	10.00%	NT2
5801.90.91	Coated, covered or laminated	10.00%	NT2
5801.90.99	Other	10.00%	NT2
5802.10.10	Unbleached	10.00%	NT2
5802.10.90	Other	15.00%	NT3
5802.20.10	Of wool or fine animal hair	15.00%	NT1
5802.20.90	Other	15.00%	NT2
5802.30.10	Impregnated, coated or covered	10.00%	NT2
5802.30.20	Woven, of cotton or of manmade fibres	10.00%	NT2
5802.30.30	Woven, of other materials	10.00%	NT2
5802.30.90	Other	10.00%	NT2
5803.00.10	Of cotton	10.00%	NT2
5803.00.20	Of manmade fibres	10.00%	NT2
5803.00.30	Of wool or fine animal hair	10.00%	NT2
5803.00.90	Other	10.00%	NT1
5804.10.11	Impregnated, coated, covered or laminated	10.00%	NT2
5804.10.19	Other	10.00%	NT2
5804.10.21	Impregnated, coated, covered or laminated	10.00%	NT2
5804.10.29	Other	10.00%	NT2
5804.10.91	Impregnated, coated, covered or laminated	10.00%	NT2
5804.10.99	Other	10.00%	NT2
5804.21.10	Impregnated, coated, covered or laminated	10.00%	NT2
5804.21.90	Other	10.00%	NT1
5804.29.10	Impregnated, coated, covered or laminated	10.00%	NT2
5804.29.90	Other	10.00%	NT1
5804.30.00	Handmade lace	10.00%	NT1
5805.00.10	Of cotton	17.50%	NT3
5805.00.90	Other	20.00%	NT2
5806.10.10	Of silk	10.00%	NT3
5806.10.20	Of cotton	10.00%	NT2
5806.10.90	Other	10.00%	NT2
5806.20.10	Tape of a kind used to wrap the grips or handles of sports equipment	10.00%	NT2
5806.20.90	Other	10.00%	NT2
5806.31.10	Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	5.00%	EIF
5806.31.20	Backing of a kind used for electrical insulating paper	10.00%	NT2
5806.31.30	Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00%	EIF
5806.31.90	Other	10.00%	NT2
5806.32.10	Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	5.00%	EIF
5806.32.40	Backing of a kind used for electrical insulating paper	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
5806.32.50	Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00%	NT1
5806.32.90	Other	10.00%	NT3
5806.39.10	Of silk	10.00%	NT2
5806.39.91	Backing of a kind used for electrical insulating paper	10.00%	NT2
5806.39.92	Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	10.00%	NT2
5806.39.93	Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00%	NT1
5806.39.99	Other	10.00%	NT2
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10.00%	NT3
5807.10.00	Woven	10.00%	NT3
5807.90.10	Of nonwoven fabrics	5.00%	EIF
5807.90.90	Other	10.00%	NT2
5808.10.10	Combined with rubber thread	5.00%	EIF
5808.10.90	Other	10.00%	NT1
5808.90.10	Combined with rubber thread	5.00%	EIF
5808.90.90	Other	10.00%	NT2
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10.00%	NT2
5810.10.00	Embroidery without visible ground	10.00%	NT3
5810.91.00	Of cotton	10.00%	NT3
5810.92.00	Of manmade fibres	10.00%	NT3
5810.99.00	Of other textile materials	10.00%	NT3
5811.00.10	Of wool or fine or coarse animal hair	10.00%	NT2
5811.00.90	Other	10.00%	NT3
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5.00%	EIF
5901.90.10	Tracing cloth	5.00%	EIF
5901.90.20	Prepared painting canvas	5.00%	EIF
5901.90.90	Other	5.00%	NT1
5902.10.11	Of nylon6 yarn	5.00%	EIF
5902.10.19	Other	5.00%	EIF
5902.10.91	Of nylon6 yarn	5.00%	EIF
5902.10.99	Other	5.00%	EIF
5902.20.20	Chafer fabric, rubberised	5.00%	EIF
5902.20.91	Containing cotton	5.00%	EIF
5902.20.99	Other	5.00%	EIF
5902.90.00	Other	5.00%	EIF
5903.10.10	Interlining	10.00%	NT2
5903.10.90	Other	10.00%	NT3
5903.20.00	With polyurethane	10.00%	NT2
5903.90.10	Canvastype fabrics impregnated, coated, covered or laminated with nylon or other polyamides	10.00%	NT3
5903.90.90	Other	10.00%	NT3
5904.10.00	Linoleum	17.50%	NT1
5904.90.00	Other	20.00%	NT2
5905.00.10	Of wool or fine or coarse animal hair	10.00%	NT2
5905.00.90	Other	10.00%	NT2
5906.10.00	Adhesive tape of a width not exceeding 20 cm	5.00%	NT2
5906.91.00	Knitted or crocheted	10.00%	NT2
5906.99.10	Rubberised sheeting suitable for hospital use	10.00%	NT2
5906.99.90	Other	10.00%	NT2
5907.00.10	Fabrics impregnated, coated or covered with oil or oilbased preparations	10.00%	NT2
5907.00.30	Fabrics impregnated, coated or covered with fire resistant substances	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
5907.00.40	Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10.00%	NT2
5907.00.50	Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	5.00%	NT1
5907.00.60	Fabrics impregnated, coated or covered with other substances	5.00%	NT1
5907.00.90	Other	5.00%	EIF
5908.00.10	Wicks; incandescent gas mantles	10.00%	NT2
5908.00.90	Other	10.00%	NT2
5909.00.10	Fire hoses	5.00%	NT1
5909.00.90	Other	5.00%	NT1
5910.00.00	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.	5.00%	NT1
5911.10.00	Textile fabrics, felt and feltlined 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)	5.00%	EIF
5911.20.00	Bolting cloth, whether or not made up	5.00%	EIF
5911.31.00	Weighing less than 650 g/m2	5.00%	NT1
5911.32.00	Weighing 650 g/m2 or more	5.00%	NT1
5911.40.00	Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5.00%	EIF
5911.90.10	Gaskets and seals	5.00%	NT1
5911.90.90	Other	5.00%	NT2
6001.10.00	“Long pile” fabrics	15.00%	NT2
6001.21.00	Of cotton	15.00%	NT2
6001.22.00	Of manmade fibres	15.00%	NT2
6001.29.00	Of other textile materials	15.00%	NT1
6001.91.00	Of cotton	15.00%	NT1
6001.92.20	Pile fabrics of 100 % polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	15.00%	NT2
6001.92.30	Containing elastomeric yarn or rubber thread	15.00%	NT2
6001.92.90	Other	15.00%	NT2
6001.99.00	Of other textile materials	15.00%	NT2
6002.40.00	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10.00%	NT2
6002.90.00	Other	10.00%	NT2
6003.10.00	Of wool or fine animal hair	10.00%	NT2
6003.20.00	Of cotton	10.00%	NT2
6003.30.00	Of synthetic fibres	10.00%	NT2
6003.40.00	Of artificial fibres	10.00%	NT2
6003.90.00	Other	10.00%	NT2
6004.10.10	Containing by weight not more than 20 % of elastomeric yarn	10.00%	NT2
6004.10.90	Other	10.00%	NT3
6004.90.00	Other	10.00%	NT2
6005.21.00	Unbleached or bleached	15.00%	NT1
6005.22.00	Dyed	15.00%	NT1
6005.23.00	Of yarns of different colours	15.00%	NT3
6005.24.00	Printed	15.00%	NT3
6005.35.00	Fabrics specified in Subheading Note 1 to this Chapter	15.00%	NT3
6005.36.10	Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00%	NT3
6005.36.90	Other	15.00%	NT3
6005.37.10	Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6005.37.90	Other	15.00%	NT3
6005.38.10	Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00%	NT2
6005.38.90	Other	15.00%	NT1
6005.39.10	Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00%	NT3
6005.39.90	Other	15.00%	NT3
6005.41.00	Unbleached or bleached	15.00%	NT3
6005.42.00	Dyed	15.00%	NT3
6005.43.00	Of yarns of different colours	15.00%	NT3
6005.44.00	Printed	15.00%	NT3
6005.90.10	Of wool or fine animal hair	15.00%	NT3
6005.90.90	Other	15.00%	NT3
6006.10.00	Of wool or fine animal hair	15.00%	NT3
6006.21.00	Unbleached or bleached	15.00%	NT3
6006.22.00	Dyed	15.00%	NT3
6006.23.00	Of yarns of different colours	15.00%	NT3
6006.24.00	Printed	15.00%	NT3
6006.31.10	Nylon fibre mesh of a kind used as backing material for mosaic tiles	15.00%	NT3
6006.31.20	Elastic (combined with rubber threads)	15.00%	NT3
6006.31.90	Other	15.00%	NT3
6006.32.10	Nylon fibre mesh of a kind used as backing material for mosaic tiles	15.00%	NT3
6006.32.20	Elastic (combined with rubber threads)	15.00%	NT3
6006.32.90	Other	15.00%	NT3
6006.33.10	Elastic (combined with rubber threads)	15.00%	NT3
6006.33.90	Other	15.00%	NT3
6006.34.10	Elastic (combined with rubber threads)	15.00%	NT3
6006.34.90	Other	15.00%	NT3
6006.41.10	Elastic (combined with rubber threads)	15.00%	NT3
6006.41.90	Other	15.00%	NT3
6006.42.10	Elastic (combined with rubber threads)	15.00%	NT2
6006.42.90	Other	15.00%	NT2
6006.43.10	Elastic (combined with rubber threads)	15.00%	NT3
6006.43.90	Other	15.00%	NT2
6006.44.10	Elastic (combined with rubber threads)	15.00%	NT3
6006.44.90	Other	15.00%	NT3
6006.90.00	Other	15.00%	NT1
6101.20.00	Of cotton	25.00%	NT3
6101.30.00	Of manmade fibres	25.00%	NT3
6101.90.00	Of other textile materials	25.00%	NT3
6102.10.00	Of wool or fine animal hair	20.00%	EX
6102.20.00	Of cotton	25.00%	NT3
6102.30.00	Of manmade fibres	25.00%	NT3
6102.90.00	Of other textile materials	25.00%	NT2
6103.10.00	Suits	25.00%	NT3
6103.22.00	Of cotton	25.00%	NT2
6103.23.00	Of synthetic fibres	25.00%	NT2
6103.29.00	Of other textile materials	25.00%	NT2
6103.31.00	Of wool or fine animal hair	20.00%	NT3
6103.32.00	Of cotton	25.00%	EX
6103.33.00	Of synthetic fibres	25.00%	EX
6103.39.10	Of ramie, linen or silk	25.00%	EX
6103.39.90	Other	25.00%	EX
6103.41.00	Of wool or fine animal hair	20.00%	NT2
6103.42.00	Of cotton	25.00%	NT3
6103.43.00	Of synthetic fibres	25.00%	NT3
6103.49.00	Of other textile materials	25.00%	NT3
6104.13.00	Of synthetic fibres	25.00%	NT2
6104.19.20	Of cotton	25.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
6104.19.90	Other	25.00%	NT2
6104.22.00	Of cotton	25.00%	NT2
6104.23.00	Of synthetic fibres	25.00%	NT2
6104.29.00	Of other textile materials	25.00%	NT2
6104.31.00	Of wool or fine animal hair	20.00%	NT3
6104.32.00	Of cotton	25.00%	NT3
6104.33.00	Of synthetic fibres	25.00%	NT3
6104.39.00	Of other textile materials	25.00%	NT3
6104.41.00	Of wool or fine animal hair	20.00%	NT3
6104.42.00	Of cotton	25.00%	NT3
6104.43.00	Of synthetic fibres	25.00%	NT3
6104.44.00	Of artificial fibres	25.00%	NT3
6104.49.00	Of other textile materials	25.00%	NT3
6104.51.00	Of wool or fine animal hair	20.00%	NT3
6104.52.00	Of cotton	25.00%	NT3
6104.53.00	Of synthetic fibres	25.00%	NT3
6104.59.00	Of other textile materials	25.00%	NT3
6104.61.00	Of wool or fine animal hair	20.00%	NT3
6104.62.00	Of cotton	25.00%	NT3
6104.63.00	Of synthetic fibres	25.00%	NT3
6104.69.00	Of other textile materials	25.00%	NT3
6105.10.00	Of cotton	25.00%	NT3
6105.20.10	Of synthetic fibres	25.00%	NT3
6105.20.20	Of artificial fibres	25.00%	EX
6105.90.00	Of other textile materials	25.00%	NT3
6106.10.00	Of cotton	25.00%	NT3
6106.20.00	Of manmade fibres	25.00%	NT3
6106.90.00	Of other textile materials	25.00%	NT3
6107.11.00	Of cotton	25.00%	NT3
6107.12.00	Of manmade fibres	25.00%	NT3
6107.19.00	Of other textile materials	25.00%	NT2
6107.21.00	Of cotton	25.00%	NT3
6107.22.00	Of manmade fibres	25.00%	NT3
6107.29.00	Of other textile materials	25.00%	NT2
6107.91.00	Of cotton	25.00%	NT3
6107.99.00	Of other textile materials	25.00%	EX
6108.11.00	Of manmade fibres	25.00%	NT2
6108.19.20	Of wool or fine animal hair	20.00%	NT3
6108.19.30	Of cotton	25.00%	NT2
6108.19.40	Of silk	25.00%	NT3
6108.19.90	Other	25.00%	NT2
6108.21.00	Of cotton	25.00%	NT3
6108.22.00	Of manmade fibres	25.00%	NT3
6108.29.00	Of other textile materials	25.00%	NT2
6108.31.00	Of cotton	25.00%	NT3
6108.32.00	Of manmade fibres	25.00%	NT3
6108.39.00	Of other textile materials	25.00%	NT2
6108.91.00	Of cotton	25.00%	NT3
6108.92.00	Of manmade fibres	25.00%	NT3
6108.99.00	Of other textile materials	25.00%	NT2
6109.10.10	For men or boys	25.00%	NT3
6109.10.20	For women or girls	25.00%	NT3
6109.90.10	For men or boys, of ramie, linen or silk	25.00%	NT3
6109.90.20	For men or boys, of other textile materials	25.00%	NT3
6109.90.30	For women or girls	25.00%	NT3
6110.11.00	Of wool	20.00%	NT3
6110.12.00	Of Kashmir (cashmere) goats	25.00%	EX
6110.19.00	Other	25.00%	NT3
6110.20.00	Of cotton	25.00%	NT3
6110.30.00	Of manmade fibres	25.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6110.90.00	Of other textile materials	25.00%	NT3
6111.20.00	Of cotton	25.00%	NT3
6111.30.00	Of synthetic fibres	25.00%	NT3
6111.90.10	Of wool or fine animal hair	25.00%	NT3
6111.90.90	Other	25.00%	NT3
6112.11.00	Of cotton	25.00%	NT2
6112.12.00	Of synthetic fibres	25.00%	NT3
6112.19.00	Of other textile materials	25.00%	NT2
6112.20.00	Ski suits	25.00%	NT2
6112.31.00	Of synthetic fibres	25.00%	NT3
6112.39.00	Of other textile materials	25.00%	NT2
6112.41.10	Mastectomy swimwear (post breast surgery swimwear)	25.00%	NT3
6112.41.90	Other	25.00%	NT3
6112.49.10	Mastectomy swimwear (post breast surgery swimwear)	25.00%	NT2
6112.49.90	Other	25.00%	NT2
6113.00.10	Divers' suits (wetsuits)	20.00%	NT3
6113.00.30	Garments used for protection from fire	20.00%	NT3
6113.00.40	Other protective work garments	22.50%	EX
6113.00.90	Other	25.00%	EX
6114.20.00	Of cotton	25.00%	EX
6114.30.20	Garments used for protection from fire	20.00%	NT3
6114.30.90	Other	25.00%	EX
6114.90.10	Of wool or fine animal hair	25.00%	EX
6114.90.90	Other	25.00%	EX
6115.10.10	Stockings for varicose veins, of synthetic fibres	25.00%	EX
6115.10.90	Other	25.00%	EX
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	25.00%	EX
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	25.00%	NT3
6115.29.10	Of cotton	25.00%	NT3
6115.29.90	Other	25.00%	NT3
6115.30.10	Of cotton	25.00%	EX
6115.30.90	Other	25.00%	EX
6115.94.00	Of wool or fine animal hair	20.00%	NT2
6115.95.00	Of cotton	25.00%	EX
6115.96.00	Of synthetic fibres	25.00%	EX
6115.99.00	Of other textile materials	25.00%	EX
6116.10.10	Divers' gloves	25.00%	EX
6116.10.90	Other	30.00%	EX
6116.91.00	Of wool or fine animal hair	10.00%	NT2
6116.92.00	Of cotton	25.00%	EX
6116.93.00	Of synthetic fibres	25.00%	EX
6116.99.00	Of other textile materials	25.00%	EX
6117.10.10	Of cotton	25.00%	EX
6117.10.90	Other	25.00%	EX
6117.80.11	Of wool or fine animal hair	20.00%	NT2
6117.80.19	Other	25.00%	EX
6117.80.20	Wrist bands, knee bands or ankle bands	22.50%	EX
6117.80.90	Other	25.00%	EX
6117.90.00	Parts	25.00%	EX
6201.20.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00%	NT3
6201.20.90	Other	20.00%	NT3
6201.30.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00%	NT3
6201.30.90	Other	25.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6201.40.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00%	NT3
6201.40.90	Other	25.00%	NT3
6201.90.11	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	22.50%	NT3
6201.90.19	Other	22.50%	NT3
6201.90.21	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00%	NT3
6201.90.29	Other	20.00%	NT3
6201.90.90	Other	25.00%	NT3
6202.20.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00%	NT3
6202.20.90	Other	20.00%	NT3
6202.30.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00%	NT3
6202.30.90	Other	25.00%	NT3
6202.40.10	Overcoats, raincoats, carcoats, cloaks, capes, ponchos, threequarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00%	NT3
6202.40.90	Other	25.00%	NT3
6202.90.10	Of silk	22.50%	NT3
6202.90.20	Of ramie	20.00%	NT3
6202.90.90	Other	25.00%	NT3
6203.11.00	Of wool or fine animal hair	20.00%	NT2
6203.12.00	Of synthetic fibres	25.00%	EX
6203.19.11	Printed by traditional batik process	22.50%	EX
6203.19.19	Other	25.00%	EX
6203.19.21	Printed by traditional batik process	22.50%	EX
6203.19.29	Other	25.00%	EX
6203.19.90	Other	25.00%	EX
6203.22.10	Printed by traditional batik process	22.50%	EX
6203.22.90	Other	25.00%	EX
6203.23.00	Of synthetic fibres	25.00%	EX
6203.29.10	Of wool or fine animal hair	20.00%	NT3
6203.29.90	Other	25.00%	NT2
6203.31.00	Of wool or fine animal hair	20.00%	NT3
6203.32.10	Printed by traditional batik process	22.50%	EX
6203.32.90	Other	25.00%	EX
6203.33.00	Of synthetic fibres	25.00%	EX
6203.39.00	Of other textile materials	25.00%	EX
6203.41.00	Of wool or fine animal hair	20.00%	NT3
6203.42.10	Bib and brace overalls	25.00%	EX
6203.42.90	Other	25.00%	NT3
6203.43.00	Of synthetic fibres	25.00%	NT3
6203.49.10	Of silk	22.50%	NT3
6203.49.90	Other	25.00%	NT3
6204.11.00	Of wool or fine animal hair	20.00%	NT3
6204.12.10	Printed by traditional batik process	22.50%	NT2
6204.12.90	Other	25.00%	NT2
6204.13.00	Of synthetic fibres	25.00%	NT2
6204.19.11	Printed by traditional batik process	22.50%	NT3
6204.19.19	Other	25.00%	NT2
6204.19.90	Other	25.00%	NT2
6204.21.00	Of wool or fine animal hair	20.00%	NT2
6204.22.10	Printed by traditional batik process	22.50%	NT3
6204.22.90	Other	25.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
6204.23.00	Of synthetic fibres	25.00%	NT2
6204.29.10	Of silk	22.50%	NT2
6204.29.90	Other	25.00%	NT2
6204.31.00	Of wool or fine animal hair	20.00%	NT3
6204.32.10	Printed by traditional batik process	22.50%	EX
6204.32.90	Other	25.00%	EX
6204.33.00	Of synthetic fibres	25.00%	EX
6204.39.11	Printed by traditional batik process	22.50%	EX
6204.39.19	Other	25.00%	EX
6204.39.90	Other	25.00%	EX
6204.41.00	Of wool or fine animal hair	20.00%	NT3
6204.42.10	Printed by traditional batik process	22.50%	EX
6204.42.90	Other	25.00%	EX
6204.43.00	Of synthetic fibres	25.00%	EX
6204.44.00	Of artificial fibres	25.00%	EX
6204.49.10	Printed by traditional batik process	25.00%	EX
6204.49.90	Other	25.00%	EX
6204.51.00	Of wool or fine animal hair	20.00%	NT3
6204.52.10	Printed by traditional batik process	22.50%	EX
6204.52.90	Other	25.00%	NT3
6204.53.00	Of synthetic fibres	25.00%	NT3
6204.59.10	Printed by traditional batik process	25.00%	EX
6204.59.90	Other	25.00%	NT3
6204.61.00	Of wool or fine animal hair	20.00%	NT3
6204.62.00	Of cotton	25.00%	NT3
6204.63.00	Of synthetic fibres	25.00%	NT3
6204.69.00	Of other textile materials	25.00%	NT3
6205.20.10	Printed by traditional batik process	22.50%	EX
6205.20.20	Barong Tagalog	25.00%	EX
6205.20.90	Other	25.00%	NT3
6205.30.10	Barong Tagalog	25.00%	NT3
6205.30.90	Other	25.00%	NT3
6205.90.10	Of wool or fine animal hair	20.00%	NT3
6205.90.91	Printed by traditional batik process	25.00%	NT3
6205.90.92	Barong Tagalog	25.00%	NT3
6205.90.99	Other	25.00%	NT3
6206.10.10	Printed by traditional batik process	22.50%	EX
6206.10.90	Other	25.00%	NT3
6206.20.00	Of wool or fine animal hair	20.00%	NT2
6206.30.10	Printed by traditional batik process	22.50%	NT3
6206.30.90	Other	25.00%	NT3
6206.40.00	Of manmade fibres	25.00%	NT3
6206.90.00	Of other textile materials	25.00%	NT3
6207.11.00	Of cotton	25.00%	NT3
6207.19.00	Of other textile materials	25.00%	NT2
6207.21.10	Printed by traditional batik process	22.50%	EX
6207.21.90	Other	25.00%	NT3
6207.22.00	Of manmade fibres	25.00%	NT2
6207.29.10	Of silk	22.50%	NT3
6207.29.90	Other	25.00%	NT2
6207.91.00	Of cotton	25.00%	NT3
6207.99.10	Of manmade fibres	25.00%	NT3
6207.99.90	Other	25.00%	NT3
6208.11.00	Of manmade fibres	25.00%	NT2
6208.19.00	Of other textile materials	25.00%	NT2
6208.21.10	Printed by traditional batik process	22.50%	NT3
6208.21.90	Other	25.00%	NT3
6208.22.00	Of manmade fibres	25.00%	NT3
6208.29.10	Printed by traditional batik process	25.00%	EX
6208.29.90	Other	25.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6208.91.10	Printed by traditional batik process	25.00%	EX
6208.91.90	Other	25.00%	EX
6208.92.10	Printed by traditional batik process	25.00%	EX
6208.92.90	Other	25.00%	EX
6208.99.10	Of wool or fine animal hair	20.00%	NT3
6208.99.90	Other	25.00%	EX
6209.20.30	Tshirts, shirts, pyjamas and similar articles	25.00%	EX
6209.20.40	Suits, pants and similar articles	22.50%	EX
6209.20.90	Other	25.00%	EX
6209.30.10	Suits, pants and similar articles	25.00%	EX
6209.30.30	Tshirts, shirts, pyjamas and similar articles	25.00%	EX
6209.30.40	Clothing accessories	22.50%	EX
6209.30.90	Other	25.00%	EX
6209.90.00	Of other textile materials	25.00%	EX
6210.10.11	Garments used for protection from chemical substances, radiation or fire	20.00%	NT3
6210.10.19	Other	25.00%	EX
6210.10.90	Other	25.00%	EX
6210.20.20	Garments used for protection from fire	17.50%	NT2
6210.20.30	Garments used for protection from chemical substances or radiation	17.50%	NT2
6210.20.40	Other protective work garments	20.00%	NT3
6210.20.90	Other	20.00%	NT3
6210.30.20	Garments used for protection from fire	17.50%	NT3
6210.30.30	Garments used for protection from chemical substances or radiation	17.50%	NT3
6210.30.40	Other protective work garments	20.00%	NT3
6210.30.90	Other	20.00%	NT3
6210.40.10	Garments used for protection from fire	17.50%	NT3
6210.40.20	Garments used for protection from chemical substances or radiation	17.50%	NT3
6210.40.90	Other	20.00%	NT3
6210.50.10	Garments used for protection from fire	17.50%	NT3
6210.50.20	Garments used for protection from chemical substances or radiation	17.50%	NT3
6210.50.90	Other	20.00%	NT3
6211.11.00	Men's or boys'	25.00%	EX
6211.12.00	Women's or girls'	25.00%	EX
6211.20.00	Ski suits	25.00%	EX
6211.32.10	Garments for fencing or wrestling	22.50%	EX
6211.32.20	Pilgrimage robes (Ihram)	22.50%	EX
6211.32.90	Other	25.00%	EX
6211.33.10	Garments for fencing or wrestling	22.50%	EX
6211.33.20	Garments used for protection from fire	17.50%	NT3
6211.33.30	Garments used for protection from chemical substances or radiation	17.50%	NT3
6211.33.40	Pilgrimage robes (Ihram)	25.00%	EX
6211.33.90	Other	25.00%	EX
6211.39.10	Garments for fencing or wrestling	22.50%	EX
6211.39.20	Garments used for protection from fire	17.50%	NT3
6211.39.30	Garments used for protection from chemical substances or radiation	17.50%	NT3
6211.39.40	Pilgrimage robes (Ihram)	25.00%	NT3
6211.39.90	Other	25.00%	NT3
6211.42.10	Garments for fencing or wrestling	22.50%	EX
6211.42.20	Prayer cloaks	25.00%	EX
6211.42.30	Sarong of tubular type	25.00%	EX
6211.42.90	Other	25.00%	NT3
6211.43.10	Surgical gowns	15.00%	NT3
6211.43.20	Prayer cloaks	25.00%	EX
6211.43.30	Antiexplosive protective suits	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6211.43.40	Garments for fencing or wrestling	22.50%	NT3
6211.43.50	Garments used for protection from chemical substances, radiation or fire	17.50%	NT3
6211.43.60	Flyers' coveralls	15.00%	NT3
6211.43.70	Sarong of tubular type	25.00%	EX
6211.43.90	Other	25.00%	EX
6211.49.10	Garments for fencing or wrestling	22.50%	EX
6211.49.20	Garments used for protection from chemical substances, radiation or fire	17.50%	NT3
6211.49.31	Of wool or of fine animal hair	25.00%	EX
6211.49.39	Other	25.00%	EX
6211.49.50	Sarong of tubular type	25.00%	NT3
6211.49.60	Other, of wool or fine animal hair	20.00%	NT3
6211.49.90	Other	25.00%	EX
6212.10.11	Mastectomy bra (post breast surgery bra)	25.00%	EX
6212.10.19	Other	25.00%	EX
6212.10.91	Mastectomy bra (post breast surgery bra)	25.00%	EX
6212.10.99	Other	25.00%	EX
6212.20.10	Of cotton	25.00%	EX
6212.20.90	Of other textile materials	25.00%	EX
6212.30.10	Of cotton	25.00%	EX
6212.30.90	Of other textile materials	25.00%	EX
6212.90.11	Compression garments of a kind used for the treatment of scar tissue and skin grafts	15.00%	NT3
6212.90.12	Athletic supporters	22.50%	EX
6212.90.19	Other	25.00%	EX
6212.90.91	Compression garment of a kind used for the treatment of scar tissue and skin grafts	15.00%	NT3
6212.90.92	Athletic supporters	22.50%	EX
6212.90.99	Other	25.00%	EX
6213.20.10	Printed by the traditional batik process	22.50%	EX
6213.20.90	Other	25.00%	EX
6213.90.11	Printed by the traditional batik process	22.50%	EX
6213.90.19	Other	25.00%	EX
6213.90.91	Printed by the traditional batik process	22.50%	EX
6213.90.99	Other	25.00%	EX
6214.10.10	Printed by the traditional batik process	22.50%	EX
6214.10.90	Other	25.00%	EX
6214.20.00	Of wool or fine animal hair	20.00%	NT3
6214.30.10	Printed by the traditional batik process	22.50%	EX
6214.30.90	Other	25.00%	EX
6214.40.10	Printed by the traditional batik process	22.50%	EX
6214.40.90	Other	25.00%	EX
6214.90.10	Printed by the traditional batik process	22.50%	EX
6214.90.90	Other	25.00%	EX
6215.10.10	Printed by the traditional batik process	22.50%	EX
6215.10.90	Other	25.00%	EX
6215.20.10	Printed by the traditional batik process	22.50%	EX
6215.20.90	Other	25.00%	EX
6215.90.10	Printed by the traditional batik process	22.50%	EX
6215.90.90	Other	25.00%	EX
6216.00.10	Protective work gloves, mittens and mitts	25.00%	EX
6216.00.91	Of wool or fine animal hair	20.00%	NT3
6216.00.92	Of cotton	25.00%	EX
6216.00.99	Other	25.00%	EX
6217.10.10	Judo belts	22.50%	EX
6217.10.90	Other	25.00%	EX
6217.90.00	Parts	25.00%	EX
6301.10.00	Electric blankets	25.00%	EX
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25.00%	EX

Tariff Item	Description	Base Rate	Staging Category
6301.30.10	Printed by traditional batik process	22.50%	EX
6301.30.90	Other	25.00%	EX
6301.40.10	Of nonwoven fabrics	15.00%	NT3
6301.40.90	Other	25.00%	EX
6301.90.10	Of nonwoven fabrics	15.00%	NT2
6301.90.90	Other	25.00%	EX
6302.10.00	Bed linen, knitted or crocheted	25.00%	EX
6302.21.00	Of cotton	25.00%	EX
6302.22.10	Of nonwoven fabrics	15.00%	NT2
6302.22.90	Other	25.00%	EX
6302.29.00	Of other textile materials	25.00%	EX
6302.31.00	Of cotton	25.00%	EX
6302.32.10	Of nonwoven fabrics	15.00%	NT3
6302.32.90	Other	25.00%	EX
6302.39.00	Of other textile materials	25.00%	EX
6302.40.00	Table linen, knitted or crocheted	25.00%	NT3
6302.51.10	Printed by traditional batik process	22.50%	EX
6302.51.90	Other	25.00%	EX
6302.53.00	Of manmade fibres	25.00%	EX
6302.59.10	Of flax	25.00%	NT3
6302.59.90	Other	25.00%	NT2
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	25.00%	NT3
6302.91.00	Of cotton	25.00%	EX
6302.93.00	Of manmade fibres	25.00%	EX
6302.99.10	Of flax	25.00%	NT3
6302.99.90	Other	25.00%	NT2
6303.12.00	Of synthetic fibres	25.00%	NT3
6303.19.10	Of cotton	25.00%	NT3
6303.19.90	Other	25.00%	EX
6303.91.00	Of cotton	25.00%	EX
6303.92.00	Of synthetic fibres	25.00%	EX
6303.99.00	Of other textile materials	25.00%	EX
6304.11.00	Knitted or crocheted	25.00%	EX
6304.19.10	Of cotton	25.00%	EX
6304.19.20	Other, nonwoven	25.00%	EX
6304.19.90	Other	25.00%	EX
6304.20.00	Bed nets specified in Subheading Note 1 to this Chapter	25.00%	NT3
6304.91.10	Mosquito nets	25.00%	EX
6304.91.90	Other	25.00%	EX
6304.92.00	Not knitted or crocheted, of cotton	25.00%	EX
6304.93.00	Not knitted or crocheted, of synthetic fibres	25.00%	EX
6304.99.00	Not knitted or crocheted, of other textile materials	25.00%	EX
6305.10.11	Of jute	5.00%	EIF
6305.10.19	Other	5.00%	EIF
6305.10.21	Of jute	5.00%	EIF
6305.10.29	Other	5.00%	NT1
6305.20.00	Of cotton	15.00%	NT2
6305.32.10	Nonwoven	5.00%	EIF
6305.32.20	Knitted or crocheted	15.00%	NT3
6305.32.90	Other	10.00%	NT2
6305.33.10	Knitted or crocheted	15.00%	NT3
6305.33.20	Of woven fabrics of strip or the like	10.00%	NT2
6305.33.90	Other	10.00%	NT2
6305.39.10	Nonwoven	5.00%	EIF
6305.39.20	Knitted or crocheted	15.00%	NT2
6305.39.90	Other	10.00%	NT2
6305.90.10	Of hemp of heading 53.05	15.00%	NT3
6305.90.20	Of coconut (coir) of heading 53.05	15.00%	NT3
6305.90.90	Other	15.00%	NT3
6306.12.00	Of synthetic fibres	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
6306.19.10	Of vegetable textile fibres of heading 53.05	10.00%	NT2
6306.19.20	Of cotton	10.00%	NT2
6306.19.90	Other	10.00%	NT3
6306.22.00	Of synthetic fibres	20.00%	NT3
6306.29.10	Of cotton	20.00%	NT3
6306.29.90	Other	20.00%	NT3
6306.30.00	Sails	20.00%	NT3
6306.40.10	Of cotton	20.00%	NT3
6306.40.90	Other	20.00%	NT3
6306.90.10	Of nonwoven	15.00%	NT2
6306.90.91	Of cotton	20.00%	NT3
6306.90.99	Other	20.00%	NT3
6307.10.10	Nonwoven other than felt	15.00%	NT3
6307.10.20	Of felt	15.00%	NT3
6307.10.90	Other	25.00%	EX
6307.20.00	Lifejackets and lifebelts	15.00%	NT3
6307.90.30	Umbrella covers in precut triangular form	20.00%	NT3
6307.90.40	Surgical masks	10.00%	NT3
6307.90.61	Suitable for industrial use	20.00%	NT3
6307.90.69	Other	20.00%	NT3
6307.90.70	Fans and handscreens	20.00%	NT3
6307.90.80	Laces for shoes, boots, corsets and the like	20.00%	NT3
6307.90.90	Other	20.00%	NT3
6308.00.00	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.	25.00%	EX
6309.00.00	Worn clothing and other worn articles.	35.00%	EX
6310.10.10	Used or new rags	25.00%	EX
6310.10.90	Other	25.00%	EX
6310.90.10	Used or new rags	25.00%	EX
6310.90.90	Other	25.00%	EX
6401.10.00	Footwear incorporating a protective metal toecap	25.00%	EX
6401.92.10	Incorporating a protective nonmetal toecap	30.00%	EX
6401.92.90	Other	30.00%	EX
6401.99.10	Covering the knee	30.00%	EX
6401.99.90	Other	30.00%	EX
6402.12.00	Skiboats, crosscountry ski footwear and snowboard boots	15.00%	NT2
6402.19.10	Wrestling footwear	30.00%	EX
6402.19.90	Other	30.00%	EX
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	30.00%	EX
6402.91.10	Diving boots	10.00%	NT2
6402.91.91	Incorporating a protective metal toecap	25.00%	EX
6402.91.92	Incorporating a protective nonmetal toecap	25.00%	EX
6402.91.99	Other	25.00%	NT3
6402.99.10	Incorporating a protective metal toecap	25.00%	EX
6402.99.20	Incorporating a protective nonmetal toecap	25.00%	EX
6402.99.90	Other	25.00%	NT3
6403.12.00	Skiboats, crosscountry ski footwear and snowboard boots	15.00%	NT3
6403.19.10	Fitted with spikes, cleats or the like	25.00%	NT3
6403.19.20	Riding boots; bowling shoes	25.00%	EX
6403.19.30	Footwear for wrestling, weightlifting or gymnastics	25.00%	EX
6403.19.90	Other	25.00%	NT3
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25.00%	NT2
6403.40.00	Other footwear, incorporating a protective metal toecap	25.00%	NT3
6403.51.00	Covering the ankle	25.00%	EX
6403.59.10	Bowling shoes	25.00%	EX
6403.59.90	Other	25.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6403.91.10	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	25.00%	EX
6403.91.20	Riding boots	25.00%	EX
6403.91.30	Other, incorporating a protective nonmetal toecap	25.00%	EX
6403.91.90	Other	25.00%	NT3
6403.99.10	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	25.00%	NT3
6403.99.20	Bowling shoes	25.00%	EX
6403.99.30	Other, incorporating a protective nonmetal toecap	25.00%	EX
6403.99.90	Other	25.00%	NT3
6404.11.10	Fitted with spikes, cleats or the like	25.00%	EX
6404.11.20	Footwear for wrestling, weightlifting or gymnastics	25.00%	EX
6404.11.90	Other	30.00%	EX
6404.19.10	Incorporating a protective toecap	30.00%	EX
6404.19.90	Other	30.00%	EX
6404.20.00	Footwear with outer soles of leather or composition leather	30.00%	EX
6405.10.00	With uppers of leather or composition leather	25.00%	EX
6405.20.00	With uppers of textile materials	30.00%	EX
6405.90.00	Other	30.00%	EX
6406.10.10	Metal toecaps	5.00%	EIF
6406.10.90	Other	5.00%	NT2
6406.20.10	Of rubber	5.00%	NT2
6406.20.20	Of plastics	5.00%	NT1
6406.90.10	Of wood	5.00%	NT1
6406.90.21	Of iron or steel	5.00%	EIF
6406.90.22	Of copper	5.00%	NT1
6406.90.23	Of aluminium	5.00%	EIF
6406.90.29	Other	5.00%	EIF
6406.90.41	Insoles	5.00%	NT1
6406.90.42	Complete soles	5.00%	EIF
6406.90.49	Other	5.00%	EIF
6406.90.51	Insoles	5.00%	NT1
6406.90.52	Complete soles	5.00%	NT1
6406.90.59	Other	5.00%	EIF
6406.90.91	Gaiters, leggings and similar articles and parts thereof	5.00%	NT2
6406.90.99	Other	5.00%	NT1
6501.00.00	Hatforms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5.00%	NT1
6502.00.00	Hatshapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	5.00%	NT1
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10.00%	NT3
6505.00.10	Headgear of a kind used for religious purposes	10.00%	NT3
6505.00.20	Hairnets	10.00%	EX
6505.00.90	Other	10.00%	EX
6506.10.10	Helmets for motorcyclists	20.00%	NT3
6506.10.20	Industrial safety helmets and firefighters' helmets, excluding steel helmets	10.00%	NT3
6506.10.30	Steel helmets	5.00%	NT1
6506.10.40	Waterpolo headgear	10.00%	NT3
6506.10.90	Other	10.00%	NT3
6506.91.00	Of rubber or of plastics	15.00%	NT3
6506.99.10	Of furskin	15.00%	NT3
6506.99.90	Other	15.00%	NT3
6507.00.00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10.00%	NT3
6601.10.00	Garden or similar umbrellas	15.00%	EX
6601.91.00	Having a telescopic shaft	15.00%	EX
6601.99.00	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
6602.00.00	Walkingsticks, seatsticks, whips, ridingcrops and the like.	15.00%	NT3
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5.00%	EIF
6603.90.10	For articles of heading 66.01	10.00%	NT2
6603.90.20	For articles of heading 66.02	5.00%	EIF
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	15.00%	NT3
6702.10.00	Of plastics	10.00%	NT3
6702.90.10	Of paper	10.00%	EX
6702.90.20	Of textile materials	10.00%	NT2
6702.90.90	Other	10.00%	EX
6703.00.00	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.	5.00%	EIF
6704.11.00	Complete wigs	15.00%	NT3
6704.19.00	Other	15.00%	NT3
6704.20.00	Of human hair	15.00%	NT3
6704.90.00	Of other materials	15.00%	NT3
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	5.00%	NT3
6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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	10.00%	NT1
6802.21.00	Marble, travertine and alabaster	10.00%	NT2
6802.23.00	Granite	10.00%	NT2
6802.29.10	Other calcareous stone	10.00%	NT2
6802.29.90	Other	10.00%	NT1
6802.91.10	Marble	10.00%	NT2
6802.91.90	Other	10.00%	NT2
6802.92.00	Other calcareous stone	10.00%	NT2
6802.93.10	Polished slabs	10.00%	NT2
6802.93.90	Other	10.00%	NT2
6802.99.00	Other stone	10.00%	NT1
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	10.00%	NT2
6804.10.00	Millstones and grindstones for milling, grinding or pulping	10.00%	NT2
6804.21.00	Of agglomerated synthetic or natural diamond	10.00%	NT2
6804.22.00	Of other agglomerated abrasives or of ceramics	10.00%	NT2
6804.23.00	Of natural stone	10.00%	NT3
6804.30.00	Hand sharpening or polishing stones	10.00%	NT2
6805.10.00	On a base of woven textile fabric only	10.00%	NT2
6805.20.00	On a base of paper or paperboard only	10.00%	NT2
6805.30.00	On a base of other materials	10.00%	NT2
6806.10.00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5.00%	NT1
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5.00%	EIF
6806.90.00	Other	5.00%	NT1
6807.10.00	In rolls	5.00%	NT1
6807.90.10	Tiles	5.00%	EIF
6807.90.90	Other	5.00%	EIF
6808.00.20	Roofing tiles	10.00%	NT2
6808.00.40	Other tiles	10.00%	NT2
6808.00.91	Of vegetable fibre	10.00%	NT2
6808.00.99	Other	10.00%	NT2
6809.11.00	Faced or reinforced with paper or paperboard only	5.00%	EIF
6809.19.10	Tiles	5.00%	EIF
6809.19.90	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
6809.90.10	Dental moulds of plaster	10.00%	NT2
6809.90.90	Other	10.00%	NT2
6810.11.00	Building blocks and bricks	10.00%	NT2
6810.19.10	Tiles	10.00%	NT2
6810.19.90	Other	10.00%	NT2
6810.91.10	Building piles of concrete	10.00%	NT2
6810.91.90	Other	10.00%	NT2
6810.99.00	Other	10.00%	NT2
6811.40.10	Corrugated sheets	5.00%	EIF
6811.40.21	Floor or wall tiles containing plastics	5.00%	EIF
6811.40.22	For roofing, facing or partitioning	5.00%	EIF
6811.40.29	Other	5.00%	EIF
6811.40.30	Tubes or pipes	5.00%	EIF
6811.40.40	Tube or pipe fittings	5.00%	EIF
6811.40.50	Other articles, of a kind used for building construction	5.00%	EIF
6811.40.90	Other	5.00%	EIF
6811.81.00	Corrugated sheets	10.00%	NT3
6811.82.10	Floor or wall tiles containing plastics	10.00%	NT3
6811.82.20	For roofing, facing or partitioning	10.00%	NT3
6811.82.90	Other	10.00%	NT3
6811.89.10	Tubes or pipes	5.00%	EIF
6811.89.20	Tube or pipe fittings	5.00%	EIF
6811.89.30	Other articles, of a kind used for building construction	5.00%	EIF
6811.89.90	Other	5.00%	EIF
6812.80.20	Clothing	5.00%	EIF
6812.80.30	Paper, millboard and felt	5.00%	EIF
6812.80.50	Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	5.00%	EIF
6812.80.90	Other	5.00%	EIF
6812.91.10	Clothing	5.00%	NT1
6812.91.90	Other	5.00%	NT1
6812.99.20	Floor or wall tiles	5.00%	NT1
6812.99.30	Paper, millboard and felt	5.00%	NT1
6812.99.40	Compressed asbestos fibre jointing, in sheets or rolls	5.00%	NT1
6812.99.51	Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	5.00%	NT1
6812.99.59	Other	5.00%	NT1
6812.99.90	Other	5.00%	NT1
6813.20.10	Brake linings and pads	5.00%	EIF
6813.20.90	Other	5.00%	EIF
6813.81.00	Brake linings and pads	5.00%	NT1
6813.89.00	Other	5.00%	EIF
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10.00%	NT2
6814.90.00	Other	10.00%	NT2
6815.11.00	Carbon fibres	10.00%	NT1
6815.12.00	Fabrics of carbon fibres	10.00%	NT2
6815.13.10	Yarn or thread	10.00%	NT2
6815.13.90	Other	10.00%	NT2
6815.19.10	Yarn or thread	10.00%	NT2
6815.19.20	Bricks, paving slabs, floor tiles and similar articles	5.00%	NT1
6815.19.90	Other	10.00%	NT1
6815.20.00	Articles of peat	10.00%	NT2
6815.91.00	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	5.00%	EIF
6815.99.00	Other	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5.00%	EIF
6902.10.00	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	5.00%	EIF
6902.20.00	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	5.00%	NT1
6902.90.00	Other	5.00%	NT1
6903.10.00	Containing by weight more than 50 % of free carbon	5.00%	EIF
6903.20.00	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)	5.00%	NT1
6903.90.00	Other	5.00%	NT1
6904.10.00	Building bricks	5.00%	EIF
6904.90.00	Other	5.00%	EIF
6905.10.00	Roofing tiles	5.00%	EIF
6905.90.00	Other	5.00%	EIF
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	5.00%	EIF
6907.21.10	Lining tiles of a kind used for grinding mills, unglazed	5.00%	EIF
6907.21.21	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.21.22	Other, unglazed	20.00%	EX
6907.21.23	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.21.24	Other, glazed	20.00%	EX
6907.21.91	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.21.92	Other, unglazed	20.00%	EX
6907.21.93	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.21.94	Other, glazed	20.00%	EX
6907.22.11	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.22.12	Other, unglazed	20.00%	NT3
6907.22.13	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.22.14	Other, glazed	20.00%	NT3
6907.22.91	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.22.92	Other, unglazed	20.00%	EX
6907.22.93	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.22.94	Other, glazed	20.00%	EX
6907.23.11	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.23.12	Other, unglazed	20.00%	EX
6907.23.13	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.23.14	Other, glazed	20.00%	EX
6907.23.91	Paving, hearth or wall tiles, unglazed	20.00%	EX
6907.23.92	Other, unglazed	20.00%	EX
6907.23.93	Paving, hearth or wall tiles, glazed	20.00%	EX
6907.23.94	Other, glazed	20.00%	EX
6907.30.11	Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	20.00%	EX
6907.30.19	Other	20.00%	EX
6907.30.91	Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	20.00%	EX
6907.30.99	Other	20.00%	EX
6907.40.10	Of a kind used for lining grinding mills, unglazed	5.00%	EIF
6907.40.21	Unglazed	20.00%	EX
6907.40.22	Glazed	20.00%	EX
6907.40.91	Unglazed	20.00%	EX
6907.40.92	Glazed	20.00%	EX
6909.11.00	Of porcelain or china	5.00%	EIF
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	5.00%	EIF
6909.19.00	Other	5.00%	NT1
6909.90.00	Other	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
6910.10.00	Of porcelain or china	20.00%	EX
6910.90.00	Other	20.00%	EX
6911.10.00	Tableware and kitchenware	30.00%	EX
6911.90.00	Other	30.00%	EX
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	30.00%	EX
6913.10.10	Ornamental cigarette boxes and ashtrays	30.00%	EX
6913.10.90	Other	30.00%	EX
6913.90.10	Ornamental cigarette boxes and ashtrays	30.00%	EX
6913.90.90	Other	30.00%	EX
6914.10.00	Of porcelain or china	30.00%	EX
6914.90.00	Other	30.00%	EX
7001.00.00	Cullet and other waste and scrap of glass, excluding glass from cathoderay tubes or other activated glass of heading 85.49; glass in the mass.	5.00%	EIF
7002.10.00	Balls	5.00%	EIF
7002.20.00	Rods	5.00%	EIF
7002.31.10	Of a kind used to manufacture vacuum tubes	5.00%	EIF
7002.31.90	Other	5.00%	EIF
7002.32.10	Of a kind used to manufacture vacuum tubes	5.00%	EIF
7002.32.30	Borosilicate glass tubes of a kind used to manufacture phial/ampoules	5.00%	EIF
7002.32.40	Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5.00%	EIF
7002.32.90	Other	5.00%	EIF
7002.39.10	Of a kind used to manufacture vacuum tubes	5.00%	EIF
7002.39.20	Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5.00%	EIF
7002.39.90	Other	5.00%	NT1
7003.12.10	Optical glass, not optically worked	5.00%	EIF
7003.12.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7003.12.90	Other	5.00%	EIF
7003.19.10	Optical glass, not optically worked	5.00%	EIF
7003.19.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7003.19.90	Other	5.00%	EIF
7003.20.10	In squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7003.20.90	Other	5.00%	EIF
7003.30.10	In squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7003.30.90	Other	5.00%	EIF
7004.20.10	Optical glass, not optically worked	5.00%	EIF
7004.20.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7004.20.90	Other	5.00%	EIF
7004.90.10	Optical glass, not optically worked	5.00%	EIF
7004.90.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00%	EIF
7004.90.90	Other	5.00%	EIF
7005.10.10	Optical glass, not optically worked	15.00%	NT3
7005.10.90	Other	15.00%	NT3
7005.21.10	Optical glass, not optically worked	15.00%	NT3
7005.21.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	15.00%	NT3
7005.21.90	Other	15.00%	NT3
7005.29.10	Optical glass, not optically worked	15.00%	NT3
7005.29.20	Other, in squares or rectangular shape, whether or not one or more corners have been cut	15.00%	NT3
7005.29.90	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7005.30.10	In squares or rectangular shape, whether or not one or more corners have been cut	15.00%	NT3
7005.30.90	Other	15.00%	NT3
7006.00.10	Optical glass, not optically worked	5.00%	EIF
7006.00.90	Other	5.00%	EIF
7007.11.10	Suitable for vehicles of Chapter 87	5.00%	EIF
7007.11.20	Suitable for aircraft or spacecraft of Chapter 88	Free	EIF
7007.11.90	Other	5.00%	EIF
7007.19.10	Suitable for machinery of heading 84.29 or 84.30	5.00%	EIF
7007.19.90	Other	5.00%	NT1
7007.21.10	Suitable for vehicles of Chapter 87	5.00%	EIF
7007.21.20	Suitable for aircraft or spacecraft of Chapter 88	Free	EIF
7007.21.90	Other	5.00%	NT1
7007.29.10	Suitable for machinery of heading 84.29 or 84.30	5.00%	NT1
7007.29.90	Other	5.00%	NT1
7008.00.00	Multiplewalled insulating units of glass.	5.00%	NT1
7009.10.00	Rearview mirrors for vehicles	5.00%	NT1
7009.91.00	Unframed	5.00%	NT1
7009.92.00	Framed	5.00%	NT1
7010.10.00	Ampoules	5.00%	EIF
7010.20.00	Stoppers, lids and other closures	5.00%	EIF
7010.90.10	Carboys and demijohns	5.00%	NT1
7010.90.40	Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	5.00%	NT1
7010.90.91	Of a capacity exceeding 1 l	5.00%	NT1
7010.90.99	Other	5.00%	NT1
7011.10.10	Stems	5.00%	EIF
7011.10.90	Other	5.00%	EIF
7011.20.00	For cathoderay tubes	5.00%	EIF
7011.90.00	Other	5.00%	NT1
7013.10.00	Of glassceramics	10.00%	NT3
7013.22.00	Of lead crystal	10.00%	NT2
7013.28.00	Other	10.00%	NT2
7013.33.00	Of lead crystal	10.00%	NT2
7013.37.00	Other	10.00%	NT3
7013.41.00	Of lead crystal	10.00%	NT2
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5 x 10 ⁶ per Kelvin within a temperature range of 0 oC to 300 oC	10.00%	NT2
7013.49.00	Other	10.00%	NT2
7013.91.00	Of lead crystal	10.00%	NT2
7013.99.00	Other	10.00%	NT3
7014.00.10	Of a kind suitable for use in motor vehicles	5.00%	EIF
7014.00.90	Other	5.00%	EIF
7015.10.00	Glasses for corrective spectacles	5.00%	EIF
7015.90.10	Clock or watch glasses	5.00%	EIF
7015.90.90	Other	5.00%	EIF
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5.00%	NT1
7016.90.00	Other	5.00%	NT1
7017.10.10	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5.00%	EIF
7017.10.90	Other	5.00%	EIF
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁶ per Kelvin within a temperature range of 0 oC to 300 oC	5.00%	EIF
7017.90.00	Other	5.00%	NT1
7018.10.10	Glass beads	10.00%	EX
7018.10.90	Other	10.00%	EX

Tariff Item	Description	Base Rate	Staging Category
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	5.00%	EIF
7018.90.10	Glass eyes	5.00%	EIF
7018.90.90	Other	5.00%	EIF
7019.11.00	Chopped strands, of a length of not more than 50 mm	5.00%	EIF
7019.12.00	Rovings	5.00%	EIF
7019.13.00	Other yarn, slivers	5.00%	EIF
7019.14.00	Mechanically bonded mats	5.00%	EIF
7019.15.00	Chemically bonded mats	5.00%	EIF
7019.19.00	Other	5.00%	EIF
7019.61.00	Closed woven fabrics of rovings	5.00%	EIF
7019.62.00	Other closed fabrics of rovings	5.00%	EIF
7019.63.00	Closed woven fabrics, plain weave, of yarns, not coated or laminated	5.00%	EIF
7019.64.00	Closed woven fabrics, plain weave, of yarns, coated or laminated	5.00%	EIF
7019.65.00	Open woven fabrics of a width not exceeding 30 cm	5.00%	EIF
7019.66.00	Open woven fabrics of a width exceeding 30 cm	5.00%	EIF
7019.69.00	Other	5.00%	EIF
7019.71.00	Veils (thin sheets)	5.00%	EIF
7019.72.00	Other closed fabrics	5.00%	EIF
7019.73.00	Other open fabrics	5.00%	EIF
7019.80.10	Glass wool	5.00%	EIF
7019.80.20	Articles of glass wool	5.00%	EIF
7019.90.20	Blinds	5.00%	EIF
7019.90.30	Glass fibre, excluding glass wool	5.00%	EIF
7019.90.40	Asphalt or coaltar impregnated glass fibre outerwrap of a kind used for pipelines	5.00%	NT1
7019.90.50	Woven fabrics of rovings	5.00%	EIF
7019.90.90	Other	5.00%	NT1
7020.00.11	Of a kind used for the manufacture of acrylic goods	5.00%	EIF
7020.00.19	Other	5.00%	NT1
7020.00.20	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5.00%	EIF
7020.00.30	Glass inners for vacuum flasks or other vacuum vessels	5.00%	EIF
7020.00.40	Evacuated tubes for solar energy collectors	5.00%	EIF
7020.00.90	Other	5.00%	NT1
7101.10.00	Natural pearls	10.00%	NT1
7101.21.00	Unworked	10.00%	NT1
7101.22.00	Worked	10.00%	NT1
7102.10.00	Unsorted	5.00%	NT2
7102.21.00	Unworked or simply sawn, cleaved or bruted	5.00%	EIF
7102.29.00	Other	Free	EIF
7102.31.00	Unworked or simply sawn, cleaved or bruted	Free	EIF
7102.39.00	Other	Free	EIF
7103.10.10	Rubies	Free	EIF
7103.10.20	Jade (nephrite and jadeite)	Free	EIF
7103.10.90	Other	Free	EIF
7103.91.10	Rubies	Free	EIF
7103.91.90	Other	Free	EIF
7103.99.00	Other	Free	EIF
7104.10.10	Unworked	5.00%	EIF
7104.10.20	Worked	5.00%	EIF
7104.21.00	Diamonds	5.00%	EIF
7104.29.00	Other	5.00%	EIF
7104.91.00	Diamonds	5.00%	EIF
7104.99.00	Other	5.00%	EIF
7105.10.00	Of diamonds	5.00%	EIF
7105.90.00	Other	5.00%	EIF
7106.10.00	Powder	5.00%	EIF
7106.91.00	Unwrought	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
7106.92.00	Semimanufactured	5.00%	NT1
7107.00.00	Base metals clad with silver, not further worked than semimanufactured.	5.00%	EIF
7108.11.00	Powder	Free	EIF
7108.12.10	In lumps, ingots or cast bars	Free	EIF
7108.12.90	Other	5.00%	NT1
7108.13.00	Other semimanufactured forms	5.00%	EIF
7108.20.00	Monetary	10.00%	NT2
7109.00.00	Base metals or silver, clad with gold, not further worked than semimanufactured.	5.00%	EIF
7110.11.10	In lumps, ingots, cast bars or in powder form	Free	EIF
7110.11.90	Other	10.00%	NT3
7110.19.00	Other	10.00%	NT3
7110.21.10	In lumps, ingots, cast bars or in powder form	Free	EIF
7110.21.90	Other	10.00%	NT3
7110.29.00	Other	10.00%	NT3
7110.31.10	In lumps, ingots, cast bars or in powder form	Free	EIF
7110.31.90	Other	10.00%	NT3
7110.39.00	Other	10.00%	NT3
7110.41.10	In lumps, ingots, cast bars or in powder form	Free	EIF
7110.41.90	Other	10.00%	NT3
7110.49.00	Other	10.00%	NT3
7111.00.10	Silver or gold, clad with platinum	5.00%	EIF
7111.00.90	Other	5.00%	EIF
7112.30.00	Ash containing precious metal or precious metal compounds	5.00%	NT2
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5.00%	NT1
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5.00%	NT1
7112.99.10	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	5.00%	NT1
7112.99.90	Other	5.00%	NT1
7113.11.10	Parts	15.00%	NT3
7113.11.90	Other	15.00%	NT3
7113.19.10	Parts	15.00%	EX
7113.19.90	Other	15.00%	EX
7113.20.10	Parts	15.00%	NT3
7113.20.90	Other	15.00%	NT3
7114.11.00	Of silver, whether or not plated or clad with other precious metal	10.00%	NT2
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	10.00%	EX
7114.20.00	Of base metal clad with precious metal	10.00%	NT2
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	5.00%	EIF
7115.90.10	Of gold or silver	5.00%	NT1
7115.90.20	Of metal clad with gold or silver	5.00%	NT1
7115.90.90	Other	5.00%	NT1
7116.10.00	Of natural or cultured pearls	10.00%	NT2
7116.20.00	Of precious or semiprecious stones (natural, synthetic or reconstructed)	5.00%	NT1
7117.11.10	Parts	5.00%	EIF
7117.11.90	Other	10.00%	NT3
7117.19.10	Bangles	10.00%	NT2
7117.19.20	Other imitation jewellery	10.00%	NT3
7117.19.90	Parts	10.00%	NT3
7117.90.10	Bangles	10.00%	NT3
7117.90.20	Other imitation jewellery	15.00%	NT3
7117.90.94	Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, motherofpearl, other animal	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
	carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china		
7117.90.99	Other	15.00%	NT3
7118.10.10	Silver coin	5.00%	EIF
7118.10.90	Other	5.00%	NT1
7118.90.10	Gold coin, whether or not legal tender	Free	EIF
7118.90.20	Silver coin, being legal tender	Free	EIF
7118.90.90	Other	Free	EIF
7201.10.00	Nonalloy pig iron containing by weight 0.5 % or less of phosphorus	Free	EIF
7201.20.00	Nonalloy pig iron containing by weight more than 0.5 % of phosphorus	Free	EIF
7201.50.00	Alloy pig iron; spiegeleisen	Free	EIF
7202.11.00	Containing by weight more than 2 % of carbon	Free	EIF
7202.19.00	Other	Free	EIF
7202.21.00	Containing by weight more than 55 % of silicon	Free	EIF
7202.29.00	Other	Free	EIF
7202.30.00	Ferrosilicomanganese	Free	EIF
7202.41.00	Containing by weight more than 4 % of carbon	Free	EIF
7202.49.00	Other	Free	EIF
7202.50.00	Ferrosilicochromium	Free	EIF
7202.60.00	Ferronickel	Free	EIF
7202.70.00	Ferromolybdenum	Free	EIF
7202.80.00	Ferrotungsten and ferrosilicotungsten	Free	EIF
7202.91.00	Ferrotitanium and ferrosilicotitanium	Free	EIF
7202.92.00	Ferrovandium	Free	EIF
7202.93.00	Ferroniobium	Free	EIF
7202.99.00	Other	Free	EIF
7203.10.00	Ferrous products obtained by direct reduction of iron ore	Free	EIF
7203.90.00	Other	Free	EIF
7204.10.00	Waste and scrap of cast iron	Free	EIF
7204.21.00	Of stainless steel	Free	EIF
7204.29.00	Other	Free	EIF
7204.30.00	Waste and scrap of tinned iron or steel	Free	EIF
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	EIF
7204.49.00	Other	Free	EIF
7204.50.00	Remelting scrap ingots	Free	EIF
7205.10.00	Granules	Free	EIF
7205.21.00	Of alloy steel	Free	EIF
7205.29.00	Other	Free	EIF
7206.10.10	Containing by weight more than 0.6 % of carbon	Free	EIF
7206.10.90	Other	Free	EIF
7206.90.00	Other	Free	EIF
7207.11.00	Of rectangular (including square) crosssection, the width measuring less than twice the thickness	Free	EIF
7207.12.10	Slabs	Free	EIF
7207.12.90	Other	Free	EIF
7207.19.00	Other	Free	EIF
7207.20.10	Slabs	Free	EIF
7207.20.21	Blocks roughly shaped by forging; sheet bars	Free	EIF
7207.20.29	Other	Free	EIF
7207.20.91	Slabs	Free	EIF
7207.20.92	Blocks roughly shaped by forging; sheet bars	Free	EIF
7207.20.99	Other	Free	EIF
7208.10.00	In coils, not further worked than hotrolled, with patterns in relief	15.00%	EX
7208.25.00	Of a thickness of 4.75 mm or more	15.00%	NT3
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	15.00%	NT3
7208.27.11	Containing by weight 0.6 % or more of carbon	15.00%	NT3
7208.27.19	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7208.27.91	Containing by weight 0.6 % or more of carbon	15.00%	NT3
7208.27.99	Other	15.00%	NT3
7208.36.00	Of a thickness exceeding 10 mm	15.00%	EX
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	15.00%	EX
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	15.00%	EX
7208.39.10	Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00%	NT3
7208.39.20	Containing by weight less than 0.6 % of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm	15.00%	NT3
7208.39.30	Containing by weight 0.6 % or more of carbon and of a thickness not exceeding 1.5 mm	15.00%	NT3
7208.39.40	Of a thickness more than 2 mm, maximum tensile strength of 550 Mpa and of a width not exceeding 1,250 mm	15.00%	NT3
7208.39.90	Other	15.00%	EX
7208.40.00	Not in coils, not further worked than hotrolled, with patterns in relief	15.00%	NT3
7208.51.00	Of a thickness exceeding 10 mm	15.00%	EX
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	15.00%	NT3
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	15.00%	NT3
7208.54.10	Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00%	NT3
7208.54.90	Other	15.00%	NT3
7208.90.10	Corrugated	15.00%	EIF
7208.90.20	Other, containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00%	EX
7208.90.90	Other	15.00%	NT3
7209.15.00	Of a thickness of 3 mm or more	15.00%	NT3
7209.16.10	Of a width not exceeding 1,250 mm	15.00%	EX
7209.16.90	Other	15.00%	NT3
7209.17.10	Of a width not exceeding 1,250 mm	15.00%	EX
7209.17.90	Other	15.00%	EX
7209.18.10	Tinmill blackplate	Free	EIF
7209.18.91	Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00%	NT3
7209.18.99	Other	15.00%	NT3
7209.25.00	Of a thickness of 3 mm or more	15.00%	EX
7209.26.10	Of a width not exceeding 1,250 mm	15.00%	EX
7209.26.90	Other	15.00%	EX
7209.27.10	Of a width not exceeding 1,250 mm	15.00%	EX
7209.27.90	Other	15.00%	EX
7209.28.10	Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00%	NT3
7209.28.90	Other	15.00%	NT3
7209.90.10	Corrugated	15.00%	NT3
7209.90.90	Other	15.00%	NT3
7210.11.10	Containing by weight 0.6 % or more of carbon	12.50%	NT3
7210.11.90	Other	12.50%	NT3
7210.12.10	Containing by weight 0.6 % or more of carbon	12.50%	NT2
7210.12.90	Other	12.50%	NT2
7210.20.10	Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	15.00%	NT3
7210.20.90	Other	15.00%	NT3
7210.30.11	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.30.12	Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00%	EX
7210.30.19	Other	20.00%	EX
7210.30.91	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.30.99	Other	20.00%	EX
7210.41.11	Of a thickness not exceeding 1.2 mm	20.00%	EX

Tariff Item	Description	Base Rate	Staging Category
7210.41.12	Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00%	EX
7210.41.19	Other	20.00%	EX
7210.41.91	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.41.99	Other	20.00%	EX
7210.49.11	Coated with zinc by the ironzinc alloyed coating method, containing by weight less than 0.04 % of carbon and of a thickness not exceeding 1.2 mm	20.00%	EX
7210.49.14	Plated or coated with zincaluminiummagnesium alloys, of a thickness not exceeding 1.2 mm	20.00%	EX
7210.49.15	Plated or coated with zincaluminiummagnesium alloys, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00%	EX
7210.49.16	Plated or coated with zincaluminiummagnesium alloys, of a thickness exceeding 1.5 mm	20.00%	EX
7210.49.17	Other, of a thickness not exceeding 1.2 mm	20.00%	EX
7210.49.18	Other, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00%	EX
7210.49.19	Other	20.00%	EX
7210.49.91	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.49.99	Other	20.00%	EX
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	12.50%	EX
7210.61.11	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.61.12	Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00%	EX
7210.61.19	Other	20.00%	EX
7210.61.91	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.61.92	Other, corrugated	20.00%	EX
7210.61.99	Other	20.00%	EX
7210.69.11	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.69.19	Other	20.00%	EX
7210.69.91	Of a thickness not exceeding 1.2 mm	20.00%	EX
7210.69.99	Other	20.00%	EX
7210.70.12	Painted after coating with zinc	20.00%	EX
7210.70.13	Painted after coating with aluminiumzinc alloys	20.00%	EX
7210.70.19	Other	20.00%	EX
7210.70.21	Painted	20.00%	EX
7210.70.29	Other	20.00%	EX
7210.70.91	Painted	20.00%	EX
7210.70.99	Other	20.00%	EX
7210.90.10	Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	20.00%	EX
7210.90.90	Other	20.00%	EX
7211.13.12	Corrugated	12.50%	NT3
7211.13.13	Hoop and strip	12.50%	NT3
7211.13.14	Universal plates	12.50%	NT3
7211.13.19	Other	12.50%	NT3
7211.13.92	Hoop and strip	12.50%	NT3
7211.13.93	Universal plates	12.50%	NT3
7211.13.99	Other	12.50%	NT3
7211.14.14	Corrugated	12.50%	NT3
7211.14.15	Coils for rerolling	12.50%	NT3
7211.14.16	Hoop and strip	12.50%	NT3
7211.14.17	Universal plates	12.50%	NT3
7211.14.19	Other	12.50%	NT3
7211.14.94	Hoop and strip	12.50%	NT3
7211.14.95	Universal plates	12.50%	NT3
7211.14.99	Other	12.50%	NT3
7211.19.13	Hoop and strip; universal plates	12.50%	NT3
7211.19.14	Corrugated	12.50%	NT3
7211.19.19	Other	12.50%	NT3

Tariff Item	Description	Base Rate	Staging Category
7211.19.91	Hoop and strip; universal plates	12.50%	NT3
7211.19.99	Other	12.50%	NT3
7211.23.10	Corrugated	15.00%	NT3
7211.23.20	Hoop and strip, of a width not exceeding 400 mm	15.00%	NT3
7211.23.30	Other, of a thickness of 0.17 mm or less	15.00%	NT3
7211.23.90	Other	15.00%	NT3
7211.29.10	Corrugated	15.00%	EIF
7211.29.20	Hoop and strip, of a width not exceeding 400 mm	15.00%	NT3
7211.29.30	Other, of a thickness of 0.17 mm or less	15.00%	NT3
7211.29.90	Other	15.00%	EX
7211.90.11	Hoop and strip, of a width not exceeding 25 mm	15.00%	EX
7211.90.12	Hoop and strip, of a width exceeding 400 mm	15.00%	EX
7211.90.13	Corrugated	15.00%	NT3
7211.90.14	Other, of a thickness of 0.17 mm or less	15.00%	EX
7211.90.19	Other	15.00%	EX
7211.90.91	Of a thickness of 0.17 mm or less	15.00%	EX
7211.90.99	Other	15.00%	EX
7212.10.11	Hoop and strip, of a width not exceeding 25 mm	12.50%	NT3
7212.10.14	Hoop and strip, of a width exceeding 400 mm	12.50%	NT3
7212.10.19	Other	12.50%	NT2
7212.10.94	Hoop and strip, of a width not exceeding 400 mm	12.50%	NT3
7212.10.99	Other	12.50%	NT3
7212.20.10	Hoop and strip, of a width not exceeding 400 mm	20.00%	EX
7212.20.20	Other, containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	20.00%	EX
7212.20.90	Other	20.00%	EX
7212.30.11	Hoop and strip, of a width not exceeding 25 mm	20.00%	EX
7212.30.12	Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm	20.00%	EX
7212.30.13	Other, of a thickness of 1.5 mm or less	20.00%	EX
7212.30.14	Other, coated with zinc by the ironzinc alloy coating method, containing by weight less than 0.04 % of carbon	20.00%	EX
7212.30.19	Other	20.00%	EX
7212.30.90	Other	20.00%	EX
7212.40.11	Hoop and strip, of a width not exceeding 400 mm	20.00%	EX
7212.40.12	Other hoop and strip	20.00%	EX
7212.40.13	Other, painted after coating with zinc	20.00%	EX
7212.40.14	Other, painted after coating with aluminiumzinc alloys	20.00%	EX
7212.40.19	Other	20.00%	EX
7212.40.91	Hoop and strip, of a width not exceeding 400 mm	20.00%	EX
7212.40.99	Other	20.00%	EX
7212.50.14	Hoop and strip, of a width exceeding 25 mm; universal plates	12.50%	NT3
7212.50.19	Other	12.50%	NT3
7212.50.23	Hoop and strip, of a width not exceeding 25 mm	20.00%	EX
7212.50.24	Other hoop and strip; universal plates	20.00%	EX
7212.50.29	Other	20.00%	EX
7212.50.93	Hoop and strip, of a width not exceeding 25 mm	15.00%	EX
7212.50.94	Other hoop and strip; universal plates	20.00%	EX
7212.50.99	Other	20.00%	EX
7212.60.11	Hoop and strip	20.00%	EX
7212.60.12	Other, of a thickness of 1.5 mm or less	20.00%	NT3
7212.60.19	Other	20.00%	NT3
7212.60.91	Hoop and strip	20.00%	NT3
7212.60.99	Other	20.00%	EX
7213.10.10	Of circular crosssection measuring not exceeding 50 mm in diameter	17.50%	EX
7213.10.90	Other	17.50%	EX
7213.20.00	Other, of freecutting steel	10.00%	NT3
7213.91.10	Of a kind used for producing soldering sticks	10.00%	EX
7213.91.20	Of a kind used for concrete reinforcement (rebars)	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7213.91.30	Other, containing by weight 0.6 % or more of carbon, not more than 0.03 % of phosphorus and not more than 0.035 % of sulphur	15.00%	NT3
7213.91.90	Other	15.00%	EX
7213.99.10	Of a kind used for producing soldering sticks	10.00%	NT3
7213.99.20	Of a kind used for concrete reinforcement (rebars)	15.00%	NT3
7213.99.90	Other	15.00%	NT3
7214.10.11	Of circular crosssection	15.00%	EX
7214.10.19	Other	15.00%	NT3
7214.10.21	Of circular crosssection	15.00%	EX
7214.10.29	Other	15.00%	NT3
7214.20.31	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7214.20.39	Other	17.50%	EX
7214.20.41	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7214.20.49	Other	17.50%	EX
7214.20.51	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7214.20.59	Other	17.50%	EX
7214.20.61	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7214.20.69	Other	17.50%	EX
7214.30.10	Of circular crosssection	10.00%	NT3
7214.30.90	Other	10.00%	NT3
7214.91.11	Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	5.00%	NT3
7214.91.12	Containing by weight 0.17 % or more but not more than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	5.00%	NT3
7214.91.19	Other	17.50%	EX
7214.91.20	Containing by weight 0.6 % or more of carbon	5.00%	NT3
7214.99.11	Containing by weight less than 1.15 % of manganese	5.00%	NT3
7214.99.19	Other	5.00%	NT3
7214.99.91	Containing by weight less than 0.38 % of carbon, not more than 0.05 % of phosphorus and not more than 0.05 % of sulphur	17.50%	EX
7214.99.92	Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	5.00%	NT3
7214.99.93	Containing by weight 0.17 % or more but less than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	5.00%	NT3
7214.99.99	Other	17.50%	EX
7215.10.10	Of circular crosssection	10.00%	NT3
7215.10.90	Other	10.00%	NT3
7215.50.10	Containing by weight 0.6 % or more of carbon, other than of circular crosssection	15.00%	NT3
7215.50.91	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7215.50.99	Other	17.50%	EX
7215.90.10	Of a kind used for concrete reinforcement (rebars)	17.50%	EX
7215.90.91	Of circular crosssection	15.00%	NT3
7215.90.99	Other	15.00%	EX
7216.10.00	U, I or H sections, not further worked than hotrolled, hotdrawn or extruded, of a height of less than 80 mm	20.00%	EX
7216.21.10	Containing by weight less than 0.6 % of carbon	20.00%	EX
7216.21.90	Other	20.00%	EX
7216.22.00	T sections	20.00%	EX
7216.31.10	Containing by weight 0.6 % or more of carbon	20.00%	EX
7216.31.90	Other	20.00%	EX
7216.32.10	Of a thickness of 5 mm or less	20.00%	EX
7216.32.90	Other	20.00%	EX
7216.33.11	Thickness of the flange not less than thickness of the web	20.00%	EX
7216.33.19	Other	20.00%	EX
7216.33.90	Other	20.00%	EX
7216.40.10	Containing by weight 0.6 % or more of carbon	20.00%	EX

Tariff Item	Description	Base Rate	Staging Category
7216.40.90	Other	20.00%	EX
7216.50.11	Containing by weight 0.6 % or more of carbon	20.00%	EX
7216.50.19	Other	20.00%	EX
7216.50.91	Containing by weight 0.6 % or more of carbon	20.00%	EX
7216.50.99	Other	20.00%	EX
7216.61.00	Obtained from flatrolled products	20.00%	EX
7216.69.00	Other	20.00%	EX
7216.91.10	Angles, other than slotted angles, containing by weight 0.6 % or more of carbon	20.00%	NT1
7216.91.90	Other	20.00%	EX
7216.99.00	Other	20.00%	EX
7217.10.10	Containing by weight less than 0.25 % of carbon	10.00%	EX
7217.10.22	Reed wire; wire of a kind used for making strands for prestressing concrete; freecutting steel wire	10.00%	EX
7217.10.29	Other	12.50%	NT3
7217.10.32	Spokes wire; reed wire; freecutting steel wire	15.00%	NT3
7217.10.33	Wire of a kind used for making strands for prestressing concrete	15.00%	NT3
7217.10.39	Other	15.00%	NT3
7217.20.10	Containing by weight less than 0.25 % of carbon	15.00%	NT3
7217.20.20	Containing by weight 0.25 % or more of carbon but less than 0.45 % of carbon	15.00%	NT3
7217.20.91	Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	15.00%	NT3
7217.20.99	Other	15.00%	EX
7217.30.11	Plated or coated with tin	12.50%	NT3
7217.30.19	Other	12.50%	NT2
7217.30.20	Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon	12.50%	NT3
7217.30.33	Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	Free	EIF
7217.30.34	Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	10.00%	NT3
7217.30.35	Other, plated or coated with tin	12.50%	NT3
7217.30.39	Other	12.50%	NT3
7217.90.10	Containing by weight less than 0.25 % of carbon	5.00%	NT3
7217.90.90	Other	10.00%	NT3
7218.10.00	Ingots and other primary forms	Free	EIF
7218.91.00	Of rectangular (other than square) crosssection	Free	EIF
7218.99.00	Other	Free	EIF
7219.11.00	Of a thickness exceeding 10 mm	Free	EIF
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7219.14.00	Of a thickness of less than 3 mm	Free	EIF
7219.21.00	Of a thickness exceeding 10 mm	Free	EIF
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
7219.24.00	Of a thickness of less than 3 mm	Free	EIF
7219.31.00	Of a thickness of 4.75 mm or more	7.50%	EX
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	7.50%	EX
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	10.00%	EX
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	10.00%	EX
7219.35.00	Of a thickness of less than 0.5 mm	10.00%	EX
7219.90.00	Other	7.50%	EX
7220.11.10	Hoop and strip, of a width not exceeding 400 mm	Free	EIF
7220.11.90	Other	Free	EIF
7220.12.10	Hoop and strip, of a width not exceeding 400 mm	Free	EIF
7220.12.90	Other	Free	EIF
7220.20.10	Hoop and strip, of a width not exceeding 400 mm	10.00%	EX

Tariff Item	Description	Base Rate	Staging Category
7220.20.90	Other	10.00%	EX
7220.90.10	Hoop and strip, of a width not exceeding 400 mm	7.50%	NT3
7220.90.90	Other	7.50%	EX
7221.00.00	Bars and rods, hotrolled, in irregularly wound coils, of stainless steel.	5.00%	NT2
7222.11.00	Of circular crosssection	5.00%	NT3
7222.19.00	Other	5.00%	EIF
7222.20.10	Of circular crosssection	5.00%	NT2
7222.20.90	Other	5.00%	NT2
7222.30.10	Of circular crosssection	5.00%	EIF
7222.30.90	Other	5.00%	EIF
7222.40.10	Not further worked than hotrolled, hotdrawn or extruded	7.50%	NT3
7222.40.90	Other	7.50%	EX
7223.00.10	Of crosssection exceeding 13 mm	5.00%	NT2
7223.00.90	Other	5.00%	NT1
7224.10.00	Ingots and other primary forms	5.00%	NT3
7224.90.00	Other	5.00%	NT2
7225.11.00	Grainoriented	Free	EIF
7225.19.00	Other	Free	EIF
7225.30.10	Of high speed steel	Free	EIF
7225.30.90	Other	Free	EIF
7225.40.10	Of high speed steel	Free	EIF
7225.40.90	Other	Free	EIF
7225.50.10	Of high speed steel	Free	EIF
7225.50.90	Other	Free	EIF
7225.91.10	Of high speed steel	Free	EIF
7225.91.90	Other	Free	EIF
7225.92.10	Of high speed steel	Free	EIF
7225.92.20	Other, plated or coated with zincaluminiummagnesium alloys	Free	EIF
7225.92.90	Other	Free	EIF
7225.99.10	Of high speed steel	Free	EIF
7225.99.90	Other	Free	EIF
7226.11.10	Hoop and strip, of a width not exceeding 400 mm	Free	EIF
7226.11.90	Other	Free	EIF
7226.19.10	Hoop and strip, of a width not exceeding 400 mm	Free	EIF
7226.19.90	Other	Free	EIF
7226.20.10	Hoop and strip, of a width not exceeding 400 mm	Free	EIF
7226.20.90	Other	Free	EIF
7226.91.10	Hoop and strip, of a width not exceeding 400 mm	5.00%	NT3
7226.91.90	Other	5.00%	NT3
7226.92.10	Hoop and strip, of a width not exceeding 400 mm	5.00%	EIF
7226.92.90	Other	5.00%	EIF
7226.99.11	Plated or coated with zinc	5.00%	NT3
7226.99.19	Other	5.00%	NT3
7226.99.91	Plated or coated with zinc	5.00%	NT3
7226.99.99	Other	5.00%	NT2
7227.10.00	Of high speed steel	5.00%	EIF
7227.20.00	Of silicomanganese steel	5.00%	NT2
7227.90.10	Containing by weight 0.5 % or more of chromium	5.00%	EIF
7227.90.90	Other	5.00%	NT2
7228.10.10	Of circular crosssection	Free	EIF
7228.10.90	Other	Free	EIF
7228.20.11	Not further worked than hotrolled, hotdrawn or extruded	5.00%	EIF
7228.20.19	Other	5.00%	EIF
7228.20.91	Not further worked than hotrolled, hotdrawn or extruded	5.00%	EIF
7228.20.99	Other	5.00%	EIF
7228.30.10	Of circular crosssection	5.00%	NT2
7228.30.90	Other	5.00%	NT1
7228.40.10	Of circular crosssection	Free	EIF
7228.40.90	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
7228.50.10	Of circular crosssection	Free	EIF
7228.50.90	Other	Free	EIF
7228.60.10	Of circular crosssection	5.00%	EIF
7228.60.90	Other	5.00%	NT3
7228.70.10	Not further worked than hotrolled, hotdrawn or extruded	7.50%	NT3
7228.70.90	Other	7.50%	NT3
7228.80.11	Of circular crosssection	5.00%	NT3
7228.80.19	Other	5.00%	NT3
7228.80.90	Other	5.00%	NT3
7229.20.00	Of silicomanganese steel	10.00%	NT3
7229.90.21	Containing by weight 0.5 % or more of chromium	10.00%	NT3
7229.90.29	Other	10.00%	NT3
7229.90.30	Other, of high speed steel	5.00%	NT3
7229.90.91	Containing by weight 0.5 % or more of chromium	7.50%	NT3
7229.90.99	Other	10.00%	NT3
7301.10.00	Sheet piling	5.00%	NT1
7301.20.00	Angles, shapes and sections	15.00%	EX
7302.10.00	Rails	Free	EIF
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	5.00%	NT3
7302.40.00	Fishplates and sole plates	5.00%	NT2
7302.90.10	Sleepers (crossties)	5.00%	NT3
7302.90.90	Other	5.00%	NT1
7303.00.11	Hubless tubes and pipes	12.50%	NT2
7303.00.19	Other	12.50%	EX
7303.00.91	With an external diameter not exceeding 100 mm	12.50%	NT2
7303.00.99	Other	12.50%	EX
7304.11.00	Of stainless steel	5.00%	EIF
7304.19.00	Other	5.00%	NT1
7304.22.10	With a yield strength less than 80,000 psi, without threaded end	5.00%	NT3
7304.22.90	Other	12.50%	NT3
7304.23.10	With a yield strength less than 80,000 psi, without threaded end	5.00%	NT3
7304.23.90	Other	12.50%	EX
7304.24.10	Casing and tubing with a yield strength less than 80,000 psi, without threaded end	12.50%	NT3
7304.24.20	Casing and tubing with a yield strength less than 80,000 psi, with threaded end	12.50%	NT3
7304.24.30	Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	12.50%	NT3
7304.29.10	Casing and tubing with a yield strength less than 80,000 psi, without threaded end	12.50%	NT2
7304.29.20	Casing and tubing with a yield strength less than 80,000 psi, with threaded end	12.50%	NT3
7304.29.30	Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	12.50%	NT2
7304.31.10	Drillrod casing and tubing with pin and box threads	5.00%	NT3
7304.31.20	Highpressure pipe capable of withstanding a pressure of not less than 42,000 psi	5.00%	NT3
7304.31.40	Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00%	NT3
7304.31.90	Other	5.00%	NT2
7304.39.20	Highpressure pipe capable of withstanding a pressure of not less than 42,000 psi	5.00%	NT3
7304.39.40	Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00%	NT2
7304.39.90	Other	5.00%	NT2
7304.41.00	Colddrawn or coldrolled (coldreduced)	5.00%	NT2
7304.49.00	Other	5.00%	NT2
7304.51.10	Drillrod casing and tubing with pin and box threads	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
7304.51.20	Highpressure pipe with a yield strength not less than 42,000 psi	5.00%	NT3
7304.51.90	Other	5.00%	NT3
7304.59.10	Highpressure pipe with a yield strength not less than 42,000 psi	5.00%	NT3
7304.59.90	Other	5.00%	NT1
7304.90.10	Highpressure pipe with a yield strength not less than 42,000 psi	5.00%	NT3
7304.90.30	Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00%	NT3
7304.90.90	Other	5.00%	NT1
7305.11.00	Longitudinally submerged arc welded	15.00%	EX
7305.12.10	Electric resistance welded (ERW)	15.00%	EX
7305.12.90	Other	15.00%	EX
7305.19.10	Spiral or helical submerged arc welded	15.00%	EX
7305.19.90	Other	15.00%	NT3
7305.20.00	Casing of a kind used in drilling for oil or gas	15.00%	EX
7305.31.10	Stainless steel pipes and tubes	15.00%	EX
7305.31.90	Other	15.00%	NT3
7305.39.10	Highpressure pipe with a yield strength not less than 42,000 psi	15.00%	NT3
7305.39.90	Other	15.00%	NT3
7305.90.00	Other	15.00%	NT3
7306.11.10	Longitudinally electric resistance welded (ERW)	15.00%	EX
7306.11.90	Other	15.00%	EX
7306.19.10	Longitudinally electric resistance welded (ERW)	15.00%	EX
7306.19.20	Spiral or helical submerged arc welded	15.00%	EX
7306.19.90	Other	15.00%	NT3
7306.21.00	Welded, of stainless steel	15.00%	EX
7306.29.00	Other	15.00%	EX
7306.30.11	With an external diameter less than 12.5 mm	5.00%	NT3
7306.30.19	Other	12.50%	NT2
7306.30.21	With an external diameter less than 12.5 mm	5.00%	NT3
7306.30.29	Other	12.50%	NT2
7306.30.30	Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	5.00%	NT3
7306.30.41	With an external diameter less than 12.5 mm	5.00%	NT3
7306.30.49	Other	12.50%	NT2
7306.30.91	With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	12.50%	EX
7306.30.92	With an internal diameter less than 12.5 mm	5.00%	NT3
7306.30.99	Other	12.50%	NT2
7306.40.11	With an external diameter not exceeding 12.5 mm	5.00%	NT3
7306.40.19	Other	7.50%	EX
7306.40.20	Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7.50%	EX
7306.40.30	Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	5.00%	NT3
7306.40.90	Other	7.50%	EX
7306.50.11	With an external diameter less than 12.5 mm	5.00%	NT3
7306.50.19	Other	15.00%	NT3
7306.50.91	With an external diameter less than 12.5 mm	5.00%	NT3
7306.50.99	Other	15.00%	EX
7306.61.10	With an external diagonal crosssection less than 12.5 mm	5.00%	NT3
7306.61.90	Other	15.00%	EX
7306.69.10	With an external diagonal crosssection less than 12.5 mm	5.00%	NT3
7306.69.90	Other	15.00%	EX
7306.90.11	With an external diagonal crosssection less than 12.5 mm	5.00%	NT3
7306.90.19	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7306.90.91	High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm	15.00%	NT3
7306.90.94	Other high pressure pipes, with an external diameter of less than 12.5 mm	15.00%	NT3
7306.90.95	Other high pressure pipes, with an external diameter of 12.5 mm or more	15.00%	NT3
7306.90.96	Other, with an external diagonal crosssection less than 12.5 mm	5.00%	NT3
7306.90.97	Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	15.00%	NT3
7306.90.99	Other	15.00%	EX
7307.11.10	Hubless tube or pipe fittings	12.50%	NT2
7307.11.90	Other	12.50%	NT2
7307.19.00	Other	12.50%	NT3
7307.21.10	Having an internal diameter of less than 15 cm	5.00%	NT2
7307.21.90	Other	5.00%	NT1
7307.22.10	Having an internal diameter of less than 15 cm	5.00%	NT1
7307.22.90	Other	5.00%	NT1
7307.23.10	Having an internal diameter of less than 15 cm	5.00%	NT2
7307.23.90	Other	5.00%	NT1
7307.29.10	Having an internal diameter of less than 15 cm	5.00%	NT1
7307.29.90	Other	5.00%	NT1
7307.91.10	Having an internal diameter of less than 15 cm	5.00%	NT1
7307.91.90	Other	5.00%	NT1
7307.92.10	Having an internal diameter of less than 15 cm	5.00%	NT2
7307.92.90	Other	5.00%	NT1
7307.93.10	Having an internal diameter of less than 15 cm	5.00%	NT2
7307.93.90	Other	5.00%	NT1
7307.99.10	Having an internal diameter of less than 15 cm	5.00%	NT1
7307.99.90	Other	5.00%	NT1
7308.10.10	Prefabricated modular type joined by shear connectors	12.50%	NT2
7308.10.90	Other	12.50%	NT2
7308.20.11	Prefabricated modular type joined by shear connectors	12.50%	NT2
7308.20.19	Other	12.50%	NT2
7308.20.21	Prefabricated modular type joined by shear connectors	12.50%	NT2
7308.20.29	Other	12.50%	NT2
7308.30.10	Doors, of a thickness of 6 mm or more but not exceeding 8 mm	12.50%	NT3
7308.30.90	Other	12.50%	EX
7308.40.10	Prefabricated modular type joined by shear connectors	12.50%	NT2
7308.40.90	Other	12.50%	NT2
7308.90.20	Prefabricated modular type joined by shear connectors	12.50%	NT2
7308.90.40	Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	12.50%	NT2
7308.90.50	Rails for ships	12.50%	NT3
7308.90.60	Perforated cable trays	12.50%	NT2
7308.90.92	Guardrails	12.50%	NT2
7308.90.99	Other	12.50%	EX
7309.00.11	Lined or heatinsulated	7.50%	NT3
7309.00.19	Other	7.50%	NT3
7309.00.91	Lined or heatinsulated	7.50%	NT3
7309.00.99	Other	7.50%	NT3
7310.10.10	Of tinplate	15.00%	NT3
7310.10.91	Casting, forging or stamping, in the rough state	5.00%	NT3
7310.10.99	Other	15.00%	NT3
7310.21.11	Of tinplate	15.00%	NT3
7310.21.19	Other	15.00%	NT3
7310.21.91	Of tinplate	15.00%	EX
7310.21.99	Other	15.00%	EX
7310.29.11	Of tinplate	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7310.29.19	Other	15.00%	EX
7310.29.91	Of tinplate	15.00%	EX
7310.29.92	Other casting, forging or stamping, in the rough state	7.50%	NT1
7310.29.99	Other	15.00%	NT3
7311.00.21	Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	5.00%	NT3
7311.00.22	Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	5.00%	EIF
7311.00.23	Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)	5.00%	NT3
7311.00.24	Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)	5.00%	NT3
7311.00.25	Other, for Liquefied Petroleum Gas (LPG)	5.00%	NT1
7311.00.26	Other, of a capacity of less than 30 l	5.00%	NT3
7311.00.27	Other, of a capacity of 30 l or more, but less than 110 l	5.00%	NT3
7311.00.29	Other	5.00%	NT1
7311.00.91	Of a capacity not exceeding 7.3 l	12.50%	NT2
7311.00.92	Of a capacity more than 7.3 l but less than 30 l	12.50%	NT3
7311.00.94	Of a capacity of 30 l or more, but less than 110 l	12.50%	NT2
7311.00.99	Other	12.50%	NT2
7312.10.10	Locked coils, flattened strands and nonrotating wire ropes	15.00%	NT3
7312.10.20	Plated or coated with brass and of a diameter not exceeding 3 mm	15.00%	EX
7312.10.30	Plated or coated with aluminium	12.50%	NT3
7312.10.91	Stranded steel wire for prestressing concrete	12.50%	NT3
7312.10.99	Other	12.50%	EX
7312.90.00	Other	15.00%	EX
7313.00.00	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.	15.00%	EX
7314.12.00	Endless bands for machinery, of stainless steel	5.00%	NT2
7314.14.00	Other woven cloth, of stainless steel	5.00%	NT2
7314.19.10	Endless bands for machinery other than of stainless steel	15.00%	NT3
7314.19.90	Other	5.00%	NT2
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a maximum crosssectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more	12.50%	NT2
7314.31.00	Plated or coated with zinc	12.50%	EX
7314.39.00	Other	12.50%	NT2
7314.41.00	Plated or coated with zinc	12.50%	NT2
7314.42.00	Coated with plastics	12.50%	NT2
7314.49.00	Other	12.50%	EX
7314.50.00	Expanded metal	12.50%	NT2
7315.11.10	Bicycle or motorcycle chain	20.00%	EX
7315.11.91	Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	15.00%	NT3
7315.11.99	Other	15.00%	EX
7315.12.10	Bicycle or motorcycle chain	15.00%	NT3
7315.12.90	Other	15.00%	EX
7315.19.10	Of bicycle or motorcycle chain	10.00%	NT3
7315.19.90	Other	10.00%	NT3
7315.20.00	Skid chain	10.00%	NT3
7315.81.00	Studlink	20.00%	EX
7315.82.00	Other, welded link	20.00%	EX
7315.89.10	Bicycle or motorcycle chain	15.00%	NT3
7315.89.90	Other	15.00%	EX
7315.90.20	Of bicycle or motorcycle chain	10.00%	NT3
7315.90.90	Other	10.00%	NT3
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
7317.00.10	Wire nails	12.50%	NT2
7317.00.20	Staples	7.50%	NT3
7317.00.30	Dog spikes for rail sleepers; gang nails	5.00%	NT3
7317.00.90	Other	12.50%	NT2
7318.11.00	Coach screws	12.50%	NT3
7318.12.10	Having a shank of an external diameter not exceeding 16 mm	12.50%	NT3
7318.12.90	Other	12.50%	NT3
7318.13.00	Screw hooks and screw rings	12.50%	NT2
7318.14.10	Having a shank of an external diameter not exceeding 16 mm	12.50%	EX
7318.14.90	Other	12.50%	NT2
7318.15.10	Having a shank of an external diameter not exceeding 16 mm	12.50%	EX
7318.15.90	Other	12.50%	EX
7318.16.10	For bolts having a shank of an external diameter not exceeding 16 mm	12.50%	EX
7318.16.90	Other	12.50%	EX
7318.19.10	Having a shank of an external diameter not exceeding 16 mm	12.50%	EX
7318.19.90	Other	12.50%	EX
7318.21.00	Spring washers and other lock washers	12.50%	NT2
7318.22.00	Other washers	12.50%	EX
7318.23.10	Having an external diameter not exceeding 16 mm	15.00%	EX
7318.23.90	Other	15.00%	EX
7318.24.00	Cotters and cotterpins	12.50%	EX
7318.29.10	Having a shank of an external diameter not exceeding 16 mm	12.50%	EX
7318.29.90	Other	12.50%	EX
7319.40.10	Safety pins	15.00%	EX
7319.40.20	Other pins	15.00%	EX
7319.90.10	Sewing, darning or embroidery needles	5.00%	EIF
7319.90.90	Other	5.00%	EIF
7320.10.11	Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	12.50%	NT3
7320.10.12	Suitable for use on other motor vehicles	12.50%	NT3
7320.10.19	Other	12.50%	NT3
7320.10.90	Other	12.50%	NT3
7320.20.11	For motor vehicles	12.50%	NT3
7320.20.12	For earthmoving machinery	12.50%	NT3
7320.20.19	Other	12.50%	NT3
7320.20.90	Other	20.00%	EX
7320.90.10	Suitable for use on motor vehicles	20.00%	NT3
7320.90.90	Other	5.00%	NT1
7321.11.00	For gas fuel or for both gas and other fuels	20.00%	EX
7321.12.00	For liquid fuel	7.50%	NT3
7321.19.10	For solid fuel	20.00%	NT3
7321.19.90	Other	20.00%	NT3
7321.81.00	For gas fuel or for both gas and other fuels	20.00%	NT3
7321.82.00	For liquid fuel	7.50%	NT3
7321.89.00	Other, including appliances for solid fuel	20.00%	NT3
7321.90.10	Of kerosene stoves	7.50%	NT3
7321.90.21	Burner; components made by stamping or pressing processes	7.50%	NT2
7321.90.29	Other	7.50%	NT2
7321.90.90	Other	7.50%	NT2
7322.11.00	Of cast iron	5.00%	EIF
7322.19.00	Other	5.00%	NT2
7322.90.00	Other	10.00%	NT3
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15.00%	EX

Tariff Item	Description	Base Rate	Staging Category
7323.91.10	Kitchenware	15.00%	EX
7323.91.20	Ashtrays	15.00%	NT3
7323.91.90	Other	15.00%	NT3
7323.92.00	Of cast iron, enamelled	15.00%	NT3
7323.93.10	Kitchenware	15.00%	EX
7323.93.20	Ashtrays	15.00%	NT3
7323.93.90	Other	15.00%	EX
7323.94.00	Of iron (other than cast iron) or steel, enamelled	15.00%	EX
7323.99.10	Kitchenware	15.00%	NT3
7323.99.20	Ashtrays	15.00%	NT3
7323.99.90	Other	15.00%	EX
7324.10.10	Kitchen sinks	15.00%	NT3
7324.10.90	Other	15.00%	EX
7324.21.10	Bathtubs having rectangular or oblong interior shape	7.50%	NT3
7324.21.90	Other	7.50%	NT3
7324.29.10	Bathtubs having rectangular or oblong interior shape	7.50%	NT3
7324.29.90	Other	7.50%	NT3
7324.90.10	Flushing water closets or urinals (fixed type)	7.50%	NT3
7324.90.91	Parts of kitchen sinks or bathtubs	15.00%	NT3
7324.90.93	Parts of flushing water closets or urinals (fixed type)	15.00%	NT3
7324.90.99	Other	15.00%	EX
7325.10.20	Manhole covers, gratings and frames therefor	7.50%	NT3
7325.10.30	Spouts and cups for latex collection	7.50%	NT3
7325.10.90	Other	7.50%	NT3
7325.91.00	Grinding balls and similar articles for mills	7.50%	NT3
7325.99.20	Manhole covers, gratings and frames therefor	7.50%	NT3
7325.99.90	Other	7.50%	EX
7326.11.00	Grinding balls and similar articles for mills	5.00%	NT3
7326.19.00	Other	Free	EIF
7326.20.50	Poultry cages and the like	15.00%	NT3
7326.20.60	Rat traps	7.50%	NT3
7326.20.70	Wire mesh curtain and blinds	15.00%	NT3
7326.20.90	Other	15.00%	EX
7326.90.10	Ships' rudders	7.50%	NT2
7326.90.20	Spouts and cups for latex collection	7.50%	NT3
7326.90.30	Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	7.50%	EX
7326.90.60	Bunsen burners	7.50%	NT3
7326.90.70	Horseshoes; riding boot spurs	7.50%	NT3
7326.90.91	Cigarette cases and boxes	7.50%	NT3
7326.90.99	Other	7.50%	EX
7401.00.10	Copper mattes	5.00%	NT3
7401.00.20	Cement copper (precipitated copper)	5.00%	EIF
7402.00.10	Blister copper	5.00%	EIF
7402.00.90	Other	5.00%	NT2
7403.11.00	Cathodes and sections of cathodes	5.00%	NT3
7403.12.00	Wirebars	5.00%	EIF
7403.13.00	Billets	Free	EIF
7403.19.00	Other	Free	EIF
7403.21.00	Copperzinc base alloys (brass)	5.00%	NT1
7403.22.00	Coppertin base alloys (bronze)	5.00%	NT1
7403.29.00	Other copper alloys (other than master alloys of heading 74.05)	5.00%	EIF
7404.00.00	Copper waste and scrap.	Free	EIF
7405.00.00	Master alloys of copper.	Free	EIF
7406.10.00	Powders of nonlamellar structure	Free	EIF
7406.20.00	Powders of lamellar structure; flakes	Free	EIF
7407.10.30	Profiles	5.00%	NT3
7407.10.41	Of square or rectangular crosssection	5.00%	NT3
7407.10.49	Other	5.00%	NT3
7407.21.00	Of copperzinc base alloys (brass)	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7407.29.00	Other	5.00%	NT1
7408.11.20	Of which the maximum crosssectional dimension does not exceed 8 mm	5.00%	NT1
7408.11.30	Of which the maximum crosssectional dimension exceeds 8 mm but not exceeds 14 mm	5.00%	NT3
7408.11.90	Other	5.00%	NT1
7408.19.10	Plated or coated with gold or silver	10.00%	NT2
7408.19.90	Other	10.00%	NT3
7408.21.00	Of copperzinc base alloys (brass)	5.00%	NT3
7408.22.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	5.00%	EIF
7408.29.10	Of coppertin base alloys (bronze)	5.00%	EIF
7408.29.90	Other	5.00%	NT1
7409.11.00	In coils	5.00%	NT2
7409.19.00	Other	5.00%	NT2
7409.21.00	In coils	5.00%	EIF
7409.29.00	Other	5.00%	NT2
7409.31.00	In coils	5.00%	EIF
7409.39.00	Other	5.00%	EIF
7409.40.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	5.00%	EIF
7409.90.00	Of other copper alloys	Free	EIF
7410.11.10	Copper clad laminate for manufacturing printed circuit boards	Free	EIF
7410.11.90	Other	5.00%	NT3
7410.12.00	Of copper alloys	5.00%	EIF
7410.21.00	Of refined copper	5.00%	NT3
7410.22.00	Of copper alloys	5.00%	EIF
7411.10.00	Of refined copper	5.00%	NT1
7411.21.00	Of copperzinc base alloys (brass)	5.00%	NT2
7411.22.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	5.00%	NT3
7411.29.00	Other	5.00%	EIF
7412.10.00	Of refined copper	5.00%	NT3
7412.20.20	Hose fittings	5.00%	NT3
7412.20.91	Of copperzinc base alloys (brass)	5.00%	NT1
7412.20.99	Other	5.00%	NT3
7413.00.11	Cables	10.00%	NT3
7413.00.19	Other	10.00%	NT3
7413.00.91	Cables	10.00%	NT3
7413.00.99	Other	10.00%	EX
7415.10.10	Nails	10.00%	NT3
7415.10.20	Staples	10.00%	NT3
7415.10.90	Other	10.00%	NT3
7415.21.00	Washers (including spring washers)	10.00%	NT3
7415.29.00	Other	10.00%	NT3
7415.33.10	Screws	10.00%	NT3
7415.33.20	Bolts and nuts	10.00%	NT3
7415.39.00	Other	10.00%	NT3
7418.10.10	Pot scourers and scouring or polishing pads, gloves and the like	12.50%	NT3
7418.10.30	Cooking or heating apparatus of a kind used for household purposes, nonelectric and parts thereof	12.50%	NT3
7418.10.90	Other	12.50%	NT3
7418.20.00	Sanitary ware and parts thereof	12.50%	NT3
7419.20.10	Chain and parts thereof	12.50%	NT3
7419.20.20	Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	10.00%	NT3
7419.20.90	Other	10.00%	NT3
7419.80.10	Chain and parts thereof	12.50%	NT3
7419.80.21	Endless belt for machinery	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
7419.80.29	Other	15.00%	NT3
7419.80.30	Springs	10.00%	NT3
7419.80.40	Cigarette cases or boxes	12.50%	NT3
7419.80.50	Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	12.50%	NT3
7419.80.60	Articles specially designed for use during religious rites	12.50%	NT3
7419.80.70	Electroplating anodes; capacity measures (other than for domestic use)	5.00%	EIF
7419.80.80	Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	10.00%	NT3
7419.80.90	Other	12.50%	NT3
7501.10.00	Nickel mattes	5.00%	NT3
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	5.00%	NT3
7502.10.00	Nickel, not alloyed	5.00%	NT1
7502.20.00	Nickel alloys	5.00%	EIF
7503.00.00	Nickel waste and scrap.	Free	EIF
7504.00.00	Nickel powders and flakes.	5.00%	NT2
7505.11.00	Of nickel, not alloyed	5.00%	EIF
7505.12.00	Of nickel alloys	5.00%	NT3
7505.21.00	Of nickel, not alloyed	5.00%	NT3
7505.22.00	Of nickel alloys	Free	EIF
7506.10.00	Of nickel, not alloyed	5.00%	EIF
7506.20.00	Of nickel alloys	5.00%	EIF
7507.11.00	Of nickel, not alloyed	5.00%	EIF
7507.12.00	Of nickel alloys	5.00%	NT1
7507.20.00	Tube or pipe fittings	5.00%	NT2
7508.10.00	Cloth, grill and netting, of nickel wire	5.00%	EIF
7508.90.30	Bolts and nuts	10.00%	NT3
7508.90.50	Electroplating anodes, including those produced by electrolysis	5.00%	NT1
7508.90.90	Other	10.00%	NT3
7601.10.00	Aluminium, not alloyed	Free	EIF
7601.20.00	Aluminium alloys	Free	EIF
7602.00.00	Aluminium waste and scrap.	Free	EIF
7603.10.00	Powders of nonlamellar structure	Free	EIF
7603.20.10	Flakes	5.00%	EIF
7603.20.20	Powders of lamellar structure	Free	EIF
7604.10.10	Bars and rods	5.00%	NT2
7604.10.90	Other	5.00%	NT3
7604.21.10	Of a kind suitable for making cooling coils of motor vehicle air conditioning machines	5.00%	NT3
7604.21.20	Aluminium spacers for doors and windows	5.00%	NT3
7604.21.90	Other	5.00%	NT1
7604.29.10	Extruded bars and rods	5.00%	NT3
7604.29.30	Yshaped profiles for zip fasteners, in coils	15.00%	NT3
7604.29.90	Other	15.00%	NT3
7605.11.00	Of which the maximum crosssectional dimension exceeds 7 mm	10.00%	EX
7605.19.10	Of a diameter not exceeding 0.0508 mm	10.00%	NT3
7605.19.90	Other	10.00%	NT3
7605.21.00	Of which the maximum crosssectional dimension exceeds 7 mm	10.00%	EX
7605.29.10	Of a diameter not exceeding 0.254 mm	10.00%	EX
7605.29.90	Other	10.00%	EX
7606.11.10	Plain or figured by rolling or pressing, not otherwise surface treated	10.00%	NT3
7606.11.90	Other	10.00%	EX
7606.12.20	Aluminium plates, not sensitised, of a kind used in the printing industry	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
7606.12.32	For making can stock (including end stock and tab stock), in coils	10.00%	NT3
7606.12.33	Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	5.00%	NT2
7606.12.34	Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	Free	EIF
7606.12.35	Other, surface worked	5.00%	NT2
7606.12.39	Other	5.00%	NT2
7606.12.90	Other	10.00%	NT3
7606.91.00	Of aluminium, not alloyed	10.00%	NT3
7606.92.00	Of aluminium alloys	10.00%	EX
7607.11.00	Rolled but not further worked	20.00%	EX
7607.19.00	Other	10.00%	EX
7607.20.10	Thermal insulation foil	10.00%	NT3
7607.20.91	Printed with patterns, or in gold or silver colour	10.00%	NT3
7607.20.99	Other	10.00%	NT3
7608.10.00	Of aluminium, not alloyed	5.00%	EIF
7608.20.00	Of aluminium alloys	5.00%	NT1
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5.00%	NT3
7610.10.10	Doors and their frames and thresholds for doors	20.00%	EX
7610.10.90	Other	20.00%	EX
7610.90.30	Internal or external floating roofs for petroleum storage tanks	20.00%	EX
7610.90.91	Bridges and bridgesections; towers or lattice masts	20.00%	EX
7610.90.99	Other	20.00%	EX
7611.00.00	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 heatinsulated, but not fitted with mechanical or thermal equipment.	10.00%	NT3
7612.10.00	Collapsible tubular containers	10.00%	NT3
7612.90.10	Seamless containers of a kind suitable for fresh milk	10.00%	NT3
7612.90.90	Other	10.00%	EX
7613.00.00	Aluminium containers for compressed or liquefied gas.	10.00%	EX
7614.10.11	Of a diameter not exceeding 25.3 mm	10.00%	NT3
7614.10.12	Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	10.00%	NT3
7614.10.19	Other	10.00%	EX
7614.10.90	Other	10.00%	NT3
7614.90.11	Of a diameter not exceeding 25.3 mm	10.00%	NT3
7614.90.12	Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	10.00%	NT3
7614.90.19	Other	10.00%	NT3
7614.90.90	Other	10.00%	EX
7615.10.10	Pot scourers and scouring or polishing pads, gloves and the like	15.00%	EX
7615.10.90	Other	15.00%	EX
7615.20.20	Bedpans, urinals and chamberpots	15.00%	EX
7615.20.90	Other	15.00%	NT3
7616.10.10	Nails	5.00%	NT2
7616.10.20	Staples and hooks; bolts and nuts	5.00%	NT2
7616.10.90	Other	5.00%	NT2
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	5.00%	NT3
7616.99.20	Ferrules of a kind suitable for use in the manufacture of pencils	5.00%	NT2
7616.99.30	Slugs, round, of such dimension that the thickness exceeds onetenth of the diameter	5.00%	NT3
7616.99.40	Bobbins, spools, reels and similar supports for textile yarn	5.00%	NT1
7616.99.51	Venetian blinds	15.00%	EX
7616.99.59	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
7616.99.60	Spouts and cups of a kind used for latex collection	5.00%	NT3
7616.99.70	Cigarette cases or boxes	5.00%	NT3
7616.99.80	Expanded metal	5.00%	NT2
7616.99.90	Other	5.00%	NT1
7801.10.00	Refined lead	5.00%	NT1
7801.91.00	Containing by weight antimony as the principal other element	5.00%	EX
7801.99.00	Other	5.00%	NT1
7802.00.00	Lead waste and scrap.	Free	EIF
7804.11.10	Of a thickness not exceeding 0.15 mm	5.00%	EIF
7804.11.90	Other	5.00%	EIF
7804.19.00	Other	10.00%	NT3
7804.20.00	Powders and flakes	5.00%	EIF
7806.00.20	Bars, rods, profiles and wire	5.00%	NT1
7806.00.30	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5.00%	NT2
7806.00.40	Lead wool; washers; electroplating anodes	5.00%	NT2
7806.00.90	Other	10.00%	NT3
7901.11.00	Containing by weight 99.99 % or more of zinc	Free	EIF
7901.12.00	Containing by weight less than 99.99 % of zinc	Free	EIF
7901.20.00	Zinc alloys	5.00%	NT1
7902.00.00	Zinc waste and scrap.	Free	EIF
7903.10.00	Zinc dust	Free	EIF
7903.90.00	Other	Free	EIF
7904.00.00	Zinc bars, rods, profiles and wire.	5.00%	EIF
7905.00.40	Of a thickness not exceeding 0.15 mm	5.00%	EIF
7905.00.90	Other	5.00%	EIF
7907.00.30	Gutters, roof capping, skylight frames and other fabricated building components	10.00%	NT3
7907.00.40	Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	5.00%	NT3
7907.00.91	Cigarette cases or boxes; ashtrays	10.00%	NT2
7907.00.92	Other household articles	12.50%	NT3
7907.00.93	Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries	5.00%	NT3
7907.00.99	Other	10.00%	EX
8001.10.00	Tin, not alloyed	5.00%	EIF
8001.20.00	Tin alloys	5.00%	NT3
8002.00.00	Tin waste and scrap.	Free	EIF
8003.00.10	Soldering bars and rods	5.00%	NT1
8003.00.90	Other	5.00%	NT3
8007.00.20	Plates, sheets and strip, of a thickness exceeding 0.2 mm	5.00%	NT3
8007.00.30	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; powders and flakes	5.00%	NT3
8007.00.40	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5.00%	NT3
8007.00.91	Cigarette cases or boxes; ashtrays	12.50%	NT3
8007.00.92	Other household articles	12.50%	NT3
8007.00.93	Collapsible tubes	5.00%	NT3
8007.00.99	Other	12.50%	NT3
8101.10.00	Powders	5.00%	NT3
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	5.00%	EIF
8101.96.00	Wire	5.00%	EIF
8101.97.00	Waste and scrap	5.00%	EIF
8101.99.10	Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	Free	EIF
8101.99.90	Other	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8102.10.00	Powders	5.00%	EIF
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	5.00%	EIF
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF
8102.96.00	Wire	Free	EIF
8102.97.00	Waste and scrap	5.00%	EIF
8102.99.00	Other	5.00%	EIF
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5.00%	EIF
8103.30.00	Waste and scrap	5.00%	EIF
8103.91.00	Crucibles	5.00%	EIF
8103.99.00	Other	5.00%	EIF
8104.11.00	Containing at least 99.8 % by weight of magnesium	5.00%	EIF
8104.19.00	Other	5.00%	EIF
8104.20.00	Waste and scrap	5.00%	EIF
8104.30.00	Raspings, turnings and granules, graded according to size; powders	5.00%	EIF
8104.90.00	Other	5.00%	EIF
8105.20.10	Unwrought cobalt	5.00%	EIF
8105.20.90	Other	5.00%	NT1
8105.30.00	Waste and scrap	5.00%	EIF
8105.90.00	Other	5.00%	NT3
8106.10.10	Unwrought bismuth; waste and scrap; powders	5.00%	EIF
8106.10.90	Other	5.00%	EIF
8106.90.10	Unwrought bismuth; waste and scrap; powders	5.00%	EIF
8106.90.90	Other	5.00%	EIF
8108.20.00	Unwrought titanium; powders	5.00%	NT3
8108.30.00	Waste and scrap	5.00%	EIF
8108.90.00	Other	Free	EIF
8109.21.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00%	EIF
8109.29.00	Other	5.00%	EIF
8109.31.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00%	EIF
8109.39.00	Other	5.00%	EIF
8109.91.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00%	EIF
8109.99.00	Other	5.00%	EIF
8110.10.00	Unwrought antimony; powders	Free	EIF
8110.20.00	Waste and scrap	Free	EIF
8110.90.00	Other	Free	EIF
8111.00.10	Waste and scrap	5.00%	EIF
8111.00.90	Other	5.00%	EIF
8112.12.00	Unwrought; powders	5.00%	EIF
8112.13.00	Waste and scrap	5.00%	EIF
8112.19.00	Other	5.00%	EIF
8112.21.00	Unwrought; powders	5.00%	EIF
8112.22.00	Waste and scrap	5.00%	EIF
8112.29.00	Other	5.00%	EIF
8112.31.00	Unwrought; waste and scrap; powders	5.00%	EIF
8112.39.00	Other	5.00%	EIF
8112.41.00	Unwrought; waste and scrap; powders	5.00%	EIF
8112.49.00	Other	5.00%	EIF
8112.51.00	Unwrought; powders	5.00%	EIF
8112.52.00	Waste and scrap	5.00%	EIF
8112.59.00	Other	5.00%	EIF
8112.61.00	Waste and scrap	5.00%	EIF
8112.69.10	Unwrought; powders	5.00%	EIF
8112.69.90	Other	5.00%	EIF
8112.92.00	Unwrought; waste and scrap; powders	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
8112.99.00	Other	5.00%	EIF
8113.00.00	Cermets and articles thereof, including waste and scrap.	5.00%	NT3
8201.10.00	Spades and shovels	15.00%	NT2
8201.30.10	Hoes and rakes	15.00%	NT2
8201.30.90	Other	15.00%	NT2
8201.40.00	Axes, bill hooks and similar hewing tools	15.00%	NT2
8201.50.00	Secateurs and similar onehanded pruners and shears (including poultry shears)	12.50%	NT3
8201.60.00	Hedge shears, twohanded pruning shears and similar twohanded shears	15.00%	NT3
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	15.00%	NT3
8202.10.00	Hand saws	5.00%	EIF
8202.20.00	Band saw blades	5.00%	NT2
8202.31.00	With working part of steel	5.00%	NT1
8202.39.00	Other, including parts	5.00%	NT1
8202.40.00	Chain saw blades	5.00%	NT3
8202.91.00	Straight saw blades, for working metal	5.00%	EIF
8202.99.10	Straight saw blades	5.00%	NT3
8202.99.90	Other	5.00%	NT1
8203.10.00	Files, rasps and similar tools	12.50%	NT2
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	5.00%	EIF
8203.30.00	Metal cutting shears and similar tools	5.00%	EIF
8203.40.00	Pipcutters, bolt croppers, perforating punches and similar tools	5.00%	EIF
8204.11.00	Nonadjustable	5.00%	NT2
8204.12.00	Adjustable	5.00%	NT2
8204.20.00	Interchangeable spanner sockets, with or without handles	5.00%	NT2
8205.10.00	Drilling, threading or tapping tools	5.00%	NT2
8205.20.00	Hammers and sledge hammers	5.00%	NT2
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	5.00%	NT2
8205.40.00	Screwdrivers	5.00%	NT3
8205.51.00	Household tools	5.00%	NT2
8205.59.00	Other	5.00%	NT1
8205.60.00	Blow lamps	5.00%	EIF
8205.70.00	Vices, clamps and the like	5.00%	NT1
8205.90.00	Other, including sets of articles of two or more subheadings of this heading	5.00%	NT2
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5.00%	EIF
8207.13.00	With working part of cermets	Free	EIF
8207.19.00	Other, including parts	Free	EIF
8207.20.00	Dies for drawing or extruding metal	Free	EIF
8207.30.00	Tools for pressing, stamping or punching	Free	EIF
8207.40.00	Tools for tapping or threading	Free	EIF
8207.50.00	Tools for drilling, other than for rock drilling	Free	EIF
8207.60.00	Tools for boring or broaching	Free	EIF
8207.70.00	Tools for milling	Free	EIF
8207.80.00	Tools for turning	Free	EIF
8207.90.00	Other interchangeable tools	Free	EIF
8208.10.00	For metal working	5.00%	NT2
8208.20.00	For wood working	Free	EIF
8208.30.00	For kitchen appliances or for machines used by the food industry	5.00%	NT3
8208.40.00	For agricultural, horticultural or forestry machines	5.00%	NT3
8208.90.00	Other	5.00%	NT1
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8210.00.00	Handoperated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10.00%	NT3
8211.10.00	Sets of assorted articles	12.50%	NT3
8211.91.00	Table knives having fixed blades	12.50%	NT3
8211.92.50	Of a kind used for agriculture, horticulture or forestry	12.50%	NT3
8211.92.92	Hunting knives, diving knives and scouts' knives	12.50%	NT3
8211.92.99	Other	5.00%	NT2
8211.93.21	With handle of base metal	10.00%	NT3
8211.93.29	Other	5.00%	NT3
8211.93.30	Flick knives or spring knives; penknives with blades of 15 cm or more in length	12.50%	NT3
8211.93.90	Other	10.00%	EX
8211.94.10	For knives of a kind used for agriculture, horticulture or forestry	5.00%	EIF
8211.94.90	Other	5.00%	EIF
8211.95.00	Handles of base metal	12.50%	NT3
8212.10.00	Razors	10.00%	NT3
8212.20.10	Doubledged razor blades	10.00%	NT3
8212.20.90	Other	10.00%	NT3
8212.90.00	Other parts	5.00%	EIF
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	10.00%	NT3
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10.00%	NT3
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	10.00%	NT3
8214.90.00	Other	10.00%	NT3
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	10.00%	NT3
8215.20.00	Other sets of assorted articles	10.00%	NT3
8215.91.00	Plated with precious metal	10.00%	NT3
8215.99.00	Other	10.00%	NT3
8301.10.00	Padlocks	10.00%	NT3
8301.20.00	Locks of a kind used for motor vehicles	10.00%	NT3
8301.30.00	Locks of a kind used for furniture	10.00%	NT3
8301.40.10	Handcuffs	10.00%	NT3
8301.40.20	Door locks	10.00%	NT3
8301.40.90	Other	10.00%	NT3
8301.50.00	Clasps and frames with clasps, incorporating locks	5.00%	EIF
8301.60.00	Parts	10.00%	NT3
8301.70.00	Keys presented separately	10.00%	NT3
8302.10.00	Hinges	15.00%	EX
8302.20.10	Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	10.00%	NT3
8302.20.90	Other	10.00%	NT3
8302.30.10	Hasps	12.50%	NT3
8302.30.90	Other	12.50%	EX
8302.41.31	Hasps	15.00%	NT3
8302.41.39	Other	12.50%	NT3
8302.41.90	Other	12.50%	EX
8302.42.20	Hasps	10.00%	NT3
8302.42.90	Other	10.00%	NT3
8302.49.10	Of a kind suitable for saddlery	12.50%	NT3
8302.49.91	Hasps	12.50%	NT3
8302.49.99	Other	12.50%	NT3
8302.50.00	Hatracks, hatpegs, brackets and similar fixtures	12.50%	EX
8302.60.00	Automatic door closers	10.00%	NT3
8303.00.00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal.	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8304.00.10	Filing cabinets and cardindex cabinets	10.00%	NT3
8304.00.91	Of aluminium	10.00%	NT3
8304.00.92	Of nickel	10.00%	NT3
8304.00.99	Other	10.00%	NT3
8305.10.10	For double loop wire binders	10.00%	NT2
8305.10.90	Other	10.00%	NT2
8305.20.10	Of a kind for office use	12.50%	NT3
8305.20.20	Other, of iron or steel	12.50%	NT3
8305.20.90	Other	12.50%	NT3
8305.90.10	Paper clips	10.00%	NT3
8305.90.90	Other	10.00%	NT3
8306.10.00	Bells, gongs and the like	12.50%	NT3
8306.21.00	Plated with precious metals	15.00%	NT3
8306.29.10	Of copper or of lead	15.00%	NT3
8306.29.20	Of nickel	15.00%	NT3
8306.29.30	Of aluminium	15.00%	NT3
8306.29.90	Other	15.00%	NT3
8306.30.10	Of copper	15.00%	NT3
8306.30.91	Metallic mirrors reflecting traffic views at road intersections or sharp corners	15.00%	EX
8306.30.99	Other	15.00%	NT3
8307.10.00	Of iron or steel	5.00%	NT1
8307.90.00	Of other base metal	5.00%	NT1
8308.10.00	Hooks, eyes and eyelets	5.00%	NT1
8308.20.00	Tubular or bifurcated rivets	5.00%	NT3
8308.90.10	Beads	10.00%	NT3
8308.90.20	Spangles	10.00%	NT2
8308.90.90	Other	5.00%	NT1
8309.10.00	Crown corks	10.00%	NT3
8309.90.10	Capsules for bottles	10.00%	NT3
8309.90.20	Top ends of aluminium cans	5.00%	NT3
8309.90.60	Aerosol can ends, of tinplate	5.00%	NT3
8309.90.70	Other caps for cans	10.00%	NT3
8309.90.81	Bottle caps; screw caps	10.00%	NT3
8309.90.89	Other	10.00%	NT3
8309.90.91	Bottle caps; screw caps	5.00%	NT3
8309.90.92	Bungs for metal drums; bung covers; seals; case corner protectors	10.00%	EX
8309.90.99	Other	5.00%	NT1
8310.00.00	Signplates, nameplates, addressplates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	10.00%	EIF
8311.10.10	In rolls	5.00%	NT2
8311.10.90	Other	10.00%	NT3
8311.20.21	In rolls	5.00%	NT3
8311.20.29	Other	10.00%	NT3
8311.20.90	Other	10.00%	NT3
8311.30.21	In rolls	5.00%	NT2
8311.30.29	Other	10.00%	NT3
8311.30.91	In rolls	5.00%	NT3
8311.30.99	Other	10.00%	EX
8311.90.00	Other	10.00%	EX
8401.10.00	Nuclear reactors	5.00%	NT1
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	5.00%	NT1
8401.30.00	Fuel elements (cartridges), nonirradiated	5.00%	NT1
8401.40.00	Parts of nuclear reactors	5.00%	NT1
8402.11.10	Electrically operated	10.00%	NT2
8402.11.20	Not electrically operated	10.00%	NT2
8402.12.11	Boilers with a steam production exceeding 15 t per hour	10.00%	NT1
8402.12.19	Other	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8402.12.21	Boilers with a steam production exceeding 15 t per hour	10.00%	NT3
8402.12.29	Other	10.00%	NT2
8402.19.11	Boilers with a steam production exceeding 15 t per hour	10.00%	NT2
8402.19.19	Other	10.00%	NT2
8402.19.21	Boilers with a steam production exceeding 15 t per hour	10.00%	NT2
8402.19.29	Other	10.00%	NT2
8402.20.10	Electrically operated	10.00%	NT2
8402.20.20	Not electrically operated	10.00%	NT2
8402.90.10	Boiler bodies, shells or casings	5.00%	NT3
8402.90.90	Other	5.00%	NT3
8403.10.00	Boilers	10.00%	NT2
8403.90.10	Boiler bodies, shells or casings	10.00%	NT2
8403.90.90	Other	10.00%	NT2
8404.10.11	Soot removers (soot blowers)	5.00%	NT3
8404.10.19	Other	5.00%	EX
8404.10.20	For use with boilers of heading 84.03	5.00%	NT3
8404.20.00	Condensers for steam or other vapour power units	5.00%	NT1
8404.90.11	Bodies, shells or casings	5.00%	NT2
8404.90.19	Other	5.00%	NT2
8404.90.21	Bodies, shells or casings	5.00%	NT2
8404.90.29	Other	5.00%	NT2
8404.90.90	Other	5.00%	NT1
8405.10.00	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	5.00%	NT1
8405.90.00	Parts	5.00%	NT1
8406.10.00	Turbines for marine propulsion	Free	EIF
8406.81.00	Of an output exceeding 40 MW	Free	EIF
8406.82.10	Of an output not exceeding 5 MW	5.00%	NT3
8406.82.90	Other	5.00%	NT3
8406.90.00	Parts	5.00%	NT2
8407.10.00	Aircraft engines	Free	EIF
8407.21.10	Of a power not exceeding 22.38 kW	5.00%	NT2
8407.21.90	Other	5.00%	EIF
8407.29.20	Of a power not exceeding 22.38 kW	5.00%	NT2
8407.29.90	Other	5.00%	EIF
8407.31.00	Of a cylinder capacity not exceeding 50 cc	10.00%	NT2
8407.32.11	For vehicles of heading 87.01	10.00%	NT2
8407.32.12	For vehicles of heading 87.11	10.00%	NT2
8407.32.19	Other	10.00%	NT2
8407.32.22	For vehicles of heading 87.11	10.00%	NT2
8407.32.29	Other	10.00%	NT2
8407.33.10	For vehicles of heading 87.01	10.00%	NT2
8407.33.20	For vehicles of heading 87.11	10.00%	NT2
8407.33.90	Other	10.00%	NT2
8407.34.40	For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10.00%	NT2
8407.34.50	For other vehicles of heading 87.01	10.00%	NT2
8407.34.60	For vehicles of heading 87.11	10.00%	NT3
8407.34.71	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT3
8407.34.72	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10.00%	NT3
8407.34.73	Of a cylinder capacity exceeding 3,000 cc	10.00%	NT3
8407.34.91	For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10.00%	NT2
8407.34.92	For other vehicles of heading 87.01	10.00%	NT2
8407.34.93	For vehicles of heading 87.11	10.00%	NT3
8407.34.94	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT3
8407.34.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10.00%	NT3
8407.34.99	Of a cylinder capacity exceeding 3,000 cc	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8407.90.10	Of a power not exceeding 18.65 kW	7.50%	NT3
8407.90.20	Of a power exceeding 18.65 kW but not exceeding 22.38 kW	7.50%	NT1
8407.90.90	Other	5.00%	NT1
8408.10.10	Of a power not exceeding 22.38 kW	5.00%	NT2
8408.10.20	Of a power exceeding 22.38 kW but not exceeding 100 kW	5.00%	EIF
8408.10.30	Of a power exceeding 100 kW but not exceeding 750 kW	5.00%	EIF
8408.10.90	Other	Free	EIF
8408.20.10	For vehicles of subheading 8701.10	15.00%	NT1
8408.20.21	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8408.20.22	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10.00%	NT2
8408.20.23	Of a cylinder capacity exceeding 3,500 cc	10.00%	NT2
8408.20.93	For vehicles of subheading 8701.10	10.00%	NT2
8408.20.94	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8408.20.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10.00%	NT2
8408.20.96	Of a cylinder capacity exceeding 3,500 cc	10.00%	NT2
8408.90.10	Of a power not exceeding 18.65 kW	10.00%	NT2
8408.90.51	Of a kind used for machinery of heading 84.29 or 84.30	Free	EIF
8408.90.52	Of a kind used for railway locomotives or tramway vehicles	5.00%	NT3
8408.90.59	Other	10.00%	NT3
8408.90.91	For machinery of heading 84.29 or 84.30	Free	EIF
8408.90.92	Of a kind used for railway locomotives or tramway vehicles	5.00%	NT3
8408.90.99	Other	10.00%	NT2
8409.10.00	For aircraft engines	Free	EIF
8409.91.11	Carburettors and parts thereof	5.00%	NT2
8409.91.12	Cylinder blocks; crank cases	5.00%	NT1
8409.91.13	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT1
8409.91.14	Other cylinder liners	5.00%	NT2
8409.91.15	Cylinder heads and head covers	5.00%	NT2
8409.91.16	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT2
8409.91.17	Other pistons	5.00%	NT1
8409.91.18	Piston rings and gudgeon pins	5.00%	NT1
8409.91.19	Other	5.00%	NT1
8409.91.21	Carburettors and parts thereof	5.00%	NT3
8409.91.22	Cylinder blocks; crank cases	5.00%	NT3
8409.91.23	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.91.24	Other cylinder liners	5.00%	NT3
8409.91.26	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT2
8409.91.28	Piston rings and gudgeon pins	Free	EIF
8409.91.29	Other	5.00%	NT2
8409.91.31	Carburettors and parts thereof	Free	EIF
8409.91.32	Cylinder blocks; crank cases	Free	EIF
8409.91.34	Cylinder liners	Free	EIF
8409.91.35	Cylinder heads and head covers	Free	EIF
8409.91.37	Pistons	Free	EIF
8409.91.38	Piston rings and gudgeon pins	Free	EIF
8409.91.39	Other	Free	EIF
8409.91.41	Carburettors and parts thereof	Free	EIF
8409.91.42	Cylinder blocks; crank cases	Free	EIF
8409.91.43	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.91.44	Other cylinder liners	Free	EIF
8409.91.45	Cylinder heads and head covers	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8409.91.46	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.91.47	Other pistons	Free	EIF
8409.91.48	Piston rings and gudgeon pins	Free	EIF
8409.91.49	Other	Free	EIF
8409.91.51	Cylinder blocks; crank cases	5.00%	NT3
8409.91.52	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.91.53	Other cylinder liners	5.00%	NT3
8409.91.54	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.91.55	Other pistons	5.00%	NT3
8409.91.59	Other	5.00%	NT1
8409.91.61	Cylinder blocks; crank cases	5.00%	NT3
8409.91.62	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.91.63	Other cylinder liners	5.00%	NT3
8409.91.64	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.91.69	Other	5.00%	NT2
8409.91.71	Carburettors and parts thereof	Free	EIF
8409.91.72	Cylinder blocks; crank cases	Free	EIF
8409.91.73	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.91.74	Other cylinder liners	Free	EIF
8409.91.76	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.91.77	Other pistons	Free	EIF
8409.91.78	Piston rings and gudgeon pins	Free	EIF
8409.91.79	Other	Free	EIF
8409.99.11	Carburettors and parts thereof	5.00%	NT2
8409.99.12	Cylinder blocks; crank cases	5.00%	NT2
8409.99.13	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.14	Other cylinder liners	5.00%	NT2
8409.99.15	Cylinder heads and head covers	5.00%	NT2
8409.99.16	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.17	Other pistons	5.00%	NT1
8409.99.18	Piston rings and gudgeon pins	5.00%	NT2
8409.99.19	Other	5.00%	NT2
8409.99.21	Carburettors and parts thereof	5.00%	NT3
8409.99.22	Cylinder blocks; crank cases	5.00%	NT1
8409.99.23	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.24	Other cylinder liners	5.00%	NT3
8409.99.25	Cylinder heads and head covers	5.00%	NT1
8409.99.26	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.27	Other pistons	5.00%	NT3
8409.99.29	Other	Free	EIF
8409.99.31	Carburettors and parts thereof	Free	EIF
8409.99.32	Cylinder blocks; crank cases	Free	EIF
8409.99.34	Cylinder heads and head covers	Free	EIF
8409.99.36	Piston rings and gudgeon pins	Free	EIF
8409.99.37	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.99.38	Other cylinder liners and pistons	Free	EIF
8409.99.39	Other	Free	EIF
8409.99.41	Carburettors and parts thereof	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8409.99.42	Cylinder blocks; crank cases	Free	EIF
8409.99.43	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.99.44	Other cylinder liners	Free	EIF
8409.99.45	Cylinder heads and head covers	Free	EIF
8409.99.46	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	Free	EIF
8409.99.47	Other pistons	Free	EIF
8409.99.48	Piston rings and gudgeon pins	Free	EIF
8409.99.49	Other	Free	EIF
8409.99.51	Cylinder blocks; crank cases	5.00%	NT3
8409.99.52	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.53	Other cylinder liners	5.00%	NT3
8409.99.54	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.55	Other pistons	5.00%	NT3
8409.99.59	Other	5.00%	NT2
8409.99.61	Cylinder blocks; crank cases	5.00%	NT3
8409.99.62	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT1
8409.99.63	Other cylinder liners	5.00%	NT3
8409.99.64	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.65	Other pistons	5.00%	NT3
8409.99.69	Other	5.00%	NT1
8409.99.71	Carburettors and parts thereof	5.00%	NT3
8409.99.72	Cylinder blocks; crank cases	5.00%	NT2
8409.99.73	Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.74	Other cylinder liners	5.00%	NT3
8409.99.75	Cylinder heads and head covers	5.00%	NT1
8409.99.76	Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00%	NT3
8409.99.77	Other pistons	5.00%	NT2
8409.99.78	Piston rings and gudgeon pins	5.00%	NT3
8409.99.79	Other	5.00%	NT3
8410.11.00	Of a power not exceeding 1,000 kW	10.00%	NT3
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5.00%	NT1
8410.13.00	Of a power exceeding 10,000 kW	5.00%	NT1
8410.90.00	Parts, including regulators	5.00%	NT2
8411.11.00	Of a thrust not exceeding 25 kN	Free	EIF
8411.12.00	Of a thrust exceeding 25 kN	Free	EIF
8411.21.00	Of a power not exceeding 1,100 kW	Free	EIF
8411.22.00	Of a power exceeding 1,100 kW	5.00%	NT2
8411.81.00	Of a power not exceeding 5,000 kW	5.00%	NT2
8411.82.00	Of a power exceeding 5,000 kW	5.00%	NT3
8411.91.00	Of turbojets or turbopropellers	Free	EIF
8411.99.00	Other	5.00%	NT1
8412.10.00	Reaction engines other than turbojets	5.00%	NT1
8412.21.00	Linear acting (cylinders)	5.00%	NT1
8412.29.00	Other	5.00%	NT2
8412.31.00	Linear acting (cylinders)	5.00%	NT2
8412.39.00	Other	5.00%	NT2
8412.80.00	Other	5.00%	NT2
8412.90.10	Of engines of subheading 8412.10	5.00%	NT2
8412.90.20	For steam or other vapour power units incorporating boilers	5.00%	NT1
8412.90.90	Other	5.00%	NT1
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in fillingstations or in garages	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8413.19.10	Electrically operated	5.00%	NT1
8413.19.20	Not electrically operated	5.00%	NT3
8413.20.10	Water pumps	10.00%	NT2
8413.20.20	Breast pumps	10.00%	NT2
8413.20.90	Other	10.00%	NT2
8413.30.30	Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	Free	EIF
8413.30.40	Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	Free	EIF
8413.30.51	With an inlet diameter not exceeding 200 mm	Free	EIF
8413.30.52	With an inlet diameter exceeding 200 mm	Free	EIF
8413.30.90	Other	Free	EIF
8413.40.00	Concrete pumps	5.00%	NT2
8413.50.31	Electrically operated	5.00%	NT3
8413.50.32	Not electrically operated	5.00%	NT3
8413.50.40	Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h	5.00%	NT1
8413.50.90	Other	5.00%	NT1
8413.60.31	Electrically operated	5.00%	NT2
8413.60.32	Not electrically operated	7.50%	NT1
8413.60.40	Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h	5.00%	NT1
8413.60.90	Other	5.00%	NT1
8413.70.11	With an inlet diameter not exceeding 200 mm	5.00%	NT1
8413.70.19	Other	5.00%	NT1
8413.70.31	With an inlet diameter not exceeding 200 mm	5.00%	NT2
8413.70.39	Other	5.00%	NT2
8413.70.42	With inlet diameter not exceeding 200 mm, electrically operated	5.00%	NT1
8413.70.43	With inlet diameter not exceeding 200 mm, not electrically operated	5.00%	EX
8413.70.49	Other	5.00%	NT2
8413.70.51	With an inlet diameter not exceeding 200 mm	5.00%	NT1
8413.70.59	Other	5.00%	NT1
8413.70.91	With an inlet diameter not exceeding 200 mm	5.00%	NT1
8413.70.99	Other	5.00%	EX
8413.81.13	Water pumps with a flow rate not exceeding 8,000 m3/h, electrically operated	5.00%	EX
8413.81.14	Water pumps with a flow rate not exceeding 8,000 m3/h, not electrically operated	5.00%	NT3
8413.81.15	Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h	5.00%	EIF
8413.81.19	Other	5.00%	NT1
8413.82.10	Electrically operated	5.00%	EIF
8413.82.20	Not electrically operated	5.00%	EIF
8413.91.10	Of pumps of subheading 8413.20.10	5.00%	NT1
8413.91.20	Of pumps of subheadings 8413.20.20 and 8413.20.90	5.00%	NT1
8413.91.30	Of pumps of subheadings 8413.70.11 and 8413.70.19	5.00%	NT1
8413.91.40	Of other centrifugal pumps	5.00%	NT1
8413.91.90	Of other pumps	5.00%	NT1
8413.92.00	Of liquid elevators	5.00%	NT1
8414.10.00	Vacuum pumps	5.00%	NT1
8414.20.10	Bicycle pumps	5.00%	EIF
8414.20.90	Other	5.00%	EIF
8414.30.40	With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	Free	EIF
8414.30.90	Other	5.00%	NT1
8414.40.00	Air compressors mounted on a wheeled chassis for towing	5.00%	NT1
8414.51.10	Table fans and box fans	15.00%	EX
8414.51.91	With fan guard	10.00%	NT3
8414.51.99	Other	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8414.59.10	Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	10.00%	NT3
8414.59.20	Explosionproof air fans, of a kind used in underground mining	10.00%	EX
8414.59.30	Blowers	10.00%	EX
8414.59.41	With fan guard	10.00%	NT3
8414.59.49	Other	10.00%	EX
8414.59.50	Blowers	5.00%	EX
8414.59.91	With fan guard	5.00%	NT2
8414.59.92	Explosionproof air fans, of a kind used in underground mining	5.00%	EX
8414.59.99	Other	5.00%	EX
8414.60.11	Laminar airflow cabinets	15.00%	NT1
8414.60.19	Other	15.00%	NT1
8414.60.91	Suitable for industrial use	15.00%	NT1
8414.60.99	Other	15.00%	NT1
8414.70.11	Having a hood with maximum horizontal side not exceeding 120 cm	15.00%	NT1
8414.70.19	Other	5.00%	NT1
8414.70.21	Having a hood with maximum horizontal side not exceeding 120 cm	15.00%	NT1
8414.70.29	Other	5.00%	NT1
8414.80.11	Laminar airflow cabinets	5.00%	NT1
8414.80.19	Other	5.00%	NT2
8414.80.21	Suitable for industrial use	5.00%	NT3
8414.80.29	Other	5.00%	NT3
8414.80.30	Freepiston generators for gas turbines	5.00%	NT1
8414.80.41	Gas compression modules suitable for use in oil drilling operations	5.00%	NT1
8414.80.42	Of a kind used for automotive air conditioners	5.00%	NT1
8414.80.43	Sealed units for air conditioning machines	5.00%	NT3
8414.80.49	Other	5.00%	NT3
8414.80.50	Air pumps	5.00%	NT1
8414.80.90	Other	5.00%	NT1
8414.90.21	Of goods of heading 84.15, 84.18, 85.09 or 85.16	5.00%	NT2
8414.90.22	Of blowers	5.00%	NT2
8414.90.29	Other	5.00%	EX
8414.90.31	Of goods of subheading 8414.60	5.00%	EIF
8414.90.32	Of goods of subheading 8414.80	5.00%	NT1
8414.90.41	For electrically operated machines	5.00%	NT1
8414.90.42	For nonelectrically operated machines	5.00%	EIF
8414.90.50	Of goods of subheading 8414.20	5.00%	EIF
8414.90.60	Of goods of subheading 8414.30	5.00%	EIF
8414.90.70	Of goods of subheading 8414.40	5.00%	NT1
8414.90.80	Of goods of subheading 8414.70	5.00%	EIF
8414.90.90	Of other pumps or compressors	5.00%	NT1
8415.10.20	Of a cooling capacity not exceeding 21.10 kW	15.00%	NT3
8415.10.30	Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	15.00%	NT3
8415.10.90	Other	10.00%	EX
8415.20.10	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT3
8415.20.90	Other	10.00%	NT3
8415.81.11	Of a cooling capacity not exceeding 21.10 kW	10.00%	NT2
8415.81.12	Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	Free	EIF
8415.81.19	Other	10.00%	NT2
8415.81.21	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.81.29	Other	10.00%	NT2
8415.81.31	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8415.81.39	Other	10.00%	NT2
8415.81.95	Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	10.00%	NT2
8415.81.96	Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	10.00%	NT2
8415.81.97	Of a cooling capacity not exceeding 21.10 kW	10.00%	NT2
8415.81.98	Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	10.00%	NT2
8415.81.99	Other	10.00%	NT2
8415.82.11	Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	10.00%	NT2
8415.82.19	Other	10.00%	NT2
8415.82.21	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.82.29	Other	10.00%	NT2
8415.82.31	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.82.39	Other	10.00%	NT2
8415.82.91	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.82.99	Other	10.00%	NT2
8415.83.11	Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	10.00%	NT2
8415.83.19	Other	10.00%	NT2
8415.83.21	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.83.29	Other	10.00%	NT2
8415.83.31	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.83.39	Other	10.00%	NT2
8415.83.91	Of a cooling capacity not exceeding 26.38 kW	10.00%	NT2
8415.83.99	Other	10.00%	NT2
8415.90.13	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.14	Evaporators or condensers for air conditioning machines for motor vehicles	5.00%	NT1
8415.90.15	Chassis, welded and painted, other than of subheading 8415.90.13	5.00%	NT2
8415.90.19	Other	5.00%	NT1
8415.90.24	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.25	Other	5.00%	EIF
8415.90.26	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.29	Other	5.00%	EIF
8415.90.34	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.35	Other	5.00%	EIF
8415.90.36	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.39	Other	5.00%	NT1
8415.90.44	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.45	Other	5.00%	EIF
8415.90.46	Of a kind used in aircraft or railway rolling stock	5.00%	NT2
8415.90.49	Other	5.00%	NT1
8416.10.00	Furnace burners for liquid fuel	5.00%	NT3
8416.20.00	Other furnace burners, including combination burners	5.00%	NT2
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.00%	NT2
8416.90.00	Parts	5.00%	NT1
8417.10.00	Furnaces and ovens for the roasting, melting or other heattreatment of ores, pyrites or of metals	5.00%	NT1
8417.20.00	Bakery ovens, including biscuit ovens	5.00%	NT1
8417.80.10	Waste incinerators	5.00%	NT3
8417.80.90	Other	5.00%	NT3
8417.90.00	Parts	5.00%	NT1
8418.10.31	Household type, of a capacity not exceeding 230 l	15.00%	NT3
8418.10.32	Other household type, of a capacity exceeding 230 l	15.00%	EX
8418.10.39	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8418.10.40	Other, of a kind suitable for medical, surgical or laboratory use	10.00%	NT3
8418.10.91	Display counters, showcases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l	15.00%	NT3
8418.10.99	Other	15.00%	NT3
8418.21.10	Of a capacity not exceeding 230 l	15.00%	NT3
8418.21.90	Other	15.00%	NT3
8418.29.00	Other	15.00%	EX
8418.30.10	Of a capacity not exceeding 200 l	15.00%	NT3
8418.30.90	Other	15.00%	NT3
8418.40.10	Of a capacity not exceeding 200 l	15.00%	EX
8418.40.90	Other	15.00%	NT3
8418.50.11	Of a kind suitable for medical, surgical or laboratory use	10.00%	NT3
8418.50.19	Other	15.00%	NT3
8418.50.91	Of a kind suitable for medical, surgical or laboratory use	10.00%	NT3
8418.50.99	Other	15.00%	NT3
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	5.00%	NT3
8418.69.10	Beverage coolers	15.00%	NT3
8418.69.30	Cold water dispenser	15.00%	NT3
8418.69.41	For air conditioning machines	5.00%	NT3
8418.69.49	Other	5.00%	NT3
8418.69.50	Scale icemaker units	5.00%	NT1
8418.69.90	Other	15.00%	NT1
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	5.00%	NT2
8418.99.10	Evaporators or condensers	5.00%	NT1
8418.99.40	Aluminium rollbonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00	5.00%	NT1
8418.99.90	Other	5.00%	NT3
8419.11.10	Household type	10.00%	NT3
8419.11.90	Other	5.00%	NT3
8419.12.00	Solar water heaters	5.00%	NT3
8419.19.10	Household type	5.00%	NT3
8419.19.90	Other	5.00%	NT3
8419.20.00	Medical, surgical or laboratory sterilisers	5.00%	NT2
8419.33.10	For agricultural products; for wood, paper pulp, paper or paperboard	20.00%	EX
8419.33.90	Other	5.00%	NT1
8419.34.10	Evaporators	20.00%	EX
8419.34.20	Other, electrically operated	7.50%	NT1
8419.34.90	Other	20.00%	EX
8419.35.10	Electrically operated	5.00%	NT3
8419.35.20	Not electrically operated	5.00%	NT3
8419.39.30	Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies, electrically operated	5.00%	NT1
8419.39.90	Other	5.00%	NT3
8419.40.10	Electrically operated	5.00%	NT3
8419.40.20	Not electrically operated	5.00%	NT3
8419.50.10	Cooling towers	5.00%	EX
8419.50.20	Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less	5.00%	NT1
8419.50.91	Electrically operated	5.00%	NT1
8419.50.92	Not electrically operated	5.00%	NT1
8419.60.00	Machinery for liquefying air or other gases	5.00%	NT2
8419.81.10	Electrically operated	12.50%	NT1
8419.81.20	Not electrically operated	12.50%	NT1

Tariff Item	Description	Base Rate	Staging Category
8419.89.13	Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	5.00%	NT2
8419.89.19	Other	5.00%	NT3
8419.89.20	Not electrically operated	5.00%	NT1
8419.90.12	Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	5.00%	NT3
8419.90.13	Casings for cooling towers	5.00%	NT3
8419.90.19	Other	5.00%	NT3
8419.90.22	Of instantaneous gas water heaters, household type	5.00%	NT3
8419.90.29	Other	5.00%	NT3
8420.10.10	Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	5.00%	NT3
8420.10.20	Ironing machines or wringers suitable for domestic use	12.50%	NT3
8420.10.90	Other	5.00%	NT3
8420.91.10	Of goods of subheading 8420.10.10	5.00%	NT3
8420.91.90	Other	5.00%	NT3
8420.99.10	Of goods of subheading 8420.10.10	5.00%	NT1
8420.99.90	Other	5.00%	NT1
8421.11.00	Cream separators	5.00%	NT3
8421.12.00	Clothesdryers	5.00%	NT3
8421.19.10	Of a kind used for sugar manufacture	5.00%	NT3
8421.19.90	Other	5.00%	NT3
8421.21.11	Filtering machinery and apparatus for domestic use	5.00%	NT1
8421.21.19	Other	5.00%	EX
8421.21.22	Electrically operated	5.00%	NT3
8421.21.23	Not electrically operated	5.00%	NT1
8421.22.30	Electrically operated, of a capacity exceeding 500 l/h	5.00%	NT3
8421.22.90	Other	5.00%	NT3
8421.23.11	Oil filters	5.00%	NT2
8421.23.19	Other	5.00%	NT1
8421.23.21	Oil filters	5.00%	NT1
8421.23.29	Other	5.00%	NT1
8421.23.91	Oil filters	5.00%	NT2
8421.23.99	Other	5.00%	NT2
8421.29.10	Of a kind suitable for medical, surgical or laboratory use	5.00%	NT3
8421.29.20	Of a kind used for sugar manufacture	5.00%	NT3
8421.29.30	Of a kind used in oil drilling operations	5.00%	NT1
8421.29.40	Other, petrolfilters	5.00%	EX
8421.29.50	Other, oil filters	5.00%	NT3
8421.29.60	Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	5.00%	NT1
8421.29.90	Other	5.00%	NT3
8421.31.10	For machinery of heading 84.29 or 84.30	5.00%	NT3
8421.31.20	For motor vehicles of Chapter 87	Free	EIF
8421.31.90	Other	5.00%	NT1
8421.32.00	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5.00%	NT1
8421.39.20	Air purifiers	Free	EIF
8421.39.30	Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	5.00%	NT1
8421.39.90	Other	5.00%	NT3
8421.91.10	Of goods of subheading 8421.12.00	5.00%	NT3
8421.91.20	Of goods of subheading 8421.19.10	5.00%	NT3
8421.91.90	Of goods of subheading 8421.11.00 or 8421.19.90	5.00%	NT3
8421.99.21	For subheading 8421.23.11 or 8421.23.21	Free	EIF
8421.99.29	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8421.99.30	Of goods of subheading 8421.31	Free	EIF
8421.99.40	Of goods of subheading 8421.29.50	5.00%	NT1
8421.99.50	Of goods of subheading 8421.29.60	5.00%	NT1
8421.99.60	Of goods of subheading 8421.39.30	5.00%	NT1
8421.99.70	Of goods of subheading 8421.39.90	5.00%	NT1
8421.99.91	Of goods of subheading 8421.29.20	5.00%	NT3
8421.99.94	Of goods of subheading 8421.21.11	5.00%	NT1
8421.99.96	Of goods of subheading 8421.23.11 or 8421.23.91	5.00%	NT2
8421.99.97	Of goods of subheading 8421.23.19 or 8421.23.99	5.00%	NT3
8421.99.99	Other	5.00%	NT2
8422.11.00	Of the household type	10.00%	NT3
8422.19.00	Other	5.00%	NT2
8422.20.00	Machinery for cleaning or drying bottles or other containers	5.00%	NT2
8422.30.00	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	5.00%	NT3
8422.40.00	Other packing or wrapping machinery (including heatshrink wrapping machinery)	5.00%	EX
8422.90.10	Of machines of subheading 8422.11	5.00%	NT3
8422.90.90	Other	5.00%	EX
8423.10.10	Electrically operated	5.00%	NT3
8423.10.20	Not electrically operated	5.00%	NT3
8423.20.10	Using electronic means for gauging weight	5.00%	NT3
8423.20.90	Other	5.00%	NT2
8423.30.10	Using electronic means for gauging weight	5.00%	NT3
8423.30.90	Other	5.00%	NT2
8423.81.10	Using electronic means for gauging weight	5.00%	NT1
8423.81.90	Other	5.00%	NT3
8423.82.31	For weighing motor vehicles, using electronic means for gauging weight	5.00%	NT1
8423.82.32	Other, using electronic means for gauging weight	5.00%	NT2
8423.82.39	Other	5.00%	NT3
8423.82.41	For weighing motor vehicles, using electronic means for gauging weight	5.00%	NT1
8423.82.42	Other, using electronic means for gauging weight	5.00%	NT2
8423.82.49	Other	5.00%	NT3
8423.89.10	Using electronic means for gauging weight	5.00%	NT1
8423.89.90	Other	5.00%	NT2
8423.90.10	Weighing machine weights	5.00%	NT2
8423.90.30	Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	5.00%	NT1
8423.90.40	Parts of other weighing machinery	5.00%	NT1
8424.10.10	Of a kind suitable for aircraft use	Free	EIF
8424.10.90	Other	12.50%	NT1
8424.20.11	Agricultural or horticultural	10.00%	NT2
8424.20.19	Other	10.00%	NT2
8424.20.21	Agricultural or horticultural	10.00%	NT2
8424.20.29	Other	10.00%	NT2
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	5.00%	NT3
8424.41.10	Handoperated insecticide sprayers	20.00%	EX
8424.41.20	Other, not electrically operated	20.00%	EX
8424.41.90	Other	10.00%	NT3
8424.49.10	Electrically operated	10.00%	NT2
8424.49.20	Not electrically operated	20.00%	EX
8424.82.10	Drip irrigation systems	5.00%	NT3
8424.82.20	Other, electrically operated	10.00%	NT2
8424.82.30	Other, not electrically operated	20.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8424.89.10	Handoperated household sprayers of a capacity not exceeding 3 l	10.00%	NT2
8424.89.20	Spray heads with dip tubes	10.00%	NT2
8424.89.40	Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components	10.00%	NT2
8424.89.50	Other, electrically operated	10.00%	NT2
8424.89.90	Other, not electrically operated	10.00%	NT2
8424.90.10	Of fire extinguishers	5.00%	NT1
8424.90.21	Of goods of subheading 8424.20.11	5.00%	NT3
8424.90.23	Other	5.00%	NT2
8424.90.24	Of goods of subheading 8424.20.21	5.00%	NT3
8424.90.29	Other	5.00%	NT2
8424.90.30	Of steam or sand blasting machines and similar jet projecting machines	5.00%	NT1
8424.90.93	Of goods of subheading 8424.82.10	5.00%	NT3
8424.90.94	Of goods of subheading 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	5.00%	NT3
8424.90.95	Of goods of subheading 8424.41.90, 8424.49.10 or 8424.82.20	5.00%	NT3
8424.90.96	Of goods of subheading 8424.89.40	5.00%	NT1
8424.90.99	Other	5.00%	NT3
8425.11.00	Powered by electric motor	5.00%	NT2
8425.19.00	Other	5.00%	NT2
8425.31.00	Powered by electric motor	Free	EIF
8425.39.00	Other	5.00%	NT1
8425.41.00	Builtin jacking systems of a type used in garages	5.00%	NT3
8425.42.10	Jacks of a kind used in tipping mechanisms for lorries	5.00%	NT2
8425.42.90	Other	5.00%	NT1
8425.49.10	Electrically operated	5.00%	NT2
8425.49.20	Not electrically operated	5.00%	NT2
8426.11.00	Overhead travelling cranes on fixed support	5.00%	NT3
8426.12.00	Mobile lifting frames on tyres and straddle carriers	5.00%	NT2
8426.19.20	Bridge cranes	5.00%	NT3
8426.19.30	Gantry cranes	5.00%	NT3
8426.19.90	Other	5.00%	NT1
8426.20.00	Tower cranes	5.00%	NT3
8426.30.00	Portal or pedestal jib cranes	5.00%	NT2
8426.41.00	On tyres	5.00%	NT1
8426.49.00	Other	5.00%	NT1
8426.91.00	Designed for mounting on road vehicles	5.00%	NT2
8426.99.00	Other	5.00%	NT1
8427.10.00	Selfpropelled trucks powered by an electric motor	15.00%	NT1
8427.20.00	Other selfpropelled trucks	15.00%	NT1
8427.90.00	Other trucks	15.00%	NT1
8428.10.31	For passengers	10.00%	NT3
8428.10.39	Other	10.00%	NT2
8428.10.40	Skip hoists	10.00%	NT2
8428.20.10	Of a kind used for agriculture	5.00%	NT3
8428.20.90	Other	5.00%	NT3
8428.31.00	Specially designed for underground use	5.00%	NT3
8428.32.10	Of a kind used for agriculture	5.00%	NT3
8428.32.90	Other	5.00%	NT3
8428.33.10	Of a kind used for agriculture	5.00%	NT3
8428.33.90	Other	5.00%	NT3
8428.39.10	Of a kind used for agriculture	5.00%	NT3
8428.39.90	Other	5.00%	NT3
8428.40.00	Escalators and moving walkways	5.00%	NT3
8428.60.00	Teleferics, chairlifts, skidraglines; traction mechanisms for funiculars	5.00%	NT3
8428.70.00	Industrial robots	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8428.90.20	Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	5.00%	NT3
8428.90.30	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	5.00%	NT3
8428.90.90	Other	5.00%	NT3
8429.11.00	Track laying	10.00%	NT3
8429.19.00	Other	10.00%	NT2
8429.20.00	Graders and levellers	10.00%	NT3
8429.30.00	Scrapers	5.00%	NT3
8429.40.30	Tamping machines	5.00%	NT3
8429.40.40	Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	10.00%	NT3
8429.40.50	Other vibratory road rollers	10.00%	NT2
8429.40.90	Other	10.00%	NT2
8429.51.00	Frontend shovel loaders	10.00%	NT2
8429.52.00	Machinery with a 360o revolving superstructure	10.00%	EX
8429.59.00	Other	10.00%	NT2
8430.10.00	Piledrivers and pileextractors	5.00%	NT3
8430.20.00	Snowploughs and snowblowers	5.00%	NT3
8430.31.00	Selfpropelled	5.00%	NT3
8430.39.00	Other	5.00%	NT3
8430.41.00	Selfpropelled	5.00%	NT3
8430.49.10	Wellhead platforms with integrated production modules suitable for use in drilling operations	12.50%	NT1
8430.49.90	Other	5.00%	NT3
8430.50.00	Other machinery, selfpropelled	5.00%	NT3
8430.61.00	Tamping or compacting machinery	5.00%	NT3
8430.69.00	Other	5.00%	NT3
8431.10.13	Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	5.00%	NT2
8431.10.19	Other	5.00%	EX
8431.10.22	Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	5.00%	NT2
8431.10.29	Other	5.00%	NT2
8431.20.10	Of subheading 8427.10 or 8427.20	5.00%	NT2
8431.20.90	Other	5.00%	NT1
8431.31.10	Of goods of subheading 8428.10.39 or 8428.10.40	5.00%	NT2
8431.31.20	Of goods of subheading 8428.10.31 or 8428.40.00	5.00%	NT1
8431.39.10	Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	10.00%	NT2
8431.39.40	Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	10.00%	NT2
8431.39.50	Other, of goods of subheading 8428.90	10.00%	NT2
8431.39.90	Other	10.00%	NT1
8431.41.10	For machinery of heading 84.26	5.00%	NT1
8431.41.90	Other	5.00%	NT3
8431.42.00	Bulldozer or angledozer blades	5.00%	NT2
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5.00%	NT3
8431.49.10	Parts of machinery of heading 84.26	5.00%	NT1
8431.49.20	Cutting edges or end bits of a kind used for scrapers, graders or levellers	5.00%	NT1
8431.49.40	Cutting edges or end bits of a kind used for bulldozer or angledozer blades	5.00%	NT1
8431.49.50	Of road rollers	5.00%	NT1
8431.49.60	Of goods of subheading 8430.20.00	5.00%	NT2
8431.49.90	Other	5.00%	NT2
8432.10.00	Ploughs	25.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8432.21.00	Disc harrows	5.00%	NT1
8432.29.00	Other	5.00%	NT1
8432.31.00	Notill direct seeders, planters and transplanters	5.00%	NT3
8432.39.00	Other	5.00%	NT2
8432.41.00	Manure spreaders	5.00%	NT3
8432.42.00	Fertiliser distributors	5.00%	NT3
8432.80.10	Agricultural or horticultural	5.00%	NT1
8432.80.20	Lawn or sportsground rollers	5.00%	NT3
8432.80.90	Other	5.00%	NT2
8432.90.10	Of machinery of subheading 8432.80.90	5.00%	NT3
8432.90.20	Of lawn or sportsground rollers	5.00%	NT3
8432.90.90	Other	5.00%	NT2
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	15.00%	NT1
8433.19.10	Not powered	15.00%	NT1
8433.19.90	Other	15.00%	NT1
8433.20.00	Other mowers, including cutter bars for tractor mounting	5.00%	NT3
8433.30.00	Other haymaking machinery	15.00%	NT1
8433.40.00	Straw or fodder balers, including pickup balers	5.00%	NT1
8433.51.00	Combine harvesterthreshers	15.00%	NT1
8433.52.00	Other threshing machinery	15.00%	NT1
8433.53.00	Root or tuber harvesting machines	5.00%	NT3
8433.59.20	Cotton pickers	5.00%	NT3
8433.59.90	Other	5.00%	NT1
8433.60.10	Electrically operated	15.00%	NT1
8433.60.20	Not electrically operated	15.00%	NT3
8433.90.10	Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	5.00%	NT3
8433.90.20	Other, of goods of subheading 8433.11.00 or 8433.19.90	5.00%	NT3
8433.90.30	Other, of goods of subheading 8433.19.10	5.00%	NT3
8433.90.90	Other	5.00%	NT2
8434.10.00	Milking machines	5.00%	NT3
8434.20.00	Dairy machinery	5.00%	NT2
8434.90.00	Parts	5.00%	NT1
8435.10.10	Electrically operated	5.00%	NT3
8435.10.20	Not electrically operated	5.00%	NT3
8435.90.10	Of electrically operated machines	5.00%	NT1
8435.90.20	Of nonelectrically operated machines	5.00%	NT1
8436.10.10	Electrically operated	5.00%	NT3
8436.10.20	Not electrically operated	5.00%	NT3
8436.21.10	Electrically operated	Free	EIF
8436.21.20	Not electrically operated	5.00%	NT3
8436.29.10	Electrically operated	5.00%	NT1
8436.29.20	Not electrically operated	5.00%	NT1
8436.80.11	Agricultural or horticultural	5.00%	NT1
8436.80.19	Other	5.00%	NT2
8436.80.21	Agricultural or horticultural	5.00%	NT1
8436.80.29	Other	5.00%	NT2
8436.91.00	Of poultrykeeping machinery or poultry incubators and brooders	5.00%	NT3
8436.99.11	Agricultural or horticultural	5.00%	NT3
8436.99.19	Other	5.00%	NT3
8436.99.21	Agricultural or horticultural	5.00%	NT3
8436.99.29	Other	5.00%	NT3
8437.10.10	For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	5.00%	NT1
8437.10.20	For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	5.00%	NT3
8437.10.30	Other, electrically operated	15.00%	NT3
8437.10.40	Other, not electrically operated	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8437.80.10	Rice hullers and cone type rice mills, electrically operated	15.00%	EX
8437.80.20	Rice hullers and cone type rice mills, not electrically operated	15.00%	NT3
8437.80.30	Industrial type coffee and corn mills, electrically operated	15.00%	NT3
8437.80.40	Industrial type coffee and corn mills, not electrically operated	15.00%	NT3
8437.80.51	Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	15.00%	NT3
8437.80.59	Other	15.00%	NT3
8437.80.61	Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	15.00%	NT3
8437.80.69	Other	15.00%	NT3
8437.90.11	Of machines of subheading 8437.10	5.00%	NT1
8437.90.19	Other	7.50%	NT1
8437.90.21	Of machines of subheading 8437.10	5.00%	NT1
8437.90.29	Other	7.50%	NT1
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5.00%	NT1
8438.20.10	Electrically operated	Free	EIF
8438.20.20	Not electrically operated	5.00%	NT3
8438.30.10	Electrically operated	5.00%	NT3
8438.30.20	Not electrically operated	5.00%	NT3
8438.40.00	Brewery machinery	10.00%	NT2
8438.50.00	Machinery for the preparation of meat or poultry	5.00%	EX
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	5.00%	NT3
8438.80.11	Electrically operated	5.00%	NT3
8438.80.12	Not electrically operated	5.00%	NT3
8438.80.21	Electrically operated	5.00%	NT3
8438.80.22	Not electrically operated	5.00%	NT3
8438.80.91	Electrically operated	5.00%	NT3
8438.80.92	Not electrically operated	5.00%	NT3
8438.90.11	Of goods of subheading 8438.30.10	5.00%	NT2
8438.90.12	Of coffee pulpers	5.00%	NT3
8438.90.19	Other	5.00%	NT1
8438.90.21	Of goods of subheading 8438.30.20	5.00%	NT2
8438.90.22	Of coffee pulpers	5.00%	NT3
8438.90.29	Other	5.00%	NT1
8439.10.00	Machinery for making pulp of fibrous cellulosic material	5.00%	NT3
8439.20.00	Machinery for making paper or paperboard	5.00%	NT3
8439.30.00	Machinery for finishing paper or paperboard	5.00%	NT3
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	5.00%	NT2
8439.99.00	Other	5.00%	NT2
8440.10.10	Electrically operated	Free	EIF
8440.10.20	Not electrically operated	5.00%	NT3
8440.90.00	Parts	5.00%	NT2
8441.10.10	Electrically operated	Free	EIF
8441.10.20	Not electrically operated	5.00%	NT3
8441.20.00	Machines for making bags, sacks or envelopes	5.00%	NT2
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5.00%	NT3
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	5.00%	NT2
8441.80.10	Electrically operated	Free	EIF
8441.80.20	Not electrically operated	5.00%	NT3
8441.90.00	Parts	5.00%	NT1
8442.30.00	Machinery, apparatus and equipment	5.00%	NT2
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	5.00%	NT2
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8443.11.00	Offset printing machinery, reelfed	Free	EIF
8443.12.00	Offset printing machinery, sheetfed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5.00%	NT1
8443.13.00	Other offset printing machinery	Free	EIF
8443.14.00	Letterpress printing machinery, reelfed, excluding flexographic printing	5.00%	NT1
8443.15.00	Letterpress printing machinery, other than reelfed, excluding flexographic printing	5.00%	NT1
8443.16.00	Flexographic printing machinery	5.00%	NT2
8443.17.00	Gravure printing machinery	5.00%	NT1
8443.19.00	Other	5.00%	NT1
8443.31.11	Colour	5.00%	NT1
8443.31.19	Other	5.00%	NT1
8443.31.21	Colour	Free	EIF
8443.31.29	Other	Free	EIF
8443.31.31	Colour	Free	EIF
8443.31.39	Other	Free	EIF
8443.31.91	Combination printer/copiers/scanner/facsimile machines	5.00%	EIF
8443.31.99	Other	5.00%	NT1
8443.32.11	Colour	Free	EIF
8443.32.19	Other	Free	EIF
8443.32.21	Colour	5.00%	EIF
8443.32.29	Other	5.00%	NT2
8443.32.31	Colour	Free	EIF
8443.32.39	Other	Free	EIF
8443.32.40	Facsimile machines	Free	EIF
8443.32.50	Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	5.00%	NT1
8443.32.60	Plotters	Free	EIF
8443.32.90	Other	5.00%	EIF
8443.39.10	Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	Free	EIF
8443.39.20	Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	5.00%	NT3
8443.39.30	Other photocopying apparatus incorporating an optical system	Free	EIF
8443.39.40	Inkjet printers	12.50%	NT3
8443.39.90	Other	10.00%	NT3
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5.00%	NT1
8443.99.10	Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	5.00%	NT2
8443.99.20	Inkfilled printer cartridges	Free	EIF
8443.99.30	Paper feeders; paper sorters	Free	EIF
8443.99.90	Other	5.00%	NT1
8444.00.10	Electrically operated	Free	EIF
8444.00.20	Not electrically operated	5.00%	NT1
8445.11.10	Electrically operated	Free	EIF
8445.11.20	Not electrically operated	5.00%	NT1
8445.12.00	Combing machines	5.00%	NT1
8445.13.00	Drawing or roving machines	5.00%	NT1
8445.19.30	Cotton gins	5.00%	NT1
8445.19.40	Other, electrically operated	Free	EIF
8445.19.50	Other, not electrically operated	5.00%	NT1
8445.20.10	Electrically operated	Free	EIF
8445.20.20	Not electrically operated	5.00%	NT1
8445.30.10	Electrically operated	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8445.30.20	Not electrically operated	5.00%	NT1
8445.40.10	Electrically operated	Free	EIF
8445.40.20	Not electrically operated	5.00%	NT1
8445.90.10	Electrically operated	Free	EIF
8445.90.20	Not electrically operated	5.00%	NT1
8446.10.10	Electrically operated	Free	EIF
8446.10.20	Not electrically operated	Free	EIF
8446.21.00	Power looms	Free	EIF
8446.29.00	Other	Free	EIF
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	EIF
8447.11.00	With cylinder diameter not exceeding 165 mm	Free	EIF
8447.12.00	With cylinder diameter exceeding 165 mm	Free	EIF
8447.20.10	Electrically operated	Free	EIF
8447.20.20	Not electrically operated	5.00%	NT1
8447.90.10	Electrically operated	Free	EIF
8447.90.20	Not electrically operated	5.00%	NT1
8448.11.10	Electrically operated	Free	EIF
8448.11.20	Not electrically operated	5.00%	NT1
8448.19.10	Electrically operated	Free	EIF
8448.19.20	Not electrically operated	5.00%	NT1
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Free	EIF
8448.31.00	Card clothing	Free	EIF
8448.32.00	Of machines for preparing textile fibres, other than card clothing	Free	EIF
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	Free	EIF
8448.39.00	Other	Free	EIF
8448.42.00	Reeds for looms, healds and healdframes	Free	EIF
8448.49.11	For electrically operated machines	Free	EIF
8448.49.12	For nonelectrically operated machines	Free	EIF
8448.49.90	Other	Free	EIF
8448.51.00	Sinkers, needles and other articles used in forming stitches	Free	EIF
8448.59.00	Other	5.00%	NT1
8449.00.00	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.	Free	EIF
8450.11.10	Each of a dry linen capacity not exceeding 6 kg	15.00%	EX
8450.11.90	Other	15.00%	NT3
8450.12.10	Each of a dry linen capacity not exceeding 6 kg	15.00%	EX
8450.12.90	Other	15.00%	NT3
8450.19.11	Each of a dry linen capacity not exceeding 6 kg	15.00%	EX
8450.19.19	Other	15.00%	NT3
8450.19.91	Each of a dry linen capacity not exceeding 6 kg	15.00%	NT3
8450.19.99	Other	15.00%	EX
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg	5.00%	NT3
8450.90.10	Of machines of subheading 8450.20.00	Free	EIF
8450.90.20	Of machines of subheading 8450.11, 8450.12 or 8450.19	Free	EIF
8451.10.00	Drycleaning machines	Free	EIF
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	10.00%	NT3
8451.29.00	Other	Free	EIF
8451.30.10	Single roller type domestic ironing machines	10.00%	NT3
8451.30.90	Other	10.00%	NT3
8451.40.00	Washing, bleaching or dyeing machines	Free	EIF
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	EIF
8451.80.00	Other machinery	Free	EIF
8451.90.10	Of machines of a dry linen capacity not exceeding 10 kg	Free	EIF
8451.90.90	Other	Free	EIF
8452.10.00	Sewing machines of the household type	10.00%	NT2
8452.21.00	Automatic units	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8452.29.00	Other	Free	EIF
8452.30.00	Sewing machine needles	Free	EIF
8452.90.11	Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	Free	EIF
8452.90.12	Furniture, bases and covers and parts thereof	5.00%	NT1
8452.90.19	Other	Free	EIF
8452.90.91	Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	5.00%	NT1
8452.90.92	Furniture, bases and covers and parts thereof	5.00%	NT1
8452.90.99	Other	Free	EIF
8453.10.10	Electrically operated	Free	EIF
8453.10.20	Not electrically operated	5.00%	NT1
8453.20.10	Electrically operated	Free	EIF
8453.20.20	Not electrically operated	5.00%	NT3
8453.80.10	Electrically operated	Free	EIF
8453.80.20	Not electrically operated	5.00%	NT1
8453.90.00	Parts	5.00%	NT1
8454.10.00	Converters	5.00%	NT1
8454.20.00	Ingot moulds and ladles	5.00%	NT1
8454.30.00	Casting machines	5.00%	NT2
8454.90.00	Parts	5.00%	NT1
8455.10.00	Tube mills	5.00%	NT1
8455.21.00	Hot or combination hot and cold	5.00%	NT1
8455.22.00	Cold	5.00%	NT2
8455.30.00	Rolls for rolling mills	5.00%	NT2
8455.90.00	Other parts	5.00%	NT1
8456.11.10	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	5.00%	NT1
8456.11.90	Other	5.00%	NT1
8456.12.10	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	5.00%	NT1
8456.12.90	Other	5.00%	NT1
8456.20.00	Operated by ultrasonic processes	5.00%	NT1
8456.30.00	Operated by electrodischarge processes	5.00%	NT2
8456.40.10	Machinetools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	5.00%	NT2
8456.40.20	Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	5.00%	NT1
8456.40.90	Other	5.00%	NT2
8456.50.00	Waterjet cutting machines	5.00%	NT1
8456.90.20	Wet processing equipment for the application by immersion of electrochemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	5.00%	NT3
8456.90.90	Other	5.00%	NT2
8457.10.10	Of spindle power not exceeding 4 kW	10.00%	NT3
8457.10.90	Other	10.00%	NT3
8457.20.00	Unit construction machines (single station)	5.00%	NT1
8457.30.00	Multistation transfer machines	5.00%	NT1
8458.11.10	Of spindle power not exceeding 4 kW	10.00%	NT3
8458.11.90	Other	10.00%	NT2
8458.19.10	With the distance between the main spindle centre and the bed not exceeding 300 mm	10.00%	NT2
8458.19.90	Other	5.00%	NT3
8458.91.00	Numerically controlled	5.00%	NT1
8458.99.10	With the distance between the main spindle centre and the bed not exceeding 300 mm	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8458.99.90	Other	5.00%	NT1
8459.10.00	Waytype unit head machines	5.00%	NT1
8459.21.00	Numerically controlled	5.00%	NT2
8459.29.10	Electrically operated	5.00%	NT3
8459.29.20	Not electrically operated	5.00%	NT2
8459.31.00	Numerically controlled	5.00%	NT3
8459.39.10	Electrically operated	5.00%	NT3
8459.39.20	Not electrically operated	5.00%	NT1
8459.41.00	Numerically controlled	5.00%	NT3
8459.49.10	Electrically operated	5.00%	NT3
8459.49.20	Not electrically operated	5.00%	NT1
8459.51.00	Numerically controlled	5.00%	NT3
8459.59.10	Electrically operated	5.00%	NT1
8459.59.20	Not electrically operated	5.00%	NT1
8459.61.00	Numerically controlled	5.00%	NT1
8459.69.10	Electrically operated	5.00%	NT3
8459.69.20	Not electrically operated	5.00%	NT2
8459.70.10	Electrically operated	5.00%	NT1
8459.70.20	Not electrically operated	5.00%	NT1
8460.12.00	Numerically controlled	5.00%	NT1
8460.19.00	Other	5.00%	NT2
8460.22.00	Centreless grinding machines, numerically controlled	5.00%	NT3
8460.23.00	Other cylindrical grinding machines, numerically controlled	5.00%	NT3
8460.24.00	Other, numerically controlled	5.00%	NT1
8460.29.10	Electrically operated	5.00%	NT1
8460.29.20	Not electrically operated	5.00%	NT1
8460.31.10	Machinetools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	5.00%	NT3
8460.31.90	Other	5.00%	NT2
8460.39.10	Electrically operated	5.00%	NT3
8460.39.20	Not electrically operated	5.00%	NT3
8460.40.00	Honing or lapping machines	5.00%	NT1
8460.90.10	Electrically operated	5.00%	NT2
8460.90.20	Not electrically operated	5.00%	NT3
8461.20.00	Shaping or slotting machines	5.00%	NT2
8461.30.00	Broaching machines	5.00%	NT1
8461.40.00	Gear cutting, gear grinding or gear finishing machines	5.00%	NT2
8461.50.00	Sawing or cuttingoff machines	5.00%	NT2
8461.90.20	Planing machines	5.00%	NT3
8461.90.90	Other	5.00%	NT1
8462.11.00	Closed die forging machines	5.00%	NT1
8462.19.00	Other	5.00%	NT1
8462.22.10	Numerically controlled	15.00%	NT3
8462.22.90	Other	15.00%	NT3
8462.23.00	Numerically controlled press brakes	15.00%	NT3
8462.24.00	Numerically controlled panel benders	15.00%	NT3
8462.25.00	Numerically controlled roll forming machines	15.00%	NT3
8462.26.00	Other numerically controlled bending, folding, straightening or flattening machines	15.00%	NT3
8462.29.00	Other	15.00%	NT3
8462.32.10	Numerically controlled	5.00%	NT1
8462.32.90	Other	5.00%	NT1
8462.33.00	Numerically controlled shearing machines	5.00%	NT1
8462.39.00	Other	5.00%	NT1
8462.42.00	Numerically controlled	5.00%	NT1
8462.49.00	Other	5.00%	NT1
8462.51.00	Numerically controlled	15.00%	NT3
8462.59.00	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8462.61.11	Die forging or die stamping machines	5.00%	NT1
8462.61.19	Other	15.00%	NT3
8462.61.91	Die forging or die stamping machines	5.00%	NT1
8462.61.99	Other	15.00%	NT3
8462.62.11	Die forging or die stamping machines	5.00%	NT1
8462.62.19	Other	15.00%	NT3
8462.62.91	Die forging or die stamping machines	5.00%	NT1
8462.62.99	Other	15.00%	NT3
8462.63.10	Die forging or die stamping machines	5.00%	NT1
8462.63.90	Other	15.00%	NT3
8462.69.10	Die forging or die stamping machines	5.00%	NT1
8462.69.90	Other	15.00%	NT3
8462.90.10	Die forging or die stamping machines	5.00%	NT1
8462.90.90	Other	15.00%	EX
8463.10.10	Electrically operated	5.00%	NT2
8463.10.20	Not electrically operated	5.00%	NT3
8463.20.10	Electrically operated	5.00%	NT1
8463.20.20	Not electrically operated	5.00%	NT1
8463.30.10	Electrically operated	5.00%	NT1
8463.30.20	Not electrically operated	5.00%	NT1
8463.90.10	Electrically operated	5.00%	NT2
8463.90.20	Not electrically operated	5.00%	NT3
8464.10.10	Electrically operated	5.00%	NT2
8464.10.20	Not electrically operated	5.00%	NT3
8464.20.10	Electrically operated	5.00%	NT2
8464.20.20	Not electrically operated	5.00%	NT3
8464.90.10	Electrically operated	5.00%	NT2
8464.90.20	Not electrically operated	5.00%	NT3
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	5.00%	NT2
8465.20.00	Machining centres	5.00%	NT3
8465.91.10	Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	5.00%	NT1
8465.91.90	Other	5.00%	NT2
8465.92.10	For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	5.00%	NT2
8465.92.90	Other	5.00%	NT2
8465.93.10	Electrically operated	5.00%	NT3
8465.93.20	Not electrically operated	5.00%	NT3
8465.94.00	Bending or assembling machines	5.00%	NT2
8465.95.10	Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	5.00%	NT3
8465.95.90	Other	5.00%	NT2
8465.96.00	Splitting, slicing or paring machines	5.00%	NT2
8465.99.10	Lathes	5.00%	NT2
8465.99.50	Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	5.00%	NT1
8465.99.60	Other, electrically operated	5.00%	NT2
8465.99.90	Other	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8466.10.10	For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	5.00%	NT2
8466.10.90	Other	5.00%	NT2
8466.20.10	For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	5.00%	NT2
8466.20.90	Other	5.00%	NT1
8466.30.00	Dividing heads and other special attachments for machines	5.00%	NT1
8466.91.00	For machines of heading 84.64	5.00%	NT2
8466.92.00	For machines of heading 84.65	5.00%	NT2
8466.93.30	For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71	5.00%	NT1
8466.93.40	For machines of subheading 8456.50.00	5.00%	NT1
8466.93.90	Other	5.00%	NT1
8466.94.00	For machines of heading 84.62 or 84.63	5.00%	NT2
8467.11.00	Rotary type (including combined rotarypercussion)	5.00%	EX
8467.19.00	Other	5.00%	NT2
8467.21.00	Drills of all kinds	5.00%	NT2
8467.22.00	Saws	5.00%	NT2
8467.29.00	Other	5.00%	NT3
8467.81.00	Chain saws	5.00%	NT2
8467.89.00	Other	5.00%	NT2
8467.91.10	Of electromechanical type	5.00%	NT2
8467.91.90	Other	5.00%	NT3
8467.92.00	Of pneumatic tools	5.00%	NT3
8467.99.10	Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	5.00%	NT1
8467.99.90	Other	5.00%	NT2
8468.10.00	Handheld blow pipes	5.00%	NT3
8468.20.10	Handoperated (not handheld) gas welding or brazing appliances for metal	5.00%	NT3
8468.20.90	Other	5.00%	NT3
8468.80.00	Other machinery and apparatus	5.00%	NT3
8468.90.20	Of goods of subheading 8468.20.10	5.00%	NT1
8468.90.90	Other	5.00%	NT1
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocketsize data recording, reproducing and displaying machines with calculating functions	Free	EIF
8470.21.00	Incorporating a printing device	Free	EIF
8470.29.00	Other	Free	EIF
8470.30.00	Other calculating machines	Free	EIF
8470.50.00	Cash registers	Free	EIF
8470.90.10	Postagefranking machines	Free	EIF
8470.90.90	Other	Free	EIF
8471.30.20	Laptops including notebooks and subnotebooks	Free	EIF
8471.30.90	Other	Free	EIF
8471.41.10	Personal computers excluding portable computers of subheading 8471.30	Free	EIF
8471.41.90	Other	Free	EIF
8471.49.10	Personal computers excluding portable computers of subheading 8471.30	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8471.49.90	Other	Free	EIF
8471.50.10	Processing units for personal (including portable) computers	Free	EIF
8471.50.90	Other	Free	EIF
8471.60.30	Computer keyboards	Free	EIF
8471.60.40	XY coordinate input devices, including mice, light pens, joysticks, track balls, and touchsensitive screens	Free	EIF
8471.60.90	Other	Free	EIF
8471.70.20	Hard disk drives	Free	EIF
8471.70.30	Tape drives	Free	EIF
8471.70.40	Optical disk drives, including CDROM drives, DVD drives and CDR drives	Free	EIF
8471.70.90	Other	Free	EIF
8471.80.10	Control and adaptor units	Free	EIF
8471.80.70	Sound cards or video cards	Free	EIF
8471.80.90	Other	5.00%	NT3
8471.90.10	Bar code readers	Free	EIF
8471.90.30	Electronic fingerprint identification systems	5.00%	NT2
8471.90.40	Other optical character readers	Free	EIF
8471.90.90	Other	Free	EIF
8472.10.00	Duplicating machines	10.00%	NT3
8472.30.00	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	5.00%	NT3
8472.90.10	Automatic teller machines	Free	EIF
8472.90.41	Automatic	10.00%	NT3
8472.90.49	Other	5.00%	NT1
8472.90.50	Wordprocessing machines	Free	EIF
8472.90.60	Other, electrically operated	5.00%	NT1
8472.90.90	Other, not electrically operated	5.00%	NT1
8473.21.00	Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	Free	EIF
8473.29.00	Other	Free	EIF
8473.30.10	Assembled printed circuit boards	Free	EIF
8473.30.90	Other	Free	EIF
8473.40.00	Parts and accessories of the machines of heading 84.72	5.00%	NT1
8473.50.10	Suitable for use with the machines of heading 84.71	Free	EIF
8473.50.90	Other	Free	EIF
8474.10.10	Electrically operated	5.00%	EX
8474.10.20	Not electrically operated	5.00%	NT1
8474.20.11	For stone	5.00%	NT3
8474.20.19	Other	5.00%	NT3
8474.20.21	For stone	5.00%	NT1
8474.20.29	Other	5.00%	NT1
8474.31.10	Electrically operated	5.00%	NT3
8474.31.20	Not electrically operated	5.00%	NT2
8474.32.11	Of an output capacity not exceeding 80 t per hour	5.00%	NT1
8474.32.19	Other	5.00%	NT1
8474.32.21	Of an output capacity not exceeding 80 t per hour	5.00%	NT1
8474.32.29	Other	5.00%	NT1
8474.39.10	Electrically operated	5.00%	NT1
8474.39.20	Not electrically operated	5.00%	NT1
8474.80.10	Electrically operated	5.00%	NT1
8474.80.20	Not electrically operated	5.00%	NT1
8474.90.00	Parts	5.00%	NT1
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5.00%	NT1
8475.21.00	Machines for making optical fibres and preforms thereof	5.00%	NT1
8475.29.00	Other	5.00%	NT1
8475.90.30	Of machines of subheading 8475.21.00	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8475.90.90	Other	5.00%	NT1
8476.21.00	Incorporating heating or refrigerating devices	10.00%	NT1
8476.29.00	Other	10.00%	NT1
8476.81.00	Incorporating heating or refrigerating devices	10.00%	NT1
8476.89.10	Moneychanging machines	10.00%	NT1
8476.89.90	Other	10.00%	NT1
8476.90.10	Of moneychanging machines	5.00%	NT1
8476.90.90	Other	5.00%	NT1
8477.10.10	For moulding rubber	Free	EIF
8477.10.31	Poly (vinyl chloride) injection moulding machines	Free	EIF
8477.10.39	Other	Free	EIF
8477.20.10	For extruding rubber	Free	EIF
8477.20.20	For extruding plastics	Free	EIF
8477.30.00	Blow moulding machines	Free	EIF
8477.40.10	For moulding or forming rubber	Free	EIF
8477.40.20	For moulding or forming plastics	Free	EIF
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	EIF
8477.59.10	For rubber	Free	EIF
8477.59.20	For plastics	Free	EIF
8477.80.10	For working rubber or for the manufacture of products from rubber, electrically operated	Free	EIF
8477.80.20	For working rubber or for the manufacture of products from rubber, not electrically operated	5.00%	NT1
8477.80.31	Lamination presses for the manufacture of printed circuit boards or printed wiring boards	Free	EIF
8477.80.39	Other	Free	EIF
8477.80.40	For working plastics or for the manufacture of products from plastics, not electrically operated	Free	EIF
8477.90.10	Of electrically operated machines for working rubber or for the manufacture of products from rubber	Free	EIF
8477.90.20	Of nonelectrically operated machines for working rubber or for the manufacture of products from rubber	5.00%	NT1
8477.90.32	Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	Free	EIF
8477.90.39	Other	Free	EIF
8477.90.40	Of nonelectrically operated machines for working plastics or for the manufacture of products from plastic materials	5.00%	NT1
8478.10.10	Electrically operated	5.00%	NT1
8478.10.20	Not electrically operated	5.00%	NT1
8478.90.00	Parts	5.00%	NT1
8479.10.10	Electrically operated	5.00%	NT3
8479.10.20	Not electrically operated	5.00%	NT3
8479.20.10	Electrically operated	5.00%	NT3
8479.20.20	Not electrically operated	5.00%	NT1
8479.30.00	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	5.00%	NT1
8479.40.10	Electrically operated	5.00%	NT1
8479.40.20	Not electrically operated	5.00%	NT1
8479.50.00	Industrial robots, not elsewhere specified or included	5.00%	NT1
8479.60.00	Evaporative air coolers	5.00%	NT1
8479.71.00	Of a kind used in airports	5.00%	NT1
8479.79.00	Other	5.00%	NT3
8479.81.10	Electrically operated	5.00%	NT1
8479.81.20	Not electrically operated	5.00%	NT1
8479.82.10	Electrically operated	5.00%	NT3
8479.82.20	Not electrically operated	5.00%	NT1
8479.83.00	Cold isostatic presses	5.00%	NT1
8479.89.10	Automated machines for the placement or the removal of components or contact elements of a kind used solely or	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
	principally for the manufacture of printed circuit assemblies		
8479.89.50	Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	5.00%	NT1
8479.89.61	Automatic servicevending machines	5.00%	NT2
8479.89.69	Other	5.00%	NT1
8479.89.70	Other, not electrically operated	5.00%	NT2
8479.90.10	Of goods of subheading 8479.89.10	5.00%	NT1
8479.90.50	Of goods of subheading 8479.89.50	5.00%	NT1
8479.90.90	Other	5.00%	NT1
8480.10.00	Moulding boxes for metal foundry	5.00%	NT1
8480.20.00	Mould bases	5.00%	NT1
8480.30.10	Of copper	5.00%	NT1
8480.30.90	Other	5.00%	NT1
8480.41.00	Injection or compression types	5.00%	NT1
8480.49.00	Other	5.00%	NT1
8480.50.00	Moulds for glass	5.00%	NT1
8480.60.00	Moulds for mineral materials	5.00%	NT1
8480.71.10	Moulds for footwear soles	5.00%	NT1
8480.71.90	Other	5.00%	NT3
8480.79.10	Moulds for footwear soles	5.00%	NT1
8480.79.90	Other	5.00%	NT3
8481.10.11	Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm	5.00%	NT1
8481.10.19	Other	5.00%	EX
8481.10.21	With an internal diameter of 2.5 cm or less	5.00%	NT3
8481.10.22	With an internal diameter of over 2.5 cm	5.00%	NT1
8481.10.91	Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00%	NT3
8481.10.99	Other	30.00%	NT1
8481.20.11	Of iron or steel	5.00%	NT1
8481.20.19	Other	5.00%	NT3
8481.20.20	Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00%	NT3
8481.20.90	Other	5.00%	NT3
8481.30.10	Swing checkvalves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	5.00%	NT1
8481.30.20	Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5.00%	NT3
8481.30.40	Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00%	NT3
8481.30.90	Other	5.00%	NT3
8481.40.10	Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5.00%	NT1
8481.40.30	Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00%	NT1
8481.40.90	Other	5.00%	NT3
8481.80.11	Of copper or copper alloys	5.00%	NT2
8481.80.12	Of other materials	5.00%	NT2
8481.80.13	Of copper or copper alloys	5.00%	NT2
8481.80.14	Of other materials	5.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8481.80.21	Having inlet or outlet internal diameters not exceeding 2.5 cm	20.00%	EX
8481.80.22	Having inlet or outlet internal diameters exceeding 2.5 cm	7.50%	NT1
8481.80.30	Cocks and valves, whether or not fitted with piezoelectric igniters, for gas stoves or ranges	5.00%	NT2
8481.80.41	Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00%	NT1
8481.80.49	Other	5.00%	NT1
8481.80.51	Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	10.00%	NT1
8481.80.59	Other	10.00%	NT1
8481.80.61	Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	10.00%	NT1
8481.80.62	Other	10.00%	NT1
8481.80.63	Other	10.00%	NT1
8481.80.64	Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00%	NT1
8481.80.65	Other	10.00%	NT1
8481.80.66	Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00%	NT1
8481.80.67	Other	10.00%	NT1
8481.80.71	Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5.00%	NT1
8481.80.72	Other	5.00%	NT1
8481.80.73	Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	10.00%	NT1
8481.80.74	Having inlet and outlet internal diameters of more than 40 cm	10.00%	NT1
8481.80.77	Having inlet and outlet internal diameters of not more than 5 cm	5.00%	NT1
8481.80.78	Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00%	NT1
8481.80.79	Other	10.00%	NT1
8481.80.81	Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5.00%	NT2
8481.80.82	Other	5.00%	NT1
8481.80.83	Fuel cutoff valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter of less than 1 cm of plastic	10.00%	NT1
8481.80.84	Fuel cutoff valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter not less than 1 cm and not more than 2.5 cm of plastic	10.00%	NT1
8481.80.93	Fuel cutoff valves for vehicles of heading 87.02, 87.03 or 87.04, of other material	5.00%	NT1
8481.80.94	With an inlet internal diameter of less than 1 cm	10.00%	NT1
8481.80.95	With an inlet internal diameter not less than 1 cm and not more than 2.5 cm	10.00%	NT1
8481.80.96	With an inlet internal diameter more than 2.5 cm	10.00%	NT1
8481.80.97	Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	10.00%	NT1
8481.80.98	Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	5.00%	NT2
8481.80.99	Other	5.00%	NT2
8481.90.10	Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	5.00%	NT2
8481.90.21	Bodies, for water taps	5.00%	NT2
8481.90.22	Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	20.00%	EX
8481.90.23	Bodies, other	5.00%	NT2
8481.90.29	Other	20.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8481.90.31	Of copper or copper alloys	5.00%	NT2
8481.90.39	Other	5.00%	NT1
8481.90.41	Of copper or copper alloys	5.00%	NT2
8481.90.49	Other	5.00%	NT2
8481.90.90	Other	Free	EIF
8482.10.00	Ball bearings	5.00%	NT3
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	5.00%	NT1
8482.30.00	Spherical roller bearings	5.00%	NT1
8482.40.00	Needle roller bearings, including cage and needle roller assemblies	5.00%	NT1
8482.50.00	Other cylindrical roller bearings, including cage and roller assemblies	5.00%	NT1
8482.80.00	Other, including combined ball/roller bearings	5.00%	NT1
8482.91.00	Balls, needles and rollers	Free	EIF
8482.99.00	Other	5.00%	NT1
8483.10.10	For machinery of heading 84.29 or 84.30	5.00%	NT1
8483.10.24	For vehicles of heading 87.11	5.00%	NT1
8483.10.25	For vehicles of a cylinder capacity not exceeding 2,000 cc	5.00%	NT1
8483.10.26	For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	5.00%	EIF
8483.10.27	For vehicles of a cylinder capacity exceeding 3,000 cc	5.00%	EIF
8483.10.31	Of an output not exceeding 22.38 kW	5.00%	NT1
8483.10.39	Other	5.00%	NT1
8483.10.90	Other	5.00%	NT1
8483.20.20	For machinery of heading 84.29 or 84.30	5.00%	NT1
8483.20.30	For engines of vehicles of Chapter 87	5.00%	NT1
8483.20.90	Other	Free	EIF
8483.30.30	For engines of vehicles of Chapter 87	5.00%	EX
8483.30.90	Other	5.00%	NT1
8483.40.20	For marine vessels	5.00%	NT1
8483.40.30	For machinery of heading 84.29 or 84.30	5.00%	NT1
8483.40.40	For engines of vehicles of Chapter 87	5.00%	NT1
8483.40.90	Other	5.00%	NT3
8483.50.00	Flywheels and pulleys, including pulley blocks	5.00%	EX
8483.60.00	Clutches and shaft couplings (including universal joints)	5.00%	NT1
8483.90.11	For tractors of subheading 8701.10 or 8701.91 to 8701.95	5.00%	NT1
8483.90.13	For other tractors of heading 87.01	Free	EIF
8483.90.14	For goods of heading 87.11	Free	EIF
8483.90.15	For other goods of Chapter 87	Free	EIF
8483.90.19	Other	5.00%	NT1
8483.90.91	For goods of subheading 8701.10 or 8701.91 to 8701.95	5.00%	NT1
8483.90.93	For other tractors of heading 87.01	Free	EIF
8483.90.94	For goods of heading 87.11	Free	EIF
8483.90.95	For other goods of Chapter 87	Free	EIF
8483.90.99	Other	5.00%	NT1
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.00%	NT1
8484.20.00	Mechanical seals	5.00%	NT1
8484.90.00	Other	5.00%	NT1
8485.10.00	By metal deposit	5.00%	NT1
8485.20.00	By plastics or rubber deposit	Free	EIF
8485.30.10	By glass deposit	5.00%	NT1
8485.30.90	Other	5.00%	NT1
8485.80.00	Other	5.00%	NT1
8485.90.10	Of subheading 8485.20.00	Free	EIF
8485.90.90	Other	5.00%	NT1
8486.10.10	Apparatus for rapid heating of semiconductor wafers	5.00%	NT1
8486.10.20	Spin dryers for semiconductor wafer processing	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8486.10.30	Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	5.00%	NT1
8486.10.40	Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	5.00%	NT1
8486.10.50	Grinding, polishing and lapping machines for processing of semiconductor wafers	5.00%	NT1
8486.10.60	Apparatus for growing or pulling monocrystal semiconductor boules	5.00%	NT1
8486.10.90	Other	5.00%	NT1
8486.20.11	Chemical vapour deposition apparatus for semiconductor production	5.00%	NT1
8486.20.12	Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	5.00%	NT1
8486.20.13	Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	Free	EIF
8486.20.19	Other	5.00%	NT1
8486.20.21	Ion implanters for doping semiconductor materials	Free	EIF
8486.20.29	Other	5.00%	NT1
8486.20.31	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	5.00%	NT1
8486.20.32	Equipment for dry etching patterns on semiconductor materials	5.00%	NT1
8486.20.33	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	5.00%	NT1
8486.20.39	Other	5.00%	NT1
8486.20.41	Direct writeonwafer apparatus	Free	EIF
8486.20.42	Step and repeat aligners	Free	EIF
8486.20.49	Other	5.00%	NT1
8486.20.51	Dicing machines for scribing or scoring semiconductor wafers	5.00%	NT1
8486.20.59	Other	5.00%	NT1
8486.20.91	Lasercutters for cutting contacting tracks in semiconductor production by laser beam	5.00%	NT1
8486.20.92	Machines for bending, folding and straightening semiconductor leads	5.00%	NT1
8486.20.93	Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	5.00%	NT1
8486.20.94	Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	5.00%	NT1
8486.20.95	Automated machines for the placement or the removal of components or contact elements on semiconductor materials	5.00%	NT1
8486.20.99	Other	5.00%	NT1
8486.30.10	Apparatus for dry etching patterns on flat panel display substrates	5.00%	NT1
8486.30.20	Apparatus for wet etching, developing, stripping or cleaning flat panel displays	5.00%	NT1
8486.30.30	Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	5.00%	NT1
8486.30.90	Other	5.00%	NT1
8486.40.10	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	5.00%	NT1
8486.40.20	Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
	semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices		
8486.40.30	Moulds for manufacture of semiconductor devices	5.00%	NT1
8486.40.40	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	EIF
8486.40.50	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	EIF
8486.40.60	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	5.00%	EIF
8486.40.70	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	5.00%	EIF
8486.40.90	Other	5.00%	NT1
8486.90.11	Of apparatus for rapid heating of semiconductor wafers	5.00%	NT1
8486.90.12	Of spin dryers for semiconductor wafer processing	5.00%	NT1
8486.90.13	Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	5.00%	NT1
8486.90.14	Tool holders and selfopening dieheads; work holders; dividing heads and other special attachments for machinetools	5.00%	NT1
8486.90.15	Other	5.00%	NT1
8486.90.16	Of grinding, polishing and lapping machines for processing of semiconductor wafers	5.00%	NT1
8486.90.17	Of apparatus for growing or pulling monocrystal semiconductor boules	5.00%	NT1
8486.90.19	Other	5.00%	NT1
8486.90.21	Of chemical vapour deposition apparatus for semiconductor production	5.00%	NT1
8486.90.22	Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	5.00%	NT1
8486.90.23	Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct writeonwafer apparatus, step and repeat aligners and other lithography equipment	5.00%	NT1
8486.90.24	Tool holders and selfopening dieheads; work holders; dividing heads and other special attachments for machinetools	5.00%	NT1
8486.90.25	Other	5.00%	NT1
8486.90.26	Tool holders and selfopening dieheads; workholders; dividing heads and other special attachments for machinetools	5.00%	NT1
8486.90.27	Other	5.00%	NT1
8486.90.28	Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	5.00%	NT1
8486.90.29	Other	5.00%	NT1
8486.90.31	Of apparatus for dry etching patterns on flat panel display substrates	5.00%	NT1
8486.90.32	Tool holders and selfopening dieheads; work holders; dividing heads and other special attachments for machinetools	5.00%	NT1
8486.90.33	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8486.90.34	Of chemical vapour deposition apparatus for flat panel display production	5.00%	NT1
8486.90.35	Of spinners for coating photosensitive emulsions on flat panel display substrates	5.00%	NT1
8486.90.36	Of apparatus for physical deposition on flat panel display substrates	5.00%	NT1
8486.90.39	Other	5.00%	NT1
8486.90.41	Of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	5.00%	NT1
8486.90.42	Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	5.00%	NT1
8486.90.43	Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	5.00%	NT1
8486.90.44	Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	EIF
8486.90.45	Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	EIF
8486.90.46	Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	Free	EIF
8486.90.49	Other	5.00%	NT1
8487.10.00	Ships' or boats' propellers and blades therefor	5.00%	NT1
8487.90.00	Other	5.00%	NT1
8501.10.21	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	Free	EIF
8501.10.22	Other, of an output not exceeding 5 W	Free	EIF
8501.10.29	Other	Free	EIF
8501.10.30	Spindle motors	Free	EIF
8501.10.41	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	5.00%	NT1
8501.10.49	Other	5.00%	NT1
8501.10.51	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.10.59	Other	10.00%	NT1
8501.10.60	Spindle motors	10.00%	NT1
8501.10.91	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.10.99	Other	10.00%	NT1
8501.20.12	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.20.19	Other	10.00%	NT1
8501.20.21	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.20.29	Other	10.00%	NT1
8501.31.30	Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.31.60	Motors of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.31.70	Other motors	10.00%	NT1
8501.31.80	Generators	10.00%	NT1
8501.32.21	Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.32.24	Motors of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.32.25	Other motors	10.00%	NT1
8501.32.26	Generators	10.00%	NT1
8501.32.31	Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8501.32.32	Other motors	10.00%	NT1
8501.32.33	Generators	10.00%	NT1
8501.33.10	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.33.90	Other	10.00%	NT1
8501.34.00	Of an output exceeding 375 kW	10.00%	NT1
8501.40.11	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.40.19	Other	10.00%	NT1
8501.40.21	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.40.29	Other	10.00%	NT1
8501.51.11	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.51.19	Other	10.00%	NT1
8501.52.11	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.52.12	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.52.19	Other	10.00%	NT1
8501.52.21	Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00%	NT1
8501.52.22	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.52.29	Other	10.00%	NT1
8501.52.31	Of a kind used for the goods of heading 84.15, 84.18 or 84.50	10.00%	NT1
8501.52.32	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.52.39	Other	10.00%	NT1
8501.53.10	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8501.53.90	Other	10.00%	NT1
8501.61.10	Of an output not exceeding 12.5 kVA	10.00%	NT1
8501.61.20	Of an output exceeding 12.5 kVA	10.00%	NT1
8501.62.10	Of an output exceeding 75 kVA but not exceeding 150 kVA	10.00%	NT1
8501.62.20	Of an output exceeding 150 kVA but not exceeding 375 kVA	10.00%	NT1
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	10.00%	NT1
8501.64.00	Of an output exceeding 750 kVA	5.00%	NT1
8501.71.00	Of an output not exceeding 50 W	10.00%	NT1
8501.72.10	Of an output not exceeding 750 W	10.00%	NT1
8501.72.20	Of an output exceeding 750 W but not exceeding 37.5 kW	10.00%	NT1
8501.72.30	Of an output exceeding 37.5 kW but not exceeding 75 kW	10.00%	NT1
8501.72.40	Of an output exceeding 75 kW	10.00%	NT1
8501.80.10	Of an output not exceeding 75 kVA	10.00%	NT1
8501.80.20	Of an output exceeding 75 kVA but not exceeding 375 kVA	10.00%	NT1
8501.80.30	Of an output exceeding 375 kVA but not exceeding 750 kVA	10.00%	NT1
8501.80.40	Of an output exceeding 750 kVA	5.00%	NT1
8502.11.00	Of an output not exceeding 75 kVA	10.00%	NT1
8502.12.10	Of an output exceeding 75 kVA but not exceeding 125 kVA	10.00%	NT1
8502.12.20	Of an output exceeding 125 kVA but not exceeding 375 kVA	10.00%	NT1
8502.13.20	Of an output of 12,500 kVA or more	5.00%	NT1
8502.13.90	Other	5.00%	NT1
8502.20.10	Of an output not exceeding 75 kVA	10.00%	NT1
8502.20.20	Of an output exceeding 75 kVA but not exceeding 100 kVA	10.00%	NT1
8502.20.30	Of an output exceeding 100 kVA but not exceeding 10,000 kVA	10.00%	NT1
8502.20.42	Of an output of 12,500 kVA or more	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8502.20.49	Other	10.00%	NT1
8502.31.10	Of an output not exceeding 10,000 kVA	5.00%	NT1
8502.31.20	Of an output exceeding 10,000 kVA	5.00%	NT1
8502.39.10	Of an output not exceeding 10 kVA	5.00%	NT1
8502.39.20	Of an output exceeding 10 kVA but not exceeding 10,000 kVA	5.00%	NT1
8502.39.32	Of an output of 12,500 kVA or more	5.00%	NT1
8502.39.39	Other	5.00%	NT1
8502.40.00	Electric rotary converters	5.00%	NT1
8503.00.20	Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	5.00%	NT1
8503.00.90	Other	5.00%	NT1
8504.10.00	Ballasts for discharge lamps or tubes	10.00%	NT1
8504.21.11	Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	5.00%	NT1
8504.21.19	Other	5.00%	NT1
8504.21.92	Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	5.00%	NT1
8504.21.93	Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	5.00%	NT1
8504.21.99	Other	5.00%	NT1
8504.22.11	Of a high side voltage of 66 kV or more	5.00%	NT1
8504.22.19	Other	5.00%	NT1
8504.22.92	Of a high side voltage of 110 kV or more	5.00%	NT1
8504.22.93	Of a high side voltage of 66 kV or more, but less than 110 kV	5.00%	NT1
8504.22.99	Other	5.00%	NT1
8504.23.10	Having a power handling capacity not exceeding 15,000 kVA	5.00%	NT1
8504.23.21	Not exceeding 20,000 kVA	5.00%	NT1
8504.23.22	Exceeding 20,000 kVA but not exceeding 30,000 kVA	5.00%	NT1
8504.23.29	Other	5.00%	NT1
8504.31.11	With a voltage rating of 110 kV or more	5.00%	NT1
8504.31.12	With a voltage rating of 66 kV or more, but less than 110 kV	5.00%	NT1
8504.31.13	With a voltage rating of 1 kV or more, but less than 66 kV	5.00%	NT1
8504.31.19	Other	5.00%	NT1
8504.31.21	Ring type current transformers with a voltage rating not exceeding 220 kV	10.00%	NT1
8504.31.22	Other	10.00%	NT1
8504.31.23	With a voltage rating of 66 kV or more, but less than 110 kV	10.00%	NT1
8504.31.24	With a voltage rating of 1 kV or more, but less than 66 kV	10.00%	NT1
8504.31.29	Other	10.00%	NT1
8504.31.30	Flyback transformers	Free	EIF
8504.31.40	Intermediate frequency transformers	Free	EIF
8504.31.91	Of a kind used with toys, scale models or similar recreational models	5.00%	NT1
8504.31.92	Other matching transformers	5.00%	NT1
8504.31.93	Step up/down transformers; slide regulators	10.00%	NT1
8504.31.99	Other	5.00%	NT1
8504.32.11	Matching transformers	10.00%	NT1
8504.32.19	Other	10.00%	NT1
8504.32.20	Other, of a kind used with toys, scale models or similar recreational models	12.50%	NT1
8504.32.30	Other, having a minimum frequency of 3 MHz	5.00%	NT1
8504.32.41	Matching transformers	10.00%	NT1
8504.32.49	Other	10.00%	NT1
8504.32.51	Matching transformers	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8504.32.59	Other	10.00%	NT1
8504.33.11	Matching transformers	10.00%	NT1
8504.33.19	Other	15.00%	EX
8504.33.91	Matching transformers	10.00%	NT1
8504.33.99	Other	10.00%	NT1
8504.34.11	Matching transformers	10.00%	NT1
8504.34.12	Explosion proof dry type transformers	10.00%	NT1
8504.34.13	Other	10.00%	NT1
8504.34.14	Matching transformers	10.00%	NT1
8504.34.15	Explosion proof dry type transformers	10.00%	NT1
8504.34.19	Other	10.00%	NT1
8504.34.22	Matching transformers	10.00%	NT1
8504.34.23	Explosion proof dry type transformers	10.00%	NT1
8504.34.24	Other	10.00%	NT1
8504.34.25	Matching transformers	10.00%	NT1
8504.34.26	Explosion proof dry type transformers	10.00%	NT1
8504.34.29	Other	10.00%	NT1
8504.40.11	Uninterruptible power supplies (UPS)	5.00%	NT1
8504.40.19	Other	5.00%	NT1
8504.40.20	Battery chargers having a rating exceeding 100 kVA	5.00%	NT1
8504.40.30	Other rectifiers	10.00%	NT1
8504.40.40	Inverters	10.00%	NT1
8504.40.90	Other	10.00%	NT1
8504.50.10	Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	5.00%	NT1
8504.50.20	Chip type fixed inductors	5.00%	NT1
8504.50.93	Having a power handling capacity not exceeding 2,500 kVA	5.00%	NT1
8504.50.94	Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	5.00%	NT1
8504.50.95	Having a power handling capacity exceeding 10,000 kVA	5.00%	NT1
8504.90.10	Of goods of subheading 8504.10	5.00%	NT1
8504.90.20	Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	5.00%	NT1
8504.90.31	Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	5.00%	NT1
8504.90.39	Other	5.00%	NT1
8504.90.41	Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	5.00%	NT1
8504.90.49	Other	5.00%	NT1
8504.90.90	Other	5.00%	NT1
8505.11.00	Of metal	Free	EIF
8505.19.00	Other	Free	EIF
8505.20.00	Electromagnetic couplings, clutches and brakes	5.00%	NT1
8505.90.10	Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 90.18	5.00%	NT1
8505.90.20	Electromagnetic lifting heads	5.00%	NT1
8505.90.90	Other	5.00%	NT1
8506.10.11	Zinccarbon	15.00%	NT1
8506.10.12	Alkaline	15.00%	NT1
8506.10.19	Other	15.00%	NT1
8506.10.91	Zinccarbon	15.00%	NT1
8506.10.99	Other	15.00%	NT1
8506.30.00	Mercuric oxide	10.00%	NT1
8506.40.00	Silver oxide	10.00%	NT1
8506.50.00	Lithium	15.00%	NT1
8506.60.10	Having an external volume not exceeding 300 cm3	10.00%	NT1
8506.60.90	Other	10.00%	NT1
8506.80.30	Having an external volume not exceeding 300 cm3	15.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8506.80.90	Other	15.00%	NT1
8506.90.00	Parts	Free	EIF
8507.10.10	Of a kind used for aircraft	Free	EIF
8507.10.92	Of a height (excluding terminals and handles) not exceeding 13 cm	10.00%	NT1
8507.10.95	Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00%	NT1
8507.10.96	Of a height (excluding terminals and handles) exceeding 23 cm	10.00%	NT1
8507.10.97	Of a height (excluding terminals and handles) not exceeding 13 cm	10.00%	NT1
8507.10.98	Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00%	NT1
8507.10.99	Of a height (excluding terminals and handles) exceeding 23 cm	10.00%	NT1
8507.20.10	Of a kind used for aircraft	Free	EIF
8507.20.94	Of a height (excluding terminals and handles) not exceeding 13 cm	10.00%	NT1
8507.20.95	Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00%	NT1
8507.20.96	Of a height (excluding terminals and handles) exceeding 23 cm	10.00%	NT1
8507.20.97	Of a height (excluding terminals and handles) not exceeding 13 cm	10.00%	NT1
8507.20.98	Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00%	NT1
8507.20.99	Of a height (excluding terminals and handles) exceeding 23 cm	10.00%	NT1
8507.30.10	Of a kind used for aircraft	Free	EIF
8507.30.90	Other	10.00%	NT1
8507.50.10	Of a kind used for aircraft	10.00%	NT1
8507.50.20	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8507.50.90	Other	10.00%	NT1
8507.60.31	Of a kind used for laptops including notebooks and subnotebooks	10.00%	NT1
8507.60.32	Of a kind used for aircraft	10.00%	NT1
8507.60.33	Of a kind used for vehicles in Chapter 87	10.00%	NT1
8507.60.39	Other	10.00%	NT1
8507.60.90	Other	10.00%	NT1
8507.80.11	Nickeliron	10.00%	NT1
8507.80.19	Other	Free	EIF
8507.80.20	Of a kind used for laptops including notebooks and subnotebooks	10.00%	NT1
8507.80.91	Nickeliron	10.00%	NT1
8507.80.99	Other	10.00%	NT1
8507.90.11	Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	5.00%	EIF
8507.90.12	Of a kind used for aircraft	Free	EIF
8507.90.19	Other	5.00%	NT1
8507.90.91	Of a kind used for aircraft	10.00%	NT1
8507.90.92	Battery separators, ready for use, of materials other than poly(vinyl chloride)	5.00%	NT1
8507.90.93	Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	10.00%	NT1
8507.90.99	Other	5.00%	NT1
8508.11.00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10.00%	NT1
8508.19.10	Of a kind suitable for domestic use	10.00%	NT1
8508.19.90	Other	10.00%	NT1
8508.60.00	Other vacuum cleaners	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8508.70.10	Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	5.00%	NT1
8508.70.90	Other	5.00%	NT1
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors	15.00%	NT1
8509.80.10	Floor polishers	10.00%	NT1
8509.80.20	Kitchen waste disposers	10.00%	NT1
8509.80.90	Other	10.00%	NT1
8509.90.10	Of goods of subheading 8509.80.10	5.00%	NT1
8509.90.90	Other	Free	EIF
8510.10.00	Shavers	10.00%	NT1
8510.20.00	Hair clippers	15.00%	NT1
8510.30.00	Hairremoving appliances	10.00%	NT1
8510.90.00	Parts	5.00%	NT1
8511.10.10	Of a kind suitable for aircraft engines	Free	EIF
8511.10.20	Of a kind suitable for motor vehicle engines	10.00%	NT1
8511.10.90	Other	10.00%	NT1
8511.20.10	Of a kind suitable for aircraft engines	5.00%	EIF
8511.20.21	Unassembled	5.00%	EIF
8511.20.29	Other	5.00%	EIF
8511.20.91	Unassembled	5.00%	EIF
8511.20.99	Other	5.00%	EIF
8511.30.30	Of a kind suitable for aircraft engines	Free	EIF
8511.30.41	Unassembled	5.00%	NT1
8511.30.49	Other	5.00%	NT1
8511.30.91	Unassembled	5.00%	NT1
8511.30.99	Other	5.00%	NT1
8511.40.10	Of a kind used for aircraft engines	Free	EIF
8511.40.21	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00%	NT1
8511.40.29	Other	5.00%	NT1
8511.40.31	For engines of vehicles of heading 87.01	10.00%	NT1
8511.40.32	For engines of vehicles of heading 87.02, 87.03 or 87.04	10.00%	NT1
8511.40.33	For engines of vehicles of heading 87.05	10.00%	NT1
8511.40.91	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00%	NT1
8511.40.99	Other	5.00%	NT1
8511.50.10	Of a kind used for aircraft engines	Free	EIF
8511.50.21	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00%	NT1
8511.50.29	Other	5.00%	NT1
8511.50.31	For engines of vehicles of heading 87.01	10.00%	NT1
8511.50.32	For engines of vehicles of heading 87.02, 87.03 or 87.04	10.00%	NT1
8511.50.33	For engines of vehicles of heading 87.05	10.00%	NT1
8511.50.91	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00%	EIF
8511.50.99	Other	5.00%	NT1
8511.80.10	Of a kind used for aircraft engines	Free	EIF
8511.80.20	Of a kind suitable for motor vehicle engines	5.00%	NT1
8511.80.90	Other	5.00%	NT1
8511.90.10	Of a kind used for aircraft engines	Free	EIF
8511.90.20	Of a kind suitable for motor vehicle engines	Free	EIF
8511.90.90	Other	Free	EIF
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	5.00%	EIF
8512.20.20	Unassembled lighting or visual signalling equipment	5.00%	NT1
8512.20.91	For motorcycles	5.00%	NT1
8512.20.99	Other	5.00%	NT1
8512.30.10	Horns and sirens, assembled	5.00%	NT1
8512.30.20	Unassembled sound signalling equipment	5.00%	EIF
8512.30.91	Obstacle detection (warning) devices for vehicles	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8512.30.99	Other	5.00%	NT1
8512.40.00	Windscreen wipers, defrosters and demisters	5.00%	EIF
8512.90.10	Of goods of subheading 8512.10	5.00%	EIF
8512.90.20	Of goods of subheading 8512.20, 8512.30 or 8512.40	5.00%	NT1
8513.10.30	Miners' helmet lamps and quarrymen's lamps	5.00%	NT1
8513.10.90	Other	10.00%	NT1
8513.90.10	Of miners' helmet lamps or quarrymen's lamps	5.00%	NT1
8513.90.30	Flashlight reflectors; flashlight switch slides of plastics	5.00%	NT1
8513.90.90	Other	5.00%	NT1
8514.11.00	Hot isostatic presses	5.00%	NT1
8514.19.00	Other	5.00%	NT1
8514.20.20	Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
8514.20.90	Other	5.00%	NT1
8514.31.10	For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
8514.31.90	Other	5.00%	NT1
8514.32.10	For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
8514.32.90	Other	5.00%	NT1
8514.39.10	For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
8514.39.90	Other	5.00%	NT1
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	5.00%	NT1
8514.90.20	Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
8514.90.90	Other	5.00%	NT1
8515.11.00	Soldering irons and guns	5.00%	NT1
8515.19.11	Wave soldering machines	5.00%	NT1
8515.19.19	Other	5.00%	NT1
8515.19.90	Other	5.00%	NT1
8515.21.00	Fully or partly automatic	5.00%	NT1
8515.29.00	Other	5.00%	NT1
8515.31.00	Fully or partly automatic	5.00%	NT1
8515.39.10	AC arc welders, transformer type	5.00%	NT1
8515.39.90	Other	5.00%	NT1
8515.80.10	Electric machines and apparatus for hot spraying of metals or sintered metal carbides	5.00%	NT1
8515.80.90	Other	5.00%	NT1
8515.90.10	Of AC arc welders, transformer type	5.00%	NT1
8515.90.21	Of wave soldering machines	5.00%	NT1
8515.90.29	Other	5.00%	NT1
8515.90.90	Other	5.00%	NT1
8516.10.11	Water dispenser fitted only with water heater, for domestic use	15.00%	NT1
8516.10.19	Other	15.00%	NT1
8516.10.30	Immersion heaters	10.00%	NT1
8516.21.00	Storage heating radiators	10.00%	NT1
8516.29.00	Other	10.00%	NT1
8516.31.00	Hair dryers	10.00%	NT1
8516.32.00	Other hairdressing apparatus	10.00%	NT1
8516.33.00	Handdrying apparatus	10.00%	NT1
8516.40.10	Of a kind designed to use steam from industrial boilers	10.00%	NT1
8516.40.90	Other	15.00%	NT1
8516.50.00	Microwave ovens	10.00%	NT1
8516.60.10	Rice cookers	15.00%	NT1
8516.60.90	Other	15.00%	NT1
8516.71.00	Coffee or tea makers	15.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8516.72.00	Toasters	15.00%	NT1
8516.79.10	Kettles	15.00%	NT1
8516.79.90	Other	15.00%	NT1
8516.80.10	For typefoundry or typesetting machines; for industrial furnaces	5.00%	NT1
8516.80.30	For domestic appliances	5.00%	NT1
8516.80.90	Other	5.00%	NT1
8516.90.21	Sealed hotplates for domestic appliances	5.00%	NT1
8516.90.29	Other	Free	EIF
8516.90.30	Of goods of subheading 8516.10	Free	EIF
8516.90.40	Of electric heating resistors for typefoundry or typesetting machines	Free	EIF
8516.90.90	Other	Free	EIF
8517.11.00	Line telephone sets with cordless handsets	Free	EIF
8517.13.00	Smartphones	Free	EIF
8517.14.00	Other telephones for cellular networks or for other wireless networks	Free	EIF
8517.18.00	Other	Free	EIF
8517.61.00	Base stations	Free	EIF
8517.62.10	Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	10.00%	NT1
8517.62.30	Telephonic or telegraphic switching apparatus	Free	EIF
8517.62.41	Modems including cable modems and modem cards	Free	EIF
8517.62.42	Concentrators or multiplexers	Free	EIF
8517.62.43	Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	Free	EIF
8517.62.49	Other	10.00%	NT1
8517.62.51	Wireless LANs	Free	EIF
8517.62.52	Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	Free	EIF
8517.62.53	Other transmission apparatus for radiotelephony or radiotelegraphy	Free	EIF
8517.62.59	Other	Free	EIF
8517.62.61	For radiotelephony or radiotelegraphy	Free	EIF
8517.62.69	Other	10.00%	NT1
8517.62.91	Portable receivers for calling, alerting or paging and paging alert devices, including pagers	Free	EIF
8517.62.92	For radiotelephony or radiotelegraphy	Free	EIF
8517.62.99	Other	Free	EIF
8517.69.00	Other	Free	EIF
8517.71.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	EIF
8517.79.10	Of control and adaptor units including gateways, bridges and routers	Free	EIF
8517.79.21	Of cellular telephones	Free	EIF
8517.79.29	Other	Free	EIF
8517.79.31	Of goods for line telephony or line telegraphy	Free	EIF
8517.79.32	Of goods for radiotelephony or radiotelegraphy	Free	EIF
8517.79.39	Other	Free	EIF
8517.79.91	Of goods for line telephony or line telegraphy	Free	EIF
8517.79.92	Of goods for radiotelephony or radiotelegraphy	Free	EIF
8517.79.99	Other	Free	EIF
8518.10.11	Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	Free	EIF
8518.10.19	Other microphones, whether or not with their stands	10.00%	NT1
8518.10.90	Other	10.00%	NT1
8518.21.10	Box speaker type	15.00%	NT1
8518.21.90	Other	15.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8518.22.10	Box speaker type	15.00%	NT1
8518.22.90	Other	15.00%	NT1
8518.29.20	Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	Free	EIF
8518.29.90	Other	10.00%	NT1
8518.30.10	Headphones	5.00%	NT1
8518.30.20	Earphones	5.00%	NT1
8518.30.40	Line telephone handsets	Free	EIF
8518.30.51	For goods of subheading 8517.13.00 and 8517.14.00	5.00%	NT1
8518.30.59	Other	5.00%	NT1
8518.30.90	Other	5.00%	EIF
8518.40.20	Used as repeaters in line telephony	10.00%	NT1
8518.40.30	Used as repeaters in telephony other than line telephony	10.00%	NT1
8518.40.40	Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10.00%	NT1
8518.40.90	Other	10.00%	NT1
8518.50.10	Having a power rating of 240 W or more	15.00%	NT1
8518.50.20	Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	15.00%	NT1
8518.50.90	Other	15.00%	NT1
8518.90.10	Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	Free	EIF
8518.90.20	Of goods of subheading 8518.40.40	Free	EIF
8518.90.30	Of goods of subheading 8518.21 or 8518.22	Free	EIF
8518.90.40	Of goods of subheading 8518.29.90	Free	EIF
8518.90.90	Other	Free	EIF
8519.20.10	Coins, tokens or disc operated record players	10.00%	NT1
8519.20.90	Other	10.00%	NT1
8519.30.00	Turntables (recorddecks)	10.00%	NT1
8519.81.10	Pocketsize cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	10.00%	NT1
8519.81.20	Cassette recorders, with builtin amplifiers and one or more builtin loudspeakers, operating only with an external source of power	10.00%	NT1
8519.81.30	Compact disc players	15.00%	NT1
8519.81.41	Of a kind suitable for cinematography or broadcasting	10.00%	NT1
8519.81.49	Other	10.00%	NT1
8519.81.50	Dictating machines not capable of operating without an external source of power	Free	EIF
8519.81.61	Of a kind suitable for cinematography or broadcasting	10.00%	NT1
8519.81.62	Telephone answering machines	Free	EIF
8519.81.69	Other	10.00%	NT1
8519.81.71	Of a kind suitable for cinematography or broadcasting	10.00%	NT1
8519.81.79	Other	10.00%	NT1
8519.81.91	Of a kind suitable for cinematography or broadcasting	10.00%	NT1
8519.81.99	Other	15.00%	NT1
8519.89.10	Cinematographic sound reproducers	Free	EIF
8519.89.20	Record players with or without loudspeakers	10.00%	NT1
8519.89.30	Of a kind suitable for cinematography or broadcasting	10.00%	NT1
8519.89.40	Other sound reproducing apparatus	10.00%	NT1
8519.89.90	Other	10.00%	NT1
8521.10.10	Of a kind used in cinematography or television broadcasting	10.00%	NT1
8521.10.90	Other	10.00%	NT1
8521.90.11	Of a kind used in cinematography or television broadcasting	10.00%	NT1
8521.90.19	Other	15.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8521.90.91	Of a kind used in cinematography or television broadcasting	10.00%	NT1
8521.90.99	Other	15.00%	NT1
8522.10.00	Pickup cartridges	5.00%	EIF
8522.90.20	Printed circuit board assemblies for telephone answering machines	5.00%	NT1
8522.90.30	Printed circuit board assemblies for cinematographic sound recorders or reproducers	5.00%	NT1
8522.90.40	Audio or video tape decks and compact disc mechanisms	Free	EIF
8522.90.50	Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	Free	EIF
8522.90.91	Other parts and accessories of cinematographic sound recorders or reproducers	5.00%	EIF
8522.90.92	Other parts of telephone answering machines	5.00%	NT1
8522.90.93	Other parts and accessories for goods of subheading 8519.81 or heading 85.21	Free	EIF
8522.90.99	Other	5.00%	NT1
8523.21.10	Unrecorded	5.00%	NT1
8523.21.90	Other	10.00%	NT1
8523.29.11	Computer tapes	Free	EIF
8523.29.19	Other	Free	EIF
8523.29.21	Video tapes	10.00%	NT1
8523.29.29	Other	10.00%	NT1
8523.29.31	Computer tapes	Free	EIF
8523.29.33	Video tapes	Free	EIF
8523.29.39	Other	Free	EIF
8523.29.41	Computer tapes	10.00%	NT1
8523.29.42	Of a kind suitable for cinematography	10.00%	NT1
8523.29.43	Other video tapes	10.00%	NT1
8523.29.49	Other	10.00%	NT1
8523.29.51	Computer tapes	Free	EIF
8523.29.52	Video tapes	Free	EIF
8523.29.59	Other	Free	EIF
8523.29.61	Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	10.00%	NT1
8523.29.62	Of a kind suitable for cinematography	10.00%	NT1
8523.29.63	Other video tapes	10.00%	NT1
8523.29.69	Other	10.00%	NT1
8523.29.71	Computer hard disks and diskettes	Free	EIF
8523.29.79	Other	Free	EIF
8523.29.81	Of a kind suitable for computer use	Free	EIF
8523.29.82	Other	Free	EIF
8523.29.83	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.29.85	Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	IDR 21,450/minute	NT1
8523.29.86	Other, of a kind suitable for cinematography	10.00%	NT1
8523.29.89	Other	IDR 21,450/minute	NT1
8523.29.91	Of a kind suitable for computer use	Free	EIF
8523.29.92	Other	Free	EIF
8523.29.93	Of a kind suitable for computer use	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8523.29.94	Other	Free	EIF
8523.29.95	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.29.99	Other	Free	EIF
8523.41.10	Of a kind suitable for computer use	Free	EIF
8523.41.90	Other	Free	EIF
8523.49.11	Of a kind used for reproducing phenomena other than sound or image	Free	EIF
8523.49.12	Educational, technical, scientific, historical or cultural discs	10.00%	NT1
8523.49.13	Other	10.00%	NT1
8523.49.14	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.49.15	Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	IDR 21,450/minute	NT1
8523.49.16	Other, of a kind suitable for cinematography	10.00%	NT1
8523.49.19	Other	10.00%	NT1
8523.49.91	Of a kind used for reproducing phenomena other than sound or image	Free	EIF
8523.49.92	Of a kind used for reproducing sound only	10.00%	NT1
8523.49.93	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.49.99	Other	10.00%	NT1
8523.51.11	Of a kind suitable for computer use	Free	EIF
8523.51.19	Other	Free	EIF
8523.51.21	Of a kind suitable for computer use	Free	EIF
8523.51.29	Other	Free	EIF
8523.51.30	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.51.91	Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	IDR 21,450/minute	NT1
8523.51.92	Other, of a kind suitable for cinematography	10.00%	NT1
8523.51.99	Other	10.00%	NT1
8523.52.00	“Smart cards”	Free	EIF
8523.59.10	Proximity cards and tags	Free	EIF
8523.59.21	Of a kind suitable for computer use	Free	EIF
8523.59.29	Other	Free	EIF
8523.59.30	Of a kind used for reproducing phenomena other than sound or image	Free	EIF
8523.59.40	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	data processing machine; proprietary format storage (recorded) media		
8523.59.90	Other	10.00%	NT1
8523.80.40	Gramophone records	10.00%	NT1
8523.80.51	Of a kind suitable for computer use	Free	EIF
8523.80.59	Other	Free	EIF
8523.80.91	Of a kind used for reproducing phenomena other than sound or image	Free	EIF
8523.80.92	Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	Free	EIF
8523.80.99	Other	10.00%	NT1
8524.11.00	Of liquid crystals	5.00%	NT1
8524.12.00	Of organic lightemitting diodes (OLED)	Free	EIF
8524.19.00	Other	Free	EIF
8524.91.00	Of liquid crystals	Free	EIF
8524.92.00	Of organic lightemitting diodes (OLED)	Free	EIF
8524.99.00	Other	Free	EIF
8525.50.00	Transmission apparatus	10.00%	NT1
8525.60.00	Transmission apparatus incorporating reception apparatus	Free	EIF
8525.81.10	Video camera recorders	10.00%	NT1
8525.81.20	Television cameras	5.00%	NT1
8525.81.90	Other	Free	EIF
8525.82.10	Video camera recorders	10.00%	NT1
8525.82.20	Television cameras	5.00%	EIF
8525.82.90	Other	Free	EIF
8525.83.10	Video camera recorders	10.00%	NT1
8525.83.20	Television cameras	5.00%	EIF
8525.83.90	Other	Free	EIF
8525.89.10	Video camera recorders	10.00%	NT1
8525.89.20	Television cameras	5.00%	NT1
8525.89.30	Web cameras	5.00%	NT1
8525.89.90	Other	Free	EIF
8526.10.10	Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on seagoing vessels	Free	EIF
8526.10.90	Other	5.00%	NT1
8526.91.10	Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on seagoing vessels	Free	EIF
8526.91.90	Other	5.00%	EIF
8526.92.00	Radio remote control apparatus	5.00%	NT1
8527.12.00	Pocketsize radio cassetteplayers	10.00%	NT1
8527.13.10	Portable	10.00%	NT1
8527.13.90	Other	10.00%	NT1
8527.19.20	Portable	10.00%	NT1
8527.19.90	Other	10.00%	NT1
8527.21.10	Capable of receiving and decoding digital radio data system signals	15.00%	NT1
8527.21.90	Other	15.00%	NT1
8527.29.00	Other	15.00%	NT1
8527.91.10	Portable	15.00%	NT1
8527.91.90	Other	15.00%	NT1
8527.92.20	Mains operated	15.00%	NT1
8527.92.90	Other	15.00%	NT1
8527.99.20	Mains operated	15.00%	NT1
8527.99.90	Other	15.00%	NT1
8528.42.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.49.10	Colour	10.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8528.49.20	Monochrome	10.00%	NT1
8528.52.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.59.10	Colour	10.00%	NT1
8528.59.20	Monochrome	10.00%	NT1
8528.62.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	EIF
8528.69.10	Having the capability of projecting onto a screen diagonally measuring 300 inches or more	10.00%	NT1
8528.69.90	Other	10.00%	NT1
8528.71.11	Mains operated	15.00%	NT1
8528.71.19	Other	10.00%	NT1
8528.71.91	Mains operated	10.00%	NT1
8528.71.99	Other	10.00%	NT1
8528.72.10	Battery operated	10.00%	NT1
8528.72.91	Cathodray tube type	15.00%	NT1
8528.72.92	Liquid crystal devices (LCD), lightemitting diodes (LED) and other flat panel display type	15.00%	NT1
8528.72.99	Other	15.00%	NT1
8528.73.00	Other, monochrome	10.00%	NT1
8529.10.21	For television reception	5.00%	NT1
8529.10.29	Other	5.00%	NT1
8529.10.30	Telescopic, rabbit and dipole antennae for television or radio receivers	5.00%	NT1
8529.10.40	Aerial filters and separators	5.00%	NT1
8529.10.60	Feed horns (wave guide)	Free	EIF
8529.10.93	Of a kind used with transmission apparatus for radiobroadcasting	5.00%	NT1
8529.10.94	Of a kind used with transmission apparatus for television	5.00%	EIF
8529.10.99	Other	5.00%	NT1
8529.90.20	Of decoders	Free	EIF
8529.90.40	Of digital cameras or video camera recorders	Free	EIF
8529.90.51	For goods of subheading 8525.50 or 8525.60	Free	EIF
8529.90.52	For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	Free	EIF
8529.90.53	For flat panel displays	Free	EIF
8529.90.54	Other, for television receivers	Free	EIF
8529.90.55	Other	Free	EIF
8529.90.59	Other	Free	EIF
8529.90.91	For television receivers	Free	EIF
8529.90.94	Other, for flat panel displays	Free	EIF
8529.90.99	Other	Free	EIF
8530.10.00	Equipment for railways or tramways	5.00%	NT1
8530.80.00	Other equipment	5.00%	NT1
8530.90.00	Parts	5.00%	NT1
8531.10.10	Burglar alarms	5.00%	EIF
8531.10.20	Fire alarms	5.00%	NT1
8531.10.30	Smoke alarms; portable personal alarms (shrill alarms)	5.00%	NT1
8531.10.90	Other	5.00%	EIF
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or lightemitting diodes (LED)	Free	EIF
8531.80.11	Door bells and other door sound signalling apparatus	5.00%	NT1
8531.80.19	Other	5.00%	NT1
8531.80.21	Vacuum fluorescent display panels	5.00%	NT1
8531.80.29	Other	5.00%	NT1
8531.80.90	Other	5.00%	NT1
8531.90.10	Parts including printed circuit assemblies of subheading 8531.20.00, 8531.80.21 or 8531.80.29	Free	EIF
8531.90.20	Of door bells or other door sound signalling apparatus	5.00%	NT1
8531.90.30	Of other bells or sound signalling apparatus	5.00%	NT1
8531.90.90	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8532.10.00	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)	Free	EIF
8532.21.00	Tantalum	Free	EIF
8532.22.00	Aluminium electrolytic	Free	EIF
8532.23.00	Ceramic dielectric, single layer	Free	EIF
8532.24.00	Ceramic dielectric, multilayer	Free	EIF
8532.25.00	Dielectric of paper or plastics	Free	EIF
8532.29.00	Other	Free	EIF
8532.30.00	Variable or adjustable (preset) capacitors	Free	EIF
8532.90.00	Parts	Free	EIF
8533.10.10	Surface mounted	Free	EIF
8533.10.90	Other	Free	EIF
8533.21.00	For a power handling capacity not exceeding 20 W	Free	EIF
8533.29.00	Other	Free	EIF
8533.31.00	For a power handling capacity not exceeding 20 W	Free	EIF
8533.39.00	Other	Free	EIF
8533.40.00	Other variable resistors, including rheostats and potentiometers	Free	EIF
8533.90.00	Parts	Free	EIF
8534.00.10	Singlesided	Free	EIF
8534.00.20	Doublesided	Free	EIF
8534.00.30	Multilayer	Free	EIF
8534.00.90	Other	Free	EIF
8535.10.00	Fuses	5.00%	NT1
8535.21.10	Moulded case type	5.00%	NT1
8535.21.20	Earth leakage circuit breaker	5.00%	NT1
8535.21.90	Other	5.00%	NT1
8535.29.10	Earth leakage circuit breaker	5.00%	NT1
8535.29.90	Other	5.00%	NT1
8535.30.11	Disconnectors having a voltage of less than 36 kV	5.00%	NT1
8535.30.19	Other	5.00%	NT1
8535.30.20	For a voltage of 66 kV or more	5.00%	NT1
8535.30.90	Other	5.00%	NT1
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	5.00%	NT1
8535.90.10	Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	5.00%	NT1
8535.90.20	Changeover switches of a kind used for starting electric motors	5.00%	NT1
8535.90.90	Other	5.00%	NT1
8536.10.11	Suitable for use in electric fans	Free	EIF
8536.10.12	Other, for a current of less than 16 A	Free	EIF
8536.10.13	Fuse blocks, of a kind used for motor vehicles	Free	EIF
8536.10.19	Other	Free	EIF
8536.10.91	Suitable for use in electric fans	5.00%	NT1
8536.10.92	Other, for a current of less than 16 A	5.00%	NT1
8536.10.93	Fuse blocks, of a kind used for motor vehicles	5.00%	NT1
8536.10.99	Other	5.00%	NT1
8536.20.11	For a current of less than 16 A	5.00%	NT1
8536.20.12	For a current of 16 A or more, but not more than 32 A	5.00%	NT1
8536.20.13	For a current of more than 32 A, but not more than 1,000 A	5.00%	NT1
8536.20.19	Other	5.00%	NT1
8536.20.20	Of a kind incorporated into electrothermic domestic appliances of heading 85.16	5.00%	NT1
8536.20.91	For a current of less than 16 A	5.00%	NT1
8536.20.99	Other	5.00%	NT1
8536.30.10	Lightning arresters	5.00%	NT1
8536.30.20	Of a kind used in radio equipment or in electric fans	5.00%	NT1
8536.30.90	Other	5.00%	NT1
8536.41.10	Digital relays	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8536.41.20	Of a kind used in radio equipment	Free	EIF
8536.41.30	Of a kind used in electric fans	Free	EIF
8536.41.40	Other, for a current of less than 16 A	Free	EIF
8536.41.91	Semiconductor or electromagnetic relays of voltage not exceeding 28 V	Free	EIF
8536.41.99	Other	Free	EIF
8536.49.10	Digital relays	5.00%	NT1
8536.49.90	Other	5.00%	NT1
8536.50.20	Overcurrent and residualcurrent automatic switches	5.00%	NT1
8536.50.32	Of a kind suitable for use in electric fans or in radio equipment	Free	EIF
8536.50.33	Other, of a rated current carrying capacity of less than 16 A	Free	EIF
8536.50.39	Other	Free	EIF
8536.50.40	Miniature switches suitable for use in rice cookers or toaster ovens	Free	EIF
8536.50.51	For a current of less than 16 A	Free	EIF
8536.50.59	Other	Free	EIF
8536.50.61	For a current of less than 16 A	5.00%	NT1
8536.50.69	Other	5.00%	NT1
8536.50.95	Changeover switches of a kind used for starting electric motors; fuse switches	5.00%	NT1
8536.50.96	Other, for a current of less than 16 A	5.00%	EIF
8536.50.99	Other	5.00%	NT1
8536.61.11	For a current of less than 16 A	10.00%	NT1
8536.61.19	Other	10.00%	NT1
8536.61.91	For a current of less than 16 A	10.00%	NT1
8536.61.99	Other	10.00%	NT1
8536.69.10	Telephone plugs	10.00%	NT1
8536.69.23	For a current not exceeding 1.5 A	Free	EIF
8536.69.24	For a current exceeding 1.5 A but less than 16 A	Free	EIF
8536.69.29	Other	Free	EIF
8536.69.32	For a current of less than 16 A	5.00%	NT1
8536.69.39	Other	5.00%	NT1
8536.69.92	For a current of less than 16 A	Free	EIF
8536.69.99	Other	Free	EIF
8536.70.10	Of ceramics	5.00%	NT1
8536.70.20	Of copper	5.00%	NT1
8536.70.90	Other	5.00%	NT1
8536.90.12	For a current of less than 16 A	5.00%	NT1
8536.90.19	Other	5.00%	NT1
8536.90.22	For a current of less than 16 A	12.50%	NT1
8536.90.29	Other	12.50%	NT1
8536.90.32	For a current of less than 16 A	Free	EIF
8536.90.39	Other	Free	EIF
8536.90.40	Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	Free	EIF
8536.90.93	Telephone patch panels	Free	EIF
8536.90.94	Other	Free	EIF
8536.90.99	Other	Free	EIF
8537.10.11	Control panels of a kind suitable for use in distributed control systems	5.00%	NT1
8537.10.12	Control panels fitted with a programmable processor	5.00%	NT1
8537.10.13	Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	5.00%	NT1
8537.10.19	Other	5.00%	NT1
8537.10.20	Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8537.10.30	Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00%	NT1
8537.10.40	Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	5.00%	NT1
8537.10.91	Of a kind used in radio equipment or in electric fans	5.00%	NT1
8537.10.92	Of a kind suitable for use in distributed control systems	5.00%	NT1
8537.10.99	Other	5.00%	NT1
8537.20.11	Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5.00%	NT1
8537.20.19	Other	5.00%	NT1
8537.20.21	Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5.00%	NT1
8537.20.29	Other	5.00%	NT1
8537.20.90	Other	5.00%	NT1
8538.10.11	Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00%	NT1
8538.10.12	Of a kind used in radio equipment	5.00%	NT1
8538.10.19	Other	5.00%	NT1
8538.10.21	Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00%	NT1
8538.10.22	Of a kind used in radio equipment	5.00%	NT1
8538.10.29	Other	5.00%	NT1
8538.90.11	Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	5.00%	NT1
8538.90.12	Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	5.00%	NT1
8538.90.13	Parts of goods of subheading 8537.10.20	5.00%	NT1
8538.90.19	Other	5.00%	NT1
8538.90.20	For a voltage exceeding 1,000 V	5.00%	NT1
8539.10.10	For motor vehicles of Chapter 87	5.00%	NT1
8539.10.90	Other	10.00%	NT3
8539.21.20	Of a kind used in medical equipment	10.00%	NT3
8539.21.30	Of a kind used for motor vehicles	10.00%	NT2
8539.21.40	Other reflector lamp bulbs	15.00%	NT3
8539.21.90	Other	15.00%	NT3
8539.22.20	Of a kind used in medical equipment	10.00%	NT3
8539.22.31	Of a kind used in decorative illumination, of a power not exceeding 60 W	15.00%	NT3
8539.22.32	Of a kind used in decorative illumination, of a power exceeding 60 W	15.00%	NT3
8539.22.33	Other, for domestic lighting	15.00%	NT3
8539.22.39	Other	15.00%	NT3
8539.22.91	Of a kind used in decorative illumination, of a power not exceeding 60 W	15.00%	NT3
8539.22.93	Other, for domestic lighting	15.00%	NT3
8539.22.99	Other	15.00%	NT3
8539.29.10	Of a kind used in medical equipment	10.00%	NT3
8539.29.20	Of a kind used for motor vehicles	10.00%	NT3
8539.29.30	Other reflector lamp bulbs	10.00%	NT3
8539.29.41	Of a kind suitable for medical equipment	10.00%	NT3
8539.29.49	Other	10.00%	NT3
8539.29.50	Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	10.00%	NT3
8539.29.60	Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	10.00%	NT3
8539.29.90	Other	10.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8539.31.10	Tubes for compact fluorescent lamps	5.00%	NT3
8539.31.20	Other, straight tubes for other fluorescent lamps	15.00%	NT3
8539.31.30	Compact fluorescent lamps with builtin ballast	20.00%	EX
8539.31.90	Other	20.00%	EX
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	5.00%	NT3
8539.39.10	Tubes for compact fluorescent lamps	5.00%	NT3
8539.39.20	Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	5.00%	NT3
8539.39.40	Other fluorescent cold cathode types	5.00%	EIF
8539.39.90	Other	5.00%	NT3
8539.41.00	Arclamps	5.00%	EIF
8539.49.00	Other	5.00%	EX
8539.51.00	Lightemitting diode (LED) modules	5.00%	EIF
8539.52.10	Equipped with screw bases	5.00%	NT3
8539.52.90	Other	5.00%	EX
8539.90.10	Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5.00%	NT3
8539.90.20	Other, suitable for lamps of motor vehicles	5.00%	NT3
8539.90.30	Other, of subheading 8539.51.00	5.00%	NT3
8539.90.90	Other	5.00%	NT2
8540.11.00	Colour	Free	EIF
8540.12.00	Monochrome	5.00%	NT3
8540.20.00	Television camera tubes; image converters and intensifiers; other photocathode tubes	5.00%	NT3
8540.40.10	Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	Free	EIF
8540.40.90	Other	5.00%	NT3
8540.60.00	Other cathoderay tubes	5.00%	NT3
8540.71.00	Magnetrons	5.00%	NT3
8540.79.00	Other	5.00%	NT3
8540.81.00	Receiver or amplifier valves and tubes	5.00%	NT3
8540.89.00	Other	5.00%	NT3
8540.91.00	Of cathoderay tubes	Free	EIF
8540.99.00	Other	5.00%	NT3
8541.10.00	Diodes, other than photosensitive or lightemitting diodes (LED)	Free	EIF
8541.21.00	With a dissipation rate of less than 1 W	Free	EIF
8541.29.00	Other	Free	EIF
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	Free	EIF
8541.41.00	Lightemitting diodes (LED)	Free	EIF
8541.42.00	Photovoltaic cells not assembled in modules or made up into panels	Free	EIF
8541.43.00	Photovoltaic cells assembled in modules or made up into panels	5.00%	EX
8541.49.00	Other	Free	EIF
8541.51.00	Semiconductorbased transducers	Free	EIF
8541.59.00	Other	Free	EIF
8541.60.00	Mounted piezoelectric crystals	Free	EIF
8541.90.00	Parts	Free	EIF
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Free	EIF
8542.32.00	Memories	Free	EIF
8542.33.00	Amplifiers	Free	EIF
8542.39.00	Other	Free	EIF
8542.90.00	Parts	5.00%	NT1
8543.10.00	Particle accelerators	5.00%	NT3
8543.20.00	Signal generators	5.00%	EX
8543.30.20	Wet processing equipment for the application by immersion of chemical or electrochemical solutions,	5.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
	whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates		
8543.30.91	Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	5.00%	NT3
8543.30.99	Other	5.00%	NT3
8543.40.00	Electronic cigarettes and similar personal electric vaporising devices	5.00%	NT3
8543.70.10	Electric fence energisers	5.00%	EIF
8543.70.21	Cordless infrared remote control devices for video game consoles, other than game controllers of heading 95.04	5.00%	EIF
8543.70.29	Other	5.00%	NT2
8543.70.30	Electrical machines and apparatus with translation or dictionary functions	Free	EIF
8543.70.40	Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultraviolet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT2
8543.70.50	Microwave amplifiers; digital flightdata recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	5.00%	NT1
8543.70.60	Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	5.00%	NT1
8543.70.90	Other	5.00%	NT1
8543.90.10	Of goods of subheading 8543.10 or 8543.20	5.00%	EX
8543.90.20	Of goods of subheading 8543.30.20	5.00%	NT3
8543.90.30	Of goods of subheading 8543.70.30	5.00%	NT3
8543.90.40	Of goods of subheading 8543.70.40	5.00%	NT3
8543.90.90	Other	5.00%	NT1
8544.11.20	With an outer coating or covering of paper, textiles or poly(vinyl chloride)	12.50%	NT3
8544.11.30	With an outer coating of lacquer	10.00%	NT3
8544.11.40	With an outer coating of enamel	10.00%	NT3
8544.11.90	Other	12.50%	EX
8544.19.00	Other	10.00%	NT3
8544.20.11	Insulated with rubber or plastics	10.00%	EX
8544.20.19	Other	10.00%	EX
8544.20.21	Insulated with rubber or plastics	12.50%	NT3
8544.20.29	Other	12.50%	EX
8544.20.31	Insulated with rubber or plastics	10.00%	NT3
8544.20.39	Other	10.00%	EX
8544.20.41	Insulated with rubber or plastics	12.50%	NT3
8544.20.49	Other	12.50%	EX
8544.30.12	Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	10.00%	NT3
8544.30.13	Other	10.00%	NT3
8544.30.14	Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	10.00%	NT2
8544.30.19	Other	10.00%	NT3
8544.30.91	Insulated with rubber or plastics	10.00%	EX
8544.30.99	Other	10.00%	EX
8544.42.11	Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	Free	EIF
8544.42.13	Other, insulated with rubber, plastics or paper	Free	EIF
8544.42.19	Other	Free	EIF
8544.42.21	Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8544.42.23	Other, insulated with rubber, plastics or paper	Free	EIF
8544.42.29	Other	Free	EIF
8544.42.32	For vehicles of heading 87.02, 87.03, 87.04 or 87.11	Free	EIF
8544.42.33	Other	Free	EIF
8544.42.34	For vehicles of heading 87.02, 87.03, 87.04 or 87.11	Free	EIF
8544.42.39	Other	Free	EIF
8544.42.91	Flat data cables having two lines or more, insulated with rubber, plastics or paper	Free	EIF
8544.42.92	Flat data cables having two lines or more, other	Free	EIF
8544.42.94	Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm	Free	EIF
8544.42.95	Electric cables insulated with plastics, of which each core having diameter exceeding 5 mm but not exceeding 19.5 mm	Free	EIF
8544.42.96	Other electric cables insulated with plastics	Free	EIF
8544.42.97	Electric cables insulated with rubber or paper	Free	EIF
8544.42.99	Other	Free	EIF
8544.49.11	Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	Free	EIF
8544.49.13	Other, insulated with rubber, plastics or paper	Free	EIF
8544.49.19	Other	Free	EIF
8544.49.21	Shielded wire of a kind used in the manufacture of automotive wiring harnesses	12.50%	EX
8544.49.22	Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm	12.50%	NT3
8544.49.23	Other electric cables insulated with plastics	12.50%	NT3
8544.49.24	Other, insulated with rubber, plastics or paper	12.50%	NT3
8544.49.29	Other	12.50%	EX
8544.49.31	Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	12.50%	NT3
8544.49.32	Other, insulated with plastics	12.50%	NT3
8544.49.33	Other, insulated with rubber or paper	12.50%	NT3
8544.49.39	Other	12.50%	EX
8544.49.41	Cables insulated with plastics	12.50%	NT3
8544.49.42	Other, insulated with rubber, plastics or paper	12.50%	NT3
8544.49.49	Other	12.50%	EX
8544.60.11	Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	10.00%	NT3
8544.60.12	Other, insulated with rubber, plastics or paper	10.00%	NT3
8544.60.19	Other	10.00%	NT3
8544.60.21	Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	10.00%	NT3
8544.60.22	Other, insulated with rubber, plastics or paper	10.00%	NT3
8544.60.29	Other	10.00%	EX
8544.60.31	Insulated with rubber, plastics or paper	10.00%	NT3
8544.60.39	Other	10.00%	EX
8544.70.10	Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	Free	EIF
8544.70.90	Other	Free	EIF
8545.11.00	Of a kind used for furnaces	5.00%	NT1
8545.19.00	Other	5.00%	NT1
8545.20.00	Brushes	5.00%	NT2
8545.90.00	Other	5.00%	NT1
8546.10.00	Of glass	10.00%	NT2
8546.20.10	Transformer bushings and circuit breaker insulators	5.00%	NT1
8546.20.90	Other	5.00%	NT1
8546.90.00	Other	5.00%	NT1
8547.10.00	Insulating fittings of ceramics	5.00%	NT3
8547.20.00	Insulating fittings of plastics	5.00%	NT1
8547.90.10	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8547.90.90	Other	5.00%	NT1
8548.00.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	5.00%	EIF
8549.11.11	Of a kind used in aircraft	5.00%	NT1
8549.11.12	Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	5.00%	NT1
8549.11.19	Other	5.00%	NT1
8549.11.20	Waste and scrap containing mainly iron	5.00%	NT1
8549.11.30	Waste and scrap containing mainly copper	5.00%	NT1
8549.11.91	Of a kind used in aircraft	5.00%	NT1
8549.11.92	Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	5.00%	NT1
8549.11.99	Other	5.00%	NT1
8549.12.10	Of primary cells and primary batteries	5.00%	NT1
8549.12.20	Of electric accumulators of a kind used in aircraft	5.00%	NT1
8549.12.90	Other	5.00%	NT1
8549.13.10	Of primary cells and primary batteries	5.00%	NT1
8549.13.20	Of electric accumulators of a kind used in aircraft	5.00%	NT1
8549.13.90	Other	5.00%	NT1
8549.14.10	Of primary cells and primary batteries	5.00%	NT1
8549.14.20	Of electric accumulators of a kind used in aircraft	5.00%	NT1
8549.14.90	Other	5.00%	NT1
8549.19.10	Of primary cells and primary batteries	5.00%	NT1
8549.19.20	Of electric accumulators of a kind used in aircraft	5.00%	NT1
8549.19.90	Other	5.00%	NT1
8549.21.00	Containing primary cells, primary batteries, electric accumulators, mercuryswitches, glass from cathoderay tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5.00%	EIF
8549.29.00	Other	5.00%	EIF
8549.31.00	Containing primary cells, primary batteries, electric accumulators, mercuryswitches, glass from cathoderay tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5.00%	EIF
8549.39.00	Other	5.00%	EIF
8549.91.10	Glass from cathoderay tubes or other activated glass	5.00%	EIF
8549.91.90	Other	5.00%	EIF
8549.99.00	Other	5.00%	EIF
8601.10.00	Powered from an external source of electricity	Free	EIF
8601.20.00	Powered by electric accumulators	Free	EIF
8602.10.00	Dieselectric locomotives	Free	EIF
8602.90.00	Other	Free	EIF
8603.10.00	Powered from an external source of electricity	Free	EIF
8603.90.00	Other	5.00%	EIF
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	Free	EIF
8605.00.00	Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not selfpropelled (excluding those of heading 86.04).	Free	EIF
8606.10.00	Tank wagons and the like	Free	EIF
8606.30.00	Selfdischarging vans and wagons, other than those of subheading 8606.10	Free	EIF
8606.91.00	Covered and closed	Free	EIF
8606.92.00	Open, with nonremovable sides of a height exceeding 60 cm	Free	EIF
8606.99.00	Other	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8607.11.00	Driving bogies and bisselbogies	Free	EIF
8607.12.00	Other bogies and bisselbogies	Free	EIF
8607.19.00	Other, including parts	Free	EIF
8607.21.00	Air brakes and parts thereof	Free	EIF
8607.29.00	Other	Free	EIF
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	Free	EIF
8607.91.00	Of locomotives	Free	EIF
8607.99.00	Other	Free	EIF
8608.00.20	Electromechanical equipment	5.00%	EIF
8608.00.90	Other	Free	EIF
8609.00.10	Of base metal	5.00%	NT1
8609.00.90	Other	Free	EIF
8701.10.11	For agricultural use	35.00%	EX
8701.10.19	Other	10.00%	NT1
8701.10.91	For agricultural use	15.00%	EX
8701.10.99	Other	10.00%	NT1
8701.21.10	Completely Knocked Down	5.00%	EIF
8701.21.90	Other	5.00%	EIF
8701.22.10	Completely Knocked Down	5.00%	EIF
8701.22.90	Other	5.00%	EIF
8701.23.10	Completely Knocked Down	5.00%	EIF
8701.23.90	Other	5.00%	EIF
8701.24.10	Completely Knocked Down	5.00%	EIF
8701.24.90	Other	5.00%	EIF
8701.29.10	Completely Knocked Down	5.00%	EIF
8701.29.90	Other	5.00%	EIF
8701.30.00	Tracklaying tractors	5.00%	NT2
8701.91.10	Agricultural tractors	15.00%	NT3
8701.91.90	Other	15.00%	NT3
8701.92.10	Agricultural tractors	15.00%	EX
8701.92.90	Other	15.00%	EX
8701.93.10	Agricultural tractors	15.00%	EX
8701.93.90	Other	15.00%	EX
8701.94.10	Agricultural tractors	15.00%	EX
8701.94.90	Other	15.00%	EX
8701.95.10	Agricultural tractors	15.00%	NT3
8701.95.90	Other	15.00%	NT3
8702.10.10	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00%	NT2
8702.10.41	Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00%	NT2
8702.10.42	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.10.49	Other	10.00%	NT2
8702.10.50	Other	10.00%	NT2
8702.10.60	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00%	EX
8702.10.71	Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00%	EX
8702.10.72	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.10.79	Other	50.00%	EX
8702.10.81	Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00%	EX
8702.10.82	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.10.89	Other	50.00%	EX
8702.10.91	Of a g.v.w. exceeding 24 t	50.00%	EX
8702.10.99	Other	50.00%	EX
8702.20.10	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00%	NT2
8702.20.22	Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00%	NT2
8702.20.23	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.20.29	Other	10.00%	NT2
8702.20.31	Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00%	NT2
8702.20.32	Of a g.v.w. exceeding 24 t	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
8702.20.39	Other	10.00%	NT2
8702.20.41	Of a g.v.w. exceeding 24 t	10.00%	NT2
8702.20.49	Other	10.00%	NT2
8702.20.50	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00%	EX
8702.20.61	Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00%	EX
8702.20.62	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.20.69	Other	50.00%	EX
8702.20.71	Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00%	EX
8702.20.72	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.20.79	Other	50.00%	EX
8702.20.91	Of a g.v.w. exceeding 24 t	50.00%	EX
8702.20.99	Other	50.00%	EX
8702.30.10	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00%	NT2
8702.30.21	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.30.29	Other	10.00%	NT2
8702.30.31	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.30.39	Other	10.00%	NT2
8702.30.41	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.30.49	Other	10.00%	NT2
8702.30.50	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00%	EX
8702.30.61	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.30.69	Other	50.00%	EX
8702.30.71	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.30.79	Other	50.00%	EX
8702.30.91	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.30.99	Other	50.00%	EX
8702.40.10	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00%	NT2
8702.40.21	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.40.29	Other	10.00%	NT2
8702.40.31	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.40.39	Other	10.00%	NT2
8702.40.41	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.40.49	Other	10.00%	NT2
8702.40.50	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00%	EX
8702.40.61	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.40.69	Other	50.00%	EX
8702.40.71	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.40.79	Other	50.00%	EX
8702.40.91	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.40.99	Other	50.00%	EX
8702.90.10	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00%	NT2
8702.90.21	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.90.29	Other	10.00%	NT2
8702.90.31	Of a g.v.w. exceeding 24 t	5.00%	EIF
8702.90.32	Other	10.00%	NT2
8702.90.33	Other, of a g.v.w. exceeding 24 t	10.00%	NT2
8702.90.39	Other	5.00%	EIF
8702.90.40	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00%	EX
8702.90.51	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.90.59	Other	50.00%	EX
8702.90.61	Of a g.v.w. exceeding 24 t	20.00%	NT3
8702.90.69	Other	50.00%	EX
8702.90.71	Of a g.v.w. not exceeding 24 t	50.00%	EX
8702.90.79	Other	20.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8702.90.80	Other, of a g.v.w. exceeding 24 t	50.00%	EX
8702.90.90	Other	20.00%	EX
8703.10.10	Golf cars (including golf buggies) and similar vehicles	50.00%	EX
8703.10.90	Other	50.00%	EX
8703.21.11	Gokarts	50.00%	EX
8703.21.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.21.13	Ambulances	10.00%	NT2
8703.21.14	Motorhomes	10.00%	NT2
8703.21.15	Sedan	10.00%	NT2
8703.21.21	Of fourwheel drive	10.00%	NT2
8703.21.29	Other	10.00%	NT2
8703.21.31	Threewheeled vehicles	10.00%	NT2
8703.21.39	Other	10.00%	NT2
8703.21.41	Gokarts	50.00%	EX
8703.21.42	AllTerrain Vehicles (ATV)	50.00%	EX
8703.21.43	Ambulances	50.00%	NT3
8703.21.44	Motorhomes	50.00%	EX
8703.21.45	Sedan	50.00%	EX
8703.21.51	Of fourwheel drive	50.00%	EX
8703.21.59	Other	50.00%	EX
8703.21.91	Threewheeled vehicles	50.00%	EX
8703.21.99	Other	50.00%	EX
8703.22.11	Gokarts	10.00%	NT3
8703.22.12	AllTerrain Vehicles (ATV)	10.00%	NT3
8703.22.13	Ambulances	10.00%	NT3
8703.22.14	Hearses	10.00%	NT3
8703.22.15	Prison vans	10.00%	NT3
8703.22.16	Motorhomes	10.00%	NT3
8703.22.17	Sedan	10.00%	NT3
8703.22.21	Of fourwheel drive	10.00%	NT3
8703.22.29	Other	10.00%	NT3
8703.22.30	Other	10.00%	NT3
8703.22.41	Gokarts	50.00%	EX
8703.22.42	AllTerrain Vehicles (ATV)	50.00%	EX
8703.22.43	Ambulances	50.00%	NT3
8703.22.44	Hearses	50.00%	EX
8703.22.45	Prison vans	50.00%	NT3
8703.22.46	Motorhomes	50.00%	EX
8703.22.47	Sedan	50.00%	EX
8703.22.51	Of fourwheel drive	50.00%	EX
8703.22.59	Other	50.00%	EX
8703.22.90	Other	50.00%	EX
8703.23.11	Ambulances	50.00%	NT3
8703.23.12	Hearses	40.00%	EX
8703.23.13	Prison vans	40.00%	NT3
8703.23.14	Motorhomes	50.00%	EX
8703.23.21	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT3
8703.23.22	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT3
8703.23.23	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10.00%	NT3
8703.23.24	Of a cylinder capacity exceeding 2,500 cc	10.00%	NT3
8703.23.31	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT3
8703.23.32	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT3
8703.23.33	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10.00%	NT3
8703.23.34	Of a cylinder capacity exceeding 2,500 cc	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8703.23.35	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT3
8703.23.36	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.23.41	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT3
8703.23.42	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.23.51	Ambulances	50.00%	NT3
8703.23.52	Hearses	50.00%	EX
8703.23.53	Prison vans	50.00%	NT3
8703.23.54	Motorhomes	50.00%	EX
8703.23.55	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.23.56	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.23.57	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.23.58	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.23.61	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.23.62	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.23.63	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.23.64	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.23.65	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.23.66	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.23.67	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.23.68	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.23.71	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.23.72	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.23.73	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.23.74	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.24.11	Ambulances	50.00%	NT3
8703.24.12	Hearses	40.00%	EX
8703.24.13	Prison vans	40.00%	NT3
8703.24.14	Motorhomes	50.00%	EX
8703.24.15	Sedan	10.00%	NT3
8703.24.21	Of fourwheel drive	10.00%	NT3
8703.24.29	Other	10.00%	NT3
8703.24.30	Other	10.00%	NT3
8703.24.41	Ambulances	50.00%	NT3
8703.24.42	Hearses	50.00%	EX
8703.24.43	Prison vans	50.00%	NT3
8703.24.44	Motorhomes	50.00%	EX
8703.24.45	Of fourwheel drive	50.00%	EX
8703.24.49	Other	50.00%	EX
8703.24.51	Of fourwheel drive	50.00%	EX
8703.24.59	Other	50.00%	EX
8703.24.61	Of fourwheel drive	50.00%	EX
8703.24.69	Other	50.00%	EX
8703.31.11	Gokarts	10.00%	NT2
8703.31.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.31.13	Ambulances	50.00%	NT3
8703.31.14	Hearses	10.00%	NT2
8703.31.15	Prison vans	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8703.31.16	Motorhomes	50.00%	EX
8703.31.17	Sedan	10.00%	NT2
8703.31.21	Of fourwheel drive	10.00%	NT2
8703.31.29	Other	10.00%	NT2
8703.31.31	Threewheeled vehicles	10.00%	NT2
8703.31.39	Other	10.00%	NT2
8703.31.41	Gokarts	50.00%	EX
8703.31.42	AllTerrain Vehicles (ATV)	50.00%	EX
8703.31.43	Ambulances	50.00%	NT3
8703.31.44	Hearses	50.00%	EX
8703.31.45	Prison vans	50.00%	NT3
8703.31.46	Motorhomes	50.00%	EX
8703.31.47	Sedan	50.00%	EX
8703.31.51	Of fourwheel drive	50.00%	EX
8703.31.59	Other	50.00%	EX
8703.31.91	Threewheeled vehicles	50.00%	EX
8703.31.99	Other	50.00%	EX
8703.32.11	Ambulances	50.00%	NT3
8703.32.12	Hearses	40.00%	EX
8703.32.13	Prison vans	40.00%	NT3
8703.32.14	Motorhomes	50.00%	EX
8703.32.21	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT2
8703.32.22	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT2
8703.32.23	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.32.31	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT2
8703.32.32	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT2
8703.32.33	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.32.34	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT2
8703.32.35	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT2
8703.32.36	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.32.41	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00%	NT2
8703.32.42	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00%	NT2
8703.32.43	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.32.51	Ambulances	50.00%	NT3
8703.32.52	Hearses	50.00%	EX
8703.32.53	Prison vans	50.00%	NT3
8703.32.54	Motorhomes	50.00%	EX
8703.32.61	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.32.62	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.32.63	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.32.71	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.32.72	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.32.73	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.32.74	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.32.75	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.32.76	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.32.81	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.32.82	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.32.83	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.33.11	Ambulances	50.00%	NT3
8703.33.12	Hearses	40.00%	EX
8703.33.13	Prison vans	40.00%	NT3
8703.33.14	Motorhomes	50.00%	EX
8703.33.21	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00%	NT2
8703.33.22	Of a cylinder capacity exceeding 3,000 cc	10.00%	NT2
8703.33.31	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00%	NT2
8703.33.32	Of a cylinder capacity exceeding 3,000 cc	10.00%	NT2
8703.33.33	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00%	NT2
8703.33.34	Of a cylinder capacity exceeding 3,000 cc	10.00%	NT2
8703.33.40	Other	10.00%	NT2
8703.33.51	Ambulances	50.00%	NT3
8703.33.52	Hearses	50.00%	EX
8703.33.53	Prison vans	50.00%	NT3
8703.33.54	Motorhomes	50.00%	EX
8703.33.61	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.33.62	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.33.71	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.33.72	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.33.80	Other motor cars (including station wagons and sports cars, but not including vans), not of fourwheel drive	50.00%	EX
8703.33.90	Other	50.00%	EX
8703.40.11	Gokarts	50.00%	EX
8703.40.12	AllTerrain Vehicles (ATV)	10.00%	NT3
8703.40.13	Ambulances	10.00%	NT3
8703.40.14	Hearses	10.00%	NT3
8703.40.15	Prison vans	10.00%	NT3
8703.40.16	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT3
8703.40.17	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.40.18	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT3
8703.40.19	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT3
8703.40.21	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.40.22	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT3
8703.40.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT3
8703.40.24	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.40.25	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT3
8703.40.26	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.40.27	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT3
8703.40.28	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT3
8703.40.31	Gokarts	50.00%	EX
8703.40.32	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.33	Of a cylinder capacity exceeding 1,000 cc	50.00%	EX
8703.40.34	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.35	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.36	Other	50.00%	EX
8703.40.41	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.40.42	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.43	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.44	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.45	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.40.46	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.47	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.40.51	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.52	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.53	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.54	Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.55	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.40.56	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.40.57	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.58	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.40.61	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.62	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.63	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.64	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.65	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.40.66	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.67	Of a cylinder capacity exceeding 3,000 cc, of fourwheel drive	50.00%	EX
8703.40.68	Of a cylinder capacity exceeding 3,000 cc, not of fourwheel drive	50.00%	EX
8703.40.71	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.72	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.73	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.74	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.75	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.40.76	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.77	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.40.81	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.82	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.83	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.84	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.85	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.40.86	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.40.87	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.40.91	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.40.92	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.40.93	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.40.94	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.40.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.40.96	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.40.97	Of a cylinder capacity exceeding 3,000 cc, of fourwheel drive	50.00%	EX
8703.40.98	Of a cylinder capacity exceeding 3,000 cc, not of fourwheel drive	50.00%	EX
8703.50.11	Gokarts	10.00%	NT2
8703.50.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.50.13	Ambulances	10.00%	NT2
8703.50.14	Hearses	10.00%	NT2
8703.50.15	Prison vans	10.00%	NT2
8703.50.16	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.50.17	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.50.18	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2
8703.50.19	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.50.21	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.50.22	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2
8703.50.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.50.24	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.50.25	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.50.26	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.50.27	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.50.28	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.50.31	Gokarts	50.00%	EX
8703.50.32	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.33	Of a cylinder capacity exceeding 1,000 cc	50.00%	EX
8703.50.34	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.50.35	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.36	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.50.41	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.42	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.43	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.44	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.45	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.46	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.50.47	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.50.51	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.52	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.53	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.54	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.50.55	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.50.56	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.50.57	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.58	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.50.61	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.62	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.63	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.64	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.65	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.66	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.50.67	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.50.71	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.72	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.73	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.74	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.75	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.76	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.50.77	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.50.81	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.82	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.83	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.84	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.85	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.86	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.50.87	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.50.91	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.50.92	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.50.93	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.50.94	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.50.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.50.96	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.50.97	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.60.11	Gokarts	10.00%	NT2
8703.60.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.60.13	Ambulances	10.00%	NT2
8703.60.14	Hearses	10.00%	NT2
8703.60.15	Prison vans	10.00%	NT2
8703.60.16	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.60.17	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.60.18	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8703.60.19	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.60.21	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.60.22	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2
8703.60.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.60.24	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.60.25	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.60.26	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.60.27	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.60.28	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.60.31	Gokarts	50.00%	EX
8703.60.32	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.33	Of a cylinder capacity exceeding 1,000 cc	50.00%	EX
8703.60.34	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.35	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.36	Other	50.00%	EX
8703.60.41	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.42	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.43	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.44	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.45	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.60.46	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.47	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.60.51	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.52	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.53	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.54	Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.55	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.60.56	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.60.57	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.58	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.60.61	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.62	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.63	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.64	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.65	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.60.66	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.67	Of a cylinder capacity exceeding 3,000 cc, of fourwheel drive	50.00%	EX
8703.60.68	Of a cylinder capacity exceeding 3,000 cc, not of fourwheel drive	50.00%	EX
8703.60.71	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.72	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.60.73	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.74	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.75	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.60.76	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.77	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.60.81	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.82	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.83	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.84	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.85	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.60.86	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.87	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.60.91	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.60.92	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.60.93	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.60.94	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.60.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.60.96	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.60.97	Of a cylinder capacity exceeding 3,000 cc, of fourwheel drive	50.00%	EX
8703.60.98	Of a cylinder capacity exceeding 3,000 cc, not of fourwheel drive	50.00%	EX
8703.70.11	Gokarts	10.00%	NT2
8703.70.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.70.13	Ambulances	10.00%	NT2
8703.70.14	Hearses	10.00%	NT2
8703.70.15	Prison vans	10.00%	NT2
8703.70.16	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.70.17	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.70.18	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2
8703.70.19	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.70.21	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.70.22	Of a cylinder capacity not exceeding 1,500 cc	10.00%	NT2
8703.70.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00%	NT2
8703.70.24	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.70.25	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.70.26	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.70.27	Of a cylinder capacity not exceeding 2,000 cc	10.00%	NT2
8703.70.28	Of a cylinder capacity exceeding 2,000 cc	10.00%	NT2
8703.70.31	Gokarts	50.00%	EX
8703.70.32	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.33	Of a cylinder capacity exceeding 1,000 cc	50.00%	EX
8703.70.34	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.70.35	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.70.36	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.70.41	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.42	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.43	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.44	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.45	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.46	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.70.47	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.70.51	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.52	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.53	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.54	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.55	Of a cylinder capacity exceeding 2,500 cc	50.00%	EX
8703.70.56	Of a cylinder capacity not exceeding 1,500 cc	50.00%	EX
8703.70.57	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.58	Of a cylinder capacity exceeding 2,000 cc	50.00%	EX
8703.70.61	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.62	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.63	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.64	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.65	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.66	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.70.67	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.70.71	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.72	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.73	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.74	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.75	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.76	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.70.77	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.70.81	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.82	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.83	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.84	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.85	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.86	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.70.87	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8703.70.91	Of a cylinder capacity not exceeding 1,000 cc	50.00%	EX
8703.70.92	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00%	EX
8703.70.93	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00%	EX
8703.70.94	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00%	EX
8703.70.95	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00%	EX
8703.70.96	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00%	EX
8703.70.97	Of a cylinder capacity exceeding 3,000 cc	50.00%	EX
8703.80.11	Gokarts	50.00%	EX
8703.80.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.80.13	Ambulances	50.00%	NT3
8703.80.14	Hearses	10.00%	NT2
8703.80.15	Prison vans	10.00%	NT2
8703.80.16	Motorhomes	10.00%	NT2
8703.80.17	Sedan	10.00%	NT2
8703.80.18	Other motor cars (including station wagons and sports cars, but not including vans)	10.00%	NT2
8703.80.19	Other	10.00%	NT2
8703.80.91	Gokarts	50.00%	EX
8703.80.92	AllTerrain Vehicles (ATV)	50.00%	EX
8703.80.93	Ambulances	50.00%	NT3
8703.80.94	Hearses	50.00%	EX
8703.80.95	Prison vans	50.00%	NT3
8703.80.96	Motorhomes	50.00%	EX
8703.80.97	Sedan	50.00%	EX
8703.80.98	Other motor cars (including station wagons and sports cars, but not including vans)	50.00%	EX
8703.80.99	Other	50.00%	EX
8703.90.11	Gokarts	10.00%	NT2
8703.90.12	AllTerrain Vehicles (ATV)	10.00%	NT2
8703.90.13	Ambulances	10.00%	NT2
8703.90.14	Hearses	10.00%	NT2
8703.90.15	Prison vans	10.00%	NT2
8703.90.16	Motorhomes	10.00%	NT2
8703.90.17	Sedan	10.00%	NT2
8703.90.18	Other motor cars (including station wagons and sports cars, but not including vans)	10.00%	NT2
8703.90.19	Other	10.00%	NT2
8703.90.91	Gokarts	50.00%	EX
8703.90.92	AllTerrain Vehicles (ATV)	50.00%	EX
8703.90.93	Ambulances	50.00%	NT3
8703.90.94	Hearses	50.00%	EX
8703.90.95	Prison vans	50.00%	NT3
8703.90.96	Motorhomes	50.00%	EX
8703.90.97	Sedan	50.00%	EX
8703.90.98	Other motor cars (including station wagons and sports cars, but not including vans)	50.00%	EX
8703.90.99	Other	50.00%	EX
8704.10.13	g.v.w. not exceeding 5 t	10.00%	NT2
8704.10.14	g.v.w. exceeding 5 t but not exceeding 10 t	10.00%	NT2
8704.10.15	g.v.w. exceeding 10 t but not exceeding 20 t	10.00%	NT2
8704.10.16	g.v.w. exceeding 20 t but not exceeding 24 t	10.00%	NT2
8704.10.17	g.v.w. exceeding 24 t but not exceeding 45 t	5.00%	EIF
8704.10.18	g.v.w. exceeding 45 t	5.00%	EIF
8704.10.31	g.v.w. not exceeding 5 t	50.00%	EX
8704.10.32	g.v.w. exceeding 5 t but not exceeding 10 t	50.00%	EX
8704.10.33	g.v.w. exceeding 10 t but not exceeding 20 t	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8704.10.34	g.v.w. exceeding 20 t but not exceeding 24 t	50.00%	EX
8704.10.35	g.v.w. exceeding 24 t but not exceeding 38 t	5.00%	EIF
8704.10.36	g.v.w. exceeding 38 t but not exceeding 45 t	5.00%	EIF
8704.10.37	g.v.w. exceeding 45 t	5.00%	EIF
8704.21.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.21.12	Pickup trucks	10.00%	NT2
8704.21.13	Threewheeled vehicles	10.00%	NT2
8704.21.19	Other	10.00%	NT2
8704.21.21	Refrigerated lorries (trucks)	50.00%	EX
8704.21.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.21.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.21.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.21.25	Hooklift lorries (trucks)	50.00%	EX
8704.21.26	Pickup trucks	50.00%	EX
8704.21.27	Threewheeled vehicles	50.00%	EX
8704.21.29	Other	50.00%	EX
8704.22.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.22.19	Other	10.00%	NT2
8704.22.21	Refrigerated lorries (trucks)	50.00%	EX
8704.22.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.22.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.22.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.22.25	Hooklift lorries (trucks)	50.00%	EX
8704.22.29	Other	50.00%	EX
8704.22.31	Refrigerated lorries (trucks)	10.00%	NT2
8704.22.39	Other	10.00%	NT2
8704.22.41	Refrigerated lorries (trucks)	50.00%	EX
8704.22.42	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.22.43	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.22.45	Hooklift lorries (trucks)	50.00%	EX
8704.22.46	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.22.47	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	50.00%	EX
8704.22.51	g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.22.59	Other	50.00%	EX
8704.23.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.23.19	Other	10.00%	NT2
8704.23.21	Refrigerated lorries (trucks)	50.00%	EX
8704.23.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.23.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.23.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.23.25	Hooklift lorries (trucks)	50.00%	EX
8704.23.29	Other	50.00%	EX
8704.23.51	Refrigerated lorries (trucks)	5.00%	EIF
8704.23.59	Other	5.00%	EIF
8704.23.61	Refrigerated lorries (trucks)	10.00%	NT2
8704.23.62	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.23.63	Tanker vehicles; bulkcement lorries (trucks)	10.00%	NT2
8704.23.64	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.23.65	Hooklift lorries (trucks)	10.00%	NT2
8704.23.66	Dumpers	10.00%	NT2
8704.23.69	Other	10.00%	NT2
8704.23.71	Refrigerated lorries (trucks)	5.00%	EIF
8704.23.79	Other	5.00%	EIF
8704.23.81	Refrigerated lorries (trucks)	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8704.23.82	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.23.84	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.23.85	Hooklift lorries (trucks)	10.00%	NT2
8704.23.86	Dumpers	10.00%	NT2
8704.23.89	Other	10.00%	NT2
8704.31.11	Refrigerated lorries (trucks)	10.00%	NT3
8704.31.12	Pickup trucks	10.00%	NT3
8704.31.13	Threewheeled vehicles	10.00%	NT3
8704.31.19	Other	10.00%	NT3
8704.31.21	Refrigerated lorries (trucks)	50.00%	EX
8704.31.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.31.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.31.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.31.25	Hooklift lorries (trucks)	50.00%	EX
8704.31.26	Pickup trucks	50.00%	EX
8704.31.27	Threewheeled vehicles	50.00%	EX
8704.31.29	Other	50.00%	EX
8704.32.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.32.19	Other	10.00%	NT2
8704.32.21	Refrigerated lorries (trucks)	50.00%	EX
8704.32.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.32.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.32.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.32.25	Hooklift lorries (trucks)	50.00%	EX
8704.32.29	Other	50.00%	EX
8704.32.31	Refrigerated lorries (trucks)	10.00%	NT2
8704.32.39	Other	10.00%	NT2
8704.32.41	Refrigerated lorries (trucks)	50.00%	EX
8704.32.42	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.32.43	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.32.44	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.32.45	Hooklift lorries (trucks)	50.00%	EX
8704.32.48	Other, of a g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.32.49	Other	50.00%	EX
8704.32.51	Refrigerated lorries (trucks)	10.00%	NT2
8704.32.59	Other	10.00%	NT2
8704.32.61	Refrigerated lorries (trucks)	50.00%	EX
8704.32.62	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.32.63	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.32.64	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.32.65	Hooklift lorries (trucks)	50.00%	EX
8704.32.69	Other	50.00%	EX
8704.32.72	Refrigerated lorries (trucks)	5.00%	EIF
8704.32.79	Other	5.00%	EIF
8704.32.81	Refrigerated lorries (trucks)	10.00%	NT2
8704.32.82	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.32.83	Tanker vehicles; bulkcement lorries (trucks)	10.00%	NT2
8704.32.84	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.32.85	Hooklift lorries (trucks)	10.00%	NT2
8704.32.86	Dumpers	10.00%	NT2
8704.32.89	Other	10.00%	NT2
8704.32.91	Refrigerated lorries (trucks)	5.00%	EIF
8704.32.92	Other	5.00%	EIF
8704.32.93	Refrigerated lorries (trucks)	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8704.32.94	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.32.95	Tanker vehicles; bulkcement lorries (trucks)	10.00%	NT2
8704.32.96	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.32.97	Hooklift lorries (trucks)	10.00%	NT2
8704.32.98	Dumpers	10.00%	NT2
8704.32.99	Other	10.00%	NT2
8704.41.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.41.19	Other	10.00%	NT2
8704.41.21	Refrigerated lorries (trucks)	50.00%	NT3
8704.41.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	NT3
8704.41.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	NT3
8704.41.24	Armoured cargo vehicles for transporting valuables	50.00%	NT3
8704.41.25	Hooklift lorries (trucks)	50.00%	NT3
8704.41.26	Pickup trucks	50.00%	NT3
8704.41.27	Threewheeled vehicles	50.00%	NT3
8704.41.29	Other	50.00%	NT3
8704.42.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.42.19	Other	10.00%	NT2
8704.42.21	Refrigerated lorries (trucks)	50.00%	EX
8704.42.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.42.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.42.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.42.25	Hooklift lorries (trucks)	50.00%	EX
8704.42.29	Other	50.00%	EX
8704.42.31	Refrigerated lorries (trucks)	10.00%	NT2
8704.42.39	Other	10.00%	NT2
8704.42.41	Refrigerated lorries (trucks)	50.00%	EX
8704.42.42	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.42.43	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.42.45	Hooklift lorries (trucks)	50.00%	EX
8704.42.46	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.42.47	Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	50.00%	EX
8704.42.51	g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.42.59	Other	50.00%	EX
8704.43.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.43.19	Other	10.00%	NT2
8704.43.21	Refrigerated lorries (trucks)	50.00%	EX
8704.43.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.43.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.43.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.43.25	Hooklift lorries (trucks)	50.00%	EX
8704.43.29	Other	50.00%	EX
8704.43.51	Refrigerated lorries (trucks)	5.00%	EIF
8704.43.59	Other	5.00%	EIF
8704.43.61	Refrigerated lorries (trucks)	10.00%	NT2
8704.43.62	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.43.63	Tanker vehicles; bulkcement lorries (trucks)	10.00%	NT2
8704.43.64	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.43.65	Hooklift lorries (trucks)	10.00%	NT2
8704.43.69	Other	10.00%	NT2
8704.43.71	Refrigerated lorries (trucks)	5.00%	EIF
8704.43.79	Other	5.00%	EIF
8704.43.81	Refrigerated lorries (trucks)	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8704.43.86	Dumpers	10.00%	NT2
8704.43.89	Other	10.00%	NT2
8704.51.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.51.19	Other	10.00%	NT2
8704.51.21	Refrigerated lorries (trucks)	50.00%	EX
8704.51.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.51.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.51.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.51.25	Hooklift lorries (trucks)	50.00%	EX
8704.51.26	Pickup trucks	50.00%	EX
8704.51.27	Threewheeled vehicles	50.00%	EX
8704.51.29	Other	50.00%	EX
8704.52.11	Refrigerated lorries (trucks)	10.00%	NT2
8704.52.19	Other	10.00%	NT2
8704.52.21	Refrigerated lorries (trucks)	50.00%	EX
8704.52.22	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.52.23	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.52.24	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.52.25	Hooklift lorries (trucks)	50.00%	EX
8704.52.29	Other	50.00%	EX
8704.52.31	Refrigerated lorries (trucks)	10.00%	NT2
8704.52.39	Other	10.00%	NT2
8704.52.41	Refrigerated lorries (trucks)	50.00%	EX
8704.52.42	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.52.43	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.52.44	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.52.45	Hooklift lorries (trucks)	50.00%	EX
8704.52.48	Other, g.v.w. exceeding 6 t but not exceeding 10 t	50.00%	EX
8704.52.49	Other	50.00%	EX
8704.52.51	Refrigerated lorries (trucks)	10.00%	NT2
8704.52.59	Other	10.00%	NT2
8704.52.61	Refrigerated lorries (trucks)	50.00%	EX
8704.52.62	Refuse/garbage collection vehicles having a refuse compressing device	50.00%	EX
8704.52.63	Tanker vehicles; bulkcement lorries (trucks)	50.00%	EX
8704.52.64	Armoured cargo vehicles for transporting valuables	50.00%	EX
8704.52.65	Hooklift lorries (trucks)	50.00%	EX
8704.52.69	Other	50.00%	EX
8704.52.72	Refrigerated lorries (trucks)	5.00%	EIF
8704.52.79	Other	5.00%	EIF
8704.52.81	Refrigerated lorries (trucks)	10.00%	NT2
8704.52.82	Refuse/garbage collection vehicles having a refuse compressing device	10.00%	NT2
8704.52.83	Tanker vehicles; bulkcement lorries (trucks)	10.00%	NT2
8704.52.84	Armoured cargo vehicles for transporting valuables	10.00%	NT2
8704.52.85	Hooklift lorries (trucks)	10.00%	NT2
8704.52.86	Dumpers	10.00%	NT2
8704.52.89	Other	10.00%	NT2
8704.52.91	Refrigerated lorries (trucks)	5.00%	EIF
8704.52.92	Other	5.00%	EIF
8704.52.93	Refrigerated lorries (trucks)	10.00%	NT2
8704.52.94	Dumpers	10.00%	NT2
8704.52.99	Other	10.00%	NT2
8704.60.11	Pickup trucks	10.00%	NT2
8704.60.12	Threewheeled vehicles	10.00%	NT2
8704.60.19	Other	10.00%	NT2
8704.60.21	Pickup trucks	50.00%	EX
8704.60.22	Threewheeled vehicles	50.00%	EX

Tariff Item	Description	Base Rate	Staging Category
8704.60.29	Other	50.00%	EX
8704.60.91	g.v.w. exceeding 5 t but not exceeding 10 t	50.00%	EX
8704.60.92	g.v.w. exceeding 10 t but not exceeding 20 t	50.00%	EX
8704.60.93	g.v.w. exceeding 20 t but not exceeding 45 t	50.00%	EX
8704.60.94	g.v.w. exceeding 45 t	50.00%	EX
8704.90.10	Completely Knocked Down	10.00%	NT2
8704.90.91	g.v.w. not exceeding 5 t	50.00%	EX
8704.90.92	g.v.w. exceeding 5 t but not exceeding 10 t	50.00%	EX
8704.90.93	g.v.w. exceeding 10 t but not exceeding 20 t	50.00%	EX
8704.90.94	g.v.w. exceeding 20 t but not exceeding 45 t	50.00%	EX
8704.90.95	g.v.w. exceeding 45 t	50.00%	EX
8705.10.00	Crane lorries	5.00%	EIF
8705.20.00	Mobile drilling derricks	5.00%	EIF
8705.30.00	Fire fighting vehicles	5.00%	EIF
8705.40.00	Concretemixer lorries	5.00%	EIF
8705.90.50	Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	5.00%	EIF
8705.90.60	Mobile explosive production vehicles	5.00%	EIF
8705.90.90	Other	5.00%	EIF
8706.00.11	For agricultural tractors of heading 87.01	15.00%	NT2
8706.00.19	Other	5.00%	EIF
8706.00.21	For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	40.00%	EX
8706.00.22	Other, for vehicles with g.v.w. not exceeding 24 t	40.00%	EX
8706.00.23	Other, for vehicles with g.v.w. exceeding 24 t	10.00%	NT2
8706.00.31	For gokarts and golf cars (including golf buggies) and similar vehicles	40.00%	EX
8706.00.32	For ambulances	40.00%	NT3
8706.00.33	For motor cars (including station wagons and sports cars, but not including vans)	40.00%	EX
8706.00.34	For vehicles specially designed for travelling on snow	40.00%	EX
8706.00.39	Other	40.00%	EX
8706.00.41	For vehicles with g.v.w. not exceeding 24 t	40.00%	EX
8706.00.42	For vehicles with g.v.w. exceeding 24 t	10.00%	NT2
8706.00.50	For vehicles of heading 87.05	5.00%	EIF
8707.10.10	For gokarts and golf cars (including golf buggies) and similar vehicles	40.00%	EX
8707.10.20	For ambulances	40.00%	NT3
8707.10.30	For vehicles specially designed for travelling on snow	40.00%	EX
8707.10.90	Other	40.00%	EX
8707.90.11	Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29	5.00%	NT1
8707.90.19	Other	15.00%	NT3
8707.90.21	For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	40.00%	EX
8707.90.29	Other	40.00%	EX
8707.90.30	For vehicles of heading 87.05	5.00%	EIF
8707.90.40	Driver's cabin for dumpers designed for offhighway use	10.00%	NT2
8707.90.90	Other	40.00%	EX
8708.10.10	For vehicles of heading 87.01	10.00%	NT3
8708.10.90	Other	10.00%	NT3
8708.21.00	Safety seat belts	10.00%	NT3
8708.22.10	For vehicles of heading 87.01	10.00%	NT2
8708.22.20	For vehicles of heading 87.03	10.00%	NT2
8708.22.30	For vehicles of heading 87.02, 87.04 or 87.05	10.00%	NT2
8708.29.11	For vehicles of heading 87.01	10.00%	NT3
8708.29.15	Door armrests for vehicles of heading 87.03	10.00%	NT3
8708.29.16	Other, for vehicles of heading 87.03	10.00%	NT3
8708.29.17	For vehicles of subheading 8704.10	10.00%	NT3
8708.29.18	For vehicles of heading 87.02 or other vehicles of heading 87.04	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8708.29.19	Other	10.00%	NT3
8708.29.20	Parts of safety seat belts	10.00%	NT3
8708.29.92	For vehicles of heading 87.01	10.00%	NT3
8708.29.93	Interior trim fittings; mudguards	10.00%	NT3
8708.29.94	Hood rods	10.00%	NT3
8708.29.95	Other	10.00%	NT3
8708.29.96	Interior trim fittings; mudguards	10.00%	NT3
8708.29.97	Hood rods	10.00%	NT3
8708.29.98	Other	10.00%	NT3
8708.29.99	Other	10.00%	NT3
8708.30.10	For vehicles of heading 87.01	10.00%	NT3
8708.30.21	Brake drums, brake discs or brake pipes	10.00%	NT3
8708.30.29	Other	10.00%	NT3
8708.30.30	Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10.00%	NT3
8708.30.90	Other	10.00%	NT3
8708.40.11	For vehicles of heading 87.03	10.00%	NT3
8708.40.13	For vehicles of heading 87.04 or 87.05	10.00%	NT3
8708.40.14	For vehicles of heading 87.01	10.00%	NT3
8708.40.19	Other	10.00%	NT3
8708.40.25	For vehicles of heading 87.01	10.00%	NT3
8708.40.26	For vehicles of heading 87.03	10.00%	NT3
8708.40.27	For vehicles of heading 87.04 or 87.05	10.00%	NT3
8708.40.29	Other	10.00%	NT3
8708.40.91	For vehicles of heading 87.01	10.00%	NT3
8708.40.92	For vehicles of heading 87.03	10.00%	NT3
8708.40.99	Other	10.00%	NT3
8708.50.11	For vehicles of heading 87.03	10.00%	NT3
8708.50.13	For vehicles of heading 87.04 or 87.05	10.00%	NT3
8708.50.15	For vehicles of heading 87.01	10.00%	NT3
8708.50.19	Other	10.00%	NT3
8708.50.25	For vehicles of heading 87.01	10.00%	NT2
8708.50.26	For vehicles of heading 87.03	10.00%	NT3
8708.50.27	For vehicles of heading 87.04 or 87.05	10.00%	NT3
8708.50.29	Other	10.00%	NT3
8708.50.91	Crown wheels and pinions	10.00%	NT3
8708.50.92	Other	10.00%	NT3
8708.50.94	Crown wheels and pinions	10.00%	NT3
8708.50.95	Other	10.00%	NT2
8708.50.96	Crown wheels and pinions	10.00%	NT3
8708.50.99	Other	10.00%	NT3
8708.70.15	For vehicles of heading 87.01	10.00%	NT3
8708.70.16	For vehicles of heading 87.03	10.00%	NT3
8708.70.17	For vehicles of subheading 8704.10	10.00%	NT2
8708.70.18	Other	10.00%	NT2
8708.70.19	Other	10.00%	NT1
8708.70.21	For vehicles of heading 87.01	10.00%	NT2
8708.70.22	For vehicles of heading 87.03	10.00%	NT2
8708.70.23	For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	10.00%	NT2
8708.70.29	Other	10.00%	NT2
8708.70.31	For vehicles of heading 87.01	10.00%	NT2
8708.70.32	For vehicles of heading 87.03	10.00%	NT2
8708.70.33	For dumpers designed for offhighway use with g.v.w. exceeding 45 t	10.00%	NT2
8708.70.34	For vehicles of heading 87.02 or other vehicles of heading 87.04	10.00%	NT2
8708.70.39	Other	10.00%	NT2
8708.70.95	For vehicles of heading 87.01	10.00%	NT2
8708.70.96	For vehicles of heading 87.02 or 87.04	10.00%	NT2
8708.70.97	For vehicles of heading 87.03	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8708.70.99	Other	10.00%	NT3
8708.80.15	For vehicles of heading 87.01	10.00%	NT3
8708.80.16	For vehicles of heading 87.03	10.00%	NT3
8708.80.17	For vehicles of subheading 8704.10 or heading 87.05	10.00%	NT3
8708.80.19	Other	10.00%	NT3
8708.80.91	For vehicles of heading 87.01	10.00%	NT2
8708.80.92	For vehicles of heading 87.03	10.00%	NT3
8708.80.99	Other	10.00%	NT3
8708.91.15	For vehicles of heading 87.01	10.00%	NT3
8708.91.16	For vehicles of heading 87.03	10.00%	NT3
8708.91.17	For vehicles of subheading 8704.10	10.00%	NT3
8708.91.18	Other	10.00%	NT3
8708.91.19	Other	10.00%	NT3
8708.91.91	For vehicles of heading 87.01	10.00%	NT2
8708.91.93	Drain plugs, for vehicles of heading 87.03	10.00%	NT3
8708.91.94	Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	10.00%	NT2
8708.91.95	Other, for vehicles of heading 87.03	10.00%	NT2
8708.91.99	Other	10.00%	NT3
8708.92.10	For vehicles of heading 87.01	10.00%	NT2
8708.92.20	For vehicles of heading 87.03	10.00%	NT3
8708.92.51	Silencers (mufflers) and exhaust pipes	10.00%	NT3
8708.92.52	Parts	10.00%	NT3
8708.92.61	Silencers (mufflers) and exhaust pipes	10.00%	NT3
8708.92.62	Parts	10.00%	NT3
8708.92.90	Other	10.00%	NT3
8708.93.50	For vehicles of heading 87.01	10.00%	NT3
8708.93.60	For vehicles of heading 87.03	10.00%	NT3
8708.93.70	For vehicles of heading 87.04 or 87.05	10.00%	NT2
8708.93.90	Other	10.00%	NT3
8708.94.11	For vehicles of heading 87.01	10.00%	NT2
8708.94.19	Other	10.00%	NT2
8708.94.94	For vehicles of heading 87.01	10.00%	NT2
8708.94.95	For vehicles of heading 87.03	10.00%	NT3
8708.94.99	Other	10.00%	NT3
8708.95.10	Safety airbags with inflater system	10.00%	NT3
8708.95.90	Parts	10.00%	NT3
8708.99.11	Unassembled fuel tanks; engine brackets	10.00%	NT3
8708.99.19	Other	10.00%	EX
8708.99.21	Fuel tanks	10.00%	NT3
8708.99.24	Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	10.00%	NT3
8708.99.25	Other parts	10.00%	NT3
8708.99.30	Accelerator, brake or clutch pedals	10.00%	NT3
8708.99.40	Battery carriers or trays and brackets therefor	10.00%	NT3
8708.99.50	Radiator shrouds	10.00%	NT3
8708.99.61	For vehicles of heading 87.02	10.00%	NT3
8708.99.62	For vehicles of heading 87.03	10.00%	NT3
8708.99.63	For vehicles of heading 87.04	10.00%	NT3
8708.99.70	Engine brackets	10.00%	NT3
8708.99.80	Other	10.00%	NT3
8708.99.91	Unassembled fuel tanks; engine brackets	10.00%	NT3
8708.99.99	Other	10.00%	NT3
8709.11.00	Electrical	10.00%	NT2
8709.19.00	Other	10.00%	NT2
8709.90.00	Parts	Free	EIF
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Free	EIF
8711.10.12	Mopeds or motorised bicycles	10.00%	NT2
8711.10.14	Powered kick scooters; pocket motorcycles	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
8711.10.15	Other motorcycles and motor scooters	10.00%	NT2
8711.10.19	Other	10.00%	NT2
8711.10.92	Mopeds or motorised bicycles	30.00%	EX
8711.10.94	Powered kick scooters; pocket motorcycles	30.00%	EX
8711.10.95	Other motorcycles and motor scooters	30.00%	EX
8711.10.99	Other	30.00%	EX
8711.20.11	Motocross motorcycles	10.00%	NT2
8711.20.12	Mopeds or motorised bicycles	30.00%	EX
8711.20.13	Pocket motorcycles	10.00%	NT2
8711.20.14	Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	10.00%	NT2
8711.20.15	Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	10.00%	NT2
8711.20.16	Other	10.00%	NT2
8711.20.19	Other	10.00%	NT2
8711.20.91	Motocross motorcycles	30.00%	EX
8711.20.92	Mopeds or motorised bicycles	30.00%	EX
8711.20.93	Pocket motorcycles	30.00%	EX
8711.20.94	Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30.00%	EX
8711.20.95	Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30.00%	EX
8711.20.96	Other	30.00%	EX
8711.20.99	Other	30.00%	EX
8711.30.11	Completely Knocked Down	10.00%	NT2
8711.30.19	Other	40.00%	EX
8711.30.30	Other, Completely Knocked Down	10.00%	NT2
8711.30.90	Other	40.00%	EX
8711.40.11	Completely Knocked Down	10.00%	NT2
8711.40.19	Other	40.00%	EX
8711.40.20	Other, Completely Knocked Down	10.00%	NT2
8711.40.90	Other	40.00%	EX
8711.50.20	Completely Knocked Down	10.00%	NT2
8711.50.90	Other	40.00%	EX
8711.60.11	Bicycles	10.00%	NT3
8711.60.12	Kick scooters; selfbalancing cycle; pocket motorcycles	10.00%	NT2
8711.60.13	Other motorcycles	10.00%	NT2
8711.60.19	Other	10.00%	NT2
8711.60.92	Kick scooters; selfbalancing cycle; pocket motorcycles	40.00%	EX
8711.60.93	Other motorcycles	40.00%	EX
8711.60.94	Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	40.00%	EX
8711.60.95	Other bicycles	40.00%	EX
8711.60.99	Other	40.00%	EX
8711.90.40	Sidecars	40.00%	EX
8711.90.60	Other, Completely Knocked Down	10.00%	NT2
8711.90.90	Other	40.00%	EX
8712.00.10	Racing bicycles	25.00%	EX
8712.00.20	Bicycles designed to be ridden by children	25.00%	EX
8712.00.30	Other bicycles	25.00%	EX
8712.00.90	Other	25.00%	EX
8713.10.00	Not mechanically propelled	Free	EIF
8713.90.00	Other	Free	EIF
8714.10.10	Saddles	10.00%	NT3
8714.10.20	Spokes and nipples	20.00%	NT3
8714.10.30	Frame and forks including telescopic fork, rear suspension and parts thereof	10.00%	NT3
8714.10.40	Gearing, gearbox, clutch and other transmission equipment and parts thereof	5.00%	NT1
8714.10.50	Wheel rims	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
8714.10.60	Brakes and parts thereof	10.00%	NT3
8714.10.70	Silencers (mufflers) and parts thereof	10.00%	NT2
8714.10.90	Other	10.00%	NT3
8714.20.11	Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	10.00%	NT2
8714.20.12	Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	10.00%	NT2
8714.20.19	Other	10.00%	NT2
8714.20.90	Other	10.00%	NT3
8714.91.10	For bicycles of subheading 8712.00.20	10.00%	NT2
8714.91.91	Parts for forks	10.00%	NT2
8714.91.99	Other	10.00%	NT3
8714.92.10	For bicycles of subheading 8712.00.20	10.00%	NT3
8714.92.90	Other	10.00%	NT3
8714.93.10	For bicycles of subheading 8712.00.20	10.00%	NT2
8714.93.90	Other	10.00%	NT2
8714.94.10	For bicycles of subheading 8712.00.20	10.00%	NT2
8714.94.90	Other	10.00%	NT2
8714.95.10	For bicycles of subheading 8712.00.20	10.00%	NT2
8714.95.90	Other	10.00%	NT2
8714.96.10	For bicycles of subheading 8712.00.20	10.00%	NT3
8714.96.90	Other	10.00%	NT3
8714.99.11	Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10.00%	NT3
8714.99.12	Chain wheels and cranks; other parts	10.00%	NT3
8714.99.91	Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10.00%	EX
8714.99.93	Nipples for spokes	10.00%	NT3
8714.99.94	Chain wheels and cranks; other parts	10.00%	NT3
8715.00.00	Baby carriages and parts thereof.	10.00%	NT3
8716.10.00	Trailers and semitrailers of the caravan type, for housing or camping	40.00%	EX
8716.20.00	Selfloading or selfunloading trailers and semitrailers for agricultural purposes	15.00%	NT3
8716.31.00	Tanker trailers and tanker semitrailers	15.00%	NT3
8716.39.40	Agricultural trailers and semitrailers	15.00%	NT3
8716.39.91	Having a carrying capacity (payload) exceeding 200 t	15.00%	NT3
8716.39.99	Other	15.00%	NT3
8716.40.00	Other trailers and semitrailers	15.00%	EX
8716.80.10	Carts and wagons, sack trucks, hand trolleys and similar handpropelled vehicles of a kind used in factories or workshops, except wheelbarrows	20.00%	EX
8716.80.20	Wheelbarrows	20.00%	NT3
8716.80.90	Other	20.00%	EX
8716.90.13	For goods of subheading 8716.20	Free	EIF
8716.90.19	Other	Free	EIF
8716.90.21	Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	Free	EIF
8716.90.22	Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	Free	EIF
8716.90.23	Other, for goods of subheading 8716.80.10	Free	EIF
8716.90.24	Other, for goods of subheading 8716.80.20	Free	EIF
8716.90.94	Spokes and nipples	Free	EIF
8716.90.95	Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8716.90.96	Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	Free	EIF
8716.90.99	Other	Free	EIF
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other nonpowered aircraft.	Free	EIF
8802.11.00	Of an unladen weight not exceeding 2,000 kg	Free	EIF
8802.12.00	Of an unladen weight exceeding 2,000 kg	Free	EIF
8802.20.10	Aeroplanes	Free	EIF
8802.20.90	Other	Free	EIF
8802.30.10	Aeroplanes	Free	EIF
8802.30.90	Other	Free	EIF
8802.40.10	Aeroplanes	Free	EIF
8802.40.90	Other	Free	EIF
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	EIF
8804.00.10	Rotochutes and parts thereof	Free	EIF
8804.00.90	Other	Free	EIF
8805.10.00	Aircraft launching gear and parts thereof; deckarrestor or similar gear and parts thereof	Free	EIF
8805.21.00	Air combat simulators and parts thereof	Free	EIF
8805.29.10	Ground flying trainers	Free	EIF
8805.29.90	Other	Free	EIF
8806.10.00	Designed for the carriage of passengers	Free	EIF
8806.21.00	With maximum takeoff weight not more than 250 g	Free	EIF
8806.22.00	With maximum takeoff weight more than 250 g but not more than 7 kg	Free	EIF
8806.23.00	With maximum takeoff weight more than 7 kg but not more than 25 kg	Free	EIF
8806.24.00	With maximum takeoff weight more than 25 kg but not more than 150 kg	Free	EIF
8806.29.00	Other	Free	EIF
8806.91.00	With maximum takeoff weight not more than 250 g	Free	EIF
8806.92.00	With maximum takeoff weight more than 250 g but not more than 7 kg	Free	EIF
8806.93.00	With maximum takeoff weight more than 7 kg but not more than 25 kg	Free	EIF
8806.94.00	With maximum takeoff weight more than 25 kg but not more than 150 kg	Free	EIF
8806.99.00	Other	Free	EIF
8807.10.00	Propellers and rotors and parts thereof	Free	EIF
8807.20.00	Undercarriages and parts thereof	Free	EIF
8807.30.00	Other parts of aeroplanes, helicopters or unmanned aircraft	Free	EIF
8807.90.00	Other	Free	EIF
8901.10.10	Of a gross tonnage not exceeding 26	5.00%	EIF
8901.10.20	Of a gross tonnage exceeding 26 but not exceeding 500	5.00%	EIF
8901.10.60	Of a gross tonnage exceeding 500 but not exceeding 1,000	5.00%	EIF
8901.10.70	Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00%	EIF
8901.10.80	Of a gross tonnage exceeding 4,000 but not exceeding 5,000	5.00%	EIF
8901.10.90	Of a gross tonnage exceeding 5,000	5.00%	EIF
8901.20.50	Of a gross tonnage not exceeding 5,000	Free	EIF
8901.20.71	Of a gross tonnage exceeding 5,000 but not exceeding 20,000	Free	EIF
8901.20.72	Of a gross tonnage exceeding 20,000 but not exceeding 30,000	Free	EIF
8901.20.73	Of a gross tonnage exceeding 30,000 but not exceeding 50,000	Free	EIF
8901.20.80	Of a gross tonnage exceeding 50,000	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
8901.30.50	Of a gross tonnage not exceeding 5,000	5.00%	EIF
8901.30.70	Of a gross tonnage exceeding 5,000 but not exceeding 50,000	5.00%	EIF
8901.30.80	Of a gross tonnage exceeding 50,000	Free	EIF
8901.90.11	Of a gross tonnage not exceeding 26	5.00%	EIF
8901.90.12	Of a gross tonnage exceeding 26 but not exceeding 500	5.00%	EIF
8901.90.14	Of a gross tonnage exceeding 500	Free	EIF
8901.90.31	Of a gross tonnage not exceeding 26	5.00%	EIF
8901.90.32	Of a gross tonnage exceeding 26 but not exceeding 500	5.00%	EIF
8901.90.33	Of a gross tonnage exceeding 500 but not exceeding 1,000	Free	EIF
8901.90.34	Of a gross tonnage exceeding 1,000 but not exceeding 4,000	Free	EIF
8901.90.35	Of a gross tonnage exceeding 4,000 but not exceeding 5,000	Free	EIF
8901.90.36	Of a gross tonnage exceeding 5,000 but not exceeding 50,000	Free	EIF
8901.90.37	Of a gross tonnage exceeding 50,000	Free	EIF
8902.00.31	Of a gross tonnage not exceeding 26	5.00%	EIF
8902.00.32	Of a gross tonnage exceeding 26 but less than 40	5.00%	EIF
8902.00.33	Of a gross tonnage of 40 or more but not exceeding 101	5.00%	EIF
8902.00.34	Of a gross tonnage exceeding 101 but not exceeding 250	5.00%	EIF
8902.00.35	Of a gross tonnage exceeding 250 but not exceeding 1,000	5.00%	EIF
8902.00.36	Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00%	EIF
8902.00.37	Of a gross tonnage exceeding 4,000	5.00%	EIF
8902.00.41	Of a gross tonnage not exceeding 26	5.00%	EIF
8902.00.42	Of a gross tonnage exceeding 26 but less than 40	5.00%	EIF
8902.00.43	Of a gross tonnage of 40 or more but not exceeding 101	5.00%	EIF
8902.00.44	Of a gross tonnage exceeding 101 but not exceeding 250	5.00%	EIF
8902.00.45	Of a gross tonnage exceeding 250 but not exceeding 1,000	5.00%	EIF
8902.00.46	Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00%	EIF
8902.00.47	Of a gross tonnage exceeding 4,000	5.00%	EIF
8903.11.00	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	5.00%	EIF
8903.12.00	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	5.00%	EIF
8903.19.00	Other	5.00%	EIF
8903.21.00	Of a length not exceeding 7.5 m	5.00%	EIF
8903.22.00	Of a length exceeding 7.5 m but not exceeding 24 m	5.00%	EIF
8903.23.00	Of a length exceeding 24 m	5.00%	EIF
8903.31.00	Of a length not exceeding 7.5 m	5.00%	EIF
8903.32.00	Of a length exceeding 7.5 m but not exceeding 24 m	5.00%	EX
8903.33.00	Of a length exceeding 24 m	5.00%	EIF
8903.93.00	Of a length not exceeding 7.5 m	5.00%	EIF
8903.99.00	Other	5.00%	EIF
8904.00.10	Of a gross tonnage not exceeding 26	5.00%	EIF
8904.00.32	Of a power not exceeding 1,200 hp	Free	EIF
8904.00.33	Of a power exceeding 1,200 hp but not exceeding 3,200 hp	Free	EIF
8904.00.34	Of a power exceeding 3,200 hp but not exceeding 4,000 hp	Free	EIF
8904.00.35	Of a power exceeding 4,000 hp	Free	EIF
8905.10.00	Dredgers	5.00%	EIF
8905.20.00	Floating or submersible drilling or production platforms	Free	EIF
8905.90.10	Floating docks	5.00%	EIF
8905.90.90	Other	Free	EIF
8906.10.00	Warships	5.00%	EIF
8906.90.10	Of a displacement not exceeding 30 t	5.00%	EIF
8906.90.20	Of a displacement exceeding 30 t but not exceeding 300 t	5.00%	EIF
8906.90.90	Other	5.00%	NT1
8907.10.00	Inflatable rafts	5.00%	EIF
8907.90.10	Buoys	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
8907.90.90	Other	5.00%	NT1
8908.00.00	Vessels and other floating structures for breaking up.	5.00%	EIF
9001.10.10	For telecommunications and other electrical uses	Free	EIF
9001.10.90	Other	5.00%	EIF
9001.20.00	Sheets and plates of polarising material	5.00%	NT1
9001.30.00	Contact lenses	5.00%	EIF
9001.40.00	Spectacle lenses of glass	5.00%	EIF
9001.50.00	Spectacle lenses of other materials	5.00%	NT1
9001.90.10	For photographic or cinematographic cameras or projectors	5.00%	NT3
9001.90.90	Other	5.00%	NT3
9002.11.00	For cameras, projectors or photographic enlargers or reducers	Free	EIF
9002.19.00	Other	5.00%	NT2
9002.20.10	For cinematographic projectors	Free	EIF
9002.20.20	For cinematographic cameras, photographic cameras and other projectors	Free	EIF
9002.20.90	Other	5.00%	NT2
9002.90.20	For cinematographic projectors	Free	EIF
9002.90.30	For cinematographic cameras, photographic cameras and other projectors	Free	EIF
9002.90.90	Other	5.00%	NT2
9003.11.00	Of plastics	10.00%	NT2
9003.19.00	Of other materials	10.00%	EX
9003.90.00	Parts	5.00%	EIF
9004.10.00	Sunglasses	10.00%	EX
9004.90.10	Corrective spectacles	10.00%	NT2
9004.90.50	Protective goggles	10.00%	EX
9004.90.90	Other	10.00%	EX
9005.10.00	Binoculars	5.00%	NT3
9005.80.10	Astronomical instruments, excluding instruments for radioastronomy	5.00%	EX
9005.80.90	Other	5.00%	EX
9005.90.10	For astronomical instruments, excluding instruments for radioastronomy	5.00%	NT3
9005.90.90	Other	5.00%	NT3
9006.30.00	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	5.00%	NT3
9006.40.00	Instant print cameras	5.00%	EIF
9006.53.10	With a throughthelens viewfinder (single lens reflex (SLR))	10.00%	NT3
9006.53.90	Other	5.00%	EIF
9006.59.11	With a throughthelens viewfinder (single lens reflex (SLR))	10.00%	NT3
9006.59.19	Other	5.00%	NT3
9006.59.21	Laser photoplotters	5.00%	NT3
9006.59.29	Other	5.00%	NT3
9006.59.30	Other, laser photoplotters or image setters with a raster image processor	5.00%	NT3
9006.59.90	Other	5.00%	NT2
9006.61.00	Discharge lamp (“electronic”) flashlight apparatus	10.00%	NT3
9006.69.00	Other	10.00%	NT3
9006.91.10	For laser photoplotters of subheading 9006.59.21	5.00%	NT3
9006.91.40	Other, for cameras of subheading 9006.40 or 9006.53	5.00%	NT3
9006.91.50	Other, for cameras of subheading 9006.59.11 or 9006.59.19	5.00%	EIF
9006.91.90	Other	5.00%	NT2
9006.99.10	For photographic flashlight apparatus	5.00%	NT3
9006.99.90	Other	10.00%	NT3
9007.10.00	Cameras	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
9007.20.10	For film of less than 16 mm in width	Free	EIF
9007.20.90	Other	Free	EIF
9007.91.00	For cameras	10.00%	NT3
9007.92.00	For projectors	Free	EIF
9008.50.10	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10.00%	NT3
9008.50.90	Other	10.00%	NT3
9008.90.20	Of photographic (other than cinematographic) enlargers and reducers	10.00%	NT3
9008.90.90	Other	10.00%	NT3
9010.10.00	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	Free	EIF
9010.50.10	Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	5.00%	EIF
9010.50.20	Cinematographic editing and titling equipment; negatoscopes for Xray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	Free	EIF
9010.50.90	Other	Free	EIF
9010.60.10	Of 300 inches or more	Free	EIF
9010.60.90	Other	Free	EIF
9010.90.20	Of goods of subheading 9010.10.00	10.00%	NT3
9010.90.30	Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	10.00%	NT3
9010.90.90	Other	10.00%	NT3
9011.10.00	Stereoscopic microscopes	Free	EIF
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	5.00%	NT2
9011.80.00	Other microscopes	5.00%	NT2
9011.90.00	Parts and accessories	5.00%	NT3
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	5.00%	NT1
9012.90.00	Parts and accessories	5.00%	NT1
9013.10.10	Telescopic sights for fitting to arms; periscopes	5.00%	EIF
9013.10.20	Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5.00%	NT3
9013.20.00	Lasers, other than laser diodes	5.00%	EX
9013.80.10	Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT2
9013.80.90	Other	5.00%	NT2
9013.90.10	Of goods of subheading 9013.20.00	5.00%	NT3
9013.90.60	Of goods of subheading 9013.80.10	5.00%	NT3
9013.90.70	Of goods of subheading 9013.10.10	5.00%	EIF
9013.90.90	Other	5.00%	NT2
9014.10.00	Direction finding compasses	5.00%	NT2
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	5.00%	NT1
9014.80.11	Sonar or echo sounder	5.00%	NT2
9014.80.19	Other	5.00%	NT2
9014.80.90	Other	5.00%	EIF
9014.90.10	Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	5.00%	EX
9014.90.90	Other	5.00%	EX
9015.10.10	Of a kind used in photography or cinematography	5.00%	NT2
9015.10.90	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
9015.20.00	Theodolites and tachymeters (tacheometers)	5.00%	NT2
9015.30.00	Levels	5.00%	EIF
9015.40.00	Photogrammetrical surveying instruments and appliances	5.00%	NT3
9015.80.10	Radiosonde and radiowind apparatus	5.00%	EIF
9015.80.90	Other	5.00%	NT2
9015.90.00	Parts and accessories	5.00%	NT1
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5.00%	NT3
9017.10.10	Plotters	5.00%	EIF
9017.10.90	Other	5.00%	EIF
9017.20.10	Rulers	10.00%	NT3
9017.20.40	Photoplotters for the manufacture of printed circuit boards/printed wiring boards	10.00%	NT3
9017.20.50	Other plotters	10.00%	NT3
9017.20.90	Other	10.00%	NT3
9017.30.00	Micrometers, callipers and gauges	5.00%	NT1
9017.80.00	Other instruments	5.00%	NT3
9017.90.30	Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	5.00%	EIF
9017.90.40	Parts and accessories, including printed circuit assemblies, of other plotters	Free	EIF
9017.90.90	Other	5.00%	NT3
9018.11.00	Electrocardiographs	5.00%	NT1
9018.12.00	Ultrasonic scanning apparatus	5.00%	NT1
9018.13.00	Magnetic resonance imaging apparatus	5.00%	NT1
9018.14.00	Scintigraphic apparatus	5.00%	NT1
9018.19.00	Other	5.00%	NT1
9018.20.00	Ultraviolet or infrared ray apparatus	5.00%	NT3
9018.31.10	Disposable syringes	25.00%	EX
9018.31.90	Other	15.00%	EX
9018.32.00	Tubular metal needles and needles for sutures	Free	EIF
9018.39.10	Catheters	5.00%	NT1
9018.39.90	Other	5.00%	NT1
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	5.00%	NT1
9018.49.00	Other	5.00%	NT1
9018.50.00	Other ophthalmic instruments and appliances	5.00%	NT1
9018.90.10	Fibre optics headband lamps of a kind designed for medical use	10.00%	NT3
9018.90.20	Intravenous administration sets	5.00%	NT1
9018.90.31	Electrosurgical or electromedical instruments and appliances	5.00%	NT1
9018.90.39	Other	5.00%	NT1
9018.90.90	Other	5.00%	NT1
9019.10.10	Electrically operated	5.00%	NT1
9019.10.90	Other	5.00%	NT2
9019.20.10	Invasive ventilators	5.00%	NT1
9019.20.20	Other ventilators	5.00%	NT1
9019.20.90	Other	5.00%	NT1
9020.00.10	Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	5.00%	NT1
9020.00.90	Other	5.00%	NT1
9021.10.10	Of iron or steel	5.00%	EIF
9021.10.90	Other	5.00%	EIF
9021.21.00	Artificial teeth	5.00%	EIF
9021.29.10	Of iron or steel	5.00%	EIF
9021.29.20	Of titanium	5.00%	EIF
9021.29.90	Other	5.00%	NT1
9021.31.00	Artificial joints	5.00%	EIF
9021.39.00	Other	5.00%	NT1
9021.40.00	Hearing aids, excluding parts and accessories	10.00%	NT2

Tariff Item	Description	Base Rate	Staging Category
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	5.00%	EIF
9021.90.00	Other	5.00%	NT1
9022.12.00	Computed tomography apparatus	Free	EIF
9022.13.00	Other, for dental uses	5.00%	NT1
9022.14.00	Other, for medical, surgical or veterinary uses	Free	EIF
9022.19.10	Xray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	5.00%	NT1
9022.19.90	Other	5.00%	NT2
9022.21.00	For medical, surgical, dental or veterinary uses	5.00%	NT2
9022.29.00	For other uses	5.00%	NT1
9022.30.00	Xray tubes	5.00%	NT1
9022.90.10	Parts and accessories of Xray apparatus for the physical inspection of solder joints on printed circuit assemblies	5.00%	NT1
9022.90.20	Parts and accessories of other Xray apparatus	5.00%	EIF
9022.90.90	Other	5.00%	EX
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5.00%	EX
9024.10.10	Electrically operated	5.00%	NT2
9024.10.20	Not electrically operated	5.00%	NT3
9024.80.10	Electrically operated	5.00%	NT1
9024.80.20	Not electrically operated	5.00%	NT2
9024.90.00	Parts and accessories	5.00%	NT2
9025.11.00	Liquidfilled, for direct reading	5.00%	NT1
9025.19.11	Temperature gauges for motor vehicles	5.00%	NT3
9025.19.19	Other	5.00%	NT1
9025.19.20	Not electrically operated	5.00%	NT1
9025.80.00	Other instruments	5.00%	NT2
9025.90.00	Parts and accessories	5.00%	NT1
9026.10.50	Level gauges for motor vehicles	5.00%	NT1
9026.10.90	Other	5.00%	EIF
9026.20.50	Pressure gauges for motor vehicles	5.00%	EIF
9026.20.90	Other	5.00%	EIF
9026.80.00	Other instruments or apparatus	5.00%	NT1
9026.90.00	Parts and accessories	5.00%	EX
9027.10.00	Gas or smoke analysis apparatus	5.00%	EIF
9027.20.00	Chromatographs and electrophoresis instruments	5.00%	NT2
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5.00%	NT2
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	5.00%	EX
9027.81.00	Mass spectrometers	5.00%	EIF
9027.89.10	Exposure meters	5.00%	EX
9027.89.90	Other	5.00%	EX
9027.90.00	Microtomes; parts and accessories	Free	EIF
9028.10.10	Gas meters of a kind mounted on gas containers	5.00%	NT3
9028.10.90	Other	5.00%	NT1
9028.20.20	Water meters	15.00%	NT3
9028.20.90	Other	5.00%	NT1
9028.30.10	Kilowatthour meters	15.00%	NT3
9028.30.90	Other	5.00%	NT1
9028.90.10	Water meter housings or bodies	5.00%	NT1
9028.90.90	Other	10.00%	NT2
9029.10.20	Taximeters	5.00%	NT3
9029.10.90	Other	5.00%	NT1
9029.20.10	Speedometers for motor vehicles	5.00%	NT1
9029.20.20	Tachometers for motor vehicles	5.00%	NT2
9029.20.90	Other	5.00%	NT1
9029.90.10	Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
9029.90.20	Of speed indicators and tachometers of subheading 9029.20	5.00%	NT1
9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations	5.00%	NT2
9030.20.00	Oscilloscopes and oscillographs	5.00%	NT2
9030.31.00	Multimeters without a recording device	5.00%	NT1
9030.32.00	Multimeters with a recording device	5.00%	NT2
9030.33.10	Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT2
9030.33.20	Impedancemeasuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	5.00%	NT2
9030.33.30	Ammeters and voltmeters for motor vehicles	5.00%	NT3
9030.33.40	Other resistance measuring instruments	5.00%	EIF
9030.33.90	Other	5.00%	EX
9030.39.00	Other, with a recording device	5.00%	NT1
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	EIF
9030.82.10	Wafer probers	Free	EIF
9030.82.90	Other	5.00%	NT1
9030.84.10	Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT3
9030.84.90	Other	5.00%	EX
9030.89.10	Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT2
9030.89.90	Other	5.00%	NT2
9030.90.10	Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	5.00%	NT1
9030.90.30	Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	Free	EIF
9030.90.40	Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT1
9030.90.90	Other	5.00%	EX
9031.10.00	Machines for balancing mechanical parts	5.00%	NT1
9031.20.00	Test benches	5.00%	NT1
9031.41.00	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	Free	EIF
9031.49.10	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	EIF
9031.49.20	Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT1
9031.49.30	Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT2
9031.49.90	Other	5.00%	EX
9031.80.10	Cable testers	5.00%	EIF
9031.80.90	Other	5.00%	NT3
9031.90.30	Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting	Free	EIF

Tariff Item	Description	Base Rate	Staging Category
	semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers		
9031.90.40	Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT1
9031.90.50	Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	5.00%	NT2
9031.90.90	Other	5.00%	NT3
9032.10.00	Thermostats	Free	EIF
9032.20.00	Manostats	5.00%	NT3
9032.81.00	Hydraulic or pneumatic	5.00%	EX
9032.89.10	Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	5.00%	NT2
9032.89.20	Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00%	NT1
9032.89.31	Automatic regulating voltage units (stabilisers)	5.00%	NT1
9032.89.39	Other	5.00%	EX
9032.89.90	Other	5.00%	EX
9032.90.10	Of goods of subheading 9032.89.10	5.00%	NT3
9032.90.20	Of goods of subheading 9032.89.20	5.00%	NT3
9032.90.90	Other	5.00%	NT1
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5.00%	NT1
9101.11.00	With mechanical display only	10.00%	NT3
9101.19.00	Other	10.00%	NT3
9101.21.00	With automatic winding	10.00%	NT3
9101.29.00	Other	10.00%	NT2
9101.91.00	Electrically operated	10.00%	NT2
9101.99.00	Other	10.00%	NT2
9102.11.00	With mechanical display only	10.00%	EX
9102.12.00	With optoelectronic display only	10.00%	EX
9102.19.00	Other	10.00%	NT3
9102.21.00	With automatic winding	10.00%	NT3
9102.29.00	Other	10.00%	NT3
9102.91.00	Electrically operated	10.00%	NT3
9102.99.00	Other	10.00%	NT3
9103.10.00	Electrically operated	5.00%	EIF
9103.90.00	Other	5.00%	EIF
9104.00.10	For vehicles	5.00%	EIF
9104.00.90	Other	Free	EIF
9105.11.00	Electrically operated	5.00%	EIF
9105.19.00	Other	5.00%	EIF
9105.21.00	Electrically operated	5.00%	NT1
9105.29.00	Other	5.00%	EIF
9105.91.10	Marine chronometers	5.00%	EIF
9105.91.90	Other	5.00%	EIF
9105.99.10	Marine chronometers	5.00%	EIF
9105.99.90	Other	5.00%	EIF
9106.10.00	Timeregisters; timerecorders	5.00%	EIF
9106.90.10	Parking meters	5.00%	EIF
9106.90.90	Other	5.00%	NT1

Tariff Item	Description	Base Rate	Staging Category
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5.00%	EIF
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	5.00%	EIF
9108.12.00	With optoelectronic display only	5.00%	EIF
9108.19.00	Other	5.00%	EIF
9108.20.00	With automatic winding	5.00%	EIF
9108.90.00	Other	5.00%	EIF
9109.10.00	Electrically operated	5.00%	EIF
9109.90.00	Other	5.00%	EIF
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	5.00%	EIF
9110.12.00	Incomplete movements, assembled	5.00%	EIF
9110.19.00	Rough movements	5.00%	EIF
9110.90.00	Other	5.00%	EIF
9111.10.00	Cases of precious metal or of metal clad with precious metal	5.00%	EIF
9111.20.00	Cases of base metal, whether or not gold or silverplated	5.00%	EIF
9111.80.00	Other cases	5.00%	EIF
9111.90.00	Parts	5.00%	NT1
9112.20.00	Cases	5.00%	EIF
9112.90.00	Parts	5.00%	EIF
9113.10.00	Of precious metal or of metal clad with precious metal	10.00%	NT2
9113.20.00	Of base metal, whether or not gold or silverplated	10.00%	NT2
9113.90.00	Other	10.00%	EX
9114.30.00	Dials	5.00%	EIF
9114.40.00	Plates and bridges	5.00%	EIF
9114.90.00	Other	5.00%	EIF
9201.10.00	Upright pianos	15.00%	NT3
9201.20.00	Grand pianos	15.00%	NT3
9201.90.00	Other	15.00%	NT3
9202.10.00	Played with a bow	10.00%	NT2
9202.90.00	Other	15.00%	NT3
9205.10.00	Brasswind instruments	10.00%	NT2
9205.90.10	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10.00%	NT3
9205.90.90	Other	10.00%	NT3
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10.00%	NT3
9207.10.00	Keyboard instruments, other than accordions	15.00%	NT3
9207.90.00	Other	15.00%	NT3
9208.10.00	Musical boxes	10.00%	NT2
9208.90.10	Decoy calls, whistles, call horns and other mouthblown sound signalling instruments	10.00%	NT3
9208.90.90	Other	10.00%	NT2
9209.30.00	Musical instrument strings	5.00%	EIF
9209.91.10	Strung backs, keyboards and metal frames for upright pianos	5.00%	EIF
9209.91.90	Other	5.00%	EIF
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	5.00%	NT1
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	5.00%	NT1
9209.99.00	Other	5.00%	NT1
9301.10.00	Artillery weapons (for example, guns, howitzers and mortars)	5.00%	EIF
9301.20.00	Rocket launchers; flamethrowers; grenade launchers; torpedo tubes and similar projectors	5.00%	EIF
9301.90.00	Other	5.00%	EIF
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
9303.10.00	Muzzleloading firearms	5.00%	EIF
9303.20.10	Hunting shotguns	5.00%	NT3
9303.20.90	Other	5.00%	NT3
9303.30.10	Hunting rifles	5.00%	NT3
9303.30.90	Other	5.00%	NT3
9303.90.10	Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm	5.00%	NT3
9303.90.90	Other	5.00%	EX
9304.00.10	Air guns, operating at a pressure of less than 7 kgf/cm2	15.00%	NT3
9304.00.90	Other	15.00%	NT3
9305.10.00	Of revolvers or pistols	5.00%	NT3
9305.20.00	Of shotguns or rifles of heading 93.03	5.00%	NT3
9305.91.10	Of leather or of textile material	5.00%	NT2
9305.91.90	Other	5.00%	NT2
9305.99.11	Of leather or of textile material	5.00%	NT3
9305.99.19	Other	5.00%	NT3
9305.99.91	Of leather or of textile material	5.00%	NT3
9305.99.99	Other	5.00%	NT3
9306.21.00	Cartridges	5.00%	NT3
9306.29.00	Other	5.00%	NT3
9306.30.11	.22 calibre cartridges	5.00%	EIF
9306.30.19	Other	5.00%	EIF
9306.30.20	Cartridges for riveting or similar tools or for captivebolt humane killers; parts thereof	5.00%	NT3
9306.30.30	For sporting, hunting or targetshooting guns, rifles and carbines, other than shotguns	5.00%	NT3
9306.30.91	.22 calibre cartridges	5.00%	NT3
9306.30.99	Other	5.00%	NT3
9306.90.10	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof	5.00%	EIF
9306.90.90	Other	5.00%	NT3
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	15.00%	NT3
9401.10.00	Seats of a kind used for aircraft	Free	EIF
9401.20.10	Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	10.00%	NT3
9401.20.90	Other	10.00%	NT3
9401.31.00	Of wood	12.50%	NT3
9401.39.00	Other	12.50%	NT3
9401.41.00	Of wood	20.00%	NT3
9401.49.00	Other	20.00%	NT3
9401.52.00	Of bamboo	20.00%	NT3
9401.53.00	Of rattan	20.00%	EX
9401.59.00	Other	20.00%	EX
9401.61.00	Upholstered	20.00%	EX
9401.69.10	With backrest and/or the seat made of rattan	20.00%	EX
9401.69.90	Other	20.00%	EX
9401.71.00	Upholstered	20.00%	EX
9401.79.10	With backrest and/or the seat made of rattan	20.00%	EX
9401.79.90	Other	20.00%	EX
9401.80.00	Other seats	10.00%	NT1
9401.91.00	Of wood	10.00%	NT3
9401.99.10	Of seats of subheading 9401.10.00	Free	EIF
9401.99.21	Headrest stiffeners and armrests for seats of subheading 9401.20.10	10.00%	NT2
9401.99.29	Other	10.00%	EX
9401.99.30	Of seats of subheading 9401.31.00 and 9401.39.00	10.00%	NT3
9401.99.91	Of plastics	10.00%	NT1
9401.99.99	Other	10.00%	NT3
9402.10.10	Dentists' chairs and parts thereof	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
9402.10.30	Barbers' or similar chairs and parts thereof	5.00%	NT2
9402.90.11	Commodes	15.00%	NT3
9402.90.12	Operating tables, electrically operated	5.00%	NT1
9402.90.13	Operating tables, not electrically operated	5.00%	NT1
9402.90.14	Examination tables	5.00%	NT1
9402.90.15	Hospital beds	5.00%	NT1
9402.90.19	Other	5.00%	NT1
9402.90.90	Other	15.00%	NT3
9403.10.00	Metal furniture of a kind used in offices	10.00%	EX
9403.20.10	Fume cupboards	10.00%	NT3
9403.20.90	Other	10.00%	NT3
9403.30.00	Wooden furniture of a kind used in offices	5.00%	NT1
9403.40.00	Wooden furniture of a kind used in the kitchen	20.00%	EX
9403.50.00	Wooden furniture of a kind used in the bedroom	20.00%	EX
9403.60.10	Fume cupboards	20.00%	EX
9403.60.90	Other	20.00%	EX
9403.70.10	Baby walkers	20.00%	EX
9403.70.20	Fume cupboards	10.00%	NT3
9403.70.90	Other	20.00%	NT3
9403.82.00	Of bamboo	15.00%	NT3
9403.83.00	Of rattan	10.00%	NT3
9403.89.10	Fume cupboards	10.00%	NT3
9403.89.90	Other	10.00%	NT3
9403.91.00	Of wood	15.00%	NT3
9403.99.10	Of subheading 9403.70.10	15.00%	NT3
9403.99.90	Other	15.00%	NT3
9404.10.00	Mattress supports	10.00%	NT3
9404.21.10	Of cellular rubber, whether or not covered	15.00%	NT3
9404.21.20	Of cellular plastics, whether or not covered	15.00%	NT3
9404.29.10	Spring mattresses	15.00%	NT3
9404.29.20	Other, hyperthermia/hypothermia type	10.00%	NT2
9404.29.90	Other	10.00%	NT3
9404.30.00	Sleeping bags	10.00%	NT2
9404.40.00	Quilts, bedspreads, eiderdowns and duvets (comforters)	15.00%	NT3
9404.90.00	Other	15.00%	NT3
9405.11.10	Luminaires for operating rooms	10.00%	NT3
9405.11.91	Spotlights	10.00%	NT3
9405.11.99	Other	5.00%	NT3
9405.19.10	Luminaires for operating rooms	10.00%	NT3
9405.19.91	Spotlights	10.00%	NT3
9405.19.92	Luminaires with fluorescent lamps	5.00%	NT2
9405.19.99	Other	5.00%	NT3
9405.21.10	Luminaires for operating rooms	10.00%	NT3
9405.21.90	Other	15.00%	NT3
9405.29.10	Luminaires for operating rooms	10.00%	NT3
9405.29.90	Other	15.00%	NT3
9405.31.00	Designed for use solely with lightemitting diode (LED) light sources	15.00%	NT3
9405.39.00	Other	15.00%	NT3
9405.41.10	Searchlights	10.00%	NT3
9405.41.20	Other spotlights	10.00%	NT3
9405.41.30	Nonflashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	Free	EIF
9405.41.40	Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting	5.00%	EIF
9405.41.90	Other	10.00%	NT3
9405.42.10	Searchlights	10.00%	NT3
9405.42.20	Other spotlights	10.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
9405.42.30	Nonflashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	Free	EIF
9405.42.40	Pilot lamps with fittings for electrothermic domestic appliances of heading 85.16	10.00%	NT3
9405.42.50	Other, of a kind used for lighting public open spaces or thoroughfares	5.00%	NT2
9405.42.60	Other exterior lighting	5.00%	NT2
9405.42.90	Other	10.00%	NT3
9405.49.10	Searchlights	10.00%	NT3
9405.49.20	Other spotlights	10.00%	NT3
9405.49.30	Nonflashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	Free	EIF
9405.49.40	Pilot lamps with fittings for electrothermic domestic appliances of heading 85.16	10.00%	NT1
9405.49.50	Other, of a kind used for lighting public open spaces or thoroughfares	5.00%	NT2
9405.49.60	Other exterior lighting	5.00%	NT3
9405.49.90	Other	10.00%	NT3
9405.50.11	Of brass of a kind used for religious rites	5.00%	NT1
9405.50.19	Other	5.00%	NT3
9405.50.40	Hurricane lamps	10.00%	NT3
9405.50.50	Miners' lamps and quarrymen's lamps	10.00%	NT3
9405.50.90	Other	10.00%	NT3
9405.61.10	Warning signs, street name signs, road and traffic signs	10.00%	NT3
9405.61.90	Other	10.00%	NT2
9405.69.10	Warning signs, street name signs, road and traffic signs	10.00%	NT3
9405.69.90	Other	10.00%	EX
9405.91.10	For luminaires for operating rooms	5.00%	EIF
9405.91.20	For spotlights	5.00%	EIF
9405.91.40	Globes or chimneys	5.00%	EIF
9405.91.50	For searchlights	5.00%	EIF
9405.91.90	Other	5.00%	EIF
9405.92.10	For luminaires for operating rooms	5.00%	NT1
9405.92.20	For spotlights	5.00%	NT1
9405.92.30	For searchlights	5.00%	NT1
9405.92.90	Other	5.00%	NT1
9405.99.10	Lampshades of textile material	5.00%	NT3
9405.99.20	Lampshades of other material	5.00%	NT1
9405.99.30	Of luminaires of subheading 9405.50.11 or 9405.50.19	5.00%	NT3
9405.99.40	For searchlights or spotlights	5.00%	NT3
9405.99.50	Other, of ceramic or of metal	5.00%	NT3
9405.99.90	Other	5.00%	NT3
9406.10.10	Greenhouses fitted with mechanical or thermal equipment	12.50%	SL
9406.10.90	Other	15.00%	SL
9406.20.10	Greenhouses fitted with mechanical or thermal equipment	12.50%	NT1
9406.20.90	Other	15.00%	NT3
9406.90.11	Of iron or of steel	12.50%	NT1
9406.90.12	Of plastics	12.50%	NT1
9406.90.19	Other	12.50%	NT1
9406.90.20	Other, of plastics or of aluminium	15.00%	NT3
9406.90.30	Other, of iron or of steel	15.00%	NT3
9406.90.40	Other, of cement, of concrete or of artificial stone	15.00%	NT3
9406.90.90	Other	15.00%	NT3
9503.00.10	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20.00%	NT3
9503.00.21	Dolls, whether or not dressed	20.00%	NT3
9503.00.22	Garments and garment accessories; footwear and headgear	15.00%	NT3
9503.00.29	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
9503.00.30	Electric trains, including tracks, signals and other accessories therefor	15.00%	EX
9503.00.40	Reduced size ("scale") models and similar recreational models, working or not	10.00%	NT3
9503.00.50	Other construction sets and constructional toys, of materials other than plastics	10.00%	NT3
9503.00.60	Stuffed toys representing animals or nonhuman creatures	15.00%	NT3
9503.00.70	Puzzles of all kinds	15.00%	NT3
9503.00.80	Portable interactive electronic educational devices primarily designed for children	15.00%	NT3
9503.00.91	Numerical, alphabetical or animal blocks or cutouts; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	15.00%	EX
9503.00.92	Skipping ropes	15.00%	NT3
9503.00.93	Marbles	15.00%	NT3
9503.00.94	Other toys, of rubber	15.00%	NT3
9503.00.99	Other	15.00%	NT3
9504.20.20	Tables for billiards of all kinds	15.00%	NT3
9504.20.30	Billiard chucks	15.00%	NT3
9504.20.90	Other	15.00%	NT3
9504.30.30	Games of chance that immediately return a monetary award; parts and accessories thereof	10.00%	NT2
9504.30.40	Other pinball machines or slot machines	10.00%	NT2
9504.30.50	Other, parts of wood, paper or plastics	10.00%	NT2
9504.30.90	Other	10.00%	NT3
9504.40.00	Playing cards	15.00%	NT3
9504.50.10	Of a kind used with a television receiver	15.00%	NT3
9504.50.90	Other	15.00%	EX
9504.90.10	Bowling requisites of all kinds	15.00%	NT3
9504.90.21	Of wood, of paper or of plastics	15.00%	NT3
9504.90.29	Other	15.00%	NT3
9504.90.32	Tables designed for use with casino games, of wood or of plastics	10.00%	NT2
9504.90.33	Other tables designed for use with casino games	10.00%	NT2
9504.90.34	Mahjong tiles, of wood or of paper or of plastics	10.00%	NT2
9504.90.35	Other Mahjong tiles	10.00%	NT2
9504.90.36	Other, of wood, of paper or of plastics	10.00%	NT2
9504.90.39	Other	10.00%	NT2
9504.90.92	Of wood or of plastics	10.00%	NT2
9504.90.93	Other	10.00%	NT3
9504.90.95	Of wood, of paper or of plastics	10.00%	NT2
9504.90.99	Other	10.00%	NT3
9505.10.00	Articles for Christmas festivities	15.00%	NT3
9505.90.00	Other	15.00%	NT3
9506.11.00	Skis	10.00%	NT2
9506.12.00	Skifasteners (skibindings)	10.00%	NT3
9506.19.00	Other	10.00%	NT3
9506.21.00	Sailboards	10.00%	NT2
9506.29.00	Other	15.00%	NT3
9506.31.00	Clubs, complete	10.00%	NT3
9506.32.00	Balls	10.00%	NT2
9506.39.00	Other	10.00%	NT3
9506.40.10	Tables	15.00%	NT3
9506.40.90	Other	15.00%	NT3
9506.51.00	Lawntennis rackets, whether or not strung	15.00%	NT3
9506.59.00	Other	15.00%	NT3
9506.61.00	Lawntennis balls	15.00%	NT3
9506.62.00	Inflatable	15.00%	NT3
9506.69.00	Other	15.00%	NT3

Tariff Item	Description	Base Rate	Staging Category
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10.00%	NT3
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	15.00%	NT3
9506.99.10	Bows (including crossbows) and arrows	5.00%	EIF
9506.99.20	Nets, cricket pads and shin guards	10.00%	NT2
9506.99.30	Shuttlecocks	15.00%	NT3
9506.99.90	Other	5.00%	NT1
9507.10.00	Fishing rods	15.00%	NT3
9507.20.00	Fishhooks, whether or not snelled	15.00%	NT3
9507.30.00	Fishing reels	15.00%	EX
9507.90.00	Other	10.00%	NT3
9508.10.00	Travelling circuses and travelling menageries	15.00%	EX
9508.21.00	Roller coasters	15.00%	NT3
9508.22.00	Carousels, swings and roundabouts	15.00%	NT3
9508.23.00	Dodge'em cars	15.00%	NT3
9508.24.00	Motion simulators and moving theatres	15.00%	NT3
9508.25.00	Water rides	15.00%	NT3
9508.26.00	Water park amusements	15.00%	NT3
9508.29.00	Other	15.00%	EX
9508.30.00	Fairground amusements	15.00%	NT3
9508.40.00	Travelling theatres	15.00%	NT3
9601.10.10	Cigar or cigarette cases, tobacco jars; ornamental articles	10.00%	NT2
9601.10.90	Other	10.00%	NT3
9601.90.11	Cigar or cigarette cases, tobacco jars; ornamental articles	15.00%	EX
9601.90.12	Pearl nucleus	Free	EIF
9601.90.19	Other	15.00%	EX
9601.90.21	Ornamental articles	10.00%	NT2
9601.90.29	Other	10.00%	NT2
9601.90.91	Cigar or cigarette cases, tobacco jars; ornamental articles	10.00%	NT2
9601.90.99	Other	10.00%	NT3
9602.00.10	Gelatin capsules for pharmaceutical products	5.00%	NT1
9602.00.20	Cigar or cigarette cases, tobacco jars; ornamental articles	5.00%	EIF
9602.00.90	Other	5.00%	NT1
9603.10.10	Brushes	5.00%	EIF
9603.10.20	Brooms	5.00%	EIF
9603.21.00	Tooth brushes, including dentalplate brushes	10.00%	NT3
9603.29.00	Other	5.00%	NT1
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.00%	NT1
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5.00%	NT1
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	5.00%	NT1
9603.90.10	Prepared knots and tufts for broom or brush making	5.00%	EIF
9603.90.20	Handoperated mechanical floor sweepers, not motorised	5.00%	EIF
9603.90.40	Other brushes	5.00%	NT1
9603.90.90	Other	10.00%	NT3
9604.00.10	Of metal	10.00%	NT2
9604.00.90	Other	10.00%	NT3
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10.00%	NT2
9606.10.10	Of plastics	10.00%	NT2
9606.10.90	Other	10.00%	NT3
9606.21.00	Of plastics, not covered with textile material	10.00%	EX
9606.22.00	Of base metal, not covered with textile material	10.00%	NT3
9606.29.00	Other	10.00%	NT3
9606.30.10	Of plastics	10.00%	NT2
9606.30.90	Other	10.00%	NT2
9607.11.00	Fitted with chain scoops of base metal	15.00%	EX
9607.19.00	Other	15.00%	EX

Tariff Item	Description	Base Rate	Staging Category
9607.20.00	Parts	5.00%	EIF
9608.10.10	Having a body mainly of plastics	20.00%	EX
9608.10.90	Other	10.00%	NT3
9608.20.00	Felt tipped and other poroustipped pens and markers	10.00%	NT3
9608.30.20	Fountain pens	10.00%	NT3
9608.30.90	Other	10.00%	NT3
9608.40.00	Propelling or sliding pencils	10.00%	EX
9608.50.00	Sets of articles from two or more of the foregoing subheadings	10.00%	NT3
9608.60.10	Of plastics	5.00%	EIF
9608.60.90	Other	5.00%	EIF
9608.91.10	Of gold or goldplated	5.00%	EIF
9608.91.90	Other	5.00%	EIF
9608.99.10	Duplicating stylos	10.00%	NT2
9608.99.91	Parts of ball point pens, of plastics	5.00%	EIF
9608.99.99	Other	5.00%	EIF
9609.10.10	Black pencils	15.00%	EX
9609.10.90	Other	15.00%	EX
9609.20.00	Pencil leads, black or coloured	Free	EIF
9609.90.10	Slate pencils for school slates	5.00%	EIF
9609.90.30	Pencils and crayons other than those of subheading 9609.10	5.00%	EIF
9609.90.91	Writing or drawing chalks	5.00%	EIF
9609.90.99	Other	5.00%	EIF
9610.00.10	School slates	5.00%	NT1
9610.00.90	Other	5.00%	EIF
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks.	5.00%	EIF
9612.10.10	Of textile fabric	5.00%	NT1
9612.10.90	Other	5.00%	NT1
9612.20.00	Inkpads	5.00%	EIF
9613.10.10	Of plastics	15.00%	NT3
9613.10.90	Other	15.00%	NT3
9613.20.10	Of plastics	10.00%	NT2
9613.20.90	Other	10.00%	NT2
9613.80.10	Piezoelectric lighters for stoves and ranges	10.00%	NT2
9613.80.20	Cigarette lighters or table lighters, of plastics	10.00%	NT2
9613.80.30	Cigarette lighters or table lighters, other than of plastics	10.00%	NT2
9613.80.90	Other	10.00%	NT2
9613.90.10	Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	5.00%	EIF
9613.90.90	Other	5.00%	EIF
9614.00.10	Roughly shaped blocks of wood or root for the manufacture of pipes	5.00%	EIF
9614.00.90	Other	10.00%	NT2
9615.11.20	Of hard rubber	10.00%	NT2
9615.11.30	Of plastics	10.00%	NT3
9615.19.00	Other	10.00%	EX
9615.90.11	Of aluminium	5.00%	EIF
9615.90.12	Of iron or steel	5.00%	EIF
9615.90.13	Of plastics	5.00%	EIF
9615.90.19	Other	5.00%	EIF
9615.90.21	Of plastics	10.00%	NT2
9615.90.22	Of iron or steel	10.00%	NT2
9615.90.23	Of aluminium	10.00%	NT2
9615.90.29	Other	10.00%	NT2
9615.90.91	Of aluminium	5.00%	EIF
9615.90.92	Of iron or steel	5.00%	EIF

Tariff Item	Description	Base Rate	Staging Category
9615.90.93	Of plastics	5.00%	EIF
9615.90.99	Other	5.00%	EIF
9616.10.10	Scent sprays and similar toilet sprays	10.00%	NT3
9616.10.20	Mounts and heads	10.00%	NT2
9616.20.00	Powderpuffs and pads for the application of cosmetics or toilet preparations	10.00%	NT3
9617.00.10	Vacuum flasks and other vacuum vessels, complete	10.00%	NT3
9617.00.20	Parts thereof, other than glass inners	10.00%	NT2
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10.00%	EX
9619.00.11	With an absorbent core of wadding of textile materials	20.00%	NT3
9619.00.12	Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00%	NT3
9619.00.13	Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00%	NT3
9619.00.14	Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00%	NT3
9619.00.19	Other	20.00%	NT3
9619.00.92	Sanitary towels (pads)	25.00%	EX
9619.00.93	Other, knitted or crocheted	25.00%	EX
9619.00.99	Other	25.00%	EX
9620.00.10	Of plastics	5.00%	NT3
9620.00.20	Of carbon and graphite	5.00%	EIF
9620.00.30	Of iron and steel	5.00%	NT1
9620.00.40	Of aluminium	5.00%	EIF
9620.00.50	Of wood	5.00%	NT1
9620.00.90	Other	5.00%	EIF
9701.21.00	Paintings, drawings and pastels	5.00%	EIF
9701.22.00	Mosaics	10.00%	NT2
9701.29.00	Other	10.00%	NT2
9701.91.00	Paintings, drawings and pastels	5.00%	EIF
9701.92.00	Mosaics	10.00%	NT2
9701.99.00	Other	10.00%	EIF
9702.10.00	Of an age exceeding 100 years	5.00%	EIF
9702.90.00	Other	5.00%	EIF
9703.10.00	Of an age exceeding 100 years	5.00%	EIF
9703.90.00	Other	5.00%	EIF
9704.00.00	Postage or revenue stamps, stampostmarks, firstday covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	Free	EIF
9705.10.00	Collections and collectors' pieces of archaeological, ethnographic or historical interest	Free	EIF
9705.21.00	Human specimens and parts thereof	5.00%	EIF
9705.22.00	Extinct or endangered species and parts thereof	Free	EIF
9705.29.00	Other	5.00%	EIF
9705.31.00	Of an age exceeding 100 years	5.00%	EIF
9705.39.00	Other	5.00%	EIF
9706.10.00	Of an age exceeding 250 years	5.00%	EIF
9706.90.00	Other	5.00%	EIF

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Definitions

Article 3.1: Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seed stock such as eggs, fingerlings, fry, larvae, post-larvae or seedlings by the intervention in the rearing, or growing processes, to enhance production, such as regular stocking, feeding or protection from predators;

competent authority means:

- (a) for Canada, the Canada Border Services Agency, or its successor; and
- (b) for Indonesia, the Directorate of Export and Import Facilitation, Directorate General of Foreign Trade, Ministry of Trade, or its successor;

declaration of origin means a document containing a set of minimum data elements in accordance with Annex 3-A: Minimum Data Elements of the Declaration of Origin;

determination of origin means a determination as to whether a good qualifies as an originating good in accordance with this Chapter;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

generally accepted accounting principles means the principles recognized by consensus or with 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; and the preparation of financial statements. These principles may encompass broad guidelines for general application as well as detailed standards, practices, and procedures;

indirect material means a material used in the production, testing, or inspection of another good but not physically incorporated into that 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 for testing or inspection of the goods;
- (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 or in the maintenance of 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 means a good that is used in the production of another good, and includes a part or ingredient;

non-originating good or non-originating material means a good or material that does not qualify as originating in accordance with this Chapter;

originating good or originating material means a good or material that qualifies as originating in accordance with this Chapter;

packaging materials and containers means materials and containers in which a good is packaged for retail sale;

packing materials and containers for transportation and shipment means materials and containers that are used to protect a good during its transportation;

production means methods for obtaining goods, including growing, raising, harvesting, cultivating, picking, fishing, hunting, capturing, aquaculture, gathering, extracting, manufacturing, processing, or assembling a good;

value of the good means the price paid or payable to the producer of the good at the place where the last production was carried out, must include the value of all materials, and may include the cost of domestic transport from the place of production to the port of export as well as all costs incurred at the port of export. If there is no price paid or payable or if it does not include the value of all materials, the value of the good:

- (a) must include the value of all materials and the cost of production employed in producing the good, calculated in accordance with generally accepted accounting principles; and
- (b) may include amounts for general expenses and profit to the producer that can be reasonably allocated to the good.

Any internal taxes which are, or may be, repaid when the good obtained is exported are excluded; and

value of non-originating materials means the customs value of the material at the time of its importation into a Party as determined in accordance with the Customs Valuation Agreement. The value of non-originating material must include any costs incurred in transporting the material to the place of importation, such as transportation, loading, unloading, handling, or insurance. If the customs value is not known or cannot be ascertained, the value of non-originating materials is the first ascertainable price paid for the materials in a Party.

Section B: Rules of Origin

Article 3.2: Originating Goods

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

- (a) wholly obtained or produced in the territory of a Party as provided in Article 3.3 (Wholly Obtained or Produced Goods);
- (b) produced in the territory of a Party exclusively from originating materials of one or both of the Parties; or
- (c) produced in the territory of a Party using non-originating materials provided that the good satisfies the requirements set out in Annex 3-B (Product-Specific Rules of Origin);

and the good satisfies all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained or Produced Goods

Each Party shall provide that for the purposes of Article 3.2 (Originating Goods), the following goods are considered wholly obtained or produced in the territory of a Party:

- (a) a plant, plant good, or a fungi good grown, cultivated, harvested, picked, or gathered there;
- (b) a live animal born and raised there;
- (c) a good obtained from a live animal there;
- (d) a good obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing there;
- (e) a mineral or other naturally occurring substance not included in subparagraphs (a) through (d), extracted or taken from there;
- (f) a good, other than a fish, crustacean, mollusc, and other marine life, taken by a Party or a person of a Party from the waters, seabed, ocean floor, or subsoil outside the territories of the Parties, including from the exclusive economic zones of any Party or non-Party, provided that that Party or the person of that Party has the right to exploit that seabed, ocean floor, or subsoil in accordance with international law, including the United Nations Convention on the Law of the Sea;
- (g) a good of sea-fishing or other marine life, taken from the waters outside the territories of the Parties by vessels that are registered, listed, or recorded and entitled to fly the flag of that Party and that that Party has the right to exploit those waters in accordance with international law;
- (h) a good produced on board a factory ship, exclusively from a good referred to in subparagraph (g), provided that the factory ship is registered, listed, or recorded in a Party and entitled to fly the flag of that Party;

- (i) a good that is:
 - (i) waste or scrap derived from production or consumption there, provided that such goods are fit only for the recovery of raw materials, or for recycling purposes; or
 - (ii) a used good collected there, provided that it is fit only for the recovery of raw materials, or for recycling purposes; or
- (j) a good obtained or produced exclusively from goods referred to in subparagraphs (a) through (i), or from their derivatives.

Article 3.4: Accumulation

1. Each Party shall provide that a good is originating if the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements of Article 3.2 (Originating Goods).
2. Each Party shall provide that an originating good or material of a Party is considered as originating in the territory of the other Party when it is used as a material in the production of a good in the territory of the other Party.
3. Each Party shall provide that an exporter may take into account production carried out on a non-originating material in the territory of the other Party for the purposes of determining the originating status of a good. This paragraph shall only apply if:
 - (a) Indonesia enters into a free trade agreement which contains a provision with equivalent effect to paragraph 3, upon entry into force of that free trade agreement and in accordance with and upon completion of each Party's applicable legal procedures; or
 - (b) the Parties decide to apply paragraph 3 following the review provided for in Article 26.4 (Final Provisions – Review).
4. Subject to paragraph 5, if, as permitted by the WTO Agreement, each Party has a free trade agreement with the same non-Party, a material from that non-Party may be taken into consideration by the exporter when determining if a good is originating under this Agreement.
5. Each Party shall apply paragraph 4 only if equivalent provisions are in force between each Party and the non-Party and upon agreement by the Parties on the applicable conditions.

Article 3.5: Materials Used in Production

Each Party shall provide that if a non-originating material undergoes further production that satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.

Article 3.6: Net Cost

1. For the purposes of this Article:

automotive material means a good of heading 87.06, 87.07 or 87.08;

motor vehicle means a good of heading 87.03 through 87.05 or 87.09;

net cost means total cost minus sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, and non-allowable interest cost that are included in the total cost;

non-allowable interest cost means interest costs incurred by a producer that exceed 700 basis points above the applicable national government interest rate identified for comparable maturities;

royalty means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic, or scientific work, patent, trademark, design, model, plan, secret formula, or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:

- (a) personnel training, without regard to where it is performed; and
- (b) if performed in the territory of one or both of the Parties, engineering, tooling, die-setting, software design, and similar computer services, or other services;

sales promotion, marketing, and after-sales service costs means the following costs related to sales promotion, marketing, and after-sales service:

- (a) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (brochures for the good, catalogues, technical literature, price lists, service manuals and sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; or entertainment;
- (b) sales and marketing incentives; consumer, retailer or wholesaler rebates; or merchandise incentives;
- (c) salaries and wages; sales commissions; bonuses; benefits (for example, medical, insurance, and pension); travelling and living expenses; or membership and professional fees for sales promotion, marketing, and after-sales service personnel;
- (d) recruiting and training of sales promotion, marketing, and after-sales service personnel, and after-sales training of customers' employees, if those costs are identified separately for sales promotion, marketing, and after-sales service of goods on the financial statements or cost accounts of the producer;

- (e) goods liability insurance;
- (f) office supplies for sales promotion, marketing, and after-sales service of goods, if those costs are identified separately for sales promotion, marketing, and after-sales service of goods on the financial statements or cost accounts of the producer;
- (g) telephone, mail, and other communications, if those costs are identified separately for sales promotion, marketing, and after-sales service of goods on the financial statements or cost accounts of the producer;
- (h) rent and depreciation of sales promotion, marketing, and after-sales service offices and distribution centres;
- (i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing, and after-sales service offices and distribution centres, if such costs are identified separately for sales promotion, marketing, and after-sales service of goods on the financial statements or cost accounts of the producer; and
- (j) payments by the producer to other persons for warranty repairs;

shipping and packing costs means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding costs of preparing and packaging the good for retail sale; and

total cost means all product costs, period costs, and other costs incurred in relation to the production of a good in Canada when:

- (a) **product costs** means those costs that are associated with the production of a good and include the value of materials, direct labour costs, and direct overhead;
- (b) **period costs** means those costs other than product costs that are expensed in the period in which they are incurred, including selling expenses and general and administrative expenses; and
- (c) **other costs** means all costs recorded on the books of the producer that are not product costs or period costs.

Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes.

2. Each Party shall provide that, for the purpose of calculating the net cost of a good as set out in Annex 3-B (Product-Specific Rules of Origin), the producer of the good may:

- (a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, and non-allowable interest cost that is included in the total cost of all those goods, and then reasonably allocate the resulting net cost of those goods to the good;

- (b) calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs and non-allowable interest cost that is included in the portion of the total cost allocated to the good; or
- (c) reasonably allocate each cost that forms part of the total cost incurred by that producer with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, or non-allowable interest cost.

3. Each Party shall provide that, for the purpose of calculating the net cost of a good as set out in Annex 3-B (Product-Specific Rules of Origin), the producer may average its calculation over its fiscal year using any one of the following categories, on the basis of either all motor vehicles produced by that producer in the category or only those motor vehicles in the category that are produced by that producer and exported to the territory of the other Party:

- (a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;
- (b) the same model line of motor vehicles produced in the same plant in the territory of a Party;
- (c) the same model line of motor vehicles produced in the territory of a Party;
- (d) the same class of motor vehicles produced in the same plant in the territory of a Party; or
- (e) any other category as the Parties may decide.

4. Each Party shall provide that, for the purpose of calculating the net cost of a good as set out in Annex 3-B (Product-Specific Rules of Origin), the calculation for automotive materials produced in the same plant may be averaged:

- (a) over the fiscal year of the motor vehicle producer to whom the good is sold;
- (b) over any quarter or month; or

- (c) over the fiscal year of the producer of the automotive material, provided that the good was produced during the fiscal year, quarter or month forming the basis for the calculation, in which:
 - (i) the average in subparagraph (a) is calculated separately for those goods sold to one or more motor vehicle producers; or
 - (ii) the average in subparagraph (a) or (b) is calculated separately for those goods that are exported to the territory of another Party.

Article 3.7: De Minimis

1. Each Party shall provide that a good that does not satisfy the applicable change in tariff classification requirement in accordance with Annex 3-B (Product-Specific Rules of Origin) will nonetheless be considered an originating good if:

- (a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System (HS), the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the value of the good; or
- (b) for a good provided for in Chapters 50 through 63 of the Harmonized System (HS), the total weight of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of that good; and

the good satisfies all other applicable requirements of this Chapter.

2. The value of non-originating materials referred to in paragraph 1 shall be included in the value of non-originating materials for any applicable product-specific rule of origin based on a value requirement as set out in Annex 3-B (Product-Specific Rules of Origin).

Article 3.8: Fungible Goods and Materials

1. Each Party shall provide that a fungible good or material is treated as originating based on the:

- (a) physical segregation of each fungible good or material; or
- (b) use of any inventory management method recognized in the generally accepted accounting principles of the Party in which production is performed if the fungible good or material is commingled.

2. Once an inventory management method is selected under paragraph 1, that method must be used for those fungible goods or materials throughout the fiscal year of the person that made the selection.

Article 3.9: Indirect Materials

Each Party shall provide that an indirect material is 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 3.10: Accessories, Spare Parts, Tools, and Instructional or Other Information Materials

Each Party shall provide that accessories, spare parts, tools, or instructional or other information materials delivered with a good that form part of its standard accessories, spare parts, or tools are to be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable requirements set out in Annex 3-B (Product-Specific Rules of Origin) provided that:

- (a) the accessories, spare parts, tools, and instructional or other information materials are classified with, delivered 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 are customary for that good.

Article 3.11: Packaging Materials and Containers for Retail Sale

Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, which are classified with the good, are disregarded in determining the originating status of the good.

Article 3.12: Packing Materials and Containers for Transportation and Shipment

Each Party shall provide that packing materials and containers for the transportation and shipment of a good are not taken into account in determining the originating status of a good.

Article 3.13: Sets of Goods

Except as provided in Annex 3-B (Product-Specific Rules of Origin), each Party shall provide that a set of goods, as referred to in General Rule 3 of the Harmonized System (HS), are considered originating provided that:

- (a) all of the component goods are originating; or
- (b) if the set contains non-originating component goods, the value of the non-originating goods does not exceed 25 per cent of the value of the set of goods.

Article 3.14: Transit and Transshipment

1. Each Party shall provide that an originating good retains its originating status if the good has been transported from the territory of the exporting Party to the territory of importing Party without passing through the territory of a non-Party.

2. Each Party shall provide that if an originating good is transported through the territory of one or more non-Parties, the good retains its originating status provided that the good:

- (a) has not undergone any further operation in the territory of a non-Party, except for logistics activities including unloading, reloading, storing, or any other operation necessary to preserve it in good condition or to transport it to the importing Party; and
- (b) remains under the control of the customs authority in the territory of a non-Party.

Section C: Origin Procedures

Article 3.15: Claims for Preferential Tariff Treatment

1. Each Party shall provide that an importer may, upon importation of a good, make a claim for preferential tariff treatment, based on a declaration of origin completed by the exporter or producer, for the purpose of certifying that a good being exported from the territory of a Party into the territory of the other Party qualifies as an originating good.

2. A Party may allow, in accordance with its laws and regulations, a claim for preferential tariff treatment to be based on a declaration of origin completed by the importer that the good qualifies as an originating good. If on the date of entry into force of this Agreement a Party does not allow a claim for preferential treatment to be based on a declaration of origin completed by the importer, that Party shall within 5 years complete a review of the procedures necessary to consider such a claim.

3. For the purposes of paragraph 2, an importing Party may:¹

- (a) require that an importer who completes a declaration of origin provide documents or other information to support the declaration;
- (b) establish in its law conditions that an importer shall meet to complete a declaration of origin.

4. Each Party shall provide that a declaration of origin:

- (a) need not follow a prescribed format;
- (b) contains a set of minimum data requirements as set out in Annex 3-A (Minimum Data Elements of the Declaration of Origin); and
- (c) may be provided on an invoice or any other document, including a company letterhead.

5. Each Party shall provide that a declaration of origin may apply to a single shipment of one or more goods into the territory of a Party provided that the declaration certifies that each good qualifies as originating.

¹ Paragraph 3 applies to a Party from the date of implementation of the declaration of origin by the importer under paragraph 2.

6. A Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice was issued in a non-Party. However, a declaration of origin shall not be provided on an invoice or any other document issued in a non-Party.

7. Each Party shall provide that a declaration of origin is valid for one year after the date that it was issued or for a longer period specified by the laws and regulations of the importing Party.

8. Each Party shall allow a declaration of origin to be completed and submitted electronically and shall accept the declaration of origin with an electronic or digital signature.

9. Each Party shall allow an importer to submit a declaration of origin in English. If the declaration of origin is not in English, the importing Party may require the importer to submit a translation:

- (a) for Canada, in English or French; or
- (b) for Indonesia, in English,

and the importing Party may require the submission of the non-translated declaration of origin.

10. For the purposes of paragraph 8, once a Party receives a declaration of origin electronically, it shall not require a paper document of the same declaration prior to the release of the goods in the Party's territory except in limited circumstances set out in its laws, regulations, or procedures.

Article 3.16: Basis of a Declaration of Origin

1. Each Party shall provide that if a producer declares the origin of a good, the declaration-of origin is completed on the basis of the producer having information that the good is originating.

2. Each Party shall provide that if the exporter is not the producer of the good, a declaration of origin may be completed by the exporter of the good on the basis of:

- (a) the exporter having information, including documentation, that demonstrates that the good is originating; or
- (b) reasonable reliance on the producer's written representation, such as information contained in a declaration of origin, that the good is originating.

3. Each Party shall provide that a declaration of origin may be completed by the importer of the good on the basis of:²

- (a) the importer having documentation that the good is originating; or
- (b) reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.

4. For greater certainty, nothing in paragraph 1 or 2 shall be construed to allow a Party to require an exporter or producer to complete a declaration-of origin or provide a declaration of origin to another person.

² Paragraph 3 applies to a Party from the date of implementation of the declaration of origin by the importer under Article 3.15.2 (Claims for Preferential Tariff Treatment).

5. The information, including documents and written representations, referred to in paragraphs 1 to 3 are subject to the requirements of Article 3.21 (Record Keeping Requirements).

Article 3.17: Minor Discrepancies and Errors

Each Party shall provide that its customs administration shall not reject a declaration of origin due to minor discrepancies or errors in it, such as slight discrepancies between the statements made in the declaration of origin and those made in the import documentation submitted to the customs administration, or typing or formatting errors, provided that these do not create doubt as to the validity of the declaration of origin or the correctness of the import documentation.

Article 3.18: Waiver of Declaration of Origin

1. A Party shall not require a declaration of origin if:
 - (a) the customs value of the importation does not exceed US \$200 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish; or
 - (b) it is a good for which the importing Party has waived the requirement or does not require the importer to present a declaration of origin,provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the importing Party's laws, regulations, or procedures governing claims for preferential tariff treatment under this Agreement.
2. The Parties shall enter into discussions to review this Article within five years after the date of entry into force of this Agreement.

Article 3.19: Obligations Relating to Importation

1. Except as otherwise provided in this Chapter, each Party shall provide that, for the purpose of claiming preferential tariff treatment in accordance with its laws and regulations, the importer shall:
 - (a) make a statement forming part of the import document that the good qualifies as an originating good;
 - (b) have a valid declaration of origin in its possession at the time the statement referred to in subparagraph (a) is made; and
 - (c) provide a copy of the declaration of origin to the importing Party if required by that Party.
2. Each Party shall provide that, if the importer has reason to believe that the declaration of origin is based on incorrect information that could affect the accuracy or validity of the declaration of origin, the importer shall in accordance with that Party's laws and regulations correct the importation document and pay any customs duty and, if applicable, penalties owed.

3. An importing Party shall not subject an importer to a penalty for making an invalid claim for preferential tariff treatment if the importer, on becoming aware that their claim is not valid and prior to discovery of the error by that Party, voluntarily corrects the claim in accordance with that Party's laws and regulations, and pays any applicable customs duty under the circumstances provided for in the Party's law.

4. A Party may require an importer to demonstrate that a good for which the importer claims preferential tariff treatment was shipped in accordance with Article 3.14 (Transit and Transshipment) by providing:

- (a) transportation documents, including the multimodal or combined transportation documents, such as bills of lading or waybills, indicating the shipping route and all points of shipment and transshipment prior to the importation of the good; and
- (b) if the good is shipped through or transhipped outside the territories of the Parties, relevant documents, such as in the case of storage, storage documents or a copy of the customs control documents, demonstrating that the good remained under customs control while outside the territories of the Parties.

Article 3.20: Obligations Relating to Exportation

1. Each Party shall provide that an exporter or producer in its territory that completes a declaration of origin shall submit a copy of that declaration of origin to its competent authority on its request.

2. Each Party may provide that a false declaration of origin or other false information provided by an exporter or a producer in its territory to support a claim that a good exported to the territory of the other Party is originating has the same legal consequences, with appropriate modifications, as those that would apply to an importer in its territory that makes a false statement or representation in connection with an importation.

3. Each Party shall provide that an exporter or producer who has completed a declaration of origin must immediately notify, in writing, every person and the competent authority of the exporting Party to whom the exporter or producer provided the declaration of origin if the exporter or producer becomes aware, or has reason to believe, that the declaration of origin contains or is based on incorrect information affecting the originating status of a good covered by the declaration of origin.

4. A Party shall not impose penalties on an exporter or producer in its territory that voluntarily provides written notification pursuant to paragraph 3 with respect to a declaration of origin.

5. Each Party shall allow a declaration of origin to be maintained in any medium and to be submitted electronically from the exporter or producer in the territory of a Party to an importer in the territory of a Party.

Article 3.21: Record Keeping Requirements

1. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party shall maintain, for four years from the date of importation of the good, or a longer period as specified in that Party's laws and regulations:

- (a) the documentation related to the importation, including the declaration of origin that served as the basis for the claim; and
- (b) all records necessary to demonstrate that the good is originating and qualified for preferential tariff treatment, if the claim was based on a declaration of origin completed by the importer.³

2. Each Party shall provide that a producer or exporter in its territory that provides a declaration of origin shall maintain, for four years from the date the declaration of origin was issued or a longer period as specified in that Party's laws and regulations, all records necessary to demonstrate that a good for which the exporter or producer provided a declaration of origin-is originating, including records associated with:

- (a) the purchase of, cost of, value of, shipping of, and payment for, the good or material;
- (b) the purchase of, cost of, value of, shipping of, and payment for all materials, including indirect materials, used in the production of the good or material; and
- (c) the production of the good in the form in which the good is exported or the production of the material in the form in which the material was sold.

3. Each Party shall provide that an importer, exporter, or producer in its territory may choose to maintain the records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval and printing, including electronic, optical, magnetic, or written form in accordance with that Party's law.

Article 3.22: Verification of Origin

For the purpose of determining whether a good imported into its territory is originating, the customs administration of the importing Party may conduct a verification of a claim for preferential tariff treatment by one or more of the following:

- (a) a written request for information to the importer, in accordance with Article 3.23 (Request for Verification of Origin) and Article 3.25 (Supplementary Provisions for Verifications of Origin);
- (b) a written request for information to the exporter or producer, in accordance with Article 3.23 (Request for Verification of Origin) and Article 3.25 (Supplementary Provisions for Verifications of Origin);

³ Paragraph 1(b) applies to a Party from the date of implementation of the declaration of origin by the importer under Article 3.15.2 (Claims for Preferential Tariff Treatment).

- (c) a verification visit to the premises of the exporter or producer in the territory of the other Party, in accordance with Article 3.24 (Verification Visit) and Article 3.25 (Supplementary Provisions for Verifications of Origin); or
- (d) any other procedure to which the Parties may decide.

Article 3.23: Request for Verification of Origin

1. For the purpose of determining whether a good imported into its territory is originating, the customs administration of the importing Party may, pursuant to subparagraphs (a) and (b) of Article 3.22 (Verification of Origin), conduct a verification of a claim for preferential tariff treatment by sending a written request for information to the importer, exporter, or producer.
2. A written request for information under paragraph 1 shall:
 - (a) include the identity of the customs administration issuing the request;
 - (b) state the reason for the request, including the specific issue the requesting Party seeks to resolve with the verification; and
 - (c) include sufficient information to identify the good that is being verified, which may include the declaration of origin.
3. For greater certainty, if the claim for preferential tariff treatment is based on the importer's declaration of origin, the importing Party is not required to request information from the exporter or producer to support a claim for preferential tariff treatment.
4. If the claim for preferential tariff treatment is based on a declaration of origin completed by the exporter or producer:
 - (a) the importing Party may send a request for information to the importer under paragraph 1. If in response to such request, the importer does not provide information to the importing Party or the information provided is not sufficient to support a claim for preferential tariff treatment, the importing Party shall request information from the exporter or producer pursuant to subparagraphs (b) or (c) of Article 3.22 (Verification of Origin) before it may deny the claim for preferential tariff treatment; or
 - (b) the importing Party may send a request for information directly to the exporter or producer under paragraph 1.
5. The customs administration of the importing Party shall provide the importer with at least 30 days or a shorter period in accordance with its laws and regulations, and the exporter or producer at least 45 days, from the date of receipt of the written request for information sent under Paragraph 1 to respond to the request.
6. If the customs administration of the importing Party initiates a verification to the exporter or producer in accordance with paragraph 1, it shall promptly inform the importer and competent authority of the exporting Party, only for the purpose of their awareness, of the initiation of such verification.

7. If the importing Party conducts a verification, it shall accept information directly from the importer, exporter, or producer.
8. During verification, the importing Party shall allow the release of the good, subject to payment of duties or provision of security as provided for in its laws and regulations. If as a result of the verification the importing Party determines that the good is an originating good, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided unless the security also covers other obligations, subject to its laws and regulations.
9. The customs administration of the importing Party shall provide the importer with a written determination of origin that includes the findings of facts and the legal basis for the determination.
10. Prior to issuing a written determination after a verification under subparagraphs (a) or (b) of Article 3.22 (Verification of Origin), if the importing Party intends to deny preferential tariff treatment, it may decide to provide the importer and any exporter or producer who is subject to the verification or provided information directly to the importing Party, a period of at least 30 days before the determination is made, for the submission of additional information relating to the origin of the good.
11. For greater certainty, a request for information pursuant to paragraph 1 shall not preclude the use of a verification visit pursuant to Article 3.22(c) (Verification of Origin).

Article 3.24: Verification Visit

1. An importing Party may, through its customs administration, conduct a verification visit to the premises of the exporter or producer of the good pursuant to Article 3.22(c) (Verification of Origin), and the applicable procedures, through a request for a verification visit as described in this Article.
2. Prior to conducting a verification visit, the customs administration of the importing Party shall request the written consent of the exporter or producer at least 60 days in advance of the proposed verification visit.
3. For the purpose of paragraph 2, the written request for consent of the exporter or producer to the verification visit shall indicate:
 - (a) the elements provided in Article 3.23.2 (Request for Verification of Origin);
 - (b) the legal authority for the visit;
 - (c) the proposed date and location for the visit;
 - (d) the specific purpose of the visit; and
 - (e) the names and titles of the officials conducting the visit.
4. If the importing Party initiates a verification visit under paragraph 1, it shall, at the time of making the request for consent to the visit under paragraph 2, provide a copy of the request to the competent authority of the other Party.

5. Each Party shall provide that the exporter or producer shall respond within 30 days of the date of its receipt of the written request under paragraph 2 to provide its written consent or refusal for a verification visit.
6. For greater certainty, the customs administration of the importing Party shall not visit the premises of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.
7. Each Party shall provide that the competent authority of the exporting Party may, within 15 days of the date of receipt of the copy of the request under paragraph 4, postpone the proposed verification visit for a period not exceeding 45 days from the proposed date of the visit, or for a longer period that the Parties may decide.
8. Each Party shall provide that, the exporter or producer may, on a single occasion and within 15 days of the date of receipt of the request under paragraph 2, postpone the proposed verification visit for a period not exceeding 45 days from the proposed date of the visit.
9. A Party shall not deny preferential tariff treatment to a good based only on the postponement of a verification visit under paragraph 7 or paragraph 8.
10. Prior to issuing a written determination after a verification pursuant to Article 3.22(c) (Verification of Origin), if the importing Party intends to deny preferential tariff treatment, it shall provide the importer and any exporter or producer who is subject to the verification or provided information directly to the importing Party, a period of at least 30 days for the submission of additional information relating to the origin of the good.

Article 3.25: Supplementary Provisions for Verifications of Origin

1. For the purposes of Article 3.23 (Request for Verification of Origin) and Article 3.24 (Verification Visit):
 - (a) it is sufficient for a Party to rely on the contact information of an exporter, producer, or importer located in the territory of a Party provided in a declaration of origin; and
 - (b) all communication to the importer, exporter, producer, customs administration, or competent authority of the exporting Party shall be sent by any means that can produce any confirmation of receipt. The specified time periods will begin from the date of receipt.
2. If the customs administration of the importing Party conducts a verification under Article 3.22 (Verification of Origin), it shall:
 - (a) ensure that the written request for information, or documentation to be reviewed, is limited to information and documentation to determine whether the good is originating; and
 - (b) describe the information or documentation requested in sufficient detail to allow the importer, exporter, or producer to identify the information and documentation necessary to respond.

3. For the purposes of Article 3.22 (Verification of Origin), the importing Party shall inform the importer, and any exporter or producer who is subject to the verification or provided information directly to the importing Party, of the results.

4. If verifications by a Party indicate a pattern of conduct by an importer, exporter, or producer of false or unsupported representations relevant to a claim that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods imported, exported, or produced by that person until that person demonstrates that the identical goods qualify as originating. For the purposes of this paragraph, “identical goods” means goods that are the same in all respects relevant to the particular rule of origin that qualifies the goods as originating.

5. If a pattern of conduct is established, the verification process does not need to be conducted on future imports of identical goods. However, the importer must be notified each time the goods are denied preferential tariff treatment. The exporter or producer must also be notified that the goods have been denied preferential tariff treatment if they have provided the importer with a declaration of origin after a pattern of conduct has been established.

6. In conducting a verification of origin of a good imported into its territory pursuant to Article 3.22 (Verification of Origin), a Party may conduct a verification of the origin of a material that is used in the production of that good in accordance with Article 3.22 (Verification of Origin), and the procedures in paragraphs 1, 2, and 5 of Article 3.23 (Request for Verification of Origin), paragraphs 1 through 5, 6, 7, and 8 of Article 3.24 (Verification Visit), paragraphs 1(b) and 2 of this Article, and Article 3.26 (Participation of Observers in Origin Verification).

7. If a Party conducts a verification of a material under paragraph 6, the Party may consider the material to be non-originating in determining whether the good is an originating good if the producer or supplier of that material does not allow the Party access to information required to make a determination of whether the material is an originating material by the following or other means:

- (a) denial of access to its records;
- (b) failure to respond to a request for information; or
- (c) failure to provide its written consent within 30 days of the date of receipt of a request for a verification visit under Article 3.24.2 (Verification Visit).

8. If the customs administration of the importing Party considers the information obtained under Article 3.22 (Verification of Origin) is not sufficient to make a determination, it may request the assistance of the exporting Party. On request, the exporting Party may, as it deems appropriate and in accordance with its laws and regulations, assist with the verification by providing information it has that is relevant to the verification of origin. The importing Party shall not deny a claim for preferential tariff treatment solely on the grounds that the exporting Party did not provide the requested assistance.

9. The Party conducting a verification shall, as expeditiously as possible and no later than 120 days after it has received all the information necessary to make the determination, provide the written determination under Article 3.23.9 (Request for Verification of Origin). In exceptional cases, the Party may extend this period for up to 90 days after notifying the importer, and any exporter or producer who is subject to the verification or provided information during the verification. For the purposes of this paragraph, information necessary means any information collected pursuant to a verification request to an exporter or producer, information that may be required regarding the materials used in the production of a good or any assistance requested under paragraph 8.

Article 3.26: Participation of Observers in Origin Verification

Each Party shall allow an exporter or a producer whose good is the subject of a verification visit by the other Party pursuant to Article 3.22(c) (Verification of Origin) to designate three observers⁴ to be present during the visit, provided that:

- (a) the observers do not participate in a manner other than as observers;
- (b) the failure of the exporter or producer to designate observers does not result in the postponement of the visit; and
- (c) the exporter or producer of a good identifies, to the customs administration conducting the verification visit, any observers designated to be present during the visit.

Article 3.27: Determinations on Claims for Preferential Tariff Treatment

1. Except as otherwise provided in paragraph 2, each Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good that arrives in its territory on or after the date of entry into force of this Agreement. In addition, if permitted by the importing Party, the importing Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good which is imported into its territory or released from customs control on or after the date of entry into force of this Agreement.

2. The importing Party may deny a claim for preferential tariff treatment if:

- (a) it determines that the good does not qualify as originating under this Chapter;
- (b) it has not received sufficient information to determine that the good qualifies as originating pursuant to a verification under Article 3.22 (Verification of Origin);

⁴ The exporter or producer may designate, as one of the three observers, a single government official to be present during a verification visit.

- (c) it has not received a response to a written request for information or questionnaire from the importer, producer, or exporter in accordance with subparagraph (a) or (b) of Article 3.22 (Verification of Origin);
- (d) the exporter or producer does not provide its written consent to a verification visit pursuant to Article 3.22(c) (Verification of Origin); or
- (e) the importer, exporter, or producer fails to comply with the requirements of this Chapter.

Article 3.28: Refunds and Claims for Preferential Tariff Treatment after Importation

1. Each Party may, in accordance with its laws and regulations, provide that an importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party.

2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer:

- (a) make a claim for preferential tariff treatment;
- (b) provide a statement that the good was originating at the time of importation;
- (c) provide a copy of the declaration of origin; and
- (d) provide such other documentation relating to the importation of the good as the importing Party may require,

no later than one year after the date of importation or a longer period if specified in the importing Party's laws and regulations.

Article 3.29: Penalties

Each Party shall maintain criminal, civil, or administrative penalties for violations of its laws and regulations related to this Chapter.

Article 3.30: Advance Rulings Relating to Origin

1. Each Party shall, through its customs administration, provide for the expeditious issuance of written advance rulings, prior to the importation of a good into its territory, to an importer in its territory or an exporter or producer of the exporting Party, or any other person with a justifiable cause, or a representative thereof, concerning whether a good qualifies as an originating good under this Chapter.

2. A Party may require that the person requesting an advance ruling pursuant to paragraph 1 have legal representation or be registered in its territory.

3. Each Party shall adopt or maintain procedures for the issuance of advance rulings, including a detailed description of the information reasonably required to process an application for a ruling.

4. Each Party shall make the following information available on one or more free, publicly accessible websites, and shall ensure that the information is updated as necessary:

- (a) the advance rulings procedures as set out in paragraph 3;
- (b) newly issued advance rulings pursuant to this Article and Article 4.8 (Customs Procedure and Trade Facilitation – Advance Rulings), in accordance with its laws, regulations, and procedures, which may be subject to the consent of the person to whom the advance ruling was issued.

5. Each Party shall endeavour to allow a person to request an advance ruling through electronic means, such as via email or through an internet-based system.

6. Each Party shall provide that its customs administration:

- (a) may, at any time during the course of an evaluation of an application for an advance ruling, request supplemental information from the person requesting the ruling;
- (b) issue the ruling within 120 days from the date on which it has obtained all necessary information from the person requesting the advance ruling; and
- (c) provide, to the person requesting the advance ruling, a full explanation of the reasons for the ruling.

7. When an application for an advance ruling involves an issue that is the subject of:

- (a) a verification of origin;
- (b) a review by, or appeal to, a customs administration; or
- (c) a judicial or quasi-judicial review in the customs administration's territory,

the customs administration, in accordance with its laws, may decline or postpone the issuance of the ruling.

8. Subject to paragraph 10, each Party shall apply an advance ruling to importations into its territory of the product for which the ruling was requested on the date of its issuance or at a later date if specified in the ruling.

9. Each Party shall issue consistent advance rulings when all relevant facts and circumstances are identical.

10. A Party may issue a modification or revocation of an advance ruling if:

- (a) the ruling is based on an error of fact;
- (b) there is a change in the material facts or circumstances on which the ruling is based;

- (c) it is to conform with an amendment of this Chapter or Chapter 2 (National Treatment and Market Access for Goods); or
- (d) it is to conform with a judicial or quasi-judicial decision or a change in its law.

11. A modification or revocation of an advance ruling issued in accordance with paragraph 10 is effective on the date on which the modification or revocation is issued, or on a later date if specified in the ruling, and shall not be applied to importations of a product that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

12. Each Party shall provide that an advance ruling remains in effect and is honoured unless it has been modified or revoked pursuant to paragraph 10.

13. A Party shall not impose a fee or charge for the issuance or processing of advance rulings.

14. Each Party shall promote the use of the other Party's advance rulings by encouraging its traders to request advance rulings from the other Party.

Article 3.31: Review and Appeal

For greater certainty, the importing Party shall grant the rights of review and appeal in matters relating to the determination of origin under this Chapter in accordance with Article 4.18 (Customs Procedure and Trade Facilitation – Review and Appeal).

Article 3.32: Confidentiality

For greater certainty, Article 4.19 (Customs Procedure and Trade Facilitation – Protection of Trader Information) applies to information that relates to a trader that is collected or shared under this Chapter.

Article 3.33: Administrative Regulations on Origin Procedures

1. The Parties shall establish and implement through their respective laws, regulations, or administrative policies, administrative regulations regarding the interpretation, application, and administration of this Chapter, including the Minimum Data Elements of the Declaration of Origin contained in Annex 3-A.

2. Each Party shall implement any modification of or addition to the administrative regulations, referred to in paragraph 1, within such period as the Parties may decide.

3. Each Party shall apply the administrative regulations, referred to in paragraph 1, in addition to the obligations in the Chapter.

Article 3.34: Cooperation

1. The Parties shall cooperate, to the extent practicable and subject to available resources, to jointly organize training programs on trade and customs issues related to this Chapter, such as simulated audit environment exercises, for the government officials who participate directly in trade and customs procedures.
2. With respect to goods considered originating in accordance with Article 3.4 (Accumulation), the Parties may cooperate with a non-Party in developing origin procedures based on the principles of this Chapter.

Section D: Other Matters

Article 3.35: Committee on Rules of Origin, Origin Procedures, and Trade Facilitation

1. The Parties hereby establish a Committee on Rules of Origin, Origin Procedures, and Trade Facilitation (Committee), composed of government representatives of each Party, to consider any matters arising under this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation).
2. The Committee shall consult regularly to ensure that this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation) is administered effectively, uniformly, and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation).
3. The Committee shall consult to discuss possible amendments or modifications to this Chapter and its Annexes, taking into account developments in technology, production processes, or other related matters.
4. Prior to the entry into force of an amended version of the Harmonized System (HS), the Committee shall consult to prepare updates to this Chapter that are necessary to reflect changes to the Harmonized System (HS).

ANNEX 3-A

MINIMUM DATA ELEMENTS OF THE DECLARATION OF ORIGIN

Each Party shall provide that a declaration of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Exporter, Producer or Importer Declaration of Origin

Indicate whether the declarant is the exporter, producer, or importer in accordance with Article 3.15 (Claims for Preferential Tariff Treatment). With respect to importers, this element only applies to a Party from the date of implementation of the declaration of origin completed by the importer under Article 3.15.2 (Claims for Preferential Tariff Treatment).

2. Declarant

Provide the declarant's name, company name, address (including city and country), telephone number, and e-mail address.

3. Exporter

Provide the exporter's company name, address (including city and country), e-mail address, and telephone number if different from the declarant. The address of the exporter shall be the place of export of the good in Canada or Indonesia. This information is not required if the producer is completing the declaration of origin and does not know the identity of the exporter.

4. Producer

Provide the producer's company name, address (including city and country), e-mail address, and telephone number, if different from the declarant or exporter or, if there are multiple producers, state "Various" and provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer shall be the place of production of the good in Canada or Indonesia.

5. Importer

Provide the importer's company name, address (including city and country), e-mail address, and telephone number. The address of the importer shall be in Canada or Indonesia. This information is not required if the producer is completing the declaration of origin and does not know the identity of the importer.

6. Description and HS Tariff Classification of the Good

Provide a description of each good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the declaration, and indicate if known, the invoice number. If the invoice number is not known, provide another document number, such as the purchase order number that can be used to identify the goods.

7. Origin Criterion and Relevant Free Trade Agreement

Specify the rule of origin under which the good qualifies, as set out in Section B (Rules of Origin), and, where applicable, the value method used. Include a reference to the Canada-Indonesia Comprehensive Economic Partnership Agreement.

8. Authorized Signature and Date:

The declaration must be signed and dated by the declarant and accompanied by the following statement:

I declare that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this declaration.

ANNEX 3-B

PRODUCT-SPECIFIC RULES OF ORIGIN

Section A: General Interpretive Notes

1. For the purposes of interpreting the product-specific rules of origin set forth in this Annex, the following definitions shall apply:

chapter means the first two digits of the tariff classification number of the Harmonized System (HS);

heading means the first four digits of the tariff classification number of the HS;

section means a section of the HS; and

subheading means the first six digits of the tariff classification number of the HS.

2. Under this Annex, a good is an originating good if it is produced entirely in the territory of one or both of the Parties by one or more producers using non-originating materials, and:

- (a) each of the non-originating materials used in the production of the good satisfies any applicable change in tariff classification requirement, production process requirement, regional value content requirement, or any other requirement specified in this Annex; and
- (b) the good satisfies all other applicable requirements of Chapter 3 (Rules of Origin and Origin Procedures).

3. For the purposes of interpreting the product-specific rules of origin set forth in this Annex:

- (a) the specific rule, or specific set of rules, that applies to a particular heading, subheading or group of headings or subheadings is set out immediately adjacent to the heading, subheading or group of headings or subheadings;
- (b) section or chapter notes, if applicable, are found at the beginning of each section or chapter, and are read in conjunction with the product-specific rules of origin and may impose further conditions on, or provide an alternative to the product-specific rules of origin;
- (c) if a single product-specific rule of origin applies to a group of headings or subheadings and that rule of origin specifies a change of heading or subheading, it shall be understood that the change in heading or subheading may occur from any other heading or subheading, as the case may be, including from any other heading or subheading within the group;
- (d) the requirement of either a change in tariff classification or a production process applies only to non-originating materials;

- (e) if a product-specific rule of origin excludes certain materials of the HS, it shall be construed to mean that the product-specific rule of origin requires that the excluded materials be originating for the good to be originating;
- (f) if a good is subject to alternative product-specific rules of origin, the good shall be originating if it satisfies one of the alternatives;
- (g) if a good is subject to a product-specific rule of origin that reads: “*No change in tariff classification required, provided that the value of non-originating materials does not exceed XX per cent of the value of the good*”, the value of all non-originating materials is considered when calculating the value of non-originating materials. This product-specific rule of origin is a maximum value of non-originating materials (MAXNOM) requirement and is based on the following formula:

$$\text{MAX NOM} = \frac{\text{Value of Non – Originating Materials}}{\text{Value of the good}} \times 100$$

- (h) if a good is subject to a product-specific rule of origin that reads: “*No change in tariff classification required, provided that the value of non-originating materials of [chapter/heading/subheading XX] does not exceed XX per cent of the value of the good*”, only the value of the non-originating materials listed in product-specific rule of origin is considered when calculating the value of non-originating materials. All other non-originating materials used in the production of the good are disregarded. This product-specific rule of origin is a focused value requirement and is based on the following formula:

FOCUSED VALUE

$$= \frac{\text{Value of Non – Originating Materials classified within a specified tariff classification}}{\text{Value of the good}} \times 100$$

- (i) if a good is subject to a product-specific rule of origin that reads: “*No change in tariff classification required, provided that the value of non-originating materials does not exceed:*

- (i) *XX per cent of the value of the good; or*

- (ii) *XX per cent of the net cost of the good”,*

sub-paragraph (ii) refers to the net cost requirement as set out in Article 3.6 (Net Cost), which represents the maximum percentage of non-originating content used as a proportion of the net cost of the good for it to be considered originating. The net cost method is based on the following formula:

$$\text{NET COST METHOD} = \frac{\text{Value of Non – Originating Materials}}{\text{Net Cost}} \times 100$$

whereby,

net cost means total cost minus sales promotion, marketing and after-sales service costs, royalty, shipping and packing costs, and non-allowable interest cost that are included in the total cost.

total cost means all product costs, period costs and other costs incurred in relation to the production of a good in Canada when:

- (i) **product costs** means those costs that are associated with the production of a good and include the value of materials, direct labour costs, and direct overhead.
- (ii) **period costs** means those costs other than product costs that are expensed in the period in which they are incurred, including selling expenses and general and administrative expenses.
- (iii) **other costs** means all costs recorded on the books of the producer that are not product costs or period costs.

Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes.

- (j) if a product-specific rule of origin includes a reference to a set, the “*value of non-originating component goods*” and the “*value of the set of goods*” are calculated in the same manner as “*the value of non-originating materials*” and the “*value of the good*”, as referenced in Article 3.1 (Definitions);
- (k) if a good is subject to a product-specific rule of origin that includes multiple requirements, the good shall be originating only if it satisfies all of the requirements.

Section B: Product-Specific Rules of Origin

Section I - Live Animals; Animal Products

Chapter 1

Live Animals

HS Classification (2022)	Product-Specific Rule of Origin
01.01 - 01.06	A change from any other chapter.

Chapter 2

Meat and edible meat offal

HS Classification (2022)	Product-Specific Rule of Origin
02.01 – 02.10	A change from any other chapter.

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Chapter Note:

A fish, crustacean, mollusc or other aquatic invertebrate obtained in the territory of a Party is originating even if obtained from eggs, larvae, fry, fingerlings, parr, smolts or other immature fish at a post-larval stage that are imported from a non-Party.

HS Classification (2022)	Product-Specific Rule of Origin
03.01 – 03.03	A change from any other chapter.
03.04 – 03.05	A change from any other heading.
0306.11 – 0309.90	A change from any other subheading.

Chapter 4

Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included

HS Classification (2022)	Product-Specific Rule of Origin
04.01 – 04.06	A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids.
04.07 – 04.10	A change from any other chapter.

Chapter 5

Products of animal origin, not elsewhere specified or included

HS Classification (2022)	Product-Specific Rule of Origin
05.01 – 05.11	A change from any other chapter.

Section II - Vegetable products

Section Note:

An agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants that are imported from a non- Party.

Chapter 6

Live Trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

HS Classification (2022)	Product-Specific Rule of Origin
06.01 – 06.04	A change from any other chapter.

Chapter 7

Edible vegetables and certain roots and tubers

HS Classification (2022)	Product-Specific Rule of Origin
07.01 – 07.09	A change from any other chapter.
0710.10 – 0710.80	A change from any other chapter.
0710.90	A change from any other subheading.
0711.20 – 0711.59	A change from any other chapter.
0711.90	A change from any other subheading.
0712.20 – 0712.39	A change from any other chapter.
0712.90	A change from any other subheading.
07.13 – 07.14	A change from any other chapter.

Chapter 8

Edible fruits and nuts; peel of citrus fruit or melons

HS Classification (2022)	Product-Specific Rule of Origin
08.01 – 08.12	A change from any other chapter.
0813.10 – 0813.40	A change from any other chapter.
0813.50	A change from any other subheading.
08.14	A change from any other chapter.

Chapter 9

Coffee, tea, maté and spices

HS Classification (2022)	Product-Specific Rule of Origin
0901.11 – 0901.22	A change from any other heading.
0901.90	A change from any other chapter.
0902.10	A change from any other subheading.
0902.20	A change from any other heading.
0902.30	A change from any other subheading.
0902.40	A change from any other heading.
09.03	A change from any other heading.
09.04 – 09.08	A change from any other chapter.
0909.21	A change from any other chapter.
0909.22	A change from any other subheading.
0909.31	A change from any other chapter.
0909.32	A change from any other subheading.
0909.61	A change from any other chapter.
0909.62	A change from any other subheading.
0910.11	A change from any other chapter.
0910.12	A change from any other subheading.
0910.20 – 0910.30	A change from any other chapter.
0910.91	A change from any other subheading.
0910.99	A change from any other chapter.

Chapter 10

Cereals

HS Classification (2022)	Product-Specific Rule of Origin
10.01 – 10.08	A change from any other chapter.

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

HS Classification (2022)	Product-Specific Rule of Origin
11.01 – 11.05	A change from any other chapter.
1106.10	A change from any other chapter.
1106.20	A change from any other chapter, except from chapter 7.
1106.30	A change from any other chapter.
11.07 – 11.09	A change from any other chapter.

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

HS Classification (2022)	Product-Specific Rule of Origin
12.01 – 12.14	A change from any other chapter.

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

HS Classification (2022)	Product-Specific Rule of Origin
13.01	A change from any other chapter.
1302.11 – 1302.19	A change from any other chapter.
1302.20 – 1302.39	A change from any other subheading.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

HS Classification (2022)	Product-Specific Rule of Origin
14.01 – 14.04	A change from any other chapter.

**Section III – Animal or Vegetable Fats and Oils and Their Cleavage Products;
Prepared Edible Fats; Animal or Vegetable Waxes**

Chapter 15

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

HS Classification (2022)	Product-Specific Rule of Origin
15.01 – 15.15	A change from any other chapter.
15.16	A change from any other heading.
1517.10	A change from any other chapter.
1517.90	A change from any other heading.
15.18 – 15.20	A change from any other heading.
1521.10 – 1521.90	A change from any other subheading.
15.22	A change from any other chapter.

**Section IV – Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and
Manufactured Tobacco Substitutes; Products, Whether Or Not Containing
Nicotine, Intended For Inhalation Without Combustion; Other Nicotine Containing
Products Intended For The Intake Of Nicotine Into The Human Body**

Chapter 16

**Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates,
or of insects**

HS Classification (2022)	Product-Specific Rule of Origin
16.01 – 16.05	A change from any other chapter.

Chapter 17

Sugars and sugar confectionery

HS Classification (2022)	Product-Specific Rule of Origin
1701.12 – 1701.14	A change from any other chapter.
1701.91	A change from any other subheading, except from subheading 1701.99.
1701.99	A change from any other subheading, except from subheading 1701.91.
1702.11 – 1702.19	A change from any other heading.
1702.20	A change from any other chapter.
1702.30 – 1702.40	A change from any other heading, except from subheading 1701.91 or 1701.99.
1702.50	A change from any other heading.
1702.60	A change from any other heading, except from subheading 1701.91 or 1701.99.
1702.90	A change from any other heading.
17.03 – 17.04	A change from any other heading.

Chapter 18

Cocoa and cocoa preparations

HS Classification (2022)	Product-Specific Rule of Origin
18.01 – 18.02	A change from any other chapter.
18.03 – 18.05	A change from any other heading.
1806.10 – 1806.20	A change from any other heading.
1806.31 – 1806.90	A change from any other heading; or No change in tariff classification required provided that the value of non-originating materials does not exceed 70 per cent of the value of the good.

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

HS Classification (2022)	Product-Specific Rule of Origin
1901.10	A change from any other heading.
1901.20	A change to a good of subheading 1901.20 containing more than 25 per cent by dry weight of butterfat, not put up for retail sale, from any other chapter, except from heading 04.01 through 04.06; or A change to any other good of subheading 1901.20 from any other chapter.
1901.90	A change to a good of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids from any other chapter, except from heading 04.01 through 04.06; or A change to any other good of subheading 1901.90 from any other chapter.
1902.11 – 1902.40	A change from any other chapter.
19.03	A change from any other chapter, except from chapter 7.
19.04	A change from any other chapter.
19.05	A change from any other heading.

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

HS Classification (2022)	Product-Specific Rule of Origin
20.01 – 20.03	A change from any other chapter.
2004.10	A change from any other chapter.
2004.90	A change from any other heading.
2005.10	A change from any other heading.
2005.20 – 2005.80	A change from any other chapter.

2005.91 – 2005.99	A change from any other heading.
20.06 – 20.08	A change from any other chapter.
2009.11 – 2009.41	A change from any other chapter.
2009.49	A change from any other heading; or No change in tariff classification required provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
2009.50 – 2009.81	A change from any other chapter.
2009.89 – 2009.90	A change from any other heading; or No change in tariff classification required provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.

Chapter 21

Miscellaneous edible preparations

HS Classification (2022)	Product-Specific Rule of Origin
21.01	A change from any other heading.
2102.10	A change from any other heading.
2102.20	A change from any other subheading.
2102.30	A change from any other heading.
2103.10	A change from any other heading.
2103.20	A change from any other subheading.
2103.30	A change from any other heading.
2103.90	A change from any other subheading.
21.04	A change from any other heading.
21.05	A change from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids.
2106.10	A change from any other heading.

2106.90	A change to preparations of subheading 2106.90 containing more than 10 per cent by dry weight of milk solids from any other subheading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids; or A change to any other good from any other subheading.

Chapter 22

Beverages, spirits and vinegar

HS Classification (2022)	Product-Specific Rule of Origin
22.01	A change from any other heading.
2202.10 – 2202.91	A change from any other heading.
2202.99	A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids; or A change to any other good from any other heading.
22.03 – 22.06	A change from any other heading.
22.07	A change from any other chapter.
22.08 – 22.09	A change from any other heading.

Chapter 23

Residues and waste from the food industries; prepared animal fodder

HS Classification (2022)	Product-Specific Rule of Origin
23.01	A change from any other heading.
23.02	A change from any other chapter.
2303.10	A change from any other chapter, except from subheading 0714.10, 0714.90, 1106.20, 1108.14, or 1108.19.

2303.20	A change from any other chapter.
2303.30	A change from any other heading.
23.04 – 23.06	A change from any other chapter.
23.07	A change from any other heading.
23.08	A change from any other chapter.
2309.10	A change from any other subheading, except from dog or cat food of subheading 2309.90.
2309.90	A change to preparations used in animal feeding containing more than 10 per cent by dry weight of milk solids from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by dry weight of milk solids; or A change to any other good from any other heading.

Chapter 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

HS Classification (2022)	Product-Specific Rule of Origin
24.01	A change from any other chapter.
24.02 – 24.04	A change from any other heading.

Section V – Mineral Products

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

HS Classification (2022)	Product-Specific Rule of Origin
25.01 – 25.03	A change from any other heading.
2504.10 - 2504.90	A change from any other subheading.
25.05 – 25.30	A change from any other heading.

Chapter 26

Ores, slag and ash

HS Classification (2022)	Product-Specific Rule of Origin
26.01 – 26.21	A change from any other heading.

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Chapter Note 1: Notwithstanding the applicable product-specific rules of origin, a good of Chapter 27 that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of one or both of the Parties. For purposes of this Chapter, a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

- (a) dissolution in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Chapter Note 2: For the purposes of heading 27.10, “direct blending” is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding or storage tanks combine to create a finished product, with pre-determined parameters, of heading 27.10, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

Chapter Note 3: For the purposes of heading 27.10, the following processes confer origin:

- (a) Atmospheric distillation - A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and
- (b) Vacuum distillation - Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries gas oils may be further processed into lubricating oils.

HS Classification (2022)	Product-Specific Rule of Origin
27.01 – 27.09	A change from any other heading.
27.10	A change from any other heading; No change in tariff classification required, provided that the change is the result of atmospheric distillation or vacuum distillation; or A change as the result of direct blending, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.
2711.11 – 2711.14	No change in tariff classification required, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
2711.19 – 2711.29	A change from any other subheading.
2712.10 – 2712.90	A change from any other heading.
2713.11 – 2713.12	A change from any other heading.
2713.20	A change from any other heading; or No change in tariff classification required, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.
2713.90 – 27.16	A change from any other heading.

Section VI – Products of the Chemical or Allied Industries

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Chapter Note 1: Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

Chapter Note 2: Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.

Chapter Note 3: Chemical Reaction

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be considered to be an originating good.

For purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including solvent water; or
- (c) the addition or elimination of water of crystallization.

Chapter Note 4: Purification

A good of this Chapter that is subject to purification shall be considered to be an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

Chapter Note 5: Separation Prohibition

A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or both materials from a man-made mixture shall not be considered to be an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

HS Classification (2022)	Product-Specific Rule of Origin
2801.10 – 2813.90	A change from any other subheading.
28.14	A change from any other heading.
2815.11 – 2815.12	A change from any other heading.
2815.20 – 2853.90	A change from any other subheading.

Chapter 29

Organic chemicals

Chapter Note 1: Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

Chapter Note 2: Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.

Chapter Note 3: Chemical Reaction

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be considered to be an originating good.

For purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including water; or
- (c) the addition or elimination of water of crystallization.

Chapter Note 4: Purification

A good of this Chapter that is subject to purification shall be considered to be an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

Chapter Note 5: Isomer Separation

A good of this Chapter shall be considered to be an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Chapter Note 6: Separation Prohibition

A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or both materials from a man-made mixture shall not be considered to be an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

HS Classification (2022)	Product-Specific Rule of Origin
2901.10 – 2904.99	A change from any other subheading.
2905.11 – 2905.42	A change from any other subheading.
2905.43 – 2905.45	A change from any other heading.
2905.49 – 2905.59	A change from any other subheading.
2906.11 – 2942.00	A change from any other subheading.

Chapter 30

Pharmaceutical products

Chapter Note 1: Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

Chapter Note 2: Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.

Chapter Note 3: Chemical Reaction

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be considered to be an originating good.

For purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including water; or
- (c) the addition or elimination of water of crystallization.

Chapter Note 4: Purification

A good of this Chapter that is subject to purification shall be considered to be an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

Chapter Note 5: Isomer Separation

A good of this Chapter shall be considered to be an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Chapter Note 6: Separation Prohibition

A good that meets the applicable change in tariff classification in the territory of one or both of the Parties as a result of the separation of one or both materials from a man-made mixture shall not be considered to be an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

HS Classification (2022)	Product-Specific Rule of Origin
3001.20 – 3006.93	A change from any other subheading.

Chapter 31

Fertilisers

HS Classification (2022)	Product-Specific Rule of Origin
31.01	A change from any other heading.
3102.10 – 3105.90	A change from any other subheading.

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

HS Classification (2022)	Product-Specific Rule of Origin
3201.10 – 3202.90	A change from any other subheading.
32.03	A change from any other heading.
3204.11 – 3204.90	A change from any other subheading.
32.05	A change from any other heading.
3206.11 – 3207.40	A change from any other subheading.
32.08 – 32.15	A change from any other heading.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

HS Classification (2022)	Product-Specific Rule of Origin
3301.12 – 3301.90	A change from any other subheading.
3302.10	A change from any other heading; or No change in tariff required, provided the value of non-originating materials does not exceed 60% of the value of the good.
3302.90	A change from any other heading.
33.03 – 33.07	A change from any other heading.

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

HS Classification (2022)	Product-Specific Rule of Origin
34.01	A change from any other heading.
3402.31 – 3402.49	A change from any other subheading.
3402.50	A change from any other subheading, except from subheading 3402.90.
3402.90	A change from any other subheading.
34.03 – 34.06	A change from any other heading.
34.07	A change from any other heading; or A change to a set from any other good of heading 34.07, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 34.07 does not exceed 55 per cent of the value of the set of goods.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

HS Classification (2022)	Product-Specific Rule of Origin
3501.10 – 3501.90	A change from any other subheading.
3502.11 – 3502.19	A change from any other heading.
3502.20 – 3502.90	A change from any other subheading.
35.03 – 35.05	A change from any other heading.
3506.10	A change from any other heading.
3506.91 – 3507.90	A change from any other subheading.

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

HS Classification (2022)	Product-Specific Rule of Origin
36.01 – 36.06	A change from any other heading.

Chapter 37

Photographic or cinematographic goods

HS Classification (2022)	Product-Specific Rule of Origin
37.01 – 37.07	A change from any other heading.

Chapter 38

Miscellaneous chemical products

HS Classification (2022)	Product-Specific Rule of Origin
3801.10 – 3802.90	A change from any other subheading.
38.03 – 38.04	A change from any other heading.
3805.10 – 3806.90	A change from any other subheading.
38.07	A change from any other heading.
3808.52 – 3808.69	A change from any other heading.
3808.91 – 3808.99	A change from any other subheading.
3809.10 – 3823.12	A change from any other heading.
3823.13 – 3823.70	A change from any other subheading.
3824.10 – 3824.99	A change from any other subheading.
38.25	A change from any other chapter.
38.26 – 38.27	A change from any other heading.

Section VII – Plastics and Articles Thereof; Rubber and Articles Thereof

Chapter 39

Plastics and articles thereof

Chapter Note:

Notwithstanding the applicable product-specific rule of origin applicable to heading 39.01 through 39.14, a good of these headings that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of one or both of the Parties.

For purposes of this Note, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including solvent water; or
- (c) the addition or elimination of water of crystallization.

HS Classification (2022)	Product-Specific Rule of Origin
39.01 – 39.14	A change from any other heading, provided that the non-originating polymer content does not exceed 60 per cent by weight of the total polymer content of the good.
39.15 – 39.26	A change from any other heading.

Chapter 40

Rubber and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
40.01	A change from any other chapter.
40.02 – 40.17	A change from any other heading.

**Section VIII – Raw Hides and Skins, Leather, Furskins and Articles Thereof;
Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of
Animal Gut (Other Than Silk-worm Gut)**

Chapter 41

Raw hides and skins (other than furskins) and leather

HS Classification (2022)	Product-Specific Rule of Origin
41.01 – 41.03	A change from any other chapter.
4104.11 – 4104.19	A change from any other heading.
4104.41 – 4104.49	A change from any other subheading.
4105.10	A change from any other heading.
4105.30	A change from any other subheading.
4106.21	A change from any other heading.
4106.22	A change from any other subheading.
4106.31	A change from any other heading.
4106.32	A change from any other subheading.
4106.40	A change from within this subheading or any other subheading.
4106.91	A change from any other heading.
4106.92	A change from any other subheading.
41.07 – 41.14	A change from any other heading.
4115.10 – 4115.20	A change from any other subheading.

Chapter 42

**Articles of leather; saddlery and harness; travel goods, handbags and similar
containers; articles of animal gut (other than silk-worm gut)**

HS Classification (2022)	Product-Specific Rule of Origin
42.01 – 42.06	A change from any other heading.

Chapter 43

Furskins and artificial fur; manufactures thereof

HS Classification (2022)	Product-Specific Rule of Origin
43.01 – 43.04	A change from any other heading.

Section IX – Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

Chapter 44

Wood and articles of wood; wood charcoal

HS Classification (2022)	Product-Specific Rule of Origin
44.01 – 44.21	A change from any other heading.

Chapter 45

Cork and articles of cork

HS Classification (2022)	Product-Specific Rule of Origin
45.01 – 45.04	A change from any other heading.

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

HS Classification (2022)	Product-Specific Rule of Origin
46.01 – 46.02	A change from any other heading.

Section X – Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

HS Classification (2022)	Product-Specific Rule of Origin
47.01 – 47.07	A change from any other heading.

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

HS Classification (2022)	Product-Specific Rule of Origin
48.01 – 48.23	A change from any other heading.

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

HS Classification (2022)	Product-Specific Rule of Origin
49.01 – 49.11	A change from any other heading.

Section XI – Textiles and Textile Articles

Chapter 50

Silk

HS Classification (2022)	Product-Specific Rule of Origin
50.01 – 50.05	A change from any other heading.
50.06	A change from any other heading, except from heading 50.04 through 50.05.
50.07	A change from any other heading.

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

HS Classification (2022)	Product-Specific Rule of Origin

51.01 – 51.08	A change from any other heading.
51.09	A change from any other heading, except from heading 51.06 through 51.08.
51.10 – 51.13	A change from any other heading.

Chapter 52

Cotton

HS Classification (2022)	Product-Specific Rule of Origin
52.01 – 52.06	A change from any other heading.
52.07	A change from any other heading, except from heading 52.05 through 52.06.
52.08 – 52.12	A change from any other heading.

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HS Classification (2022)	Product-Specific Rule of Origin
53.01 – 53.11	A change from any other heading.

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

HS Classification (2022)	Product-Specific Rule of Origin
54.01 – 54.05	A change from any other heading.
54.06	A change from any other heading, except from heading 54.02 through 54.05.
54.07 – 54.08	A change from any other heading.

Chapter 55

Man-made staple fibres

HS Classification (2022)	Product-Specific Rule of Origin
55.01 – 55.10	A change from any other heading.
55.11	A change from any other heading, except from heading 55.09 through 55.10.
55.12 – 55.16	A change from any other heading.

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
56.01 – 56.09	A change from any other heading.

Chapter 57

Carpets and other textile floor coverings

HS Classification (2022)	Product-Specific Rule of Origin
57.01 – 57.05	A change from any other heading.

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

HS Classification (2022)	Product-Specific Rule of Origin
58.01 – 58.11	A change from any other heading.

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

HS Classification (2022)	Product-Specific Rule of Origin
59.01 – 59.11	A change from any other heading.

Chapter 60

Knitted or crocheted fabrics

HS Classification (2022)	Product-Specific Rule of Origin
60.01 – 60.06	A change from any other heading.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter Note:

For the purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall apply only to the component that determines the tariff classification of the good and that component must satisfy the requirements of the change in tariff classification set out in the rule for that good.

HS Classification (2022)	Product-Specific Rule of Origin
61.01 – 61.17	A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or A change to a good knit to shape, for which no sewing or other assembly is required, from any other chapter.

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Chapter Note:

For the purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall apply only to the component that determines the tariff classification of the good and that component must satisfy the requirements of the change in tariff classification set out in the rule for that good.

HS Classification (2022)	Product-Specific Rule of Origin
62.01 – 62.17	A change from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Chapter Note:

For the purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall apply only to the component that determines the tariff classification of the good and that component must satisfy the requirements of the change in tariff classification set out in the rule for that good.

HS Classification (2022)	Product-Specific Rule of Origin
63.01 – 63.04	A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06; or A change from raw or unbleached fabric, provided that the raw or unbleached fabric is fully finished in the territory of one or both of the Parties.
63.05 – 63.10	A change from any other chapter.

**Section XII – Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks,
Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and
Articles Made Therewith; Artificial Flowers; Articles of Human Hair**

Chapter 64

Footwear, gaiters and the like; parts of such articles

HS Classification (2022)	Product-Specific Rule of Origin
64.01	A change from any other chapter; or A change from heading 64.06, except from subheading 6406.10 or assemblies of uppers of 6406.90, whether or not there is also a change from any other chapter, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.
6402.12 – 6402.20	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
6402.91 – 6402.99	A change from any other chapter; or A change from heading 64.06, except from subheading 6406.10 or assemblies of uppers of 6406.90, whether or not there is also a change from any other chapter, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.
6403.12 – 6403.20	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
6403.40 – 6403.99	A change from any other chapter; or A change from heading 64.06, except from subheading 6406.10 or assemblies of uppers of 6406.90, whether or not there is also a change from any other chapter, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.

6404.11	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
6404.19	A change from any other chapter; or A change from heading 64.06, except from subheading 6406.10 or assemblies of uppers of 6406.90, whether or not there is also a change from any other chapter, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.
6404.20	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
64.05	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
64.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.

Chapter 65

Headgear and parts thereof

HS Classification (2022)	Product-Specific Rule of Origin
65.01 – 65.07	A change from any other heading.

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

HS Classification (2022)	Product-Specific Rule of Origin
66.01 – 66.02	A change from any other heading.
66.03	A change from any other heading; or No change in tariff classification required, provided that the value of the non-originating materials does not exceed 60 per cent of the value of the good.

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

HS Classification (2022)	Product-Specific Rule of Origin
67.01	A change from any other heading; or No change in tariff classification required, provided that the value of the non-originating materials does not exceed 60 per cent of the value of the good.
67.02 – 67.04	A change from any other heading.

Section XIII – Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

HS Classification (2022)	Product-Specific Rule of Origin
68.01 – 68.15	A change from any other heading.

Chapter 69

Ceramic products

HS Classification (2022)	Product-Specific Rule of Origin
69.01 – 69.14	A change from any other heading.

Chapter 70

Glass and glassware

HS Classification (2022)	Product-Specific Rule of Origin
70.01 – 70.20	A change from any other heading.

Section XIV – Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

HS Classification (2022)	Product-Specific Rule of Origin
71.01	A change from any other chapter.
7102.10 – 7102.21	A change from any other chapter.
7102.29	A change from any other subheading.
7102.31	A change from any other chapter.
7102.39	A change from any other subheading.
7103.10 – 7105.90	A change from any other subheading.
71.06	A change from any other heading; or No change in tariff classification required, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.

71.07	A change from any other heading.
7108.11 – 7108.13	A change from any other heading; or No change in tariff classification required, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.
7108.20	A change from any other subheading.
71.09	A change from any other heading.
71.10	A change from any other heading; or No change in tariff classification required, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.
71.11 – 71.18	A change from any other heading.

Section XV – Base Metals and Articles of Base Metal

Chapter 72

Iron and steel

HS Classification (2022)	Product-Specific Rule of Origin
72.01 – 72.03	A change from any other chapter.
72.04 – 72.29	A change from any other heading.

Chapter 73

Articles of iron or steel

HS Classification (2022)	Product-Specific Rule of Origin
73.01 – 73.06	A change from any other chapter.
73.07	A change from any other heading.

73.08	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 73.08 does not exceed 50 per cent of the value of the good.
73.09	A change from any other heading.
73.10	A change from any other chapter.
73.11	A change from any other heading.
73.12	A change from any other chapter.
73.13 – 73.14	A change from any other heading.
73.15 – 73.16	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
73.17	A change from any other chapter.
7318.11 – 7318.22	A change from any other chapter.
7318.23	A change from any other heading.
7318.24 – 7318.29	A change from any other chapter.
73.19	A change from any other heading.
7320.10	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
7320.20 – 7320.90	A change from any other chapter.
7321.11 – 7321.89	A change from any other subheading.
7321.90	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 73 does not exceed 60 per cent of the value of the good.
73.22	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 73.22 does not exceed 60 per cent of the value of the good.

73.23 – 73.24	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 73 does not exceed 60 per cent of the value of the good.
73.25 – 73.26	A change from any other chapter.

Chapter 74

Copper and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
74.01 – 74.02	A change from any other chapter.
74.03 – 74.15	A change from any other heading.
74.18	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 74.18 does not exceed 50 per cent of the value of the good.
7419.20	A change from any other heading.
7419.80	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 74.19 does not exceed 50 per cent of the value of the good.

Chapter 75

Nickel and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
75.01	A change from any other chapter.
75.02 – 75.05	A change from any other heading.
75.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 75.06 does not exceed 60 per cent of the value of the good.
75.07 – 75.08	A change from any other heading.

Chapter 76

Aluminium and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
76.01	A change from any other chapter.
76.02 – 76.06	A change from any other heading.
76.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 76.07 does not exceed 50 per cent of the value of the good.
76.08 – 76.14	A change from any other heading.
76.15	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 76.15 does not exceed 50 per cent of the value of the good.
76.16	A change from any other heading.

Chapter 78

Lead and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
7801.10	A change from any other subheading.
7801.91 – 7801.99	A change from any other chapter.
78.02	A change from any other heading.
78.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 78.04 does not exceed 60 per cent of the value of the good.

78.06	A change to wire from within that heading or from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent; A change to tubes, pipes, or tube or pipe fittings from within that heading or any other heading; or A change to any other good from any other heading.

Chapter 79

Zinc and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
79.01 – 79.05	A change from any other heading.
79.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 79.07 does not exceed 50 per cent of the value of the good.

Chapter 80

Tin and articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
80.01	A change from any other chapter.
80.02 – 80.07	A change from any other heading.

Chapter 81

Other base metals; cermets; articles thereof

HS Classification (2022)	Product-Specific Rule of Origin
8101.10 – 8104.90	A change from any other subheading.
8105.20	A change from any other chapter.
8105.30 – 8105.90	A change from any other subheading.
8106.10 – 8112.69	A change from any other subheading.
8812.92	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 8112.92 does not exceed 50 per cent of the value of the good.

8112.99	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 8112.99 does not exceed 50 per cent of the value of the good.
81.13	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 81.13 does not exceed 50 per cent of the value of the good.

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Chapter Note:

Handles of base metal used in the production of a good of heading 82.01 through 82.10 shall be disregarded in determining whether the good is originating.

HS Classification (2022)	Product-Specific Rule of Origin
82.01	A change from any other chapter.
82.02	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 82 does not exceed 50 per cent of the value of the good.
82.03 – 82.04	A change from any other chapter.
8205.10 – 8205.70	A change from any other chapter.
8205.90	A change from any other heading; or A change to a set from any other good of heading 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.05 does not exceed 55 per cent of the value of the set of goods.

82.06	A change from any other chapter; or No change in tariff classification required, provided that the value of the non-originating component goods of chapter 82 does not exceed does not exceed 55 per cent of the value of the set of goods.
8207.13	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 8207.13 does not exceed 50 per cent of the value of the good.
8207.19 – 8207.90	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 82 does not exceed 50 per cent of the value of the good.
82.08 – 82.10	A change from any other chapter.
8211.10	A change from any other chapter; or No change in tariff classification required, provided that the value of the non-originating component goods of chapter 82 does not exceed does not exceed 55 per cent of the value of the set of goods.
8211.91 – 8211.93	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 82 does not exceed 50 per cent of the value of the good.
8211.94 – 8211.95	A change from any other chapter.
82.12	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 82 does not exceed 50 per cent of the value of the good.
82.13	A change from any other chapter.
8214.10	A change from any other chapter.
8214.20	A change from any other chapter; or No change in tariff classification required for a set, provided that the value of the non-originating component goods of chapter 82 does not exceed 55 per cent of the value of the set of goods.
8214.90	A change from any other chapter.

8215.10 – 8215.20	A change from any other chapter; or No change in tariff classification required, provided that the value of the non-originating component goods of chapter 82 does not exceed 55 per cent of the value of the set of goods.
8215.91 – 8215.99	A change from any other chapter.

Chapter 83

Miscellaneous articles of base metal

HS Classification (2022)	Product-Specific Rule of Origin
8301.10 – 8301.50	A change from any other subheading.
8301.60	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.
8301.70	A change from any other chapter.
83.02	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.
83.03 – 83.04	A change from any other chapter.
83.05	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.
83.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 83.06 does not exceed 60 per cent of the value of the good.
83.07	A change from any other chapter.
8308.10 – 8308.20	A change from any other subheading.

8308.90	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.
8309.10 – 8309.90	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.
83.10	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 83.10 does not exceed 60 per cent of the value of the good.
83.11	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 83 does not exceed 50 per cent of the value of the good.

Section XVI – Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

HS Classification (2022)	Product-Specific Rule of Origin
8401.10	A change from any other subheading.
8401.20	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.01 does not exceed 60 per cent of the value of the good.
8401.30	A change from any other subheading.

8401.40	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.01 does not exceed 60 per cent of the value of the good.
8402.11 – 8402.20	A change from any other subheading.
8402.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8403.10	A change from any other subheading.
8403.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8404.10 – 8404.20	A change from any other subheading.
8404.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8405.10	A change from any other subheading.
8405.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8406.10 – 8406.82	A change from any other subheading.
8406.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8407.10 – 8407.29	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.07 does not exceed 60 per cent of the value of the good.

8407.31 – 8407.34	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8407.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.07 does not exceed 60 per cent of the value of the good.
8408.10	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.08 does not exceed 60 per cent of the value of the good.
8408.20	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8408.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.08 does not exceed 60 per cent of the value of the good.
84.09	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8410.11 – 8410.13	A change from any other subheading.
8410.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8411.11 – 8411.82	A change from any other subheading.
8411.91 – 8411.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8412.10 – 8412.80	A change from any other subheading.

8412.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8413.11 – 8413.82	A change from any other subheading.
8413.91 – 8413.92	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8414.10 – 8414.80	A change from any other subheading.
8414.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8415.10 – 8415.83	A change from any other subheading.
8415.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8416.10 – 8416.30	A change from any other subheading.
8416.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8417.10 – 8417.80	A change from any other subheading.
8417.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8418.10 – 8418.69	A change from any other subheading.
8418.91 – 8418.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.

8419.11 – 8419.89	A change from any other subheading.
8419.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8420.10	A change from any other subheading.
8420.91 – 8420.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8421.11 – 8421.39	A change from any other subheading.
8421.91 – 8421.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8422.11 – 8422.40	A change from any other subheading.
8422.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8423.10 – 8423.89	A change from any other subheading.
8423.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8424.10 – 8424.89	A change from any other subheading.
8424.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
84.25 – 84.30	A change from any other heading.

84.31	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8432.10 – 8432.80	A change from any other subheading.
8432.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8433.11 – 8433.60	A change from any other subheading.
8433.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8434.10 – 8434.20	A change from any other subheading.
8434.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8435.10	A change from any other subheading.
8435.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8436.10 – 8436.80	A change from any other subheading.
8436.91 – 8436.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8437.10 – 8437.80	A change from any other subheading.
8437.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.

8438.10 – 8438.80	A change from any other subheading.
8438.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8439.10 – 8439.30	A change from any other subheading.
8439.91 – 8439.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8440.10	A change from any other subheading.
8440.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8441.10 – 8441.80	A change from any other subheading.
8441.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8442.30	A change from any other subheading.
8442.40	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8442.50 – 8443.39	A change from any other subheading.
8443.91 – 8443.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
84.44 – 84.47	A change from any other heading.
8448.11 – 8448.19	A change from any other subheading.

8448.20 – 8448.59	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
84.49	A change from any other heading.
8450.11 – 8450.20	A change from any other subheading.
8450.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8451.10 – 8451.80	A change from any other subheading.
8451.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8452.10 – 8452.30	A change from any other subheading.
8452.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8453.10 – 8453.80	A change from any other subheading.
8453.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8454.10 – 8454.30	A change from any other subheading.
8454.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8455.10 – 8455.30	A change from any other subheading.

8455.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
84.56 – 84.65	A change from any other heading.
84.66	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.66 does not exceed 50 per cent of the value of the good.
8467.11 – 8467.89	A change from any other subheading.
8467.91 – 8467.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.67 does not exceed 50 per cent of the value of the good.
8468.10 – 8468.80	A change from any other subheading.
8468.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.68 does not exceed 50 per cent of the value of the good.
84.70 – 84.72	A change from any other heading.
84.73	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.73 does not exceed 50 per cent of the value of the good.
8474.10 – 8474.80	A change from any other subheading.
8474.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.74 does not exceed 50 per cent of the value of the good.
8475.10 – 8475.29	A change from any other subheading.
8475.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.75 does not exceed 50 per cent of the value of the good.

8476.21 – 8476.89	A change from any other subheading.
8476.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.76 does not exceed 50 per cent of the value of the good.
8477.10 – 8477. 80	A change from any other subheading.
8477.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.77 does not exceed 50 per cent of the value of the good.
8478.10	A change from any other subheading.
8478.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.78 does not exceed 50 per cent of the value of the good.
8479.10 – 8479.89	A change from any other subheading.
8479.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.79 does not exceed 50 per cent of the value of the good.
8480.10 – 8480.79	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8481.10 – 8481.80	A change from any other subheading.
8481.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.81 does not exceed 50 per cent of the value of the good.
84.82	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.82 does not exceed 50 per cent of the value of the good.
8483.10	A change from any other subheading.

8483.20	A change from any other subheading, except from subheading 8482.10 through 8482.80; or No change in tariff classification required, provided that the value of non-originating materials of subheading 8482.10 through 8482.80 and 8483.20 does not exceed 50 per cent of the value of the good.
8483.30 – 8483.50	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.83 does not exceed 50 per cent of the value of the good.
8483.60	A change from any other subheading.
8483.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.83 does not exceed 50 per cent of the value of the good.
8484.10 – 8484.20	A change from any other subheading.
8484.90	A change from any other heading; or No change in tariff classification required, provided that the value of the non-originating component goods of heading 84.84 does not exceed 55 per cent of the value of the set of goods.
8485.10 – 8485.80	A change from any other subheading.
8485.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.85 does not exceed 50 per cent of the value of the good.
8486.10 – 8486.40	A change from any other subheading.
8486.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 84.86 does not exceed 50 per cent of the value of the good.
84.87	A change from any other subheading.

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

HS Classification (2022)	Product-Specific Rule of Origin
85.01	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.01 does not exceed 60% of the value of the good.
85.02	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.02 does not exceed 60% of the value of the good.
85.03	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.03 does not exceed 60 per cent of the value of the good.
8504.10 – 8504.50	A change from any other subheading.
8504.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.04 does not exceed 60 per cent of the value of the good.
8505.11 – 8505.20	A change from any other subheading.
8505.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.05 does not exceed 60 per cent of the value of the good.
85.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.06 does not exceed 60 per cent of the value of the good.

85.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.07 does not exceed 60 per cent of the value of the good.
8508.11 – 8508.60	A change from any other subheading.
8508.70	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.08 does not exceed 60 per cent of the value of the good.
8509.40-8509.80	A change from any other subheading.
8509.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.09 does not exceed 60 per cent of the value of the good.
8510.10 – 8510.30	A change from any other subheading.
8510.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.10 does not exceed 60 per cent of the value of the good.
8511.10 – 8511.80	A change from any other subheading.
8511.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.11 does not exceed 60 per cent of the value of the good.
8512.10 – 8512.40	A change from any other subheading.
8512.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.12 does not exceed 60 per cent of the value of the good.
8513.10	A change from any other subheading.
8513.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.13 does not exceed 60 per cent of the value of the good.

8514.11 – 8514.40	A change from any other subheading.
8514.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.14 does not exceed 60 per cent of the value of the good.
8515.11 – 8515.80	A change from any other subheading.
8515.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.15 does not exceed 60 per cent of the value of the good.
8516.10 – 8516.80	A change from any other subheading.
8516.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.16 does not exceed 60 per cent of the value of the good.
8517.11 – 8517.69	A change from any other subheading.
8517.71 – 8517.79	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.17 does not exceed 60 per cent of the value of the good.
8518.10 – 8518.50	A change from any other subheading.
8518.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.18 does not exceed 60 per cent of the value of the good.
85.19 – 85.21	A change from any other heading.
85.22	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.22 does not exceed 60 per cent of the value of the good.
8523.21 – 8524.99	A change from any other subheading.
85.25 – 85.28	A change from any other heading.

85.29	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.29 does not exceed 60 per cent of the value of the good.
8530.10 – 8530.80	A change from any other subheading.
8530.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.30 does not exceed 60 per cent of the value of the good.
8531.10 – 8531.80	A change from any other subheading.
8531.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.31 does not exceed 60 per cent of the value of the good.
8532.10 – 8532.30	A change from any other subheading.
8532.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.32 does not exceed 60 per cent of the value of the good.
8533.10 – 8533.40	A change from any other subheading.
8533.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.33 does not exceed 60 per cent of the value of the good.
85.34	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.34 does not exceed 60 per cent of the value of the good.
85.35 – 85.37	A change from any other heading.
85.38	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.38 does not exceed 60 per cent of the value of the good.
8539.10 – 8539.52	A change from any other subheading.

8539.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.39 does not exceed 60 per cent of the value of the good.
8540.11 – 8540.89	A change from any other subheading.
8540.91 – 8540.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.40 does not exceed 60 per cent of the value of the good.
8541.10 – 8541.60	A change from any other subheading.
8541.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.41 does not exceed 60 per cent of the value of the good.
8542.31 – 8542.39	A change from any other subheading.
8542.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.42 does not exceed 60 per cent of the value of the good.
8543.10 – 8543.70	A change from any other subheading.
8543.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.43 does not exceed 60 per cent of the value of the good.
85.44	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 85 does not exceed 60 per cent of the value of the good.
85.45	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.45 does not exceed 60% of the value of the good.

85.46	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.46 does not exceed 60% of the value of the good.
85.47	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.47 does not exceed 60% of the value of the good.
85.48	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.48 does not exceed 60% of the value of the good.
85.49	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 85.49 does not exceed 60% of the value of the good.

Section XVII – Vehicles, Aircraft, Vessels and Associated Transport Equipment

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

HS Classification (2022)	Product-Specific Rule of Origin
86.01 – 86.02	A change from any other heading.
86.03	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.03 does not exceed 50 per cent of the value of the good.
86.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.04 does not exceed 50 per cent of the value of the good.

86.05	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.05 does not exceed 50 per cent of the value of the good.
86.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.06 does not exceed 50 per cent of the value of the good.
86.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.07 does not exceed 50 per cent of the value of the good.
86.08	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 86.08 does not exceed 50 per cent of the value of the good.
86.09	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 50% of the value of the good.

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

HS Classification (2022)	Product-Specific Rule of Origin
8701.10 – 8701.29	No change in tariff classification required, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.
8701.30 – 8701.95	A change from any other heading.
87.02	No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.

87.03	A change from any other heading, provided that the value of non-originating materials does not exceed: (a) 70 per cent of the value of the good; or (b) 80 per cent of the net cost of the good.
8704.10	No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8704.21	A change from any other heading, provided that the value of non-originating materials does not exceed: (a) 70 per cent of the value of the good; or (b) 80 per cent of the net cost of the good.
8704.22 – 8704.23	No change in tariff classification required, provided that the value of non-originating materials does not exceed 45 per cent of the value of the good.
8704.31	A change from any other heading, provided that the value of non-originating materials does not exceed: (a) 70 per cent of the value of the good; or (b) 80 per cent of the net cost of the good.
8704.32	No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8704.41	A change from any other heading, provided that the value of non-originating materials does not exceed: (a) 70 per cent of the value of the good; or (b) 80 per cent of the net cost of the good.
8704.42- 8704.43	No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
8704.51	A change from any other heading, provided that the value of non-originating materials does not exceed: (a) 70 per cent of the value of the good; or (b) 80 per cent of the net cost of the good.

8704.52 – 8704.90	No change in tariff classification required, provided that the value of non-originating materials does not exceed 60 per cent of the value of the good.
87.05 – 87.07	No change in tariff classification required, provided that the value of non-originating materials does not exceed: (a) 60 per cent of the value of the good; or (b) 70 per cent of the net cost of the good.
87.08	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed: (a) 50 per cent of the value of the good; or (b) 60 per cent of the net cost of the good.
87.09	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed: (a) 60 per cent of the value of the good; or (b) 70 per cent of the net cost of the good.
87.10 – 87.11	A change from any other heading.
87.12	A change from any other heading, except from heading 87.14; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 65 per cent of the value of the good.
8713.10 – 8713.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials does not exceed 60% of the value of the good.
87.14	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 87.14 does not exceed 60 per cent of the value of the good.

87.15	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 87.15 does not exceed 60 per cent of the value of the good.
87.16	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 87.16 does not exceed 60 per cent of the value of the good.

Chapter 88

Aircraft, spacecraft, and parts thereof

HS Classification (2022)	Product-Specific Rule of Origin
88.01 – 88.02	A change from any other heading.
88.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 88.04 does not exceed 60 per cent of the value of the good.
88.05	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 88.05 does not exceed 60 per cent of the value of the good.
88.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 88.06 does not exceed 60 per cent of the value of the good.
88.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 88.07 does not exceed 60 per cent of the value of the good.

Chapter 89

Ships, boats and floating structures

HS Classification (2022)	Product-Specific Rule of Origin
89.01 – 89.08	A change from any other chapter; or No change in tariff classification required, provided that the value of non-originating materials of chapter 89 does not exceed 50 per cent of the value of the good.

Section XVIII – Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

HS Classification (2022)	Product-Specific Rule of Origin
90.01	A change from any other heading.
90.02	A change from any other heading, except from heading 90.01; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.01 or 90.02 does not exceed 60 per cent of the value of the good.
9003.11 – 9003.19	A change from any other subheading.
9003.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.03 does not exceed 60 per cent of the value of the good.

90.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.04 does not exceed 60 per cent of the value of the good.
9005.10 – 9005.80	A change from any other subheading.
9005.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.05 does not exceed 60 per cent of the value of the good.
9006.30 – 9006.69	A change from any other subheading.
9006.91 – 9006.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.06 does not exceed 60 per cent of the value of the good.
9007.10 – 9007.20	A change from any other subheading.
9007.91 – 9007.92	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.07 does not exceed 60 per cent of the value of the good.
9008.50	A change from any other subheading.
9008.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.08 does not exceed 60 per cent of the value of the good.
9010.10 – 9010.60	A change from any other subheading.
9010.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.10 does not exceed 60 per cent of the value of the good.
9011.10 – 9011.80	A change from any other subheading.
9011.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.11 does not exceed 60 per cent of the value of the good.

9012.10	A change from any other subheading.
9012.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.12 does not exceed 60 per cent of the value of the good.
9013.10 – 9013.80	A change from any other subheading.
9013.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.13 does not exceed 60 per cent of the value of the good.
9014.10 – 9014.80	A change from any other subheading.
9014.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.14 does not exceed 60 per cent of the value of the good.
9015.10 – 9015.80	A change from any other subheading.
9015.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.15 does not exceed 60 per cent of the value of the good.
90.16	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.16 does not exceed 60 per cent of the value of the good.
9017.10 – 9017.80	A change from any other subheading.
9017.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.17 does not exceed 60 per cent of the value of the good.
9018.11	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.11 does not exceed 60 per cent of the value of the good.

9018.12	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.12 does not exceed 60 per cent of the value of the good.
9018.13	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.13 does not exceed 60 per cent of the value of the good.
9018.14	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.14 does not exceed 60 per cent of the value of the good.
9018.19	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.19 does not exceed 60 per cent of the value of the good.
9018.20	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.20 does not exceed 60 per cent of the value of the good.
9018.31	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.31 does not exceed 60 per cent of the value of the good.
9018.32	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.32 does not exceed 60 per cent of the value of the good.
9018.39	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.39 does not exceed 60 per cent of the value of the good.

9018.41	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.41 does not exceed 60 per cent of the value of the good.
9018.49	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.49 does not exceed 60 per cent of the value of the good.
9018.50	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.50 does not exceed 60 per cent of the value of the good.
9018.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9018.90 does not exceed 60 per cent of the value of the good.
9019.10	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9019.10 does not exceed 60 per cent of the value of the good.
9019.20	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9019.20 does not exceed 60 per cent of the value of the good.
90.20	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.20 does not exceed 60 per cent of the value of the good.
9021.10	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.10 does not exceed 60 per cent of the value of the good.

9021.21	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.21 does not exceed 60 per cent of the value of the good.
9021.29	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.29 does not exceed 60 per cent of the value of the good.
9021.31	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.31 does not exceed 60 per cent of the value of the good.
9021.39	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.39 does not exceed 60 per cent of the value of the good.
9021.40	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.40 does not exceed 60 per cent of the value of the good.
9021.50	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.50 does not exceed 60 per cent of the value of the good.
9021.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9021.90 does not exceed 60 per cent of the value of the good.
9022.12	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.12 does not exceed 60 per cent of the value of the good.

9022.13	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.13 does not exceed 60 per cent of the value of the good.
9022.14	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.14 does not exceed 60 per cent of the value of the good.
9022.19	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.19 does not exceed 60 per cent of the value of the good.
9022.21	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.21 does not exceed 60 per cent of the value of the good.
9022.29	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.29 does not exceed 60 per cent of the value of the good.
9022.30	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.30 does not exceed 60 per cent of the value of the good.
9022.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9022.90 does not exceed 60 per cent of the value of the good.
90.23	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.23 does not exceed 60 per cent of the value of the good.
9024.10 – 9024.80	A change from any other subheading.

9024.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.24 does not exceed 60 per cent of the value of the good.
9025.11 – 9025.80	A change from any other subheading.
9025.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.25 does not exceed 60 per cent of the value of the good.
9026.10 – 9026.80	A change from any other subheading.
9026.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.26 does not exceed 60 per cent of the value of the good.
9027.10 – 9027.89	A change from any other subheading.
9027.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.27 does not exceed 60 per cent of the value of the good.
9028.10 – 9028.30	A change from any other subheading.
9028.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.28 does not exceed 60 per cent of the value of the good.
9029.10 – 9029.20	A change from any other subheading.
9029.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.29 does not exceed 60 per cent of the value of the good.
9030.10 – 9030.89	A change from any other subheading.
9030.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.30 does not exceed 60 per cent of the value of the good.

9031.10 – 9031.80	A change from any other subheading.
9031.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.31 does not exceed 60 per cent of the value of the good.
9032.10 – 9032.89	A change from any other subheading.
9032.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.32 does not exceed 60 per cent of the value of the good.
90.33	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 90.33 does not exceed 60 per cent of the value of the good.

Chapter 91

Clocks and watches and parts thereof

HS Classification (2022)	Product-Specific Rule of Origin
91.01	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.01 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.
91.02	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.02 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.
91.03	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.03 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.

91.04	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.04 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.
91.05	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.05 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.
91.06	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.06 or 91.08 through 91.14 does not exceed 60 per cent of the value of the good.
91.07	A change from any other heading, except from heading 91.08 through 91.14; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.07 through 91.14 does not exceed 60 per cent of the value of the good.
9108.11	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9108.11 does not exceed 60 per cent of the value of the good.
9108.12	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9108.12 does not exceed 60 per cent of the value of the good.
9108.19	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9108.19 does not exceed 60 per cent of the value of the good.
9108.20	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9108.20 does not exceed 60 per cent of the value of the good.

9108.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9108.90 does not exceed 60 per cent of the value of the good.
9109.10	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9109.10 does not exceed 60 per cent of the value of the good.
9109.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9109.90 does not exceed 60 per cent of the value of the good.
9110.11	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9110.11 does not exceed 60 per cent of the value of the good.
9110.12	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9110.12 does not exceed 60 per cent of the value of the good.
9110.19	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9110.19 does not exceed 60 per cent of the value of the good.
9110.90	A change from any other subheading; or No change in tariff classification required, provided that the value of non-originating materials of subheading 9110.90 does not exceed 60 per cent of the value of the good.
9111.10 – 9111.80	A change from any other subheading.
9111.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.11 does not exceed 60 per cent of the value of the good.
9112.20	A change from any other subheading.

9112.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.12 does not exceed 60 per cent of the value of the good.
91.13	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.13 does not exceed 60 per cent of the value of the good.
91.14	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 91.14 does not exceed 60 per cent of the value of the good.

Chapter 92

Musical instruments; parts and accessories of such articles

HS Classification (2022)	Product-Specific Rule of Origin
9201.10 – 9201.20	A change from any other heading.
9201.90	A change from any other heading, except from heading 92.09; or No change in tariff classification required, provided that the value of non-originating materials of heading 92.01 or 92.09 does not exceed 60 per cent of the value of the good.
9202.10	A change from any other heading, except from heading 92.09; or No change in tariff classification required, provided that the value of non-originating materials of heading 92.02 or 92.09 does not exceed 60 per cent of the value of the good.
9202.90	A change from any other heading.
9205.10	A change from any other heading, except from heading 92.09; or No change in tariff classification required, provided that the value of non-originating materials of heading 92.05 or 92.09 does not exceed 60 per cent of the value of the good.
9205.90	A change from any other heading.
9206.00 – 9207.90	A change from any other heading.

92.08	A change from any other heading, except from heading 92.09; or No change in tariff classification required, provided that the value of non-originating materials of heading 92.08 through 92.09 does not exceed 60 per cent of the value of the good.
92.09	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 92.09 does not exceed 60 per cent of the value of the good.

Section XIX – Arms and Ammunition; Parts and Accessories Thereof

Chapter 93

Arms and ammunition; parts and accessories thereof

HS Classification (2022)	Product-Specific Rule of Origin
93.01 – 93.04	A change from any other heading.
93.05	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 93.05 does not exceed 60 per cent of the value of the good.
93.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 93.06 does not exceed 60 per cent of the value of the good.
93.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 93.07 does not exceed 60 per cent of the value of the good.

Section XX – Miscellaneous Manufactured Articles

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

HS Classification (2022)	Product-Specific Rule of Origin
9401.10	A change from any other subheading.
9401.20	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.01 does not exceed 60 per cent of the value of the good.
9401.31 – 9401.49	A change from any other subheading.
9401.52 – 9401.99	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.01 does not exceed 60 per cent of the value of the good.
94.02	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.02 does not exceed 60 per cent of the value of the good.
94.03	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.03 does not exceed 60 per cent of the value of the good.
94.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.04 does not exceed 60 per cent of the value of the good.
94.05	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.05 does not exceed 60 per cent of the value of the good.

94.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 94.06 does not exceed 60 per cent of the value of the good.

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

HS Classification (2022)	Product-Specific Rule of Origin
95.03	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.03 does not exceed 60 per cent of the value of the good.
95.04	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.04 does not exceed 60 per cent of the value of the good.
95.05	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.05 does not exceed 60 per cent of the value of the good.
95.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.06 does not exceed 60 per cent of the value of the good.
95.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.07 does not exceed 60 per cent of the value of the good.
95.08	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 95.08 does not exceed 60 per cent of the value of the good.

Chapter 96

Miscellaneous manufactured articles

HS Classification (2022)	Product-Specific Rule of Origin
96.01	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.01 does not exceed 60 per cent of the value of the good.
96.02	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.02 does not exceed 60 per cent of the value of the good.
96.03 – 96.04	A change from any other heading.
96.05	A change from any other heading; or No change in tariff classification required, provided that the value of the non-originating component goods of heading 96.05 does not exceed 60 per cent of the value of the set.
96.06	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.06 does not exceed 60 per cent of the value of the good.
96.07	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.07 does not exceed 60 per cent of the value of the good.
96.08	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.08 does not exceed 60 per cent of the value of the good.
96.09	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.09 does not exceed 60 per cent of the value of the good.
96.10 – 96.12	A change from any other heading.
9613.10 – 9613.80	A change from any other subheading.

9613.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.13 does not exceed 60 per cent of the value of the good.
96.14	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.14 does not exceed 60 per cent of the value of the good.
9615.11 – 9615.19	A change from any other subheading.
9615.90	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.15 does not exceed 60 per cent of the value of the good.
96.16	A change from any other heading.
96.17	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.17 does not exceed 60 per cent of the value of the good.
96.18	A change from any other heading.
96.19	A change from any other heading.
96.20	A change from any other heading; or No change in tariff classification required, provided that the value of non-originating materials of heading 96.20 does not exceed 60 per cent of the value of the good.

Section XXI – Works of Art, Collectors’ Pieces and Antiques

Chapter 97

Works of art, collectors’ pieces and antiques

HS Classification (2022)	Product-Specific Rule of Origin
97.01 – 97.06	A change from any other heading.

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Objectives and Principles

1. Each Party affirms its rights and obligations under the *Agreement on Trade Facilitation*, set out in Annex 1A to the WTO Agreement.
2. Each Party shall administer its customs procedures relating to the importation, exportation, and transit of goods, with the objective of:
 - (a) promoting predictability, consistency, and transparency in the application of its customs laws and regulations throughout its territory;
 - (b) facilitating the importation, exportation, and transit of goods that meet its laws, regulations, and procedural requirements; and
 - (c) ensuring compliance with its law.
3. The Parties shall seek to promote cooperation between their customs administrations.
4. For greater certainty, nothing in this Chapter shall prevent a Party from administering or introducing a measure that ensures or enhances trader compliance with its laws, regulations, or procedural requirements relating to the importation, exportation, or transit of goods, in a manner that is consistent with its international obligations and the obligations in this Chapter. This includes a measure that seeks to ensure the safety and security of the Party and its citizens through the proper declaration of goods and the payment of applicable duties, taxes, fees, and charges by traders.

Article 4.2: Scope

This Chapter applies to customs matters with respect to goods traded between the Parties in accordance with the respective laws and regulations of each Party.

Article 4.3: Publication and Availability of Information

Each Party shall make the following information available on one or more free, publicly accessible websites, and shall ensure that the information is updated as necessary:

- (a) information the Party is required to publish under the *Agreement on Trade Facilitation*, set out in Annex 1A to the WTO Agreement, and Article X (Publication and Administration of Trade Regulations) of the *General Agreement on Tariffs and Trade 1947*, set out in Annex 1A to the WTO Agreement, in a manner that enables persons to become acquainted with them;

- (b) the Party's customs procedures relating to the importation, exportation, and transit of goods, in a manner that is clear and comprehensive;
- (c) a description of the procedures and practical steps an interested person needs to follow for the importation into, exportation from, and transit of goods through the Party's territory;
- (d) contact information for any enquiry point maintained by the Party pursuant to Article 4.4 (Enquiry Points);
- (e) a comprehensive list of the Party's governmental authorities responsible for measures imposed in relation to the importation into, exportation from, and transit of goods through its territory, including their contact information;
- (f) information on the Party's security regime and its requirements, if administered, including the method used to establish a security amount, as set out in Article 4.10.4 (Release of Goods);
- (g) information on the Party's single window system, as set out in Article 4.12 (Single Window System);
- (h) information on the Party's penalty regime for breaches of customs laws and regulations, as set out in Article 4.17 (Penalties);
- (i) information on how a person may request a review or appeal, pursuant to Article 4.18 (Review and Appeal); and
- (j) information on how a person may submit a complaint, in accordance with Article 4.20.2 (Standards of Conduct).

Article 4.4: Enquiry Points

1. Each Party shall maintain one or more enquiry points to address enquiries from interested persons regarding its customs procedures pertaining to the importation, exportation, and transit of goods.
2. A Party shall not require the payment of a fee or charge for answering an enquiry under paragraph 1. For greater certainty, a Party may require payment of a fee or charge with respect to other enquiries requiring document search, duplication, and review in connection with requests for public access to government records made in accordance with its laws and regulations.
3. Each Party shall ensure that a response to an enquiry under paragraph 1 is provided within a reasonable period of time, which may vary depending on the nature or complexity of the request.

Article 4.5: Trader Consultation

1. If a Party proposes to adopt a regulation of general application governing trade and customs matters relating to goods, that Party shall, to the extent possible and in accordance with its law:
 - (a) publish the proposed regulation on a free, publicly accessible website; or
 - (b) make information on the proposed regulation available free of charge and through any electronic means,as early as possible, before its adoption.
2. Each Party shall, to the extent possible and in accordance with its law, provide interested persons the opportunity to comment on a proposed regulation referred to in paragraph 1.
3. Each Party shall allow for communication between its customs administration and traders within its territory regarding its procedures related to the importation, exportation, and transit of goods, including emerging issues. These communications may take place regularly or on an ad hoc basis.

Article 4.6: Tariff Classification of Goods

For the purposes of determining the tariff classification of goods traded between the Parties, each Party shall apply the Harmonized System (HS).

Article 4.7: Customs Valuation of Goods

1. For the purposes of determining the customs value of goods traded between the Parties, each Party shall apply the provisions contained in Part I and Annex I of the *Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* (Customs Valuation Agreement), set out in Annex 1A of the WTO Agreement.
2. In applying paragraph 1, each Party shall examine the customs value of an imported good on its own merit, giving due consideration to the circumstances surrounding the individual importation. To this end, a Party shall not reject the application of the “transaction value” method under Article 1 of the Customs Valuation Agreement, solely based on the fact that the price declared for an imported good is lower than the prevailing market prices for identical imported goods, or lower than the prevailing market prices for similar imported goods, as applicable.
3. To the greatest extent possible, if an import declaration has been presented and the customs administration of the importing Party has reason to doubt the truth or accuracy of the particulars of the declaration, or of documents produced in support of the declared customs value, the Party’s customs administration shall apply the provisions contained in Decision 6.1 of the WTO Committee on Customs Valuation.
4. For greater certainty, for the purposes of this Article, a Party’s communication in writing as referred to in the Customs Valuation Agreement or in Decision 6.1 of the WTO Committee on Customs Valuation may be done through electronic means.

Article 4.8: Advance Rulings

1. Each Party shall issue an advance ruling on:
 - (a) the tariff classification of a good, in accordance with the Harmonized System (HS);
 - (b) the appropriate method or criteria to be used for determining the customs value of a good, under a particular set of facts, in accordance with the Customs Valuation Agreement;
 - (c) the origin of a good; and
 - (d) any other matter that the Parties may decide.
2. For the purposes of paragraph 1, each Party shall issue advance rulings in accordance with Article 3.30 (Rules of Origin and Origin Procedures – Advance Rulings Relating to Origin).

Article 4.9: Pre-Arrival Processing

1. Each Party shall adopt or maintain procedures allowing for the submission of information, including documentation or data, required for the importation of goods, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.
2. Each Party shall, as appropriate, provide for the advance submission of information, including documentation or data, referred to in paragraph 1 in electronic format for pre-arrival processing of this information.

Article 4.10: Release of Goods

1. In order to facilitate trade between the Parties, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods.
2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for the immediate release of goods upon receipt of the customs declaration and fulfillment of all applicable requirements and procedures;
 - (b) provide for the electronic submission and processing of information, including documentation or data, prior to the arrival of the goods in order to expedite the release of 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) require that the importer be informed when a Party does not release the goods in accordance with subparagraph (a), including, to the extent permitted by its laws and regulations, the reasons why the goods are not released.

3. Each Party shall adopt or maintain procedures that provide for the release of goods prior to a final determination and payment of any duties, taxes, fees, and charges imposed on or in connection with the importation of the goods, when these elements are not determined prior to or promptly upon arrival, provided that the goods are otherwise eligible for release and any security required by the importing Party has been provided.
4. If a Party requires security as a condition for release, that Party shall:
 - (a) allow for a security instrument to cover multiple importations;
 - (b) limit the security to an amount that is calculated to ensure compliance with payment of duties, taxes, fees, and charges, and that must not represent an indirect protection of domestic traders or goods; and
 - (c) ensure that the security is discharged as soon as possible after its customs administration is satisfied that the obligations arising from the importation of the goods have been fulfilled or, for instruments covering multiple importations, until it is no longer required by the customs administration.
5. Each Party shall allow goods intended for importation to be moved under customs control from the point of entry into the Party to another customs office in its territory, provided the applicable requirements are met.
6. Nothing in this Article requires a Party to release a good if its requirements for release have not been met.

Article 4.11: Express Shipments

1. Each Party shall adopt or maintain expedited customs procedures for express shipments for at least those goods entered through an air cargo facility while maintaining appropriate customs control and selection by:
 - (a) providing for pre-arrival processing of information, including documentation or data, required to release express shipments;
 - (b) permitting, to the extent possible, the single submission of information, including documentation or data, covering all goods contained in an express shipment through electronic means. For greater certainty, additional information, including documentation or data, may be required as a condition for release;
 - (c) minimizing the information, including documentation or data, required for the release of express shipments;
 - (d) providing for these shipments, under normal circumstances, to be released immediately after arrival, provided that all necessary information, including documentation or data, has been submitted and all requirements have been met; and

- (e) endeavouring to apply the treatment in subparagraphs (a) through (d) to shipments of any weight or value, recognizing that a Party is permitted to:
 - (i) require additional entry procedures that may vary based on the weight or value of the good. Additional entry procedures include declarations and supporting documentation for the assessment and payment of duties and taxes; and
 - (ii) limit the treatment in subparagraphs (a) through (d) based on the type of good, provided that the treatment is not limited to low value goods such as documents.

2. Nothing in paragraph 1 shall affect the right of a Party to examine, detain, seize, confiscate, or refuse the entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraph 1 shall prevent a Party from requiring completion of additional entry procedures and any necessary information, including documentation or data, for the release of restricted or controlled goods.

Article 4.12: Single Window System

1. Each Party shall maintain a single window system enabling a trader to electronically submit, through a single entry point, information, including documentation or data, required by the Party for the importation of a good into its territory.
2. Each Party shall, through the single window system and in a timely manner, inform a trader that is using its single window system of the status of the release of goods.
3. If a Party receives information, including documentation or data, for a good or shipment of goods through its single window system, the Party shall not request the same information for that good or shipment of goods, except in urgent circumstances or pursuant to other limited exceptions set out in its laws, regulations, or procedures. Each Party shall minimize the extent to which paper documents are required if electronic copies are provided.

Article 4.13: Risk Management

1. Each Party shall adopt or maintain a risk management regime that enables its customs administration to focus enhanced customs controls on high-risk shipments and facilitates the release and movement of low-risk shipments.
2. Each Party shall administer risk management at the border, as well as in the pre-border and post-border environments.
3. Each Party shall base risk assessment on appropriate selectivity criteria.

4. Each Party shall use electronic systems for risk management and targeting.
5. Each Party shall design and apply risk management in a manner that avoids arbitrary or unjustifiable discrimination, or disguised restrictions on international trade.
6. In order to facilitate trade, each Party shall periodically review and update its risk management regime, as appropriate.

Article 4.14: Customs Brokers

With a view to allowing traders to fulfill obligations on their own behalf with respect to the importation, exportation, and transit of goods, a Party shall not require the mandatory use of customs brokers.

Article 4.15: Consistency

1. With a view to promoting transparency and predictability for traders, each Party shall adopt or maintain administrative measures that support consistency in the implementation and application of its customs laws and regulations throughout its territory. These administrative measures may include, among others, training for customs officials and the issuance of internal guidance or policy documents.
2. For greater certainty, the administrative measures adopted or maintained pursuant to paragraph 1 shall not prevent a Party's customs administration from exercising discretion, as provided for in its law, in the implementation and application of its customs laws and regulations.
3. If an inconsistency is discovered in the implementation or application of its customs laws or regulations, the Party shall promptly seek to resolve the inconsistency, if practicable.

Article 4.16: Post-Clearance Audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain a post-clearance audit regime to ensure compliance with its customs and other related laws and regulations.
2. Each Party shall conduct post-clearance audits in a risk-based manner.
3. Each Party shall conduct post-clearance audits in a transparent manner that informs the audited person with respect to the Party's laws, regulations, and procedures, and promotes future compliance. Once an audit is completed, the Party shall without delay notify the person whose records are audited of the results, the basis for the results, and the audited person's rights and obligations.

4. The Parties acknowledge that information obtained in a post-clearance audit may be used in further administrative, quasi-judicial, or judicial proceedings.
5. Each Party shall, wherever practicable, use the results of post-clearance audits in applying risk management.
6. Each Party shall provide in its laws or regulations a fixed and finite period with respect to record-keeping obligations.

Article 4.17: Penalties

1. Each Party shall adopt or maintain a penalty regime addressing breaches of its customs laws or regulations in relation to the importation, exportation, or transit of goods.
2. Each Party shall ensure that its penalties for breaches of customs laws or regulations are administered by its customs administration in a transparent and uniform manner throughout its territory.
3. Each Party shall ensure that a penalty imposed by its customs administration for a breach of its customs laws or regulations is imposed only on the person legally responsible for the breach.
4. Each Party shall ensure that a penalty imposed by its customs administration for a breach of its customs laws or regulations is based on the facts and circumstances of the case, including any previous breaches by the person receiving the penalty, and is commensurate with the nature and severity of the breach.
5. Each Party shall adopt or maintain measures to:
 - (a) avoid conflicts of interest in the assessment and collection of penalties, duties, and taxes by its customs administration; and
 - (b) ensure the objective assessment and collection of penalties, duties, and taxes by its customs administration.
6. Each Party shall ensure that when its customs administration imposes a penalty for a breach of its customs laws or regulations, it provides an explanation in writing to the person on whom the penalty is imposed, specifying:
 - (a) the nature of the breach, including the specific laws or regulations concerned;
 - (b) the basis for determining the penalty amount if not set forth specifically in the laws, regulations, or procedures; and
 - (c) the rights and obligations of the person on whom the penalty is imposed.
7. Each Party shall provide in its laws, regulations, or procedures, or otherwise give effect to, a fixed and finite period within which its customs administration may initiate an administrative proceeding to impose a penalty relating to a breach of its customs laws or regulations. For greater certainty, this paragraph does not apply to quasi-judicial or judicial proceedings.

Article 4.18: Review and Appeal

1. Each Party shall provide that any person to whom its customs administration issues an administrative determination has the right to:
 - (a) an administrative review or appeal of the determination, by an administrative authority higher than or independent of the official or office that issued the determination; and
 - (b) a quasi-judicial or judicial review or appeal of the determination made at the final level of an administrative review.
2. Each Party shall ensure that its procedures for review and appeal are carried out in a non-discriminatory and timely manner, without undue delay.
3. A Party shall not treat a person that has filed a request for review or appeal less favourably than a person who has not filed such a request, based solely on the filing of that request.
4. A Party shall not impose a fee or charge for an administrative review or appeal of an administrative determination. Nothing in this Article shall prevent a Party from requiring full payment of assessed duties, taxes, penalties, or interest prior to a request for review or appeal.
5. Each Party shall adopt or maintain procedures that allow for a request for administrative review or appeal to be submitted through electronic means.
6. 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 4.19: Protection of Trader Information

1. Each Party shall adopt or maintain measures governing the collection, protection, use, disclosure, retention, correction, and disposal of information that relates to a trader and that is collected by its customs administration for the purposes of administering or enforcing its customs laws and regulations.
2. Each Party shall maintain, through its customs administration, the confidentiality of all information collected for the purposes of administering or enforcing its customs laws and regulations and shall protect that information from use or disclosure that could prejudice the competitive position of the trader to whom the information relates.
3. Notwithstanding paragraph 2, a Party may use or disclose confidential information but only for the purposes of administering or enforcing its customs laws and regulations or as otherwise provided under the Party's law, including in an administrative, quasi-judicial, or judicial proceeding.
4. If confidential information is used or disclosed other than in accordance with this Article, the Party shall address the incident and strive to prevent a reoccurrence.

Article 4.20: Standards of Conduct

1. Each Party shall adopt or maintain measures to deter its customs officials from engaging in improper behaviour or action in the performance or exercise of their official duties, including any behaviour or action that may result in, or reasonably create the appearance of, the use of their position as a public official for personal or private gain.
2. Each Party shall provide a mechanism for persons to submit a complaint regarding perceived improper or unlawful behaviour of a customs official in its territory. Each Party shall take appropriate and timely action in response to a complaint in accordance with its laws, regulations, or procedures.

Article 4.21: Cooperation and Committee

1. Each Party shall designate at least one contact point for the purposes of facilitating the administration of this Chapter and provide the details of the contact point to the other Party, upon entry into force of this Agreement.
2. Each Party may at any time request consultations with the other Party on any matter arising from the interpretation or administration of this Chapter, including sharing information on best practices and experiences.
3. Consultations under paragraph 2 may be conducted through the relevant contact point identified under paragraph 1 or the Committee on Rules of Origin, Origin Procedures, and Trade Facilitation (Committee) established under Article 3.35 (Rules of Origin and Origin Procedures – Committee on Rules of Origin, Origin Procedures, and Trade Facilitation). Consultations shall be concluded within 60 days of the request. The period of time for concluding consultations may be extended by the Parties.
4. When a matter raised in a consultation under paragraph 2 cannot be resolved by the Committee, the Committee may refer the matter to the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee) for guidance and resolution.
5. Nothing in this Article shall prevent a Party's customs administration from rendering a decision, or taking any other action within its lawful authority that it considers necessary, pending a resolution of a matter under this Chapter.

CHAPTER 5

SANITARY AND PHYTOSANITARY MEASURES

Article 5.1: Definitions

1. The definitions in Annex A of the SPS Agreement, as amended, are incorporated into and made part of this Chapter.
2. For the purposes of this Chapter:
 - (a) **competent authority** means a government body of each Party responsible for measures or matters referred to in this Chapter; and
 - (b) **WTO SPS Committee** means the WTO Committee on Sanitary and Phytosanitary Measures established under Article 12 of the SPS Agreement.
3. The definitions adopted by the:
 - (a) Codex Alimentarius Commission (Codex);
 - (b) World Organisation for Animal Health (WOAH); and
 - (c) *International Plant Protection Convention*, done at Rome on 6 December 1951 (IPPC),as amended, are incorporated into and made part of this Chapter.
4. To the extent there is an inconsistency between the definitions referred to in paragraphs 1 and 2, and those referred to in paragraph 3, the definitions in paragraph 1 prevail to the extent of the inconsistency.

Article 5.2: Objectives

The objectives of this Chapter are to:

- (a) protect human, animal, or plant life or health in the territories of the Parties while facilitating trade;
- (b) reinforce and build on the SPS Agreement and enhance its practical implementation;
- (c) strengthen communication, consultation, and cooperation between the Parties, and particularly between the Parties' competent authorities;
- (d) ensure that a Party's sanitary or phytosanitary measures do not create unjustified barriers to trade and do not constitute disguised restrictions on international trade;
- (e) enhance transparency and understanding on the development and application of each Party's sanitary and phytosanitary measures;
- (f) encourage the development and adoption of science-based international standards, guidelines, and recommendations, and promote their implementation by the Parties; and

- (g) advance and further promote science-based decision making.

Article 5.3: Scope

This Chapter applies to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

Article 5.4: General Provisions

The following provisions of the SPS Agreement, as amended, are incorporated into and made part of this Chapter:

- (a) Article 1;
- (b) Article 2;
- (c) Article 3;
- (d) Article 4;
- (e) Article 5;
- (f) Article 6;
- (g) Article 7 and Annex B;
- (h) Article 8 and Annex C; and
- (i) Article 13.

Article 5.5: Equivalence

1. The Parties acknowledge that recognition of the equivalence of sanitary and phytosanitary measures is an important means to facilitate trade.
2. Further to Article 4 of the SPS Agreement, the Parties shall apply recognition of equivalence to a specific sanitary or phytosanitary measure, or to the extent feasible and appropriate, to a group of measures or on a systems-wide basis. In determining the equivalence of a specific sanitary or phytosanitary measure, group of measures, or on a systems-wide basis, each Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.
3. In determining the equivalence of a sanitary or phytosanitary measure, the importing Party shall take into account available knowledge, information, and relevant experience, including knowledge acquired through experience with the exporting Party's relevant competent authority.
4. On request of the exporting Party, the importing Party shall explain the objective and rationale of its sanitary or phytosanitary measure and identify the risk the sanitary or phytosanitary measure is intended to address.

5. When the importing Party receives a request for an equivalence determination and determines that the information provided by the exporting Party is sufficient, it shall initiate the equivalence assessment within a reasonable period of time.
6. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of the equivalence assessment.
7. When the importing Party initiates an equivalence assessment, it shall explain, on request of the exporting Party, and without undue delay, its equivalence process, and, if the determination results in recognition of equivalence, its plan for enabling trade.
8. The importing Party shall recognise the equivalence of a sanitary or phytosanitary measure, group of measures, or system, even if the measure, group of measures, or system differs from its own, if the exporting Party objectively demonstrates to the importing Party that the exporting Party's measure achieves the importing Party's appropriate level of sanitary or phytosanitary protection taking into account outcomes that the exporting Party's measures, group of measures, or system achieves.
9. If the importing Party accepts the exporting Party's sanitary or phytosanitary measures, group of measures, or system as equivalent, the importing Party shall communicate this acceptance to the exporting Party in writing and shall apply this recognition to trade from the exporting Party as soon as practical.
10. If an equivalence assessment does not result in acceptance of equivalence, the importing Party shall communicate that determination and its rationale to the exporting Party without undue delay.
11. If a Party plans to adopt, modify, or repeal a measure that is the subject of a sanitary or phytosanitary equivalence recognition, the following applies:
 - (a) that Party shall notify the other Party of its plan. The notification should take place at an appropriately early stage when any comments submitted by the other Party can be taken into account, including by revising its plan. Upon request of a Party, the Parties shall discuss whether the adoption, modification, or repeal of the measure may affect the equivalence recognition;
 - (b) that Party shall, upon request of the other Party, provide information and rationale concerning its planned adoption, modification, or repeal. The other Party shall review any information provided to it and submit any comments to the Party that plans to adopt, modify, or repeal the measure without unjustifiable delay; and
 - (c) the importing Party shall not revoke its recognition of equivalence on the basis that an adoption, modification, or repeal of the measure is pending.
12. If a Party adopts, modifies, or repeals a measure that is the subject of a sanitary or phytosanitary recognition of equivalence, the importing Party shall maintain its recognition of equivalence if the exporting Party objectively demonstrates that the exporting Party's measures concerning the good continue to achieve the appropriate level of sanitary or phytosanitary protection of the importing Party. Upon request of a Party, the Parties shall promptly discuss the determination made by the importing Party.

Article 5.6: Science and Risk Analysis

1. Recognising the Parties' rights and obligations under the relevant provisions of the SPS Agreement, this Chapter does not prevent a Party from:
 - (a) establishing its appropriate level of sanitary or phytosanitary protection; and
 - (b) establishing or maintaining an approval procedure, including an import requirement, that requires a risk assessment to be conducted before that Party grants a good access to its market.
2. In conducting its risk assessment and risk management, each Party shall:
 - (a) ensure that each risk assessment it conducts is appropriate to the circumstances of the risk to human, animal, or plant life or health, and takes into account the available relevant scientific evidence; and
 - (b) take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.
3. Each Party shall conduct its risk assessment and risk management with respect to a sanitary or phytosanitary regulation within the scope of Annex B of the SPS Agreement in a manner that is documented and provides the other Party an opportunity to comment.
4. Each Party shall consider, as a risk management option, taking no additional sanitary or phytosanitary measure if that would achieve the Party's appropriate level of sanitary or phytosanitary protection.
5. If the importing Party requires a risk assessment to evaluate a request from the exporting Party to authorise the importation of a good of the exporting Party, the importing Party shall provide, on request of the exporting Party, an explanation of the information required for the risk assessment. On receipt of the requisite information from the exporting Party, the importing Party shall endeavour to facilitate the evaluation of the request for authorisation by scheduling work on this request in accordance with the available resources and applicable procedures, policies, laws, and regulations of the importing Party.
6. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of any risk assessment, risk management, or other evaluation the importing Party requires to facilitate trade and of any delay that may occur during the process.
7. If the importing Party, as a result of a risk assessment, adopts a sanitary or phytosanitary measure that may facilitate trade between the Parties, the importing Party shall implement the measure within a reasonable period of time.

8. Without prejudice to Article 5.9 (Emergency Measures), a Party shall not stop the importation of a good of the other Party for the reason that the importing Party is undertaking a review of its sanitary or phytosanitary measure, if the importing Party permitted the importation of that good of the other Party when the review was initiated. The importing Party shall not be considered as having stopped imports for the reason that it is undertaking a review if that Party stops the importation of a good on the basis that the review identified that the information necessary to permit the importation of a good is lacking. For greater certainty, nothing in this paragraph prevents a Party from taking action to address an urgent problem of human, animal, or plant life or health that arises or threatens to arise.

9. In conducting its risk assessment or risk management to facilitate trade between the Parties, a Party may request information from the other Party. A Party that receives a request for information shall endeavour to provide available information to the Party that requested the information within a reasonable period of time and, if possible, by electronic means.

10. In conducting its risk management, a Party may establish an arrangement with the other Party to facilitate the trade of a good that is the subject of a Party's sanitary or phytosanitary measure. With respect to any such arrangement, the Parties shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, or recommendations.

Article 5.7: Adaptation to Regional Conditions, Including Pest- or Disease-Free Areas and Areas of Low Pest or Disease Prevalence

1. Further to Article 6.2 of the SPS Agreement, each Party shall recognise the concepts of zoning and compartmentalisation.

2. The Parties may cooperate on the recognition of regional conditions, including pest- or disease-free areas, areas of low pest or disease prevalence, pest-free places of production, or pest-free production sites, and zoning or compartmentalisation, with the objective of acquiring confidence in the procedures followed by each Party for that recognition.

3. In making a determination regarding adaptation to regional conditions, each Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

4. When the importing Party receives a request for a determination of regional conditions from the exporting Party and determines that the information provided by the exporting Party is sufficient, the importing Party shall initiate the assessment within a reasonable period of time.

5. When the importing Party commences an assessment of a request for a determination of regional conditions under paragraph 4, that Party shall, on request of the exporting Party, explain its process for making the determination of regional conditions without unjustifiable delay.

6. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of the assessment of the exporting Party's request for a determination of regional conditions.

7. The importing Party shall finalise the evaluation and all necessary stages involved for the determination of regional conditions of the exporting Party without undue delay once the importing Party's competent authority determines that it has received sufficient information from the exporting Party.

8. If the evaluation of the evidence provided by the exporting Party does not result in a determination to recognise the regional conditions, the importing Party shall provide to the exporting Party the rationale for its determination, in writing, within a reasonable period of time.

9. When an importing Party adopts a sanitary or phytosanitary measure that recognises specific regional conditions of the exporting Party, the importing Party shall communicate that decision and the measure to the exporting Party, in writing, and implement the measure within a reasonable period of time.

10. The importing and exporting Parties involved in a particular determination of regional conditions may also decide in advance the risk management measures that shall apply to trade between them in the event of a change in status.

11. If there is an incident that results in a change of status, the exporting Party shall inform the importing Party. If the importing Party modifies or revokes the determination recognising regional conditions as a result of the change in status, on request of the exporting Party, the Parties shall cooperate to assess whether the determination can be reinstated.

Article 5.8: Transparency

1. The Parties recognise the value of sharing information about their sanitary and phytosanitary measures on an ongoing basis and of providing the other Party with the opportunity to comment on their proposed sanitary and phytosanitary measures.

2. In undertaking the obligations of this Article, each Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

3. A Party shall notify a proposed sanitary or phytosanitary measure that may have an effect on the trade of the other Party, including any that conforms to international standards, guidelines, or recommendations, by using the WTO SPS notification submission system as a means of notifying the other Party.

4. Unless urgent problems of human, animal, or plant life or health protection arise or threaten to arise requiring the adoption of an emergency measure, or the measure is of a trade-facilitating nature, a Party shall normally allow at least 60 days for the other Party to provide written comments on the proposed sanitary or phytosanitary measure, other than proposed legislation, after it makes the notification under paragraph 3. The Party shall consider any reasonable request from the other Party to extend the comment period. On request of the other Party, the Party shall respond to the written comments of the other Party in an appropriate manner.

5. The Party shall make available on a free, publicly available official website or official journal, the proposed sanitary or phytosanitary measure notified under paragraph 3, the legal basis for the measure, and shall, if consistent with its practice, publish the written comments or a summary of the written comments that Party has received from the public on the measure.

6. If a Party proposes a sanitary or phytosanitary measure which does not conform to a relevant international standard, guideline, or recommendation, that Party shall provide to the other Party, on request, the relevant documentation that the Party considered in developing the proposed measure, including documented and objective scientific evidence that is rationally related to the measure, such as risk assessments, relevant studies, and expert opinions.

7. 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 Party's appropriate level of sanitary or phytosanitary protection.

8. Upon request, a Party shall, within 30 days of the request, provide the other Party with the documents or a summary of the documents describing the requirements of proposed sanitary or phytosanitary measures notified to the WTO. If possible, each Party shall endeavour to make the information available in English.

9. Following the notification of sanitary or phytosanitary measures to the WTO, upon request, a Party shall provide the other Party with the documents or a summary of the documents describing the requirements of the adopted sanitary or phytosanitary measures, within a reasonable period of time as decided by the Parties. If possible, each Party shall endeavour to make the information available in English.

10. Each Party shall publish, preferably by electronic means, notices of final sanitary or phytosanitary measures in an official website or official journal.

11. 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. In accordance with a Party's relevant rules and procedures, and to the extent permitted by the confidentiality and privacy requirements of the Party's applicable laws and regulations, a Party shall make available to the other Party, on request, significant written comments and relevant documentation considered to support the measure that were received during the comment period.

12. If a final sanitary or phytosanitary measure is substantively altered from the proposed measure, a Party shall also include in the notice of the final sanitary or phytosanitary measure that it publishes, an explanation of:

- (a) the objective and rationale of the measure and how the measure advances that objective and rationale; and
- (b) any substantive revisions that it made to the proposed measure.

13. The exporting Party shall notify the importing Party through the contact points referred to in Article 5.15 (Competent Authorities and Contact Points) in a timely and appropriate manner:

- (a) if it has knowledge of a significant sanitary or phytosanitary risk related to the export of a good from its territory;

- (b) of urgent situations where a change in animal or plant health status in the territory of the exporting Party may affect current trade;
- (c) of significant changes in the status of a regionalised pest or disease;
- (d) of new scientific findings of importance which affect the regulatory response with respect to food safety, pests, or diseases; and
- (e) of significant changes in food safety, pest, or disease management, control, or eradication policies or practices that may affect current trade.

14. If feasible and appropriate, a Party shall normally provide an interval of not less than six months between the date it publishes a final sanitary or phytosanitary measure and the date on which the measure takes effect, unless the measure is intended to address an urgent problem of human, animal, or plant life or health protection or the measure facilitates trade.

15. Paragraphs 1 to 14 apply to sanitary or phytosanitary measures that constitute sanitary or phytosanitary regulations for the purposes of Annex B of the SPS Agreement.

16. A Party shall provide to the other Party, on request, all sanitary or phytosanitary measures related to the importation of a good into that Party's territory.

Article 5.9: Emergency Measures

1. If the importing Party adopts an emergency measure to address an urgent problem of human, animal, or plant life or health that arises or threatens to arise and applies it to the exports of the exporting Party, the importing Party shall promptly notify the exporting Party in writing of that measure through the contact points referred to in Article 5.15 (Competent Authorities and Contact Points). The importing Party shall take into consideration any information provided by the exporting Party in response to the notification.

2. If the importing Party adopts an emergency measure under paragraph 1, it shall assess the scientific basis of that measure within six months and make available, on request, the results of the assessment to the exporting Party. If the emergency measure is maintained after the assessment because the reason for its adoption remains, the importing Party shall review the application of the measure periodically.

Article 5.10: Import Checks

1. In applying import checks, each Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

2. Each Party shall ensure that its import checks are based on the risks associated with importations and are carried out without unjustifiable delay.

3. Each Party has the right to conduct import checks to assess compliance with its sanitary and phytosanitary measures.
4. A Party shall make available, on request of the other Party, information on its import procedures and its basis for determining the type and frequency of import checks, including the factors it considers to determine the risks associated with importations.
5. A Party may amend the frequency of its import checks as a result of an assessment of previous import checks or as a result of actions or discussions provided for in this Chapter.
6. The importing Party shall provide, on request of the other Party, information regarding the analytical methods, quality controls, sampling procedures, and facilities that the importing Party uses to test a good. The importing Party shall ensure that any testing is conducted using appropriate and validated methods under a quality assurance program in accordance with international laboratory standards.
7. The importing Party shall maintain physical or electronic documentation regarding the identification, collection, sampling, transportation, and storage of the test sample, and the analytical methods used on the test sample.
8. Each Party shall conduct import checks in a manner that preserves the integrity of the goods, except for the individual specimens or samples obtained pursuant to the requirements referred to in subparagraph 1(e) of Annex C of the SPS Agreement.
9. The importing Party shall ensure that its final decision on the action taken in response to a finding of non-compliance with the importing Party's sanitary or phytosanitary measure is limited to what is reasonable and necessary in response to the non-compliance.
10. If the importing Party prohibits or restricts the importation of a good of the exporting Party on the basis of non-compliance of that good found during an import check, the importing Party shall provide a notification about the non-compliance to the competent authority of the exporting Party, the importer, or its agent.
11. When the importing Party provides a notification pursuant to paragraph 10, the Party shall:
 - (a) include in its notification:
 - (i) the reason for the prohibition or restriction;
 - (ii) the legal basis or authorisation for the action; and
 - (iii) information on the status of the affected goods and, if appropriate, on their disposition;
 - (b) transmit the notification as soon as possible and no later than seven days after the date of the decision to prohibit or restrict, unless the goods are seized by a customs administration; and
 - (c) if the notification has not already been provided through another channel, transmit the notification by electronic means, if practicable.

12. The importing Party that prohibits or restricts the importation of goods of the other Party due to a non-compliance shall provide an opportunity for a review of the decision and consider any relevant information submitted to assist in the review. The request for the review and the information should be submitted to the importing Party within a reasonable period of time.

13. If the importing Party determines that there is a significant, sustained, or recurring pattern of non-compliance with a sanitary or phytosanitary measure, the importing Party shall notify the exporting Party of the non-compliance. On request, the Parties shall discuss the non-compliance and the appropriate remedial actions that can be taken to avoid future non-compliance.

14. On request, the importing Party shall provide to the exporting Party available information on goods from the exporting Party that were found not to comply with a sanitary or phytosanitary measure of the importing Party.

15. Nothing in this Chapter prevents the importing Party from disposing of goods which are found to have any infectious pathogen, pest, or pests that, if urgent action is not taken, can spread and cause damage to human, animal, or plant life or health in the Party's territory.

Article 5.11: Audits

1. The importing Party shall have the right, subject to this Article, to audit the exporting Party's competent authorities and associated or designated inspection systems.

2. An audit shall be systems-based and conducted to assess the effectiveness of the regulatory controls of the competent authorities of the exporting Party to provide the required assurances and meet the sanitary and phytosanitary measures of the importing Party. The audit may include an assessment of the competent authorities' control programmes, and, if appropriate, on-site inspections of facilities.

3. In undertaking an audit, each Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

4. The Parties shall establish the conditions for carrying out an audit, which may include on-site, remote, or virtual options for any part of the audit.

5. Prior to the commencement of an audit, the Parties shall discuss the rationale, objectives, and scope of the audit, and the criteria or requirements against which the audited Party will be assessed. At that time, the Parties shall also decide the itinerary and procedure for conducting the audit.

6. Unless the Parties decide otherwise, the auditing Party shall hold an exit meeting at the end of the audit that includes an opportunity for the competent authority of the audited Party to raise questions or seek clarification on the preliminary findings and observations provided at the meeting.

7. The auditing Party shall provide the audited Party the draft written audit report, including its initial findings. The auditing Party shall provide the audited Party the opportunity to comment on the accuracy of the draft audit report and shall take any such comments into account before making its conclusions. The auditing Party shall provide a report setting out its conclusions in writing to the audited Party within a reasonable period of time.

8. In undertaking an audit in cases in which the importing Party has recognised equivalence on a systems-wide basis, the importing Party shall:

- (a) conduct the audit to verify that the audited Party's system achieves an equivalent outcome to the appropriate level of sanitary or phytosanitary protection of the importing Party; and
- (b) audit against the exporting Party's implementation of the equivalent oversight and control system.

9. A decision or action taken by the auditing Party as a result of the audit shall be supported by objective evidence and available data that can be verified, taking into account the auditing Party's knowledge of, relevant experience with, and confidence in, the audited Party's regulatory controls. The auditing Party shall, on request of the audited Party, provide that evidence and data to the audited Party for verification.

10. The costs incurred by the auditing Party shall be borne by the auditing Party unless the Parties decide otherwise.

11. Each Party shall ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the audit process.

Article 5.12: Certification

1. The Parties recognise that assurances with respect to sanitary or phytosanitary requirements may be provided through certificates or other means.

2. Each Party shall ensure that at least one of the following conditions is satisfied before imposing a sanitary or phytosanitary certification requirement:

- (a) the certification requirement is based on the relevant international standards; or
- (b) the certification requirement is appropriate to the circumstances of risks to human, animal, or plant life or health.¹

3. In applying certification requirements, the importing Party shall take into account the relevant decisions and guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

¹ For greater certainty, a certification requirement that does not constitute a sanitary or phytosanitary measure, such as a requirement concerning the quality of a product or information relating to consumer preferences, is not a certification requirement that is appropriate to the circumstances of a risk to human, animal, or plant life or health.

4. The importing Party shall limit attestations and information it requires on the certificates to essential information that is necessary to provide assurances to the importing Party that its appropriate level of sanitary or phytosanitary protection has been met.
5. The importing Party shall provide to the exporting Party, on request, the rationale for any attestations or information that the importing Party requires to be included on a certificate.
6. The Parties may decide to work cooperatively to develop model certificates to accompany specific goods traded between the Parties.
7. The Parties shall promote the implementation of electronic certification and other technologies to facilitate trade.

Article 5.13: Technical Consultations for Issue Resolution

1. A Party (requesting Party) may initiate technical consultations for issue resolution with the other Party (responding Party) to discuss any matter arising under this Chapter that may adversely affect its trade by delivering a written request to the Contact Point of the responding Party. The request shall identify the reason for the request, including a description of the requesting Party's concerns about the matter.
2. The Parties shall meet within 30 days of the responding Party's receipt of the request, with the aim of resolving the matter cooperatively within 180 days of the receipt of the request if possible. This meeting, and any subsequent meetings, may be held virtually or in-person as decided by the Parties.
3. The Parties shall ensure the appropriate involvement of relevant trade officials and competent authorities in meetings held pursuant to this Article.
4. A Party shall not have recourse to dispute settlement under Chapter 24 (Dispute Settlement) for a matter arising under this Chapter without first seeking to resolve the matter through technical consultations for issue resolution in accordance with this Article.
5. Recognising that Parties may decide to engage in consultations pursuant to this Article for any length of time, the requesting Party may cease technical consultations under this Article and have recourse to dispute settlement under Chapter 24 (Dispute Settlement) following the meeting referred to in paragraph 2 or if the meeting is not held.

Article 5.14: Committee on Sanitary and Phytosanitary Measures

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Committee on Sanitary and Phytosanitary Measures (SPS Committee), composed of government representatives of each Party responsible for sanitary and phytosanitary matters.
2. The functions of the SPS Committee are to:
 - (a) enhance each Party's implementation of this Chapter;
 - (b) consider sanitary and phytosanitary matters of mutual interest; and

- (c) enhance communication and cooperation on sanitary and phytosanitary matters.
- 3. The SPS Committee shall establish its terms of reference at its first meeting and may revise those terms of reference as needed.
- 4. The SPS Committee shall endeavour to identify, prioritise, manage, and resolve any issue that may arise concerning a sanitary or phytosanitary measure that may have a significant effect on trade between the Parties with a view to facilitating a mutually acceptable solution including for the purposes of issue avoidance and resolution.
- 5. The SPS Committee may:
 - (a) enhance mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory processes that relate to those measures;
 - (b) based on matters of mutual interest, establish and, as appropriate, determine the scope and mandate of technical working groups in areas such as animal health, plant health, fish and seafood, and food safety, taking into account existing mechanisms, to undertake work related to the implementation of this Chapter; and
 - (c) facilitate the identification and discussion, at an appropriately early stage, of proposed sanitary or phytosanitary measures or revisions to existing sanitary or phytosanitary measures that may have a significant effect on trade between the Parties, including for the purposes of issue avoidance and resolution.
- 6. Further to subparagraph 5(b), any technical working group shall be composed of government representatives of each Party responsible for the matter, and shall establish terms of reference at the first meeting and may revise those terms of reference as needed.
- 7. The SPS Committee shall provide a forum to explore opportunities for further cooperation, collaboration, and information exchange between the Parties on sanitary and phytosanitary measures of mutual interest, consistent with this Chapter and subject to the availability of appropriate resources. These opportunities may include trade facilitation initiatives, capacity building, and technical assistance on sanitary and phytosanitary measures.
- 8. Further to paragraph 7, the Parties:
 - (a) may jointly identify work on sanitary and phytosanitary measures with the goal of eliminating unnecessary obstacles to trade between the Parties;
 - (b) shall endeavour to enhance regulatory cooperation for goods subject to a sanitary or phytosanitary measure;
 - (c) shall endeavour to avoid unnecessary duplication of work covered by bilateral, regional, or multilateral work programmes; or
 - (d) shall prioritise any activities related to the implementation of this Chapter.

9. The SPS Committee shall meet within one year of the date of entry into force of this Agreement and once per year thereafter unless the Parties decide otherwise.

10. The SPS Committee shall report annually to the Joint Committee on the implementation of this Chapter.

Article 5.15: Competent Authorities and Contact Points

1. Each Party shall provide to the other Party a list of its competent authorities and a written description of the sanitary and phytosanitary responsibilities of its competent authorities.

2. Each Party shall designate and notify a contact point for matters arising under this Chapter.

3. Each Party shall promptly inform the other Party of any change to its competent authorities or contact point.

CHAPTER 6

TECHNICAL BARRIERS TO TRADE

Article 6.1: Definitions

1. Annex 1 to the TBT Agreement, including the chapeau and explanatory notes, are incorporated into and made part of this Chapter, *mutatis mutandis*.

2. For the purposes of this Chapter:

international standard means a standard that is consistent with the TBT Committee Decision on International Standards;

mutual recognition agreement means an intergovernmental agreement that specifies the conditions by which a Party will recognise or accept the conformity assessment results that are produced by the other Party's conformity assessment bodies that demonstrate fulfillment of appropriate standards or technical regulations;

mutual recognition arrangement or multilateral recognition arrangement means an international or regional arrangement among accreditation bodies in the territory of either Party, in which the accreditation bodies, on the basis of peer evaluation, accept the results of accredited conformity assessment bodies;

national standard means a voluntary standard that is developed or adopted by a national standards body;¹

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

TBT Committee Decision on International Standards means Annex 2 to Part 1 (*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*) in the *Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade Since 1 January 1995 (G/TBT/1/Rev.15)*, as may be revised.

Article 6.2: Objective

The objective of this Chapter is to facilitate trade in goods, including by eliminating unnecessary technical barriers to trade, and enhancing transparency and bilateral cooperation.

Article 6.3: Scope

1. This Chapter applies to the preparation, adoption and application of standards, technical regulations, and conformity assessment procedures, including any amendments, of central level of government bodies, which may affect trade in goods between the Parties.

¹ For greater certainty, national standard refers to, for Canada, a National Standard of Canada, and for Indonesia, a *Standar Nasional Indonesia*.

2. Notwithstanding paragraph 1, this Chapter does not apply to:
 - (a) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies; or
 - (b) sanitary or phytosanitary measures covered by Chapter 5 (Sanitary and Phytosanitary Measures).

Article 6.4: Affirmation and Incorporation of the TBT Agreement

1. Articles 2, 3, 4, 5, 6, 7, 8, and 9 and Annex 3 of the TBT Agreement, as amended, are incorporated into and made part of this Agreement.
2. The Parties affirm their existing right and obligations with respect to each other under Article 1, Articles 10 to 15, and Annex 2 of the TBT Agreement.

Article 6.5: International Standards, Guides, and Recommendations

1. The Parties recognize the important role that international standards, guides, and recommendations can play in the harmonisation of technical regulations, conformity assessment procedures and national standards, and in reducing unnecessary barriers to trade.
2. To determine whether there is an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement, each Party shall take into account the principles set out in the TBT Committee Decision on International Standards.

Article 6.6: National Standards

1. With respect to the preparation, adoption, and application of national standards, each Party shall ensure that its central government standardising body accepts and complies with Annex 3 of the TBT Agreement.
2. If modifications to the contents or structure of the relevant international standards are necessary in developing a Party's national standard, that Party shall, on request of the other Party, encourage its central government standardising body to provide information on any differences in the content and structure of the national standard and the reason for those differences. Any fees charged for this service by the central government standardising body shall, apart from the real cost of delivery, be the same for foreign and domestic persons.
3. The Parties shall encourage cooperation between their central government standardising bodies, in areas such as:
 - (a) exchanging information relating to national standards and national standard setting procedures; and
 - (b) international standardising activities in areas of mutual interest.

Article 6.7: Technical Regulations

1. Each Party shall consider conducting an appropriate assessment concerning any technical regulations it proposes to adopt. That assessment may include, among other things, a regulatory impact analysis of the potential impacts of the technical regulation.
2. Each Party shall use relevant international standards or the relevant parts of them, to the extent provided in Article 2.4 of the TBT Agreement. If a Party has not used or has significantly deviated from a relevant international standard as a basis for a technical regulation, that Party shall, on request from the other Party, explain why it has not used the international standard or has significantly deviated from the international standard.
3. Further to paragraph 2, when developing a technical regulation or conformity assessment procedure, each Party shall consider available alternatives that would be effective and appropriate to fulfil the Party's legitimate objectives pursued by a technical regulation or conformity assessment procedure.
4. Further to Article 2.7 of the TBT Agreement, 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 within a reasonable period of time.
5. In implementing Article 2.8 of the TBT Agreement, if a Party does not specify its technical regulations based on product requirements in terms of performance rather than design or descriptive characteristics, the Party shall, on request of the other Party, provide the reasons for its decision.
6. For the purposes of applying Articles 2.12 and 5.9 of the TBT Agreement, the term "reasonable interval" shall be understood to mean normally a period of not less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued by the technical regulation or conformity assessment procedure.²
7. Each Party shall uniformly and consistently apply its technical regulations that are prepared and adopted by its central government bodies to its whole territory. For greater certainty, nothing in this paragraph shall be construed to prevent local government bodies from preparing, adopting, and applying technical regulations in a manner consistent with the provisions of the TBT Agreement.

Article 6.8: Conformity Assessment Procedures

1. The Parties shall encourage their respective accreditation and conformity assessment bodies to participate in cooperation arrangements that promote the mutual acceptance of conformity assessment results.
2. Each Party shall, subject to its laws and regulations, accept the results of conformity assessment procedures conducted by conformity assessment bodies located in the territory of the other Party under conditions no less favourable than those conditions applied to the acceptance of the results of conformity assessment procedures conducted by conformity assessment bodies in its own territory.

² For greater certainty, a Party may decide to set an interval of less than six months between the publication of a measure and its entry into force in certain circumstances, including those in which the measure is trade facilitative or is addressing an urgent problem of safety, health, environmental protection or national security.

3. Each Party shall, subject to its laws and regulations, accord to conformity assessment bodies located in the territory of the other Party treatment under conditions no less favourable than those it applies to conformity assessment bodies located in its own territory.

4. Each Party is encouraged to recognise the competence of an accreditation body established in the territory of the other Party that is a signatory to a mutual recognition arrangement or multilateral recognition arrangement to accredit conformity assessment bodies.

5. Each Party shall ensure that its central government bodies, when evaluating a conformity assessment body located in the territory of the other Party for the purposes of designation or accreditation as appropriate, act as expeditiously as possible under conditions no less favourable than those it applies when evaluating a conformity assessment body located in its own territory.

6. Each Party shall allow a reasonable interval between the publication of designation or accreditation requirements established by its central government bodies and their entry into force, in order to allow time for applicants of the other Party to adapt to the requirements.

7. If a Party requires conformity assessment as a positive assurance that a product conforms with a technical regulation or standard, it shall, subject to its laws and regulations, accept the results of conformity assessment, notwithstanding the conformity assessment body using a particular testing facility, provided that the testing facility is accredited and approved in the Party's territory, when required.

8. Nothing in this Article shall prevent a Party from requesting that conformity assessment procedures in relation to specific products be performed by specified government authorities of the Party. In those cases, the Party conducting the conformity assessment procedures shall:

- (a) limit the fees it imposes for conformity assessment procedures on products from the other Party to the approximate cost of services rendered; and
- (b) make the fees for conformity assessment procedures publicly available.

9. The Parties recognise that the choice of conformity assessment procedures in relation to a specific product covered by a technical regulation or standard may include an evaluation of the risks involved, the need to adopt procedures to address those risks, relevant scientific and technical information, incidence of non-compliant products, and possible alternative approaches for establishing that the technical regulation or standard has been met.

10. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of the results of conformity assessment procedures conducted in the other Party. Those mechanisms may include:

- (a) promotion of mutual recognition of conformity assessment procedures conducted by accredited conformity assessment bodies located in the territory of the other Party, including through mutual or multilateral recognition;
- (b) cooperative arrangements between accreditation bodies or between conformity assessment bodies;

- (c) the designation of conformity assessment bodies in the other Party;
- (d) unilateral recognition by a Party of results of conformity assessment procedures conducted in the other Party; and
- (e) a supplier's declaration of conformity, as appropriate.

Article 6.9: Transparency

1. The Parties recognize the importance of the provisions relating to transparency in the TBT Agreement. For the purposes of determining whether a proposed technical regulation or conformity assessment procedure may have a significant effect on trade and should be notified in accordance with the TBT Agreement and this Chapter, a Party shall take into account the relevant guidance in the *Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade Since 1 January 1995* (G/TBT/1/Rev.15), as may be revised.

2. The Parties acknowledge the importance of transparency in decision-making, including giving a meaningful opportunity to provide comments on proposed technical regulations and conformity assessment procedures. Further to Article 2.9 and Article 5.6 of the TBT Agreement, when a Party notifies its proposed technical regulations and conformity assessment procedures that may have a significant effect on trade, it shall:

- (a) include in the notification a statement describing the objective of the proposed technical regulation or conformity assessment procedure and the rationale for the approach the Party is proposing;
- (b) transmit the notification electronically to the other Party through the enquiry point the Party has established under Article 10 of the TBT Agreement at the same time as it notifies the WTO Secretariat;
- (c) allow for comments after the notification referred to in (b) and consider them, as appropriate, in the development of the proposed technical regulation or conformity assessment procedure; and
- (d) if practicable, accept a written request from the other Party to discuss written comments that the other Party has submitted and ensure that appropriate officials participate in the discussions, such as from the competent authority that has proposed the technical regulation or conformity assessment procedure.³

3. Notwithstanding paragraph 2, if urgent problems of safety, health, environmental protection, or national security arise or threaten to arise for a Party, that Party shall notify the technical regulation or conformity assessment procedure that is in accordance with the technical content of relevant international standards, guides, or recommendations, using the procedures established in Article 2.10 or Article 5.7 of the TBT Agreement.

³ For greater certainty, circumstances in which discussions will not be deemed practicable include if the Party requesting discussions has failed to submit its comments in a timely manner, or if discussions would need to take place after the deadline to submit written comments has passed.

4. Each Party shall allow a period of at least 60 days following its notification to the WTO Secretariat of proposed technical regulations and conformity assessment procedures for the other Party to provide written comments, except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise. If practicable, a Party shall consider a reasonable request to extend the comment period.

5. If a Party has adopted a technical regulation or conformity assessment procedure that may have a significant effect on trade, the Party shall publish, within a reasonable period of time and preferably by electronic means, information that would help the other Party understand the technical regulation or conformity assessment procedure. The information may include an explanation of how the technical regulation or conformity assessment procedure achieves the Party's objectives and the date by which compliance with the technical regulation or conformity assessment procedure is required.

6. Each Party may consider methods to provide additional transparency in the development of technical regulations, standards, and conformity assessment procedures.

7. Each Party shall publish online and make freely accessible all proposed and final technical regulations and mandatory conformity assessment procedures, except with respect to any standards that:

- (a) are developed by government or non-governmental organisations; and
- (b) have been incorporated by reference into a technical regulation or conformity assessment procedure.

8. If a Party detains, at a point of entry, a product that is imported from the territory of the other Party on the basis that the product may not conform with a technical regulation, it shall notify, as soon as possible, the importer of the reasons for the detention of the good.

Article 6.10: Cooperation

1. The Parties shall, to the extent possible, strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures.

2. The Parties recognise that cooperation can support greater regulatory alignment and eliminate unnecessary technical barriers to trade between the Parties.

3. Each Party shall, on request of the other Party, give positive consideration within available resource levels to proposals for cooperation on matters of mutual interest on standards, technical regulations, and conformity assessment procedures.

4. That cooperation, which shall be decided by the Parties, may include:

- (a) the provision of advice, technical assistance, or capacity building relating to the development and application of standards, technical regulations, and conformity assessment procedures;

- (b) exchanging information on regulatory approaches and practices through their respective contact points; and
- (c) enhancing cooperation:
 - (i) in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures, such as enhancing participation in the frameworks for mutual recognition developed by relevant regional and international bodies;
 - (ii) in the development and amendment of standards, technical regulations, and conformity assessment procedures;
 - (iii) as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties;
 - (iv) increasing the mutual understanding of the Parties' respective systems and mechanisms for standards, technical regulations, and conformity assessment procedures; and
 - (v) facilitating trade by promoting the use of good regulatory practices.

5. The Parties recognise that there are variety of forums for cooperation under this Agreement, and that the Parties may utilise the mechanisms established under Chapter 19 (Economic and Technical Cooperation) to promote cooperation and capacity building.

Article 6.11: Information Exchange and Technical Discussions

1. The Parties recognise that technical discussions and information exchange can serve an important function in reaching mutually satisfactory solutions to trade concerns between them, by promoting cooperation and consultation, including with respect to relevant technical information. Accordingly, if a Party considers the need to resolve an issue that arises under this Chapter, it may make a written request to the other Party to engage in technical discussions. The Party receiving the request shall respond in writing within a reasonable period of time.

2. The Parties shall enter into technical discussions within 60 days of a Party's receipt of a request made under paragraph 1, unless otherwise decided by the Parties, with a view to reaching a mutually satisfactory resolution of the matter that is the subject of the request.

3. If the Party requesting technical discussions identifies the matter as urgent, the Parties shall endeavour to discuss the matter as soon as possible.

4. The Party making a request under paragraph 1 shall transmit the request to the contact point of the other Party. Technical discussions may be conducted via any means determined by the Parties.

5. A Party shall explain, on the request of the other Party, the reasons for its decision not to:

- (a) accredit, approve, license, or otherwise recognise a conformity assessment body;
- (b) recognise the results from a conformity assessment body that is accredited by a signatory to a mutual recognition agreement or a mutual or multilateral recognition arrangement;
- (c) accept the results of a conformity assessment procedure conducted in the territory of the other Party; or
- (d) continue negotiations for a mutual recognition agreement or a mutual recognition arrangement.

6. Unless the Parties decide otherwise, any discussions or information exchanged under this Article, other than request made under paragraph 1, shall be kept confidential and be without any prejudice to the Parties' rights and obligations under this Agreement and the WTO Agreement.

Article 6.12: Committee on Technical Barriers to Trade

1. The Parties hereby establish a Committee on Technical Barriers to Trade (the Committee), consisting of government representatives, including the respective contact points, of each Party.

2. The Committee shall meet annually unless otherwise decided by the Parties. Meetings of the Committee may be conducted in person or by any other means as decided by the Parties.

3. The Committee's functions may include:

- (a) monitoring and identifying ways to strengthen the implementation and operation of this Chapter;
- (b) encouraging cooperation between the Parties in matters that pertain to this Chapter, including the development, review, or modification of standards, technical regulations, and conformity assessment procedures and coordinating cooperation pursuant to Article 6.10 (Cooperation);
- (c) facilitating any technical discussions including matters that arise under Article 6.11 (Information Exchange and Technical Discussions);
- (d) deciding on priority areas of mutual interest for future work under this Chapter;
- (e) reviewing this Chapter and identifying any potential amendments to or interpretations of this Chapter for referral to the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee), including in light of any developments under the TBT Agreement, and reporting to the Joint Committee; and
- (f) carrying out other functions as may be delegated by the Joint Committee.

4. The Committee may discuss, if decided by the Parties, other matters related to technical barriers to trade including technical regulations, standards, and conformity assessment procedures by local government bodies.

5. On request from a Party that the Committee discuss a matter related to a technical regulation, standard, or conformity assessment procedure of a local government body, the other Party shall accept the request, and within its capacity, may take steps that could lead to the resolution of the matter.

Article 6.13: Contact Points

Each Party shall, within 30 days of the date of entry into force of this Agreement, designate a contact point responsible for matters arising under this Chapter and for coordinating the implementation of this Chapter, and notify the other Party of the contact details of the relevant official or officials in that contact point, including the telephone number, facsimile number, email address, and any other relevant details. Each Party shall promptly notify the other Party of any change to the contact point or the details of the relevant official. Each Party's contact point shall:

- (a) facilitate the exchange of information between the Parties on standards, technical regulations, and conformity assessment procedures in response to all reasonable requests for that information from a Party;
- (b) communicate with the other Party's contact point, including facilitating discussions, requests, and the timely exchange of information on matters arising under this Chapter;
- (c) communicate with and coordinate the involvement of relevant government agencies, including regulatory authorities, in its territory on relevant matters pertaining to this Chapter; and
- (d) carry out any additional responsibilities specified by the Committee.

CHAPTER 7

TRADE REMEDIES

Section A: Anti-Dumping and Countervailing Measures

Article 7.1: General Provisions

1. (a) Each Party retains its rights and obligations under Article VI of GATT 1994, the AD Agreement and the SCM Agreement, including with respect to the resolution of any disputes in respect thereof.
- (b) This Agreement does not impose rights or obligations on a Party with respect to anti-dumping or countervailing measures. A Party shall not have recourse to dispute settlement under this Agreement for a matter arising under this Section.
2. Chapter 3 (Rules of Origin and Origin Procedures) under this Agreement shall not apply to the application of anti-dumping and countervailing measures of a Party to originating goods of the other Party.

Article 7.2: Investigation Procedures

1. The Parties recognise the right of the Parties to apply trade remedy measures consistent with Article VI of GATT 1994, the AD Agreement and the SCM Agreement, and further recognise that the practices¹ stipulated in the following paragraphs of this Article promote the goals of transparency and due process in trade remedy proceedings.
2. Upon receipt by a Party's investigating authority of a properly documented anti-dumping or countervailing duty application in respect of imports from the other Party, and before initiating an investigation, that Party provides written notification to the other Party of its receipt of the application and affords the other Party a meeting or other similar opportunity regarding the application, consistent with that Party's domestic law.
3. In any proceeding in which a Party's investigating authorities determine to conduct an in-person verification of information that is provided by a respondent² and that is pertinent to the calculation of anti-dumping duty margins or the amount of a countervailable subsidy, the investigating authorities promptly notify each respondent of their intent, and:
 - (a) provide to each respondent at least 10 working days advance notice of the dates on which the authorities intend to conduct an in-person verification of the information;

¹ The practices included in this Article do not constitute a comprehensive list of practices relating to antidumping and countervailing duty proceedings. No inference shall be drawn from the inclusion or exclusion of a particular aspect of such proceedings in this list.

² For the purposes of this paragraph, "respondent" means a producer, manufacturer, exporter, importer, and, where appropriate, a government or government entity, that is required by a Party's investigating authorities to respond to an antidumping or countervailing duty questionnaire.

- (b) at least 5 working days prior to an in-person verification, provide to the respondent a document that sets out the topics the respondent should be prepared to address during the verification and that describes the types of supporting documentation to be made available for review; and
- (c) after an in-person verification is completed, and subject to the protection of confidential information³, issue a written report that describes the methods and procedures followed in carrying out the verification and the extent to which the information provided by the respondent was supported by the documents reviewed during the verification. The report is made available to interested parties in sufficient time for the parties to defend their interests.

4. If, in an anti-dumping or countervailing duty action that involves imports from the other Party a Party's investigating authorities determine that a timely response to a request for information does not comply with the request, the investigating authorities inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable in light of time limits established to complete the anti-dumping or countervailing duty action, provide that interested party with an opportunity to remedy or explain the deficiency. If that interested party submits further information in response to that deficiency and the investigating authorities find that the response is not satisfactory, or that the response is not submitted within the applicable time limits, and if the investigating authorities disregard all or part of the original and subsequent responses, the investigating authorities explain in the determination or other written document the reasons for disregarding the information.

5. Before a final determination is made, a Party's investigating authorities inform all interested parties of the essential facts that form the basis of the decision whether to apply definitive measures. Subject to the protection of confidential information, the investigating authorities may use any reasonable means to disclose the essential facts, which includes a report summarizing the data in the record that contains sufficient detail to permit interested parties a reasonable understanding of the substance of the information on the record, a draft or preliminary determination, or some combination of those reports or determinations, to provide interested parties an opportunity to respond to the disclosure of essential facts.

6. The disclosure of the essential facts pursuant to paragraph 5 is made in accordance with Articles 2, 3, 6.5 and 12 of the AD Agreement and Articles 4.6, 12.4, 14, 15, and 22 of the SCM Agreement.

Article 7.3: Initiation of Review

A review under Article 11.3 of the AD Agreement or Article 21.3 of the SCM Agreement shall be initiated at an appropriate time during the final year of the period of application of the anti-dumping and countervailing duties, as defined in each Party's domestic laws and regulations.

³ For the purposes of this Article, "confidential information" includes information which is provided on a confidential basis and which is by its nature confidential, for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information.

Section B: Bilateral Emergency Actions

Article 7.4: Definitions

For the purposes of this Section:

competent investigating authority means:

- (a) in the case of Canada, the Canadian International Trade Tribunal, or its successor notified to the other Party through diplomatic channels; and
- (b) in the case of Indonesia, the Indonesian Safeguards Committee, or its successor notified to the other Party through diplomatic channels;

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party or those whose collective production of the like or directly competitive good constitutes a major proportion of the total domestic production of such good;

emergency action means an emergency action described in Article 7.5;

serious injury means a significant overall impairment of a domestic industry;

substantial cause means a cause that is important and not less important than any other cause;

threat of serious injury means serious injury that is clearly imminent based on facts and not based on allegation, conjecture or remote possibility; and

transition period means the 10-year period beginning on the entry into force of this Agreement, except where the tariff elimination for the good against which the action is taken occurs over a longer period of time, in which case the transition period is the period of the staged tariff elimination for that good.

Article 7.5: Imposition of a Bilateral Emergency Action

1. A Party may adopt an emergency action described in paragraph 2, if as a result of the reduction or elimination of a duty pursuant to this Agreement, an originating good is being imported into the Party's territory in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good.

2. If the conditions set out in paragraph 1 and Articles 7.6 and 7.7 are met, a Party may to the extent necessary to prevent or remedy serious injury, or threat thereof, and to facilitate adjustment:

- (a) suspend the further reduction of a rate of duty provided for under this Agreement on the good; or
- (b) increase the rate of duty on the good to a level not exceeding the lesser of:
 - (i) the most-favoured-nation (MFN) rate of duty in effect at the time the emergency action is taken, and

- (ii) the base rate of duty as provided in its schedule to Annex 2-A (Tariff Commitments).

Article 7.6: Notification and Discussions

1. A Party shall, in writing, promptly notify and invite for discussions the other Party in connection with:
 - (a) initiating an emergency action proceeding;
 - (b) making a finding of serious injury, or threat thereof, under the conditions set out in Article 7.5(1); and
 - (c) applying an emergency action.
2. A Party shall without delay, provide to the other Party a copy of the public version of any notice or any report by a competent investigating authority issued in connection with matters notified pursuant to paragraph 1.
3. If a Party accepts an invitation for discussions made pursuant to paragraph 1, the Parties shall enter into discussions to review the notification under paragraph 1 or the public version of a document issued by a competent investigating authority in connection with the emergency action proceeding.
4. An emergency action shall be initiated no later than 1 year after the date the proceeding is instituted.

Article 7.7: Standards for Emergency Actions

1. A Party shall maintain an emergency action only for such period of time as may be necessary to prevent or remedy serious injury and to facilitate adjustment.
2. That period shall not exceed two years, except that the period may be extended by up to one year if the competent authority of the Party that applies the measure determines, in conformity with the procedures set out in Article 7.8 (Administration of Emergency Action Proceedings), that the emergency action continues to be necessary to prevent or remedy serious injury and to facilitate adjustment.
3. A Party shall not adopt or maintain an emergency action beyond the expiration of the transition period.
4. In order to facilitate adjustment in a situation where the expected duration of an emergency action is over one year, the Party that applies the measure shall progressively liberalise it at regular intervals during the period of application.
5. On the termination of an emergency action, the Party that applied the measure shall apply the rate of customs duty set out in the Party's Schedule to Annex 2-A (Tariff Commitments) as if that Party had never applied the emergency action.
6. A Party shall not apply an emergency action more than once on the same good.

Article 7.8: Administration of Emergency Action Proceedings

1. Each Party shall ensure the consistent, impartial, and reasonable administration of its laws, regulations, decisions, and rulings governing emergency action proceedings.
2. Each Party shall entrust determinations of serious injury, or threat thereof, in an emergency action proceeding to a competent investigating authority. Each Party shall:
 - (a) ensure that those determinations are subject to review by judicial or administrative tribunals, to the extent provided by domestic law;
 - (b) ensure that negative injury determinations are not modified, except through a review referred to in subparagraph (a); and
 - (c) provide its competent investigating authority with the necessary resources to enable it to fulfill its duties.
3. Each Party shall adopt or maintain equitable, timely, transparent, and effective procedures for emergency action proceedings in accordance with the requirements set out in paragraph 4.
4. A Party shall apply an emergency action only following an investigation by the Party's competent investigating authority in accordance with Articles 3 and 4.2 of the Safeguards Agreement. To this end, Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement.

Article 7.9: Compensation

1. A Party applying an emergency action shall, after consultations with the other Party against whose good the emergency action is applied, provide mutually agreed trade liberalising compensation in the form of concessions that have substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the emergency action. The Party shall provide an opportunity for those consultations no later than 30 days after the application of the emergency action.
2. If the consultations under paragraph 1 do not result in an agreement on trade liberalising compensation within 30 days, the Party against whose good the emergency action is applied may suspend the application of substantially equivalent concessions to the trade of the Party applying the emergency action.
3. A Party against whose good the emergency action is applied shall notify the Party applying the emergency action in writing at least 30 days before it suspends concessions in accordance with paragraph 2.
4. The obligation to provide compensation under paragraph 1 and the right to suspend concessions under paragraph 2 terminates on the termination of the emergency action.

Section C: Global Safeguard Measures

Article 7.10: General Provisions

1.
 - (a) Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement, including with respect to the resolution of any disputes in respect thereof.
 - (b) This Agreement does not impose rights or obligations on a Party with respect to global safeguard measures. A Party shall not have recourse to dispute settlement under this Agreement for a matter arising under this Section.
2. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with Article XIX of the GATT 1994 and the Safeguards Agreement.
3. A Party shall not apply, with respect to the same good, at the same time:
 - (a) a bilateral safeguard measure as provided in Article 7.5; and
 - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

Article 7.11: Data Presentation and Information

Without prejudice to the protection of confidential information, a Party's competent investigating authority shall provide a presentation of the information on the record in sufficient detail to permit a reasonable understanding of its substance, in accordance with Article 3.2 of the Safeguards Agreement.

Section D: Other Provisions

Article 7.12: Cooperation On Trade Remedies Matters

1. The Parties hereby establish a Committee on Trade Remedies, composed of representatives at an appropriate level from relevant agencies of each Party who have responsibility for trade remedies matters, including anti-dumping, subsidies and countervailing measures, and safeguard issues.
2. The functions of the Committee, which operates on the basis of consensus in respect of all matters, are to:
 - (a) enhance each Party's knowledge and understanding of the other Party's domestic trade remedy laws, policies, and practices;
 - (b) oversee implementation of this Chapter;
 - (c) improve cooperation between the Parties' agencies having responsibility for trade remedies matters;

- (d) provide a forum for the Parties to exchange information on issues relating to trade remedies matters;
 - (e) establish and oversee the development of educational programs related to the administration of trade remedies law for officials of both Parties; and
 - (f) provide a forum for the Parties to discuss other relevant topics of mutual interest, including:
 - (i) international issues relating to trade remedies, including those relating to international trade negotiations; and
 - (ii) practices by the Parties' investigating authorities in antidumping and countervailing duty investigations, such as the application of "facts available" and verification procedures.
3. Unless the Parties agree otherwise, the Committee shall meet at least once a year.

CHAPTER 8

TRADE IN SERVICES

Article 8.1: Definitions

For the purposes of this Chapter:

commercial presence means any type of business or professional establishment, including through:

- (a) the establishment, acquisition, or maintenance of an enterprise; or
- (b) the creation or maintenance of a branch or representative office of an enterprise, within the territory of a Party for the purpose of supplying a service;

computer reservation system services means 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;

enterprise means an enterprise as defined in Article 1.5 (Initial Provisions and General Definitions – General Definitions), or a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organised under the domestic law of a Party, or a branch of an enterprise located in the territory of a Party and carrying out business activities there;¹

measures adopted or maintained by a Party means measures adopted or maintained by:

- (a) central, regional, or other governments, or authorities; or
- (b) non-governmental bodies in the exercise of powers delegated by central, regional, or other governments, or authorities;

professional service means a service, the provision of which requires specialized post-secondary education, or equivalent training or experience, and for which the right to practice is granted or restricted by a Party, but does not include a service provided by a tradesperson, or a vessel or aircraft crew member;

selling and marketing of air transport services means 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 or the applicable conditions;

service supplied in the exercise of governmental authority means, for a Party, any service that is supplied neither on a commercial basis nor in competition with one or more service suppliers;

service supplier of a Party means a person of a Party that seeks to supply or supplies a service;

¹ For greater certainty, the definition of “enterprise of a Party” is relevant to the interpretation of “service supplier of a Party” and Article 8.11 (Denial of Benefits).

speciality air services means a specialized 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; and

trade in services or **supply of a service** means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to a person of the other Party;
- (c) by a service supplier of a Party, through commercial presence in the territory of the other Party; or
- (d) by a national of a Party in the territory of the other Party.

Article 8.2: Scope

1. This Chapter applies to a measure adopted or maintained by a Party relating to trade in services by a service supplier of the other Party, including a measure relating to:

- (a) the production, distribution, marketing, sale, or delivery of a service;²
- (b) the purchase or use of, or payment for, a service;³
- (c) 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; or
- (d) the presence in the Party's territory of a service supplier of the other Party for the supply of a service.

2. This Chapter does not apply to:

- (a) government procurement;
- (b) a service supplied in the exercise of governmental authority;
- (c) a subsidy or grant provided by a Party or a state enterprise, including government-supported loans, guarantees, or insurance; and
- (d) a measure adopted or maintained by a Party to the extent that it is covered by Chapter 10 (Financial Services).

² For greater certainty, subparagraph (a) includes the production, distribution, marketing, sale, or delivery of a service by electronic means.

³ For greater certainty, subparagraph (b) includes the purchase or use of, or payment for, a service by electronic means.

3. This Chapter does not apply to air services, including domestic and international air transportation services, whether scheduled or non-scheduled, or to related services in support of air services, other than the following:

- (a) aircraft repair or maintenance services during which an aircraft is withdrawn from service, excluding so-called line maintenance;
- (b) the selling and marketing of air transport services;
- (c) computer reservation system (CRS) services; and
- (d) specialty air services.

4. In the event of any inconsistency between this Agreement and a bilateral, plurilateral, or multilateral air services agreement to which both Parties are party, the air services agreement prevails in determining the rights and obligations of the Parties.

5. If the Parties have the same obligations under this Agreement and a bilateral, plurilateral, or multilateral air services agreement, a Party may invoke the dispute settlement procedures of this Agreement only after any dispute settlement procedures in the other agreement have been exhausted.

6. If the Annex on Air Transport Services of GATS is amended, the Parties shall jointly review any new definitions with a view to aligning the definitions in this Agreement with those definitions, as appropriate.

7. This Chapter does not impose any obligation on a Party with respect to a national of the other Party who seeks access to its employment market or who is employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.

Article 8.3: National Treatment

1. Each Party shall accord to a service or service supplier of the other Party treatment no less favourable than that it accords, in like circumstances, to its own services and service suppliers.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to services or service suppliers of the Party of which it forms a part.

3. Whether treatment referred to in paragraph 1 is accorded “in like circumstances” depends on the totality of the circumstances. Such circumstances include whether the relevant treatment distinguishes between services or service suppliers on the basis of legitimate policy objectives, and, if relevant, competition in the economic or business sector concerned and the applicable legal and regulatory framework.

4. Paragraph 1 prohibits discrimination based on nationality. A difference in treatment accorded to a service supplier or a service and a Party’s own service suppliers or services of its own service suppliers does not, in and of itself, establish discrimination based on nationality.

Article 8.4: Most-Favoured-Nation Treatment

1. Each Party shall accord to a service or service supplier of the other Party treatment no less favourable than that it accords, in like circumstances, to services and service suppliers of a non-Party.
2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to services or service suppliers of the Party of which it forms a part.
3. Whether treatment referred to in paragraph 1 is accorded “in like circumstances” depends on the totality of the circumstances. Such circumstances include whether the relevant treatment distinguishes between services or service suppliers on the basis of legitimate policy objectives, and, if relevant, competition in the economic or business sector concerned and the applicable legal and regulatory framework.
4. Paragraph 1 prohibits discrimination based on nationality. A difference in treatment accorded to a service supplier or a service and a Party’s own service suppliers or services of its own service suppliers does not, in and of itself, establish discrimination based on nationality.

Article 8.5: Market Access⁴

A Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, a measure that:

- (a) imposes a limitation on:
 - (i) the number of service suppliers, whether in the form of a numerical quota, monopoly, exclusive service suppliers, or the requirement of an economic needs test;
 - (ii) the total value of service transactions or assets in the form of a numerical quota or the requirement of an economic needs test;
 - (iii) the total number of service operations or the total quantity of service output expressed in terms of a designated numerical unit in the form of a quota or the requirement of an economic needs test;⁵ or
 - (iv) 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 a numerical quota or the requirement of an economic needs test; or

⁴ For the purposes of a Party’s reservations pursuant to Article 8.7 (Reservations), a limitation on the participation of foreign capital by way of a maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment is reserved against Article 8.3 (National Treatment) and Article 13.6 (Investment – National Treatment).

⁵ Sub-subparagraph (a)(iii) does not cover a measure of a Party which limits inputs for the supply of a service.

- (b) restricts or requires a specific type of legal entity or joint venture through which a service supplier may supply a service.

Article 8.6: Formal Requirements

Article 8.3 (National Treatment) does not prevent a Party from adopting or maintaining a measure that prescribes formal requirements in connection with the supply of a service, provided that these requirements are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination. These measures include requirements:

- (a) to obtain a licence, registration, certification, or authorisation in order to supply a service or as a membership requirement of a particular profession, such as requiring membership in a professional organisation or participation in collective compensation funds for members of professional organisations;
- (b) for a service supplier to have a local agent for service or maintain a local address;
- (c) to speak a national language or hold a driver's licence; or
- (d) that a service supplier:
 - (i) post a bond or other form of financial security;
 - (ii) establish or contribute to a trust account;
 - (iii) maintain a particular type and amount of insurance;
 - (iv) provide other similar guarantees; or
 - (v) provide access to records.

Article 8.7: Reservations

1. Article 8.3 (National Treatment), Article 8.4 (Most-Favoured-Nation Treatment), and Article 8.5 (Market Access) do not apply to:

- (a) any existing non-conforming measure, maintained in the territory of a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I-A (Reservations for Existing Measures – ratchet);
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I-A (Reservations for Existing Measures – ratchet); or
 - (iii) a government other than the central or regional levels;

- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (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 8.3 (National Treatment), Article 8.4 (Most-Favoured-Nation Treatment), and Article 8.5 (Market Access).
2. Article 8.3 (National Treatment), Article 8.4 (Most-Favoured-Nation Treatment), and Article 8.5 (Market Access) do not apply to:
- (a) any existing non-conforming measure, maintained in the territory of a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I-B (Reservations for Existing Measures – standstill); or
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I-B (Reservations for Existing Measures – standstill);
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (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 at the date of entry into force of this Agreement with Article 8.3 (National Treatment), Article 8.4 (Most-Favoured-Nation Treatment), and Article 8.5 (Market Access).
3. Article 8.3 (National Treatment), Article 8.4 (Most-Favoured-Nation Treatment), and Article 8.5 (Market Access) do not apply to a measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II (Reservations for Future Measures).
4. Notwithstanding subparagraph 2(c), a Party shall not withdraw a right or benefit from a service supplier of the other Party, in reliance on which the service supplier has been granted an investment permit, through an amendment to a limitation on foreign equity participation that decreases the conformity of the measure as it existed immediately before the amendment.

Article 8.8: Transparency

1. The Parties recognize that transparent measures governing trade in services are important in facilitating the ability of a service supplier of a Party to gain access to, and operate in, the other Party's market. For this purpose, each Party shall promote regulatory transparency in trade in services.
2. Each Party shall, to the extent possible, maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding its laws and regulations that relate to the subject matter of this Chapter.
3. If a Party does not, in accordance with Article 22.2 (Transparency, Anti-corruption, and Responsible Business Conduct – Publication), publish in advance and provide an opportunity to comment on its laws and regulations that relate to the subject matter of this Chapter, it shall, at the request of the other Party, endeavour to provide in writing the reasons for not doing so.

Article 8.9: Development and Administration of Measures

1. The Parties recognize the right of each Party to regulate and to introduce new regulations on the supply of services within its territory to achieve legitimate policy objectives.
2. Each Party shall ensure that a measure of general application affecting trade in services is administered in a reasonable, objective, and impartial manner.
3. Additional commitments on the development and administration of measures are set out in Annex 8-A (Development and Administration of Measures).

Article 8.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of a Party's standards or criteria for the authorisation, licensing, or certification of a service supplier, and subject to the requirements of paragraph 4, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in a particular country. This recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned, 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, Article 8.4 (Most-Favoured-Nation Treatment) is not to 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. Each Party shall endeavour to publish, by electronic means, relevant information, including appropriate descriptions, concerning an agreement or arrangement of the type referred to in paragraph 1 that the Party or relevant bodies or authorities in its territory have concluded.
4. A Party that is party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate accession to that agreement or arrangement or to negotiate a comparable one with that other Party. If a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licences, or certifications obtained, or requirements met in that other Party's territory should be recognised.
5. A Party shall not accord recognition in a manner that would constitute a means of discrimination in the application of its standards or criteria for the authorisation, certification, or licensing of a service supplier, or a disguised restriction on trade in services.
6. Each Party shall endeavour to ensure that recognition does not require citizenship or any form of residency, or education, experience, or training in the territory of the host jurisdiction.
7. As set out in Annex 8-B (Professional Services), the Parties shall endeavour to facilitate trade in professional services including through the establishment of a Professional Services Working Group.

Article 8.11: Denial of Benefits

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by a person of a non-Party, and the denying Party adopts or maintains a measure with respect to the non-Party or a person of the non-Party that prohibits transactions with that enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to that enterprise.
2. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by a person of a non-Party, or by a person of the denying Party, that has no substantial business activities in the territory of the other Party.

Article 8.12: Payments and Transfers

1. Each Party shall permit all transfers and payments that relate to the supply of a service to be made freely and without delay into and out of its territory.
2. Each Party shall permit transfers and payments that relate to the supply of a service to be made in a freely convertible currency at the market rate of exchange that prevails at the time of transfer.
3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its laws that relate to:
 - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities and derivatives;
 - (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
 - (d) criminal or penal offenses; or
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.
4. For greater certainty, this Article does not preclude the equitable, non-discriminatory, and good faith application of a Party's laws relating to its social security, public retirement, or compulsory savings programs.

Article 8.13: Review

The Parties shall, three years after the date of entry into force of this Agreement but no later than five years, and every three years thereafter, unless otherwise agreed, hold consultations to review their respective non-conforming measures referred to in paragraphs 1 and 2 of Article 8.7 (Reservations). The Parties shall, without prejudice to the result, hold these consultations with a view to increasing the conformity of these non-conforming measures with this Agreement.

Article 8.14: Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services consisting of representatives of the Parties.
2. The functions of the Committee on Trade in Services' are to:
 - (a) review the implementation of this Chapter;
 - (b) consider any other matters related to this Chapter identified by either Party;
 - (c) consider matters related to Chapter 11 (Telecommunications), as well as activities of the Professional Services Working Group;
 - (d) advance issues and reports at the request of the Working Group on the Temporary Movement of Natural Persons, established under Article 9.6.1 (Temporary Movement of Natural Persons – Working Group on the Temporary Movement of Natural Persons), to the Joint Committee, established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee);
 - (e) discuss and coordinate with the Committee on Investment, established under Article 13.20.1 (Investment – Committee on Investment), on matters related to this Chapter and Chapter 13 (Investment), and non-conforming measures pursuant to Article 8.7 (Reservations); and
 - (f) report to the Joint Committee as required.

ANNEX 8-A

DEVELOPMENT AND ADMINISTRATION OF MEASURES

1. This Annex sets out additional commitments related to the authorisation to supply a service. Commitments in this Annex do not apply to the aspects of a measure set out in an entry to a Party's Schedule to Annex I-A (Reservations for Existing Measures – ratchet) or Annex I-B (Reservations for Existing Measures – standstill), or to a measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out by that Party in its Schedule to Annex II (Reservations for Future Measures).

Definitions

2. For the purposes of this Annex:

authorisation means the granting of permission by a competent authority to a person to supply a service, resulting from a procedure to which an applicant must adhere in order to demonstrate compliance with a licensing requirement, a qualification requirement, or a technical standard;

competent authority means any government of a Party, or non-governmental body in the exercise of powers delegated by any government or authorities of a Party, that grants an authorisation;

Review of administrative decisions

3. Each Party shall maintain or institute judicial, arbitral, or administrative tribunals or procedures which provide for, at the request of an affected service supplier of the other Party, a prompt review of, and if justified, appropriate remedies for, administrative decisions relating to the supply of a service. If these procedures are not independent of the agency entrusted with the administrative decision concerned, each Party shall ensure that the procedures are applied in a way that provide for an objective and impartial review.

4. Paragraph 3 shall not be construed to require a Party to institute tribunals or procedures if this would be inconsistent with its constitutional structure or the nature of its legal system.

Development of measures

5. If a Party adopts or maintains a measure with respect to the authorisation to supply a service, that Party shall ensure that:

- (a) the measure is based on criteria that are:
 - (i) objective and transparent, such as competence and ability to supply a service, including to do so in a manner consistent with the Party's regulatory requirements; and
 - (ii) made publicly accessible, and if applicable, established in advance;
- (b) the authorisation process does not, in itself, unjustifiably restrict the supply of the service; and

- (c) the measure does not discriminate between men and women.⁶

6. In determining whether a Party is in conformity with its obligations under sub-subparagraph 5(a)(i), account may be taken of international standards of relevant international organisations⁷ applied by that Party.

7. If a Party adopts or proposes regulations relating to the authorisation to supply a service, it shall endeavour to undertake a regulatory impact assessment, as referenced in Chapter 21 (Good Regulatory Practices and Regulatory Cooperation).

Administration of measures

8. Each Party shall ensure that licensing or qualification procedures used by the competent authority and decisions of the competent authority in the authorisation process are impartial with respect to all applicants. The competent authority should reach its decisions in an independent manner and, in particular, should not be accountable to any person supplying a service for which the authorisation is required.

9. To the extent practicable, each Party shall avoid requiring an applicant to approach more than one competent authority for each application for authorisation. For greater certainty, a Party may require multiple applications for authorisation where a service is within the jurisdiction of multiple competent authorities.

10. If authorisation is required for the supply of a service, a competent authority of a Party shall:

- (a) to the extent practicable, permit an applicant to submit an application at any time;⁸
- (b) allow a reasonable period for the submission of an application, if specific time periods for applications exist;
- (c) upon submission from the applicant, initiate the processing of the application without undue delay;
- (d) to the extent practicable, establish an indicative timeframe to ensure that the processing of an authorisation, including reaching a final decision, is completed within a reasonable period of time from the date of submission of a complete application;
- (e) if an application is considered incomplete under a Party's laws and regulations, within a reasonable period of time, and to the extent practicable:
 - (i) inform the applicant that the application is incomplete; and
 - (ii) at the applicant's request, provide guidance on why the application is considered incomplete and enable the applicant to provide the additional information required to complete the application;

⁶ Differential treatment that is reasonable, objective, and aims to achieve a legitimate policy objective, or the adoption of temporary special measures aimed at accelerating equality, shall not be considered discriminatory for the purposes of subparagraph 5(c).

⁷ "Relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of each Party.

⁸ A competent authority is not required to start considering applications outside of its official working hours and working days.

- (f) if it is not practicable to carry out what is set out in sub-paragraphs (e)(i) and (ii), and the application is rejected due to incompleteness, within a reasonable period of time, and to the extent practicable:
 - (i) ensure that the applicant is informed in writing, including by electronic means; and
 - (ii) at the applicant's request, may also inform the applicant of the reasons the application was rejected and of the timeframe for an appeal or review of the decision. The applicant should be permitted, within a reasonable period of time, to resubmit an application;
- (g) within a reasonable period of time after the date of submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application;
- (h) at the request of the applicant, provide without undue delay, information concerning the status of the application;
- (i) if appropriate, accept copies of documents that are authenticated in accordance with the Party's laws and regulations in place of original documents;⁹ and
- (j) ensure that an authorisation, once granted, enters into effect without undue delay, subject to the applicable terms and conditions.

Fees

11. Each Party shall ensure that any authorisation fee charged by a competent authority is reasonable, transparent, and does not, in itself, restrict the supply of the relevant service.¹⁰

Transparency

12. If a Party requires authorisation to supply a service, the Party shall promptly publish,¹¹ or otherwise make publicly available in writing, the information necessary for a service supplier, or a person seeking to supply a service, to comply with the requirements and procedures for obtaining, maintaining, amending, and renewing such authorisation. That information shall include, among other things and where applicable:

- (a) authorisation fees;
- (b) contact information of relevant competent authorities;
- (c) procedures for appeal or review of decisions concerning applications;
- (d) procedures for monitoring or enforcing compliance with the terms and conditions of licenses;

⁹ For greater certainty, a competent authority may require original documents to protect the integrity of the authorisation process.

¹⁰ For the purposes of this paragraph, authorisation fees do not include fees for the use of natural resources, royalties, payments for auction, tendering, or other non-discriminatory means of awarding concessions or mandated contributions to universal service provision.

¹¹ For the purposes of this paragraph, "publish" means to include in an official publication, such as an official journal or on an official website.

- (e) opportunities for public involvement, such as through hearings or comments;
- (f) indicative timeframes for processing of an application; and
- (g) the requirements, procedures, and technical standards.

Examinations

13. If licensing or qualification requirements include the completion of an examination, each Party shall ensure that:

- (a) the examination is scheduled at reasonable intervals; and
- (b) a reasonable period of time is provided to enable an applicant to request to take the examination.

14. Further to paragraph 13, each Party shall endeavour to explore, as appropriate, the possibility of:

- (a) using electronic means for conducting that examination; and
- (b) providing opportunities for taking that examination in the territory of the other Party.

15. To the extent permissible under its laws and regulations, each Party shall not require physical presence in the territory of the other Party for the submission of an application for a license or qualification.

16. Each Party shall endeavour to accept applications through electronic means under similar conditions of authenticity as paper submissions, at all stages of the authorisation process, in accordance with its laws and regulations.

17. In the case of a professional service, each Party shall ensure that there are procedures in place domestically to assess the competency of professionals of the other Party.

18. If the results of the negotiations related to paragraph 4 of Article VI of GATS enter into effect, the Parties shall jointly review these results with a view to bringing them into effect, as appropriate, under this Agreement.

ANNEX 8-B

PROFESSIONAL SERVICES

General Provisions

1. Each Party shall consult with relevant professional bodies or authorities in its territory to seek to identify professional services if the Parties are mutually interested in establishing a dialogue on issues that relate to the recognition of professional qualifications, licensing, or registration.

2. If a professional service described in paragraph 1 is identified, each Party shall encourage its relevant bodies or authorities to establish dialogues with the relevant bodies or authorities of the other Party, with a view to facilitating trade in professional services. The dialogues may consider, as appropriate:

- (a) recognition of professional qualifications and facilitating licensing and registration procedures through mutual recognition agreements or arrangements;
- (b) autonomous recognition of the education or experience obtained, requirements met, or licenses or certifications granted to a candidate in the territory of the other Party, for the purposes of fulfilling some or all of the licensing or examination requirements of that profession;
- (c) the development of mutually acceptable standards and criteria for the authorisation, licensing, certification, or registration of professional service suppliers from the territory of the other Party, including for education, examinations, experience, continuous professional development and re-certification, scope of practice, conduct and ethics, local knowledge, and consumer protection;
- (d) temporary or project-specific licensing or registration based on a foreign supplier's home license or recognized professional body membership, without the need for further written examination, if feasible;
- (e) the form of association and procedures whereby a foreign-licensed supplier may work in association with a professional service supplier of a Party; or
- (f) any other approaches to facilitate authorisation to provide services by professionals licensed in the other Party, including by reference to international standards and criteria.

3. If relevant bodies or authorities enter into discussions for the purpose of creating a mutual recognition agreement or arrangement pursuant to subparagraph 2(a), those discussions may be guided by Appendix 8-B-1 (Guidelines for Mutual Recognition Agreements or Arrangements for the Professional Services Sector) for the negotiation of such an agreement or arrangement.

4. If a mutual recognition agreement or arrangement has been entered into by a relevant body at the national level, each Party shall work with the relevant body to encourage the application and implementation of the agreement or arrangement.
5. Any temporary or project-specific licensing or registration of the type referred to in subparagraph 2(d) should not operate to prevent a foreign service supplier from gaining a local licence once that service supplier satisfies the applicable local licensing requirements.
6. Each Party shall encourage its relevant bodies or authorities to take into account multilateral agreements that relate to professional services in the development of agreements on the recognition of professional qualifications, licensing, and registration.
7. If applicable, each Party shall encourage its relevant bodies or authorities to recognise through electronic means education or experience obtained or requirements met in the territory of the other Party, including through online portals used to apply for recognition, online courses, online registers of licensed individuals, as well as online platforms for continuous professional education and development.
8. Further to any dialogue referred to in subparagraphs 2(a) to (f), each Party shall encourage its respective relevant bodies or authorities to consider undertaking any related activity within a mutually agreed time as well as through electronic means.

Professional Services Working Group

9. The Parties hereby establish a Professional Services Working Group (“Working Group”), composed of representatives of each Party.
10. The Working Group shall liaise, as appropriate, to support the Parties’ relevant bodies or authorities in pursuing the activities listed in paragraphs 2 and 4. This support may include facilitating dialogues, meetings, and other activities, or providing information concerning standards and criteria for the certification and licensing of professional service suppliers, including information concerning the relevant bodies or authorities to consult regarding these standards and criteria.
11. The Working Group shall meet within one year of the date of entry into force of this Agreement, and thereafter annually or as decided by the Parties, to review the implementation and discuss activities covered by this Annex.
12. The Working Group shall report to the Committee on Trade in Services progress undertaken by the Parties pursuant to this Annex, and on the future direction of its work within 60 days of each meeting or as decided by the Parties.

APPENDIX 8-B-1

GUIDELINES FOR MUTUAL RECOGNITION AGREEMENTS OR ARRANGEMENTS FOR THE PROFESSIONAL SERVICES SECTOR

Introductory Notes

This Appendix provides practical guidance for governments, relevant bodies, or authorities entering into mutual recognition negotiations for a regulated professional services sector. These guidelines are non-binding, non-exhaustive, and are intended to be used by the Parties on a voluntary basis. They do not modify or affect the rights and obligations of the Parties under this Agreement.

The objective of these guidelines is to facilitate the negotiation of mutual recognition agreements or arrangements (“MRAs”).

The guidelines listed under this Appendix are provided by way of illustration. The listing of these guidelines is indicative and is intended neither to be exhaustive, nor as an endorsement of the application of these measures by the Parties.

Section A: Conduct of Negotiations and Relevant Obligations

Opening of Negotiations

1. Governments, relevant bodies, or authorities intending to enter into negotiations towards an MRA are encouraged to inform the Professional Services Working Group (“Working Group”) established under Annex 8-B (Professional Services). The following information may be supplied:

- (a) the governments, relevant bodies, or authorities involved in negotiations that have authority, statutory or otherwise, to enter into the negotiations;
- (b) a contact point to obtain further information;
- (c) the subject of the negotiations (specific activity covered in the negotiations); and
- (d) the expected time of the start of negotiations.

Results

2. Upon the conclusion of an MRA, the parties to the MRA are encouraged to inform the Working Group, and may supply the following information:

- (a) the content of a new MRA; or
- (b) if available, the significant modifications to an existing MRA.

Follow-up Actions

3. As a follow-up action to the conclusion of an MRA, parties to the MRA are encouraged to inform the Working Group of the following:

- (a) that the MRA complies with the provisions of this Chapter and Annex 8-A (Development and Administration of Measures);
- (b) measures and actions taken regarding the implementation and monitoring of the MRA;
- (c) that the text of the MRA is publicly available; and
- (d) any other matters regarding the conclusion of the MRA.

Section B: Form and Content of MRAs

Introductory Note

This Section sets out various issues that may be addressed in MRA negotiations and, if so agreed during the negotiations, included in the MRA. It includes some basic ideas on what a Party might require of foreign professionals seeking to take advantage of an MRA.

Participants

4. The MRA should identify clearly:
- (a) the parties to the MRA (for example, governments, relevant bodies, or authorities);
 - (b) competent authorities or organizations other than the parties to the MRA, if any, and their position in relation to the MRA; and
 - (c) the status and area of competence of each party to the MRA.

Purpose of the MRA

5. The purpose of the MRA should be clearly stated.

Scope of the MRA

6. The MRA should set out clearly:
- (a) its definitions;
 - (b) its scope in terms of the specific profession or titles and professional activities it covers in the territory of each Party;
 - (c) who is entitled to use the professional titles concerned;
 - (d) whether the recognition mechanism is based on qualifications, on the license or registration procedures obtained in the jurisdiction of origin, or on some other requirement; and
 - (e) whether it covers the recognition of professional qualifications for the purpose of access to professional activities on a fixed-term or an indefinite basis.

MRA Provisions

7. The MRA should clearly specify the qualifications or registration conditions, and their equivalences, to be met for recognition between the parties to the MRA. If the requirements of the various sub-national jurisdictions under an MRA are not identical, the difference and the modalities for the recognition of qualifications between sub-national jurisdictions should be clearly presented.
8. The MRA should seek to ensure that recognition does not require citizenship or any form of residency, or education, experience, or training in the jurisdiction of the host party as a condition for recognition by that host party.
9. The requirements and procedures under the MRA should not discriminate between men and women.

Eligibility for Recognition – Qualifications

10. If the MRA is based on recognition of qualifications, then it may state:
 - (a) the minimum level of education required (including entry requirements, length of study, and subjects studied);
 - (b) the minimum level of experience required (including location, length, and conditions of practical training or supervised professional practice prior to licensing, and framework of ethical and disciplinary standards);
 - (c) examinations required, especially examinations of professional competence;
 - (d) the extent to which jurisdiction of origin qualifications are recognised in the jurisdiction of the host party; and
 - (e) the qualifications which the parties to the MRA are prepared to recognize, for instance, by listing particular diplomas or certificates issued by certain institutions, or by reference to particular minimum requirements to be certified by the authorities of the jurisdiction of origin, including whether the possession of a certain level of qualification would allow recognition for some activities but not others.

Eligibility for Recognition – Registration

11. If the MRA is based on recognition of the professional licensing, membership, or registration decision made by regulators in the jurisdiction of origin, it should specify the mechanism by which eligibility for such recognition may be established.

Eligibility for recognition – Additional Requirements for Recognition in the Jurisdiction of the Host Party (“Compensatory Measures”)

12. If it is considered necessary to provide for additional requirements to ensure the quality of the service, the MRA should set out the conditions under which those requirements may apply, for example, in case of shortcomings in relation to qualification requirements in the jurisdiction of the host party or knowledge of local law, practice, standards, and regulations. This knowledge should be essential for practice in the jurisdiction of the host party or required because there are differences in the scope of licensed practice.

13. If additional requirements are deemed necessary, the MRA should set out in detail what they entail (for example, examination, aptitude test, additional practice in the jurisdiction of the host party or in the jurisdiction of origin, practical training, and language used for examination).

Mechanisms for Implementation

14. The MRA could state:

- (a) the rules and procedures to be used to monitor and enforce the provisions of the MRA;
- (b) the mechanisms for dialogue and administrative cooperation between the parties to the MRA; and
- (c) the means of arbitration for disputes under the MRA.

15. As a guide to the treatment of individual applicants, the MRA could include details on:

- (a) the focal point of contact in each party to the MRA for information on all issues relevant to the application (such as the name and address, licensing formalities, and information on additional requirements which need to be met in the jurisdiction of the host party);
- (b) the duration of procedures for the processing of applications by the relevant authorities of the jurisdiction of the host party;
- (c) the documentation required of applicants and the form, including by electronic means, in which it should be presented and any time limits for applications;
- (d) acceptance of documents and certificates, including by electronic means if applicable, issued in the jurisdiction of origin in relation to qualifications and licensing;
- (e) the procedures of appeal to or review by the relevant authorities in case of the rejection of an individual application for recognition; and
- (f) the fees that might be reasonably required.

16. The MRA could also include the following commitments:

- (a) that requests about the measures will be promptly dealt with;
- (b) that adequate preparation time will be provided if necessary;
- (c) that any exams or tests will be arranged with reasonable periodicity and accessibility;
- (d) that fees to applicants seeking to take advantage of the terms of the MRA will be in proportion to the cost to the host party or organisation; and
- (e) that information on any assistance programmes in the jurisdiction of the host party for practical training, and any commitments of the host party in that context, be supplied.

Licensing and Other Provisions in the Jurisdiction of the Host Party

17. If applicable:

- (a) the MRA could also set out the means by which, and the conditions under which, a license is actually obtained following the establishment of eligibility, and what such license entails (such as a license and its content, membership of a professional body, and use of professional or academic titles);
- (b) a licensing requirement, other than qualifications and experience, may include, for example:
 - (i) proof of payment of any required application fees;
 - (ii) a language proficiency requirement;
 - (iii) proof of good conduct and financial standing;
 - (iv) professional indemnity insurance in accordance with the laws of the host party;
 - (v) demonstrating knowledge of the occupational laws and regulations of the host party;
 - (vi) compliance with the host party's requirements for use of trade or firm names;
 - (vii) compliance with the host party's ethics, for instance independence and incompatibility; and
 - (viii) requirements for continuous professional development.

18. The MRA could require the parties to the MRA to communicate to their counterpart any new requirement or modification to an existing requirement that might have an impact on the recognition of qualifications under the MRA.

Revision of the MRA

19. If the MRA includes terms under which it can be reviewed or revoked, and in the event of a revision or revocation, the MRA should clearly state the implications and details of those terms.

CHAPTER 9

TEMPORARY MOVEMENT OF NATURAL PERSONS

Article 9.1: Definitions

For the purposes of this Chapter:

business person means a natural person of a Party who is engaged in the trade of goods, the supply of services or the conduct of investment activities;

immigration formality means:

- (a) For Indonesia, a visa, permit, pass, or other document, or electronic authority, granting temporary entry;
- (b) For Canada, a permit authorizing work;

temporary entry means entry into the territory of a Party by a business person of the other Party without the intent to establish permanent residence; and

immigration measure means any measure affecting the entry and stay of foreign nationals.

Article 9.2: Scope

1. This Chapter applies to measures affecting the temporary entry of business persons of a Party into the territory of the other Party under the categories set out in each Party's Schedule of Commitments for Temporary Movement of Natural Persons at Annex 9-A (Schedule of the Parties).
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. This Agreement does not 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 such measures are not applied in a manner that nullifies or impairs the benefits accruing to the other Party under this Chapter.

Article 9.3: Grant of Temporary Entry

1. Each Party shall grant temporary entry to a business person of the other Party, who is otherwise qualified for entry under its immigration measures, including measures relating to public health and safety and national security, in accordance with this Chapter and each Party's Schedule of Commitments for Temporary Movement of Natural Persons at Annex 9-A (Schedule of the Parties).

2. A Party may refuse to grant temporary entry or issue an immigration formality to a business person of the other Party if the temporary entry of that business person might adversely affect:

- (a) the settlement of any labour dispute that is in progress at the intended place of employment; or
- (b) the employment of any natural person who is involved in such dispute.

3. A Party may require a business person seeking temporary entry under this Chapter to obtain an entry visa or an equivalent requirement, prior to temporarily entering, working, or establishing a commercial presence, in accordance with its laws and regulations. The sole fact that a Party requires a business person of the other Party to obtain an entry visa, or an equivalent requirement prior to temporarily entering, working, or establishing a commercial presence, shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Chapter.

4. The sole fact that a Party grants temporary entry or issues an immigration formality to a business person of the other Party pursuant to this Chapter does not 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 9.4: Application Procedures

1. Each Party shall, as expeditiously as possible following receipt of a complete application for an immigration formality, issue its decision to the applicant. If approved, the decision shall specify the period of stay and other conditions.

2. At the request of an applicant, the Party that has received a complete application for an immigration formality, shall endeavour to promptly provide information concerning the status of the application, either directly or through their authorized representative.

3. Each Party shall endeavor to accept and process applications for an immigration formality in electronic format.

4. In accordance with its laws and regulations, any fee imposed by a Party in respect of the processing of an immigration formality shall be reasonable in that it does not, in itself, represent an unjustifiable impediment to the movement of natural persons of the other Party under this Chapter.

5. Nothing in this Chapter impairs the ability of an applicant to apply for temporary entry or an immigration formality through the domestic regime of a Party.

Article 9.5: Provision of Information

Further to Article 22.2 (Transparency, Anti-Corruption, and Responsible Business Conduct – Publication), each Party shall promptly after the date of entry into force of this Agreement:

- (a) publish online if possible, or otherwise make publicly available, explanatory material on its measures relating to this Chapter; and
- (b) establish or maintain appropriate mechanisms to respond to enquiries from interested persons regarding measures relating to temporary entry covered by this Chapter.

Article 9.6: Working Group on the Temporary Movement of Natural Persons

1. The Parties hereby establish a Working Group on the Temporary Movement of Natural Persons (“Working Group”) composed of government representatives of each Party, including representatives of competent authorities.¹ These competent authorities act as each Party’s Contact Point for matters pertaining to this Chapter.

2. The Working Group shall meet as required to exchange information as described in Article 9.5 (Provision of Information) and to consider matters pertaining to this Chapter, such as:

- (a) the implementation and administration of this Chapter;
- (b) the development of common criteria and interpretation for the implementation of this Chapter;
- (c) the development of measures to further facilitate temporary entry of business persons; and
- (d) proposed modification to this Chapter.

3. The Working Group shall report through the Trade in Services Committee, established under Article 8.14 (Trade in Services – Committee on Trade in Services).

Article 9.7: Dispute Settlement

1. The Parties shall endeavour to settle any difference arising out of the implementation of this Chapter through consultations between Contact Points.

¹ For greater certainty, competent authorities for Indonesia refers to the Directorate General of Immigration, Ministry of Immigration and Correction, the Directorate General of Manpower Placement Development and Employment Opportunities Expansion, Ministry of Manpower, and the Directorate of Trade in Services Negotiation, Ministry of Trade. For greater certainty, competent authorities for Canada refers to the Director General of the Temporary Workers Branch, at Citizenship and Immigration Canada.

2. A Party may not initiate proceedings under Chapter 24 (Dispute Settlement) regarding a refusal to grant temporary entry to business persons under this Chapter unless:

- (a) the matter involves a pattern of practice;
- (b) the business person who has been refused temporary entry has exhausted the applicable administrative remedies; and
- (c) the Contact Points have been unable to resolve the issue.

3. The administrative remedies referred to in subparagraph (2)(b) shall be deemed to have been exhausted if a final determination in the matter has not been issued by the competent authority within a reasonable period of time after the date of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the business person.

Article 9.8: Relation to Other Chapters

1. This Agreement does not impose an obligation on a Party regarding its immigration measures, except as specifically provided in this Chapter or Chapter 22 (Transparency, Anti-Corruption, and Responsible Business Conduct).

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

Article 9.9: Cooperation

The Parties may discuss mutually agreed areas of cooperation to further facilitate the temporary entry and temporary stay of natural persons of the other Parties, including:

- (a) upon request of a Party, subject to its domestic laws regarding protection of personal data and other relevant laws and regulations, exchanging information on statistical data respecting the granting of temporary entry for business persons covered by this chapter of the other Party; and
- (b) establishing a dialogue on collecting and maintaining statistical data.

ANNEX 9-A

SCHEDULE OF THE PARTIES

CANADA’S SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY
MOVEMENT OF NATURAL PERSONS

1. The following sets out Canada’s commitments in accordance with Article 9.3 (Grant of Temporary Entry) in respect of the temporary entry of business persons.
2. For greater certainty, Canada’s commitments do not impose any obligation on Canada’s Temporary Resident Visa or any subsequent visa regime.

A. Business Visitors Canada’s commitments under this category apply to Indonesian business persons if Indonesia has made a reciprocal commitment in its Schedule for this category of business persons without reserving the right to impose or maintain an economic needs test or any form of numerical restrictions.	
Description of Category	Conditions and Limitations (including length of stay)
An Indonesian Business Visitor is a business person who seeks to engage in one of the following business activities: Meeting and Consultations Business persons attending meetings, seminars, or conferences; or engaged in consultations with business associates. Trade Fairs and Exhibitions A business person attending a trade fair for the purpose of promoting their enterprise or its products or services. Marketing Market researchers or analysts conducting research or analysis independently or for an enterprise located in the territory of the other Party.	Canada shall grant temporary entry for a period of up to 180 days to an Indonesian business person seeking to enter Canada as a Business Visitor to engage in a covered business activity, without requiring that business person to obtain an immigration formality, provided that the business person provides evidence demonstrating that the proposed business activity is international in scope and the business person is not seeking to enter the local labour market. The Indonesian business person will be required to demonstrate that: (a) the primary source of remuneration for the proposed business activity is outside Canada’s territory; and

Research and Design Technical, scientific, or statistical researchers conducting independent research or research for an enterprise located in the territory of the other Party. Sales Sales representatives or agents taking orders or negotiating contracts for goods or services for an enterprise located in the territory of the other Party but not delivering goods or providing services. This includes buyers purchasing for an enterprise located in the territory of the other Party.	(b) the business person’s principal place of business and the actual place of accrual of profits, at least predominantly, remain outside of Canada’s territory. The Indonesian business person must comply with Canada’s immigration measures applicable to temporary entry.
B. Intra-Corporate Transferees Indonesian business persons under this category are granted temporary entry in accordance with the <i>Immigration and Refugee Protection Act</i> (S.C. 2001, c. 27) and the <i>Immigration and Refugee Protection Regulations</i> (SOR/2002-227), as amended, if Indonesia has made a reciprocal commitment in its Schedule for this category of business persons.	
C. Investors Canada’s commitments under this category apply to Indonesian business persons if Indonesia has made a reciprocal commitment in its Schedule for this category of business persons, for both pre- and post-establishment investment activities, without reserving the right to impose or maintain an economic needs test. Canada reserves the right to require remuneration at a level commensurate with other similarly qualified business persons within the industry in the region in Canada where the work is performed.	
Description of Category	Conditions and Limitations (including length of stay)
Investors are business persons seeking to establish, develop, or administer an investment to which the business person or the business person’s enterprise has committed, or is in the process of committing, a substantial amount of capital, in a capacity that is supervisory, executive, or involves essential skills.	Canada shall grant temporary entry and issue an immigration formality for a period of up to one year, with the possibility of extensions, to an Indonesian business person seeking to enter Canada as an Investor to establish, develop, or administer an investment in a capacity that is supervisory, executive, or involves essential skills.

	The Indonesian business person or the business person’s enterprise must also have committed, or be in the process of committing, a substantial amount of capital in the territory of Canada. The Indonesian business person must comply with Canada’s immigration measures applicable to temporary entry and the issuance of an immigration formality.
D. Professionals Indonesian business persons under this category are granted temporary entry in accordance with the <i>Immigration and Refugee Protection Act</i> (S.C. 2001, c. 27) and the <i>Immigration and Refugee Protection Regulations</i> (SOR/2002-227), as amended, if Indonesia has made a reciprocal commitment in its Schedule for this category of business persons.	
E. Spouses Spouses of Indonesian business persons under Section B (Intra-Corporate Transferees), Section C (Investors), and Section D (Professionals) are granted temporary entry in accordance with the <i>Immigration and Refugee Protection Act</i> (S.C. 2001, c. 27) and the <i>Immigration and Refugee Protection Regulations</i> (SOR/2002-227), as amended, if Indonesia has made a reciprocal commitment in its Schedule for spouses of Canadian Intra-Corporate Transferees, Investors, and Professionals.	

**INDONESIA’S SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY
MOVEMENT OF NATURAL PERSONS**

- 1. The following sets out Indonesia’s commitments in accordance with Article 9.3 (Grant of Temporary Entry) in respect of the temporary entry of business persons.
- 2. All measures in this Schedule shall comply with Indonesian labour and immigration laws and regulations.
- 3. The rights and obligations arising from this Chapter, including this Schedule, shall have no self-executing effect and thus confer no rights directly on a person.

A. Business Visitors 1. A Canadian business person is not allowed to engage in making direct sales to the general public. 2. A Canadian business person shall not receive remuneration, rewards, wages, or any similar payment from a person in Indonesia. 3. Indonesia shall grant temporary entry and stay to a Business Visitor and will not: (a) subject a business person to an economic needs test or require any other procedure of similar intent as a condition of temporary entry; (b) impose or maintain any numerical restriction relating to temporary entry; or (c) require a business person to obtain a work permit or an equivalent requirement prior to entry as a condition for temporary entry.	
Description of Category	Conditions and Limitations (Including Length of Stay)
Business Visitor means a business person of a Party who seeks entry and temporary stay in the territory of the other Party, and who is allowed to engage in one of the following business activities: Meetings and Consultations Business persons attending meetings or conferences, or engaged in consultations with business associates.	Entry and temporary stay is permitted for a period of 60 days and could be extended with maximum stay in Indonesia of 180 days. With respect to pre-investment, entry and temporary stay is permitted for a period of 180 days and could be extended with maximum stay in Indonesia of 12 months.

Trade Fairs and Exhibitions Business persons attending a trade fair for the purpose of promoting their enterprise or its products or services. Business Activities Including sales and purchasing: representatives of a supplier of services or goods conducting discussions, negotiations, or signing a business agreement but not delivering goods or supplying services themselves. After-Sales or After-Lease Service Business persons possessing specialised knowledge essential to a seller’s contractual obligation, performing services, pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, from an enterprise located outside the territory of the Party into which temporary entry is sought, throughout the duration of the warranty or service contract. Pre-Investment A business persons, including a business person working for a Canadian enterprise who is conducting activities within the territory of Indonesia such as market observation or feasibility analysis prior to making an investment.	For after-sales or after-lease service activities, a Canadian business person shall fulfill the following conditions: (a) only carry out services supplied to manufacturing sectors and sub-sectors that require high technology and high capital and where after-sales or after-lease service cannot be provided by domestic after-sales or after-lease service providers; and (b) obtain a statement from an enterprise explaining that the after-sales or after-lease service of the machine must be carried out by the respective Canadian service supplier and cannot be represented/authorized to others. For pre-investment activities, a Canadian business person shall obtain an invitation/correspondence letter from a government agency or private institution explaining the relationship with that business person.
Description of Category	Conditions and Limitations (Including Length of Stay)
B. Intra-Corporate Transferees	
Intra-Corporate Transferees Director: One or a group of business persons entrusted by the shareholders of an enterprise with the final overall control and direction of the enterprise, and legally responsible to act on behalf of the enterprise.	Entry and temporary stay is permitted for up to two years and could be extended with a maximum stay in Indonesia of six years.

Manager: Senior employee of an enterprise who primarily directs the management of the organisation, receiving general supervision or direction principally from the board of directors of the enterprise, including directing the enterprise or a department or sub-division thereof, supervising or controlling the work of other supervisory, professional, or managerial employees. Technical Expert/Advisor: Business person employed by an enterprise who possesses a standard of high or common (i) qualifications referring to a type of work or trade requiring specific technical knowledge or (ii) knowledge essential or propriety to the service, research equipment, techniques, or management.	Must be working in an occupation allowed to be filled by a foreign worker as provided in <i>Minister of Manpower Decree Number 228 of 2019 concerning Certain Positions Permissible for Foreign Employees</i>.² A foreign natural person supplying services is subject to charges levied by the Government. An employer of a foreign natural person must have a Foreign Worker Utilisation Plan (“RPTKA”) approved by the Ministry of Manpower. A Canadian business person entering Indonesia must: (a) possess an educational degree in accordance with the job qualification; (b) possess competency or at least five years of work experience in accordance with the job qualification, unless mentioned otherwise in accordance with relevant laws and regulations; and (c) transfer knowledge and skills to an Indonesian worker appointed as an associate, including the educational qualification of that associate pursuant to relevant laws and regulations. Human resources or personnel functions must be performed by an Indonesian national.
In addition, with respect to the following sectors, Indonesia applies conditions and limitations as specified below:	
1. Commercial banking	May only employ a Canadian business person to the extent that there are no sufficiently qualified Indonesian business persons.

² In the event of any amendment or replacement of the regulation, the amendment or replacement will prevail.

2. Health services	Subject to recommendation from the relevant Indonesian authority.
3. Educational Services	Subject to recommendation from the relevant Indonesian authority.
Description of Category	Conditions and Limitations (Including Length of Stay)
C. Investors Indonesia shall grant temporary entry and stay to Investors and will not: (a) subject an investor to an economic needs test or require any other procedure of similar intent as a condition of temporary entry; or (b) impose or maintain any numerical restriction relating to temporary entry.	
Investors are business persons or a business person employed in an enterprise of Canada who seek to make, are making or have made an investment within the territory of Indonesia pursuant to its laws and regulations.	The length of stay for an Investor is up to: (a) two years, with possible extension subject to a minimum investment value and form of establishment (Limited Liability Company) based on prevailing laws and regulations; (b) five and 10 years with possible extensions. The investors shall provide the proof of immigration guarantee in the form of a commitment letter subject to prevailing laws and regulations. The commitment in that letter must be fulfilled in the period of 90 days from the issuance of the limited stay permit (<i>Izin Tinggal Terbatas</i>). The types of Investors are as follows: (i) an individual Investor for establishment purposes; (ii) an individual on a board of directors or board of commissioners from a Canadian company who seeks to establish an enterprise in Indonesia; or

	(iii) a business person who is a representative of a holding company, visiting or working in a branch in Indonesia. Documents required are subject to prevailing laws and regulations.
Description of Category	Conditions and Limitations (Including Length of Stay)
Professionals	
Professional means a business person possessing appropriate educational and other qualifications relevant to the service to be provided who is engaged in the supply of a contracted service, where the professional has a service contract from an enterprise of a Party, who enters and temporarily stays in the territory of the other Party in order to fulfil the contract to provide services. A Professional requires: (a) theoretical and practical application of a body of specialised knowledge; (b) a university degree or a qualification demonstrating knowledge of an equivalent level; (c) professional qualifications if required to exercise an activity pursuant to the law, regulations, or other legal requirements of the Party where the service is supplied.	The length of stay for a Professional is up to one year. Must be working in an occupation that is allowed to be filled by a foreign worker as provided in <i>Minister of Manpower Decree Number 228 of 2019 concerning Certain Positions Permissible for Foreign Employees</i>.³ A foreign natural person supplying services is subject to charges levied by the Government. An employer of a foreign natural person must have a Foreign Worker Utilisation Plan (“RPTKA”) approved by the Ministry of Manpower. A Canadian business person entering Indonesia must: (a) possess an educational degree in accordance with the job qualification;

³ In the event of any amendment or replacement of the regulation, the amendment or replacement will prevail.

Indonesia takes commitments for the following professions: - Legal advisors and legal consultants - Engineers - Architects - Urban planners - Information and Communication Technology Professionals - Forestry Management Advisors - Management consultants	(b) possess competency or at least five years of work experience in accordance with the job qualification, unless mentioned otherwise in accordance with relevant laws and regulations; and (c) transfer knowledge and skills to an Indonesian worker appointed as an associate, including qualification of education that associate pursuant to relevant Laws and Regulations.
In addition, with respect to the following Profession, Indonesia applies conditions and limitations as specified below:	
Legal services	Subject to recommendation from Advocate Association and Ministry of Law.
Spouses The temporary entry and stay of a spouse is subject to the Intra-Corporate Transferee, Investor, or Professional whom the spouse is accompanying, but without an automatic right to work in Indonesia.	

CHAPTER 10

FINANCIAL SERVICES

Article 10.1: Definitions

For the purposes of this Chapter:

covered person means:

- (a) a financial institution of the other Party; or
- (b) a cross-border financial service supplier of the other Party that is subject to regulation, supervision, and licensing, authorization, or registration by a financial regulatory authority of the Party;

cross-border financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of that service;

cross-border trade in financial services or **cross-border supply of financial services** means the supply of a financial service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to a person of the other Party; or
- (c) by a national¹ of a Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

financial institution means a financial intermediary or other enterprise that is authorised to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

financial institution of the other Party means a financial institution, including a branch, located in the territory of a Party that is controlled by a person of the other Party;

financial service means a service of a financial nature. A financial service includes 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

- (a) direct insurance (including co-insurance):
 - (i) life;
 - (ii) non-life;
- (b) reinsurance and retrocession;

¹ For the purposes of the use of the term “national” throughout this Chapter, a natural person who is a dual citizen shall be deemed to be exclusively a national of the Party of his or her dominant and effective nationality.

- (c) insurance intermediation, such as brokerage and agency; and
- (d) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;

Banking and other financial services (excluding insurance)

- (e) acceptance of deposits and other repayable funds from the public;
- (f) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
- (g) financial leasing;
- (h) all payment and money transmission services, including credit, charge and debit cards, travellers cheques, and bankers drafts;
- (i) guarantees and commitments;
- (j) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (i) money market instruments (including cheques, bills, certificates of deposits);
 - (ii) foreign exchange;
 - (iii) derivative products, including futures and options;
 - (iv) exchange rate and interest rate instruments, including products such as swaps, and forward rate agreements;
 - (v) transferable securities; and
 - (vi) other negotiable instruments and financial assets, including bullion;
- (k) 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;
- (l) money broking;
- (m) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
- (n) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (o) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

- (p) advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

investment means “investment” as defined in Article 13.1 (Investment – Definitions), except that, with respect to “a loan to an enterprise” and a “debt instrument of an enterprise” referred to in that Article:

- (a) a loan to or debt instrument issued by a financial institution is an investment only if it is treated as regulatory capital by the Party in whose territory the financial institution is located; and
- (b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument issued by a financial institution referred to in subparagraph (a), is not an investment;

for greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier of a Party, other than a loan to or debt instrument issued by a financial institution, is an investment for the purposes of Chapter 13 (Investment), if that loan or debt instrument meets the criteria for investments set out in Article 13.1 (Investment – Definitions);

investor of a Party means a Party, or a person of a Party, that seeks to make², is making, or has made an investment in the territory of the other Party. For the purposes of this definition, a “person of a Party” that is an enterprise of a Party means:

- (a) an enterprise that is constituted or organized under the law of that Party and that has substantial business activities in the territory of that Party. A determination of whether an enterprise has substantial business activities in the territory of a Party requires a case-by-case, fact-based inquiry; or
- (b) an enterprise that is constituted or organised under the law of that Party, and is directly or indirectly owned or controlled by a national of that Party or by an enterprise mentioned under subparagraph (a);

new financial service means a financial service not supplied in the Party’s territory that is supplied by a financial institution within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party’s territory;

person of a Party means a national of a Party or an enterprise of a Party and, for greater certainty, does not include a branch of an enterprise of a non-Party;

² For greater certainty, the Parties understand that, for the purposes of the definition of “investor of a Party”, an investor “seeks to make” an investment when that investor has taken concrete actions to make an investment. Where a notification or approval process is required for making an investment, an investor that “seeks to make” an investment refers to an investor of the other Party that has initiated such notification or approval process.

public entity means a government, a central bank or monetary authority, or a financial services authority³ of a Party, or any financial institution that is owned or controlled by a Party; and

self-regulatory organisation means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions by statute or delegation from a Party's financial regulatory authorities.

Article 10.2: Scope

1. This Chapter applies to a measure adopted or maintained by a Party relating to:

- (a) a financial institution of the other Party;
- (b) an investor of the other Party, and an investment of that investor, in a financial institution in the Party's territory; and
- (c) cross-border trade in financial services.

2. Chapter 8 (Trade in Services) and Chapter 13 (Investment) apply to a measure described in paragraph 1 only to the extent that those Chapters are incorporated into this Chapter.

- (a) Article 8.11 (Trade in Services – Denial of Benefits), Article 13.4 (Investment – Right to Regulate), Article 13.5 (Investment – Regulatory Objectives), Article 13.8 (Investment – Treatment in Case of Armed Conflict or Civil Strife), Article 13.9 (Investment – Minimum Standard of Treatment), Article 13.10 (Investment – Expropriation), Article 13.11 (Investment – Transfer of Funds), Article 13.15 (Investment – Denial of Benefits), Article 13.16 (Investment – Special Formalities and Information Requirements), and Article 13.21 (Investment – Exclusions) are incorporated into and made a part of this Chapter.
- (b) Section D (Investor-State Dispute Settlement) of Chapter 13 (Investment) is incorporated into and made a part of this Chapter solely for claims that a Party has breached Article 13.8 (Investment – Treatment in Case of Armed Conflict or Civil Strife), Article 13.10 (Investment – Expropriation), Article 13.11 (Investment – Transfer of Funds), Article 13.15 (Investment – Denial of Benefits), and Article 13.16 (Investment – Special Formalities and Information Requirements), as incorporated into this Chapter under subparagraph (a).⁴
- (c) Article 8.12 (Trade in Services – Payments and Transfers) is incorporated into and made a part of this Chapter to the extent that cross-border trade in financial services is subject to obligations pursuant to Article 10.6 (Cross-Border Trade).

³ The Parties confirm their understanding that, in the case of Indonesia, for the purposes of this definition, “financial services authority” refers to *Otoritas Jasa Keuangan*, or its successors.

⁴ For greater certainty, Section D (Investor-State Dispute Settlement) of Chapter 13 (Investment) does not apply to cross-border trade in financial services.

3. This Chapter does not apply to a measure adopted or maintained by a Party relating to:

- (a) an activity or a service forming part of a public retirement plan or statutory system of social security; or
- (b) an activity or service conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter applies to the extent that a Party allows an activity or service referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

4. This Chapter does not apply to government procurement of financial services.

5. This Chapter does not apply to a subsidy or grant, including a government-supported loan, guarantee, and insurance, with respect to the cross-border supply of financial services.

Article 10.3: National Treatment

1. Each Party shall accord to an investor of the other Party treatment no less favourable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments in financial institutions in its territory.

2. Each Party shall accord to a financial institution of the other Party, and to an investment of an investor of the other Party in a financial institution, treatment no less favourable than that it accords, in like circumstances, to its own financial institutions, and to investments of its own investors in financial institutions with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments.

3. For the purposes of the national treatment obligation in Article 10.6.1 (Cross-Border Trade), a Party shall accord to a cross-border financial service supplier of the other Party treatment no less favourable than that it accords, in like circumstances, to its own financial service suppliers with respect to the supply of the relevant service.

4. The treatment accorded by a Party under paragraphs 1, 2, and 3 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to financial institutions of the Party, investors of the Party in financial institutions, and investments of those investors in financial institutions, of the Party of which it forms a part.

5. For greater certainty, whether treatment is accorded in “like circumstances” depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors in financial institutions, investments in financial institutions, financial institutions, financial services, or financial service suppliers on the basis of legitimate public policy objectives.

6. Paragraphs 1, 2, and 3 prohibit discrimination based on nationality. A difference in treatment accorded to an investor of the other Party in a financial institution, that investor's investment in a financial institution, or a financial institution of the other Party and a Party's own investors in financial institutions, investments of its own investors in financial institutions, or its own financial institutions, does not, in and of itself, establish discrimination based on nationality.

Article 10.4: Most-Favoured-Nation Treatment

1. Each Party shall accord to:

- (a) an investor of the other Party, treatment no less favourable than that it accords, in like circumstances, to investors of a non-Party;
- (b) a financial institution of the other Party, treatment no less favourable than that it accords, in like circumstances, to financial institutions of a non-Party;
- (c) an investment of an investor of the other Party in a financial institution, treatment no less favourable than that it accords, in like circumstances, to investments of investors of a non-Party in financial institutions; and
- (d) a cross-border financial service supplier of the other Party, treatment no less favourable than that it accords, in like circumstances, to cross-border financial service suppliers of a non-Party.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to financial institutions of a non-Party, investors of a non-Party in financial institutions, and investments of those investors in financial institutions, or financial services or cross-border financial service suppliers of a non-Party.

3. The "treatment" referred to in paragraphs 1 and 2 does not include procedures or mechanisms for the resolution of investment disputes between investors and States provided for in other international investment treaties and other trade agreements.

4. Substantive obligations in other international investment treaties and other trade agreements do not in themselves constitute "treatment", and thus cannot give rise to a breach of this Article, in the absence of measures adopted or maintained by a Party pursuant to those obligations.

5. For greater certainty, whether treatment is accorded in "like circumstances" under this Article depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors in financial institutions, investments in financial institutions, financial institutions, financial services, or financial service suppliers on the basis of legitimate public policy objectives.

6. Paragraph 1 prohibits discrimination based on nationality. A difference in treatment accorded to an investor of the other Party in a financial institution, that investor's investment in a financial institution, or a financial institution of the other Party and a non-Party's investors in financial institutions, investments of a non-Party's investors in financial institutions, or a non-Party's financial institutions, does not, in and of itself, establish discrimination based on nationality.

Article 10.5: Market Access for Financial Institutions⁵

A Party shall not adopt or maintain with respect to a financial institution of the other Party or an investor of the other Party seeking to establish a financial institution, either on the basis of a regional subdivision or on the basis of its entire territory, a measure that:

- (a) imposes a limitation on:
 - (i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
 - (ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of financial service operations or the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁶
 - (iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restricts or requires a specific type of legal entity or joint venture through which a financial institution may supply a service.

Article 10.6: Cross-Border Trade

1. Each Party shall permit, under terms and conditions that accord national treatment, a cross-border financial service supplier of the other Party to supply the financial services specified in Annex 10-A (Cross-Border Trade).

⁵ For the purposes of a Party's reservations pursuant to Article 10.10.1 and 10.10.2 (Non-Conforming Measures), a limitation on the participation of foreign capital by way of a maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment is reserved against Article 10.3 (National Treatment) to the extent a limitation is inconsistent with that Article.

⁶ Subparagraph (a)(iii) does not cover a measure of a Party that limits inputs for the supply of financial services.

2. Article 10.5 (Market Access for Financial Institutions) applies to the treatment of a cross-border financial service supplier of the other Party supplying the financial services specified in Annex 10-A (Cross-Border Trade). For the purposes of this Article, a measure that a Party “shall not adopt or maintain with respect to a financial institution of the other Party or an investor of the other Party” under Article 10.5 (Market Access for Financial Institutions) refers to a measure relating to a cross-border financial service supplier of the other Party supplying the financial services specified in Annex 10-A (Cross-Border Trade).

3. Each Party shall permit persons located in its territory, and its nationals wherever located, to purchase financial services from a cross-border financial service supplier of the other Party located in the territory of the other Party. This obligation does not require a Party to permit a cross-border financial service supplier of the other Party to do business or solicit in its territory. Each Party may define “doing business” and “solicitation” for the purposes of this obligation provided that those definitions are not inconsistent with paragraph 1.

4. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration or authorisation of a cross-border financial service supplier of the other Party and of a financial instrument.

Article 10.7: New Financial Services⁷

Each Party shall permit a financial institution of the other Party to supply a new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without adopting a law or modifying an existing law.⁸ Notwithstanding Article 10.5(b) (Market Access for Financial Institutions), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. If a Party requires a financial institution to obtain authorisation to supply a new financial service, the Party shall decide within a reasonable period of time whether to issue the authorisation and may refuse the authorisation for prudential reasons, but not solely for the reason that the service is not supplied by any financial institution in its territory.

Article 10.8: Treatment of Customer Information

This Chapter does not require a Party to disclose information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers.

⁷ The Parties understand that nothing in this Article prevents a financial institution of a Party from applying to the other Party to request that it authorise the supply of a financial service that is not supplied in the territory of either Party. That application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to this Article.

⁸ For greater certainty, a Party may issue a new regulation or other subordinate measure in permitting the supply of the new financial service.

Article 10.9: Senior Management and Boards of Directors

1. A Party shall not require a financial institution of the other Party to engage a natural person of a particular nationality as senior managerial or other essential personnel.
2. A Party shall not require that more than a simple majority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.
3. A Party should encourage financial institutions to consider greater diversity in senior management positions or on their board of directors, which may include a requirement to nominate women.

Article 10.10: Non-Conforming Measures

1. Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 10.5 (Market Access for Financial Institutions), Article 10.6 (Cross-Border Trade), and Article 10.9 (Senior Management and Boards of Directors) do not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in Section A of its Schedule to Annex III;
 - (ii) a regional level of government, as set out by that Party in Section A of its Schedule to Annex III; or
 - (iii) a government other than the central or regional levels.
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (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:
 - (i) immediately before the amendment with Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 10.5 (Market Access for Financial Institutions), or Article 10.9 (Senior Management and Boards of Directors);⁹ or
 - (ii) on the date of entry into force of this Agreement for the Party applying the non-conforming measure, with Article 10.6 (Cross-Border Trade).
2. Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 10.5 (Market Access for Financial Institutions), Article 10.6 (Cross-Border Trade), and Article 10.9 (Senior Management and Boards of Directors) do not apply to a measure that a Party adopts or maintains with respect to a sector, subsector, or an activity, as set out by that Party in Section B of its Schedule to Annex III.

⁹ For Indonesia, Annex 10-B (Transition for the Application of Article 10.10.1(c)(i) (Non-Conforming Measures)), applies.

3. A non-conforming measure, set out in a Party's Schedule to Annex I-A, I-B, or II as not subject to Article 13.6 (Investment – National Treatment), Article 13.7 (Investment – Most-Favoured-Nation Treatment), Article 13.13 (Investment – Senior Management and Boards of Directors), Article 8.3 (Trade in Services – National Treatment), or Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment), shall be treated as a non-conforming measure not subject to Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment) or Article 10.9 (Senior Management and Boards of Directors), as the case may be, to the extent that the measure, sector, subsector, or activity set out in the entry is covered by this Chapter.

4. In respect of intellectual property rights, a Party may derogate from Article 10.3 (National Treatment) and Article 10.4 (Most-Favoured-Nation Treatment) in a manner that is consistent with:

- (a) Article 14.10 (Intellectual Property – National Treatment);
- (b) the TRIPS Agreement, if the derogation relates to matters not addressed by Chapter 14 (Intellectual Property); or
- (c) an amendment of or waiver to the TRIPS Agreement in force for both Parties.

5. Within three years of the date of entry into force of this Agreement, Section A of Indonesia's Schedule to Annex III shall be amended in accordance with Article 26.2 (Final Provisions – Amendments) to include all non-conforming measures not otherwise listed in Section A of its Schedule to Annex III on the date of signature of this Agreement provided that any such amendment shall:

- (a) be limited to a measure that was non-conforming on December 1, 2024; and
- (b) not be any less favourable than Indonesia's commitments in respect of financial services under an international trade agreement providing market access for financial services in force prior to the signing of this Agreement, except those committed among ASEAN Member States under the framework of the ASEAN Economic Community.

Article 10.11: Exceptions

1. Notwithstanding any other provisions of this Chapter and Agreement except for Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 6 (Technical Barriers to Trade), and Chapter 7 (Trade Remedies), a Party shall not be prevented from adopting or maintaining a measure for prudential reasons,^{10, 11} including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier or to ensure the integrity and stability of the financial system. If the measure does not conform with the provisions of this Agreement to which this exception applies, the measure shall not be used as a means of avoiding the Party's commitments or obligations under those provisions.
2. Nothing in this Chapter, Chapter 8 (Trade in Services), Chapter 11 (Telecommunications) including specifically Article 11.22 (Telecommunications – Relation to Other Chapters), Chapter 12 (Electronic Commerce), or Chapter 13 (Investment), applies to a non-discriminatory measure of general application taken by a central bank or monetary authority, or a financial services authority¹², of a Party, in pursuit of monetary and related credit policies or exchange rate policies. This paragraph does not affect a Party's obligations under Article 13.11 (Investment – Transfer of Funds) or Article 8.12 (Trade in Services – Payments and Transfers).
3. Notwithstanding Article 8.12 (Trade in Services – Payments and Transfers) and Article 13.11 (Investment – Transfer of Funds), as incorporated into this Chapter, a Party may prevent or limit a transfer by a financial institution or a cross-border financial service supplier to, or for the benefit of, an affiliate of or person related to that institution or supplier, through the equitable, non-discriminatory, and good faith application of a measure relating to maintenance of the safety, soundness, integrity, or financial responsibility of a financial institution or a cross-border financial service supplier. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

¹⁰ The Parties understand that the term “prudential reasons” includes the maintenance of the safety, soundness, integrity, security, or financial responsibility of individual financial institutions or cross-border financial service suppliers, the safety, security, and financial and operational integrity of payment and clearing systems, and addressing threats to the integrity and security of financial institutions or cross-border financial service suppliers, including threats arising from foreign interference.

¹¹ For greater certainty, if a measure challenged under Section D of Chapter 13 (Investment) is determined to have been adopted or maintained by a Party for prudential reasons in accordance with procedures in Article 10.24 (Investment Disputes in Financial Services), a tribunal shall find that the measure is not inconsistent with the Party's obligations in this Agreement and accordingly shall not award any damages with respect to that measure.

¹² The Parties confirm their understanding that, in the case of Indonesia, for the purposes of this Article, “financial services authority” refers to *Otoritas Jasa Keuangan*, or its successors.

4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing a measure necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, 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 the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services as covered by this Chapter.

Article 10.12: Recognition

1. A Party may recognise a prudential measure of a non-Party in the application of a measure covered by this Chapter. That recognition may be:

- (a) accorded autonomously;
- (b) achieved through harmonisation or other means; or
- (c) based upon an agreement or arrangement with the non-Party.

2. A Party that accords recognition of prudential measures under paragraph 1(a) or (b) shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.

3. If a Party accords recognition of prudential measures under paragraph 1(c) and the circumstances set out in paragraph 2 exist, that Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

4. For greater certainty, nothing in Article 10.4 (Most-Favoured-Nation Treatment) requires a Party to accord recognition to prudential measures of the other Party.

Article 10.13: Transparency

1. Annex 8-A (Development and Administration of Measures), Chapter 21 (Good Regulatory Practices and Regulatory Cooperation), and Section B (Transparency) of Chapter 22 (Transparency, Anti-Corruption, and Responsible Business Conduct) do not apply to a measure relating to this Chapter.

2. The Parties recognise that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating their ability to gain access to and operate in each other's markets. Each Party commits to promote regulatory transparency in financial services.

3. Each Party shall ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner.

4. Each Party shall, to the extent practicable:
 - (a) publish in advance any regulation that it proposes to adopt and the purpose of the regulation; and
 - (b) provide interested persons and the other Party with a reasonable opportunity to comment on that proposed regulation.
5. At the time that it adopts a final regulation, a Party should, to the extent practicable and in a manner consistent with its legal system or practice for adopting measures, address in writing the substantive comments received from interested persons with respect to the proposed regulation.¹³
6. To the extent practicable, each Party should allow a reasonable period of time between publication of a final regulation of general application and the date when it enters into effect.
7. Each Party shall ensure that the rules of general application adopted or maintained by a self-regulatory organisation of the Party are promptly published or otherwise made available in a manner that enables interested persons to become acquainted with them.
8. Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application covered by this Chapter.

Article 10.14 Processing of Applications

1. If a Party requires authorisation for the supply of a financial service, it shall ensure that its financial regulatory authorities:
 - (a) to the extent practicable, permit an applicant to submit an application at any time throughout the year;¹⁴
 - (b) allow a reasonable period for the submission of an application if specific time periods for applications exist;
 - (c) provide to service suppliers and persons seeking to supply a service the information necessary to comply with the requirements and procedures for obtaining, maintaining, amending, and renewing that authorization;
 - (d) to the extent practicable, provide an indicative timeframe for the processing of an application;
 - (e) at the request of the applicant, provide without undue delay information concerning the status of the application;
 - (f) endeavour to accept applications in electronic format;
 - (g) accept copies of documents that are authenticated in accordance with the Party's laws and regulations, in place of original documents, unless the financial regulatory authority requires original documents to protect the integrity of the authorization process;

¹³ For greater certainty, a Party may address those comments collectively on an official government website.

¹⁴ A financial regulatory authority is not required to start considering an application outside of its official working hours and working days.

- (h) in the case of an application considered complete under the Party's laws and regulations¹⁵, within a reasonable period of time and taking into account the available resources of the financial regulatory authority, after the submission of the application, ensure that:
 - (i) the processing of an application is completed; and
 - (ii) the applicant is informed of the decision concerning the application, to the extent possible in writing;¹⁶
- (i) in the case of an application considered incomplete under the Party's laws and regulations, within a reasonable period of time and taking into account the available resources of the financial regulatory authority, 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 and provide guidance on why the application is considered incomplete; and
 - (iii) provide the applicant with the opportunity to provide the additional information that is required to complete the application;¹⁷

however, if none of the above is practicable, and the application is rejected due to incompleteness, ensure that the applicant is informed within a reasonable period of time;
- (j) if an application is rejected, to the extent practicable, either upon the financial regulatory authority's 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 application solely on the basis that an application has been previously rejected;¹⁸ and
- (k) ensure that authorisation, once granted, enters into effect without undue delay, subject to applicable terms and conditions.¹⁹

2. Each Party shall ensure, with respect to an authorisation fee charged by a financial regulatory authority, that the financial regulatory authority provides an applicant with a schedule of fees or information on how fee amounts are calculated, and that it does not use the fees as a means of avoiding the Party's commitments or obligations under this Chapter.²⁰

¹⁵ A financial regulatory authority may require that all information in an application is submitted in a specific format to consider it complete for processing.

¹⁶ "In writing" may include in electronic form.

¹⁷ For greater certainty, this opportunity does not require a financial regulatory authority to provide an extension of a deadline.

¹⁸ A financial regulatory authority may require that the content of this application be revised.

¹⁹ A financial regulatory authority is not responsible for delay due to reasons outside of its competence.

²⁰ An authorisation fee does not include a fee 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.

3. If a Party adopts or maintains a measure with respect to an authorisation requirement or procedure for the supply of a financial service, it shall ensure that:

- (a) the financial regulatory authority reaches and administers its decisions in a manner independent from any supplier of the service for which authorisation is required;²¹
- (b) such a measure is based on objective and transparent criteria;²²
- (c) the procedure is impartial, and that the procedure is adequate for an applicant to demonstrate whether it meets the requirement, if such requirement exists; and
- (d) the procedure does not in itself unjustifiably prevent fulfilment of a requirement.

Article 10.15: Self-Regulatory Organisations

If a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organisation in order to provide a financial service in or into its territory, it shall ensure that the self-regulatory organisation observes the obligations under Article 10.3 (National Treatment) and Article 10.4 (Most-Favoured-Nation Treatment).

Article 10.16: Payment and Clearing Systems²³

Under terms and conditions that accord national treatment, each Party shall grant a financial institution of the other Party established in its territory 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.

Article 10.17: Expedited Availability of Insurance Services

The Parties recognise the importance of maintaining and developing regulatory procedures to expedite the offering of insurance services by licensed suppliers. If a Party maintains regulatory product approval procedures, that Party shall endeavour to maintain or improve those procedures.

²¹ This provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

²² Criteria may include, among other things, competence and the ability to supply a service, including to do so in a manner consistent with a Party's regulatory requirements. A financial regulatory authority may assess the weight to be given to each criterion.

²³ For greater certainty, a Party need not grant access under this Article to a financial institution of the other Party established in its territory if this access is not granted in like circumstances to its own financial institutions.

Article 10.18: Performance of Back-Office Functions

1. The Parties recognise that the performance of the back-office functions of a financial institution in its territory by the head office or an affiliate of the financial institution, or by an unrelated service supplier, either inside or outside its territory, is important to the effective management and efficient operation of that financial institution. While a Party may require a financial institution to ensure compliance with any domestic requirements applicable to those functions, the Parties recognise the importance of avoiding the imposition of arbitrary requirements on the performance of those functions.
2. For greater certainty, nothing in paragraph 1 alters any other provision of this Agreement or prevents a Party from requiring a financial institution in its territory to retain certain back-office functions in that territory.

Article 10.19: Transfer of Information

Each Party shall allow a covered person to transfer information in electronic or other form, into and out of its territory, for data processing if the processing is required as part of the covered person's ordinary course of business. Nothing in this Article restricts the right of a Party to adopt or maintain a measure to:

- (a) protect personal data, personal privacy, or the confidentiality of individual records and accounts;
- (b) require a financial institution to comply with a measure related to data management;²⁴ or
- (c) require a financial institution to obtain prior authorisation from the relevant regulator to designate a particular enterprise as a recipient of this information, based on prudential considerations;²⁵

provided that this right is not used as a means of avoiding the Party's commitments or obligations under this Article.

Article 10.20: Financial Services Committee

1. The Parties hereby establish a Financial Services Committee. The principal representative of each Party shall be an official of the Party's authority responsible for financial services set out in Annex 10-C (Authorities Responsible for Financial Services).
2. The Financial Services Committee shall:
 - (a) supervise the implementation of this Chapter and its further elaboration;

²⁴ The Parties understand that a measure related to data management means a measure pertaining to the processes by which data is acquired, validated, protected, and stored.

²⁵ For greater certainty, this requirement is without prejudice to other means of prudential regulation.

- (b) consider issues regarding financial services that are referred to it by a Party; and
- (c) participate in the dispute settlement procedures in accordance with Article 10.24 (Investment Disputes in Financial Services).

3. The Financial Services Committee shall meet as the Parties decide to assess the functioning of this Agreement as it applies to financial services. The Financial Services Committee shall inform the Joint Committee, established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee) of the results of any meeting.

Article 10.21: Review of Financial Services Commitments

1. The Financial Services Committee shall, within three years of the date of entry into force of this Agreement, but no later than five years, and every three years thereafter, unless otherwise agreed, hold consultations to review the Parties' respective non-conforming measures referred to in paragraphs 1 and 2 of Article 10.10 (Non-Conforming Measures). The Parties shall, without prejudice to the result, hold these consultations with a view to increasing the conformity of these non-conforming measures with this Agreement and further improving the Chapter commitments, including, but not limited to, the application of Article 10.10.1(c)(i) (Non-Conforming Measures).
2. The Financial Services Committee shall inform the Joint Committee of the results of these reviews.

Article 10.22: Consultations

1. A Party may request, in writing, consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request to hold consultations. The consulting Parties shall report the results of their consultations to the Financial Services Committee.
2. Consultations under this Article shall include officials of the authorities specified in Annex 10-C (Authorities Responsible for Financial Services).
3. For greater certainty, nothing in this Article shall be construed to require a Party to derogate from its law regarding sharing of information between financial regulators or the requirements of an agreement or arrangement between financial authorities of the Parties, or to require a regulatory authority to take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.

Article 10.23: Dispute Settlement

1. Chapter 24 (Dispute Settlement) shall apply as modified by this Article to the settlement of disputes arising under this Chapter.

2. Consultations under Article 24.5 (Dispute Settlement – Consultations) shall include officials of the authorities specified in Annex 10-C (Authorities Responsible for Financial Services).

3. For disputes arising under this Chapter or a dispute in which a Party invokes Article 10.11 (Exceptions), when selecting panellists to compose a panel under Article 24.8 (Dispute Settlement – Panel Composition), each Party shall select panellists so that:

- (a) the chairperson has expertise or experience in financial services law or practice, such as the regulation of financial institutions, and meets the qualifications set out in Article 24.9 (Dispute Settlement – Qualifications of Panellists); and
- (b) each of the other panellists:
 - (i) has expertise or experience in financial services law or practice, such as the regulation of financial institutions, and meets the qualifications set out in paragraph 1(b) through 1(f) of Article 24.9 (Dispute Settlement – Qualifications of Panellists); or
 - (ii) meets the qualifications set out in Article 24.9 (Dispute Settlement – Qualifications of Panellists).

4. If a Party seeks to suspend benefits in the financial services sector, a panel that reconvenes to make a determination on the proposed suspension of benefits, in accordance with Article 24.13 (Dispute Settlement – Non-Implementation – Suspension of Benefits), shall seek the views of financial services experts, as necessary.

5. Notwithstanding Article 24.13 (Dispute Settlement – Non-Implementation – Suspension of Benefits), when a panel's determination is that a Party's measure is inconsistent with this Agreement and the measure affects:

- (a) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector; or
- (b) the financial services sector and another sector, the complaining Party may not suspend benefits in the financial services sector that have an effect that exceeds the effect of the measure in the complaining Party's financial services sector.

Article 10.24: Investment Disputes in Financial Services

1. If a dispute under Section D of Chapter 13 (Investment) involves a measure referred to in Article 10.2 (Scope), arbitrators shall be selected in accordance with Article 13.28 (Investment – Arbitrators) as modified in this Article, such that:

- (a) the presiding arbitrator has expertise or experience in financial services law or practice, such as the regulation of financial institutions, and meets the qualifications set out in Article 13.28 (Investment – Arbitrators); and

- (b) each of the other arbitrators of the Tribunal:
 - (i) meets the qualifications set out in Article 13.28 (Investment – Arbitrators); or
 - (ii) has expertise or experience in financial services law or practice, such as the regulation of financial institutions, and meets the qualifications set out in paragraphs 3, 6, and 7 of Article 13.28 (Investment – Arbitrators).

2. If an investor of a Party submits a claim to arbitration under Section D of Chapter 13 (Investment), and the respondent Party asserts a defence under Article 10.11 (Exceptions) the respondent Party shall, no later than the date the Tribunal fixes for the respondent Party to submit its principal submission on the merits, such as the counter-memorial, submit in writing to the authorities responsible for financial services of the Party of the claimant, as set out in Annex 10-C (Authorities Responsible for Financial Services), a request for a joint determination by the authorities responsible for financial services of the Parties on the issue of whether and to what extent Article 10.11 (Exceptions) is a valid defence to the claim. The respondent Party shall provide the Tribunal, if constituted, a copy of its request. The Tribunal may proceed to hear the claim only as provided in paragraphs 4, 5, and 6.

3. With respect to the joint determination by the authorities of the Parties referred to in paragraph 2:

- (a) the authorities of the Parties shall have 75 days from the date of the receipt of the request to exchange positions;
- (b) the authorities of the Parties shall have 75 days from the exchange of positions in subparagraph (a) to make a joint determination;
- (c) if a joint determination is made under subparagraph (b) the authorities of either Party shall transmit their decision to the disputing parties and the Tribunal, if constituted; and
- (d) if the authorities of the Parties have not made a joint determination under subparagraph (b), either Party may request, within 160 days of the receipt of the request for a joint determination, a panel to be established under Chapter 24 (Dispute Settlement) to decide whether and to what extent the paragraph asserted is a valid defence to the claim. A Party may request the establishment of a panel without having to request consultations under Article 24.5 (Dispute Settlement – Consultations). The panel shall transmit its decision to the disputing parties and to the Tribunal, if constituted.

4. If it is determined in the joint determination referred to in subparagraph 3(b) or the decision of the panel referred to in subparagraph 3(d) that the paragraph asserted is a valid defence to all parts of the claim, the claimant is deemed to have withdrawn its claim and to have discontinued the proceeding, with prejudice. The Tribunal, if constituted, shall take note of the discontinuance in an order, after which the authority of the Tribunal shall cease.

5. If it is determined in the joint determination referred to in subparagraph 3(b) or the decision of the panel referred to in subparagraph 3(d) that the paragraph asserted is only a valid defence to a part of the claim, the claimant is deemed to have withdrawn that part of the claim and to have discontinued that part of the proceedings, with prejudice. The Tribunal shall take note of the discontinuance of that part of the claim in an order and shall not proceed with the part of the claim for which the paragraph asserted is determined to be a valid defence.

6. If the authorities of the Parties do not make a joint determination under subparagraph 3(b) and no request for the establishment of a panel has been made under subparagraph 3(d), the Tribunal may decide the matter, provided that:

- (a) in addition to the disputing parties, the Party of the claimant may make oral or written submissions to the Tribunal regarding the issue of whether and to what extent the paragraph asserted is a valid defence to the claim prior to the Tribunal deciding this issue. Unless it makes a submission, the Party of the claimant shall be presumed, for the purposes of the arbitration, to take a position on the application of the paragraph asserted that is not inconsistent with that of the respondent Party; and
- (b) the Tribunal shall draw no inference regarding the application of the paragraph asserted from the fact that the authorities of the Parties have not made a joint determination as described in subparagraph 3(b).

7. For the purposes of this Article, the definitions of the following terms set out in Article 13.1 (Investment – Definitions) are incorporated, *mutatis mutandis*: “claimant”, “disputing parties”, “disputing party”, and “respondent Party”.

ANNEX 10-A
CROSS-BORDER TRADE

1. Canada²⁶

Insurance and insurance-related services

1. Article 10.6 (Cross-Border Trade) applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 10.1 (Definitions), with respect to:

- (a) insurance of risks relating to:
 - (i) maritime transport 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 deriving therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) services auxiliary to insurance, as described in subparagraph (d) of the definition of “financial service” in Article 10.1 (Definitions); and
- (d) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (c) of the definition of “financial service” in Article 10.1 (Definitions), of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

Banking and other financial services (excluding insurance)

2. Article 10.6 (Cross-Border Trade) applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 10.1 (Definitions), with respect to:

- (a) provision and transfer of financial information, and financial data processing, as referred to in subparagraph (o) of the definition of “financial service” in Article 10.1 (Definitions); and
- (b) advisory and other auxiliary financial services, and credit reference and analysis, excluding intermediation, relating to banking and other financial services, as referred to in subparagraph (p) of the definition of “financial service” in Article 10.1 (Definitions).

²⁶ For greater certainty, Canada requires that a cross-border financial services supplier maintain a local agent and records in Canada.

Portfolio Management Services

3. Article 10.6 (Cross-Border Trade) applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 10.1 (Definitions), with respect to the following services if they are provided to a collective investment scheme located in Canada:

- (a) investment advice; and
- (b) portfolio management services; excluding:
 - (i) trustee services; and
 - (ii) custodial services and execution services that are not related to managing a collective investment scheme.

4. For the purposes of paragraph 3, in Canada, a **collective investment scheme** means, an “investment fund” as defined under the relevant Securities Act.²⁷

2. Indonesia

Non-Banking Financial Services

5. Article 10.6 (Cross-Border Trade) applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border trade in financial services or cross-border supply of financial services” in Article 10.1 (Definitions), with respect to reinsurance (including retrocession) services, as referred to in subparagraph (b) of the definition of “financial service” in Article 10.1 (Definitions);²⁸

Banking

6. Article 10.6 (Cross-Border Trade) applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border trade in financial services or cross-border supply of financial services” in Article 10.1 (Definitions), with respect to:

- (a) financial leasing services relating to banking and other financial services, as referred to in subparagraph (g) of the definition of “financial service” in Article 10.1 (Definitions).
- (b) Factoring services and consumer finance services relating to banking and other financial services, as referred to in subparagraph (f) of the definition of “financial service” in Article 10.1 (Definitions).

²⁷ In Canada, a financial institution organized in the territory of another Party can only provide custodial services to a collective investment scheme located in Canada if the financial institution has shareholders’ equity equivalent to at least CAD \$100 million.

²⁸ A reinsurance service supplier from the other Party must be rated a minimum of BBB by Standard and Poor’s, or its equivalent.

ANNEX 10-B

TRANSITION FOR THE APPLICATION OF ARTICLE 10.10.1(c)(i) (NON-CONFORMING MEASURES)

1. For Indonesia, Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 10.5 (Market Access for Financial Institutions), and Article 10.9 (Senior Management and Boards of Directors) does not apply to an amendment to any existing non-conforming measure referred to in Article 10.10.1(a) (Non-Conforming Measures) to the extent that the amendment does not decrease the conformity of the measure as it existed on the date of entry into force of this Agreement.
2. Notwithstanding paragraph 1, Article 10.10.1(c)(i) (Non-Conforming Measures) of this Chapter applies to Indonesia as of the date agreed by the Parties further to Article 10.21 (Review of Financial Services Commitments), or as of the date Indonesia enters into a free trade agreement that contains a provision similar to Article 10.10.1(c)(i) (Non-Conforming Measures), whichever comes first.
3. During the transition period provided in this Annex, Indonesia shall not withdraw a right or benefit from:
 - (a) a financial institution of the other Party; or
 - (b) investors of the other Party, and investments of those investors, in financial institutions in Indonesia's territory,

in reliance on which such persons have been permitted, licensed, or otherwise authorised to invest in financial institutions or supply a financial service, through an amendment to any non-conforming measure referred to in Article 10.10.1(a) (Non-Conforming Measures) that decreases the conformity of the measure, as it existed immediately before the amendment.

ANNEX 10-C

AUTHORITIES RESPONSIBLE FOR FINANCIAL SERVICES

The authorities for each Party responsible for financial services are:

- (a) for Canada, the Department of Finance of Canada; and
- (b) for Indonesia, the Ministry of Finance, *Otoritas Jasa Keuangan*, and *Bank Indonesia*.

CHAPTER 11

TELECOMMUNICATIONS

Article 11.1: Definitions

For the purposes of this Chapter:

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;

enterprise means an “enterprise” as defined in Article 1.5 (Initial Provisions and General Definitions – General Definitions) and a branch of an enterprise;

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 supply a service;

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

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

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

major supplier means a supplier 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) the use of its position in the market;

network element means a facility or equipment used in supplying 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 to any other user of like public telecommunications networks or services in like circumstances;

physical co-location means access to space in order to install, maintain, or repair equipment at premises owned or controlled and used by a major supplier to supply public telecommunications services;

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

public telecommunications service means any telecommunications service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more defined points without any end-to-end change in the form or content of the customer's information;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with, approved by, or determined by a telecommunications regulatory body that sufficiently details the terms, rates and conditions for interconnection so that a supplier of a public telecommunications service that is willing to accept it may obtain interconnection with the major supplier on that basis, without having to engage in negotiations with the major supplier concerned;

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

telecommunications regulatory body means a body or bodies responsible for the regulation of telecommunications; and

user means an end-user or a supplier of public telecommunications networks or services.

Article 11.2: Scope of Application

1. This Chapter applies to:
 - (a) a measure relating to access to and use of public telecommunications networks or services;
 - (b) a measure relating to an obligation of a supplier of public telecommunications networks or services; and
 - (c) any other measure relating to public telecommunications networks or services.
2. This Chapter does not apply to a measure affecting the cable or broadcast distribution of radio or television programming, except to ensure that a cable or broadcast service supplier has access to and use of public telecommunications networks or services.
3. Nothing in this Chapter shall be construed to:
 - (a) require a Party to authorise an enterprise of the other Party to establish, construct, acquire, lease, operate, or supply a telecommunications network or service, other than as specifically provided for in the former Party's commitments under Chapter 8 (Trade in Services);

- (b) require a Party to compel an enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network;
- (c) prevent a Party from prohibiting a person who operates a private network from using its private network to supply a public telecommunications network or service to third persons; or
- (d) prevent a Party from requiring a supplier of public telecommunications networks or services to comply with a Party's measures related to the regulation of public networks or services, provided that those measures are not used as a means of avoiding the Party's obligations under this Chapter.

Article 11.3: Approaches to Regulation

1. The Parties recognise the value of competitive markets to deliver a wide choice in the supply of telecommunications networks or services and to enhance consumer welfare, and that economic regulation may not be needed if there is effective competition or if a service is new to a market. Accordingly, the Parties recognise that regulatory needs and approaches differ market by market, and that each Party may determine how to implement its obligations under this Chapter.
2. In this respect, the Parties recognise that a Party may:
 - (a) engage in direct regulation either in anticipation of an issue that the Party expects may arise or to resolve an issue that has already arisen in the market;
 - (b) rely on the role of market forces, particularly with respect to market segments that are, or are likely to be, competitive or that have low barriers to entry, such as services provided by suppliers of telecommunications services that do not own network facilities; or
 - (c) use any other appropriate means that benefit the long-term interest of end-users.

Article 11.4: Access to and Use of Public Telecommunications Networks or Services

1. Each Party shall ensure that an enterprise of the other Party is accorded access to and use of public telecommunications networks or services, including leased circuits, offered in its territory or across its borders, and on terms and conditions that are reasonable and non-discriminatory. This obligation shall be applied, among other things, through paragraphs 2 through 6.
2. Subject to paragraphs 5 and 6, each Party shall ensure that an enterprise of the other Party is permitted to:
 - (a) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications network and that is necessary to supply its services;

- (b) connect leased or owned circuits with public telecommunications networks or services or with circuits leased or owned by another service supplier;
- (c) use operating protocols of its choice other than as necessary to interface with public telecommunications networks or services;
- (d) perform switching, signalling, processing, and conversion functions; and
- (e) provide services to individual or multiple end-users over leased or owned circuits.

3. Each Party shall ensure that an enterprise of the other Party may use public telecommunications networks or services for the movement of information in its territory or across its borders, including for intra-corporate communications of those service suppliers, and for access to information contained in a database or otherwise stored in machine-readable form in the territory of any Party.

4. Notwithstanding paragraph 3, a Party may take measures that are necessary to ensure the security and confidentiality of messages and to protect the personal information of end-users of public telecommunications networks or services, provided that those measures are not applied in a manner that 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 or services, other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications networks or services.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks or services may include:

- (a) a requirement to use a specified technical interface, including an interface protocol, for connection with public telecommunications networks or services;
- (b) a requirement, if necessary, for the interoperability of public telecommunications networks or services;
- (c) type approval of terminal or other equipment that interfaces with public telecommunications networks and technical requirements relating to the attachment of that equipment to those networks;
- (d) a restriction on connection of leased or owned circuits with public telecommunications networks or services or with circuits leased or owned by other service suppliers; or
- (e) a requirement for notification and licensing.

Article 11.5: Competitive Safeguards

1. Each Party shall adopt or maintain appropriate measures for the purpose of preventing suppliers that, 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 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 that are necessary for them to provide services.
3. For greater certainty, nothing in this Article prevents a Party from maintaining measures for the purpose of preventing anti-competitive practices by suppliers of public telecommunications networks or services that are not major suppliers.

Article 11.6: Treatment by Major Suppliers

Each Party shall ensure that a major supplier in its territory accords to suppliers of public telecommunications networks or services of the other Party treatment no less favourable than that 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 11.7: 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. If a Party has determined that a service must be offered for resale by a major supplier, that Party shall ensure that any major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of that service.

Article 11.8: Interconnection - Obligations Relating to Suppliers of Public Telecommunications Networks or Services

1. Each Party shall ensure that a supplier of public telecommunications networks or services in its territory provides interconnection with the suppliers of public telecommunications networks or services of the other Party on reasonable and non-discriminatory terms and conditions.
2. In carrying out paragraph 1, each Party shall ensure that suppliers of public telecommunications networks or services in its territory protect the confidentiality of commercially sensitive or confidential information of, or relating to, users of public telecommunications services obtained as a result of interconnection arrangements and that those suppliers only use that information for the purposes of providing these services.

Article 11.9: Interconnection - Obligations Relating to Major Suppliers

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications networks or services of the other Party at any technically feasible point in the major supplier's network. That interconnection shall be provided:
 - (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, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;
 - (c) on a timely basis, on terms, conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable (having regard to economic feasibility), and sufficiently unbundled so that the supplier of public telecommunications networks or services of the other Party need not pay for network components or facilities that it does not require for the services to be provided; and
 - (d) on request, at points in addition to the network termination points offered to the majority of suppliers of public telecommunications networks or services, subject to charges that reflect the cost of construction of necessary additional facilities.
2. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party with the opportunity to interconnect their facilities and equipment with those of the major supplier through at least one of the following options:
 - (a) a reference interconnection offer or any other interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services;
 - (b) the terms and conditions of an interconnection agreement that is in effect; or

- (c) a new interconnection agreement through commercial negotiation.
- 3. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.
- 4. Each Party shall ensure that a major supplier in its territory makes publicly available either its interconnection agreements or reference interconnection offer.

Article 11.10: Provisioning and Pricing of Leased Circuits Services

Each Party shall, subject to technical feasibility, ensure that a major supplier in its territory provides suppliers of public telecommunications networks or services of the other Party leased circuits services that are public telecommunications services on a timely basis, on non-discriminatory terms, conditions (including technical standards and specifications), and at rates, that are reasonable (having regard to economic feasibility), and based on a generally available offer.

Article 11.11: Co-location

- 1. Each Party shall ensure that a major supplier that has control over essential facilities in its territory allows suppliers of public telecommunications networks or services of the other Party in the Party's territory physical co-location of their equipment necessary for interconnection or access to unbundled network elements based on a generally available offer on a timely basis, and on terms, 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 those premises can feasibly be economically or technically substituted in order to provide a competing service.

Article 11.12: International Submarine Cable Systems

- 1. If a Party has authorised a major supplier in its territory to operate an international submarine cable system as a public telecommunications network or service, that Party shall ensure that the major supplier accords a supplier of public telecommunications networks or services of the other Party access to the international submarine cable system on reasonable and non-discriminatory terms and conditions.
- 2. A Party may determine the point at which access to the international submarine cable system is to be provided.

Article 11.13: Unbundling of Network Elements

Each Party shall ensure that a major supplier in its territory offers to public telecommunications service suppliers access to network elements on an unbundled basis on terms, conditions, and at rates, that are reasonable and non-discriminatory for the supply of public telecommunications services. A Party may determine, in accordance with its laws and regulations, the network elements required to be made available in its territory, and the suppliers that may obtain those elements.

Article 11.14: Access to Poles, Ducts, Conduits, and Rights-of-Way

1. Each Party shall endeavour to ensure that a major supplier in its territory provides access to poles, ducts, conduits, and rights-of-way or any other structures as determined by the Party, owned or controlled by the major supplier, to suppliers of public telecommunications services of the other Party in the Party's territory on a timely basis, and on terms, conditions, and at rates, that are reasonable, non-discriminatory, and transparent, subject to technical feasibility.

2. A Party may determine, in accordance with its laws and regulations, the poles, ducts, conduits, rights-of-way, or any other structures to which it requires major suppliers in its territory to provide access in accordance with paragraph 1. When the Party makes this determination, it shall take into account factors such as the competitive effect of lack of this access, whether these structures can be substituted in an economically or technically feasible manner in order to provide a competitive service, or other specified public interest factors.

Article 11.15: Independent Telecommunications Regulatory Body

1. Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services.

2. Each Party shall ensure that the regulatory decisions of, and the procedures used by, its telecommunications regulatory body are impartial with respect to all market participants.

Article 11.16: Universal Service

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

Article 11.17: Licensing

1. If a Party requires a supplier of public telecommunications services to have a licence, the Party shall ensure the public availability of:
 - (a) all the licensing criteria and procedures that it applies;
 - (b) the period that it normally requires to reach a decision concerning an application for a licence; and
 - (c) the terms and conditions of all licences in effect.
2. The Party shall notify an applicant of the outcome of its application without undue delay after a decision has been taken.
3. Each Party shall ensure that, upon request, an applicant or a licensee is provided with the reasons for the:
 - (a) denial of a licence;
 - (b) imposition of supplier-specific conditions on a licence;
 - (c) refusal to renew a licence; or
 - (d) revocation of a licence.

Article 11.18: Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce resources related to telecommunications, including frequencies, 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 frequency bands allocated to specific uses but shall not be required to provide detailed identification of frequencies that are allocated for specific government uses.
3. For greater certainty, a measure of a Party allocating and assigning spectrum and managing frequency is not per se inconsistent with Article 8.5 (Trade in Services - Market Access). Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications networks or services, provided that the Party does so in a manner consistent with other provisions of Chapter 8 (Trade in Services). This includes the ability 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. Each Party shall endeavour to rely generally on market-based approaches in assigning spectrum for terrestrial commercial telecommunications services, if appropriate. Accordingly, each Party may use mechanisms such as auctions, administrative incentive pricing, or unlicensed use, if appropriate, to assign spectrum for commercial use.

Article 11.19: Transparency

1. Further to Article 22.2 (Transparency, Anti-Corruption, and Responsible Business Conduct – Publication), each Party shall endeavour to ensure that when its telecommunications regulatory body seeks input on a proposal for a law or regulation, that body provides relevant suppliers of public telecommunications networks or services of the other Party operating in its territory an opportunity to comment. That body shall:

- (a) make the proposal public or otherwise available to any interested persons;
- (b) include an explanation of the purpose of and reasons for the proposal;
- (c) provide interested persons with adequate public notice of the ability to comment and reasonable opportunity to comment;
- (d) to the extent practicable, make publicly available all relevant comments filed with it; and
- (e) respond to all significant and relevant issues raised in comments filed, in the course of issuance of the final regulation.¹

2. Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks or services is publicly available, including:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with those networks or services;
- (c) conditions for attaching terminal or other equipment; and
- (d) requirements for notification or licensing, if any.

Article 11.20: Resolution of Telecommunications Disputes

1. Each Party shall ensure that a supplier of public telecommunications networks or services of the other Party may have timely recourse to a telecommunications regulatory body or dispute resolution body of the Party to resolve disputes with a supplier of a public telecommunications network or service relating to matters covered by this Chapter in accordance with its laws and regulations.

2. Each Party shall ensure that any supplier of public telecommunications networks or services aggrieved by a final determination or decision of its relevant telecommunications regulatory body may obtain a review of that determination or decision in accordance with its laws and regulations.

¹ For greater certainty, a Party may consolidate its responses to the comments received from interested persons.

3. A Party shall not permit the making of an application for review to constitute grounds for non-compliance with the determination or decision of its telecommunications regulatory body, unless its relevant body determines otherwise.

Article 11.21: Relation to International Organisations

The Parties recognise the importance of international standards for global compatibility and interoperability of telecommunications networks or services and undertake to promote those standards through the work of relevant international bodies.

Article 11.22: Relation to Other Chapters

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

CHAPTER 12

ELECTRONIC COMMERCE

Article 12.1: Definitions

For the purposes of this Chapter:

computing facilities means computer servers and storage devices for processing or storing information for commercial use;

covered person means:

- (a) a covered investment as defined in Article 13.1 (Investment – Definitions);
- (b) an investor of a Party as defined in Article 13.1 (Investment – Definitions); or
- (c) a service supplier of a Party as defined in Article 8.1 (Trade in Services – Definitions),

but does not include a “covered person” as defined in Article 10.1 (Financial Services – Definitions) or a credit reporting body;

electronic authentication means the process or act of verifying:

- (a) the identity of a party to an electronic communication or transaction; and
- (b) an electronic statement or claim in an electronic communication or transaction;

to ensure the integrity of, and establish a level of confidence in, the electronic communication or transaction;

personal data means any data, including information, relating to an identified or identifiable natural person;

trade administration documents means forms issued or controlled by a Party that must be completed by or for an importer or exporter in relation to the import or export of goods;

transmitted electronically means a transmission to an electronic address using any electromagnetic means; and

unsolicited commercial electronic message means a message transmitted electronically for commercial or marketing purposes without the consent of the recipient or despite the explicit rejection of the recipient.

Article 12.2: Scope and General Provisions

1. The Parties recognise the economic growth and opportunities provided by electronic commerce and the importance of frameworks that promote consumer confidence in electronic commerce and of facilitating its use and development.
2. This Chapter applies to measures adopted or maintained by a Party that affect trade by electronic means.
3. This Chapter does not apply:
 - (a) to government procurement; or
 - (b) except for Article 12.15 (Open Government Data), to information held or processed by or on behalf of a Party, or measures related to that information, including measures related to its collection.
4. For greater certainty, measures affecting the supply of a service delivered or produced electronically are subject to the obligations contained in the relevant provisions of:
 - (a) Chapter 8 (Trade in Services);
 - (b) Chapter 10 (Financial Services); and
 - (c) Chapter 13 (Investment),including any exceptions or non-conforming measures set out in this Agreement that are applicable to those obligations.
5. To the extent that a measure referred to in paragraph 4 is adopted or maintained in accordance with Article 8.7 (Trade in Services – Reservations), Article 10.10 (Financial Services – Non-Conforming Measures), Article 13.18 (Investment – Non-Conforming Measures and Exceptions), or any exception that is applicable to the obligations in Chapter 8 (Trade in Services), Chapter 10 (Financial Services), or Chapter 13 (Investment), it does not give rise to a violation of Article 12.10 (Cross-Border Transfer of Information by Electronic Means), Article 12.11 (Location of Computing Facilities), or Article 12.14 (Source Code).

Article 12.3: Cooperation

Recognising the global nature of electronic commerce, each Party shall endeavour to:

- (a) work together to assist micro, small, and medium-sized enterprises to overcome obstacles to its use;

- (b) exchange information and share experiences on regulations, policies, enforcement, and compliance regarding electronic commerce, such as:
 - (i) personal data protection;
 - (ii) online consumer protection, including means for consumer redress and building consumer confidence;
 - (iii) unsolicited commercial electronic messages;
 - (iv) security in electronic communications; and
 - (v) authentication.
- (c) exchange information and share views on consumer access to products and services offered online;
- (d) participate actively in regional and multilateral fora to promote the development of electronic commerce, including in relation to the development and application of international standards for electronic commerce; and
- (e) encourage development by the private sector of methods of self-regulation that foster electronic commerce, including codes of conduct, model contracts, guidelines, and enforcement mechanisms.

Article 12.4: Paperless Trading

1. Each Party shall endeavour to make trade administration documents available to the public in electronic form.
2. Each Party shall accept electronic versions of its trade administration documents as the legal equivalent of paper documents except where:
 - (a) there is a domestic or international legal requirement to the contrary; or
 - (b) doing so would reduce the effectiveness of the trade administration process.
3. The Parties shall cooperate bilaterally and in international fora to enhance the acceptance of electronic versions of trade administration documents.

Article 12.5: 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. Taking into account international norms for electronic authentication, each Party shall:
 - (a) permit participants in electronic transactions to determine the appropriate authentication methods for their electronic transactions;
 - (b) not limit the recognition of authentication methods; and
 - (c) permit participants in electronic transactions to have the opportunity to demonstrate that their electronic transactions comply with the Party's laws and regulations.
3. Notwithstanding paragraph 2, each Party may require that, for a particular category of electronic transactions, the method of electronic authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.
4. The Parties shall encourage the use of interoperable electronic authentication.

Article 12.6: Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from fraudulent and deceptive commercial activities when they engage in electronic commerce.
2. For the purposes of this Article, "fraudulent and deceptive commercial activities" refers to those commercial practices that cause actual harm to consumers, or that pose an imminent threat of that harm if not prevented, such as:
 - (a) a practice of making misrepresentations of material fact, including implied factual misrepresentations, that cause significant detriment to the economic interests of misled consumers;
 - (b) a practice of failing to deliver products or provide services to consumers after the consumers are charged; or
 - (c) a practice of charging or debiting consumers' financial, telephone, or other accounts without authorisation.
3. Each Party shall adopt or maintain laws or regulations to provide protection for consumers using electronic commerce against fraudulent and deceptive commercial activities that cause harm or potential harm.
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 electronic commerce in order to enhance consumer welfare.

5. Each Party shall publish information on the consumer protection it provides to users of electronic commerce, including how:

- (a) consumers can pursue remedies; and
- (b) businesses can comply with, or acquire information on, any legal requirements.

Article 12.7: Online Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting the personal data of users of electronic commerce and the contribution that this makes to enhancing consumer confidence in electronic commerce.

2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal data of the users of electronic commerce. In the development of its legal framework for the protection of personal data, each Party shall take into account principles and guidelines of relevant international bodies.

3. Each Party shall endeavour to adopt non-discriminatory practices in protecting users of electronic commerce from personal data protection violations occurring within its jurisdiction.

4. Each Party shall publish information on the personal data protection it provides to users of electronic commerce, including how:

- (a) individuals can pursue remedies; and
- (b) businesses can comply with any legal requirements.

Article 12.8: Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:

- (a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to prevent ongoing reception of those messages;
- (b) require the consent, as specified according to 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 provide recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraph 1.

3. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

4. A Party shall apply this Article to unsolicited commercial electronic messages delivered through one or more modes of delivery, including Short Message Service (“SMS”), instant messaging, or electronic mail. Each Party shall endeavour to adopt or maintain measures consistent with this Article that apply to other modes of delivery of unsolicited commercial electronic messages.

Article 12.9: Domestic Regulatory Frameworks

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 23 November 2005.

2. Each Party shall endeavour to avoid any unnecessary regulatory burden on electronic transactions.

Article 12.10: 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 prevent cross-border transfer of information by electronic means, including personal data, when this activity is for the conduct of the business of a covered person.

3. This Article does not prevent a Party from adopting or maintaining:

- (a) a measure inconsistent with paragraph 2 that is necessary to achieve a legitimate public policy objective, provided that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
- (b) a measure that it considers necessary for the protection of its essential security interests. That measure, if adopted or maintained, shall not be disputed by the other Party.

Article 12.11: Location of Computing Facilities

1. The Parties recognise that each Party may have its own measures regarding the use or location 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. This Article does not prevent a Party from adopting or maintaining:
 - (a) a measure inconsistent with paragraph 2 that is necessary to achieve a legitimate public policy objective, provided that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
 - (b) a measure that it considers necessary for the protection of its essential security interests. That measure, if adopted or maintained, shall not be disputed by the other Party.

Article 12.12: Customs Duties

1. Each Party shall maintain its current practice of not imposing customs duties on electronic transmissions between the Parties.
2. The practice referred to in paragraph 1 is in accordance with the WTO Ministerial Decision (WT/MIN (24)/38), adopted on 2 March 2024, in relation to the *Work Programme on Electronic Commerce*.
3. Each Party may adjust its practice referred to in paragraph 1 with respect to any further outcomes in WTO Ministerial Decisions on customs duties on electronic transmissions within the framework of the *Work Programme on Electronic Commerce*.
4. The Parties shall review this Article in light of any further WTO Ministerial Decisions in relation to the *Work Programme on Electronic Commerce*.
5. For greater certainty, paragraph 1 does not preclude a Party from imposing taxes, fees, or other charges on electronic transmissions, provided that those taxes, fees, or charges are imposed in a manner consistent with this Agreement.

Article 12.13: Principles on Access to and Use of the Internet for Electronic Commerce

Subject to applicable laws and regulations, the Parties recognise that it is beneficial for consumers in their territories to be able to:

- (a) access and use services and applications of a consumer's choice available on the Internet, subject to reasonable network management; and
- (b) connect the end-user devices of a consumer's choice to the Internet.

Article 12.14: Source Code

1. A Party shall not require the transfer of, or access to, source code of software owned by a person of the other Party as a condition for the import, distribution, sale, or use of that software, or of products containing that software, in its territory.

2. This Article does not preclude a regulatory body or judicial authority of a Party from requiring a person of the other Party to preserve and make available the source code of software for a specific investigation, inspection, examination, enforcement action, or judicial proceeding¹, subject to safeguards against unauthorised disclosure.

Article 12.15: Open Government Data

1. The Parties recognise that facilitating public access to and use of government information fosters economic and social development, competitiveness, and innovation.

2. To the extent that a Party chooses to make government information, including data, available to the public, it shall endeavour to ensure that the information is in a machine-readable, open format and can be searched, retrieved, used, reused, and redistributed.

3. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of government information, including data, that the Party has made public, with a view to enhancing and generating business opportunities, especially for small and medium-sized enterprises.

Article 12.16: Cyber Security

The Parties recognise the importance of:

- (a) building and maintaining the capabilities of their national entities responsible for computer security incident response, including through exchange of best practices; and
- (b) using existing collaboration mechanisms to cooperate on matters related to cyber security.

¹ This disclosure shall not be construed to negatively affect the software source code's status as a trade secret, if that status is claimed by the trade secret owner.

CHAPTER 13

INVESTMENT

Section A: Definitions

Article 13.1: Definitions

For the purposes of this Chapter:

algorithm means a defined sequence of steps, taken to solve a problem or obtain a result;

claimant means an investor of a Party that makes a claim under Article 13.25 (Submission of a Claim to Arbitration);

confidential information means confidential business information or information that is privileged or otherwise protected from disclosure under the law of a Party;

disputing parties means the claimant and the respondent Party;

disputing party means either the claimant or the respondent Party;

enterprise means an enterprise as defined in Article 1.5 (Initial Provisions and General Definitions - General Definitions) and a branch¹ of an enterprise;

existing means in effect on the date of entry into force of this Agreement;

ICSID means the International Centre for Settlement of Investment Disputes;

ICSID Additional Facility Rules means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes* in their most recent form;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of other States* done at Washington, D.C. on 18 March 1965;

intellectual property rights means copyright and related rights, trademark rights, rights in geographical indications, rights in industrial designs, patent rights, rights in layout designs of integrated circuits, rights in relation to protection of undisclosed information, and plant breeders' rights;

investment means:

- (a) any of the following:
 - (i) an enterprise;
 - (ii) a share, stock, or other form of equity participation in an enterprise, or any other kind of interest in an enterprise recognized under the domestic law of the Party;

¹ For greater certainty, the inclusion of "branch" in the definition of "enterprise" is without prejudice to a Party's ability, under its law, to treat a branch as an entity that has no independent legal existence and is not separately organised.

- (iii) a bond, debenture, or other debt instrument of an enterprise;²
- (iv) a loan to an enterprise;
- (v) an interest arising from the commitment of capital or other resources in the territory of a Party to economic activity in that territory, such as under a contract involving the presence of an investor's property in the territory of the Party, including a turnkey or construction contract, a concession, or other similar contract;
- (vi) intellectual property rights; and
- (vii) any other tangible or intangible, moveable or immovable, property and related property rights;
- (b) in each case shall involve the commitment of capital or other resources, the expectation of gain or profit, certain duration, or the assumption of risk; and
- (c) for the purposes of this definition, "investment" does not mean:
 - (i) a claim to money that arises solely from:
 - (A) a commercial contract for the sale of a good or service by a national or enterprise in the territory of a Party to an enterprise in the territory of the other Party, or
 - (B) the extension of credit in connection with a commercial transaction, such as trade financing;
 - (ii) an order or judgment in a judicial or administrative action; or
 - (iii) any other claim to money, that does not involve the kinds of interests set out in sub-subparagraphs (a)(i) to (vii);

investor of a Party means a Party, or a national³ or an enterprise of a Party, other than a branch, that seeks to make⁴, is making, or has made an investment in the territory of the other Party. For the purposes of this definition, **enterprise of a Party** means:

² Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to constitute an investment, while other forms of debt, such as claims to payment that are immediately due and result from the sale of goods or services, are less likely to involve the elements set out in subparagraph (b) and therefore to constitute an investment.

³ For greater certainty, a natural person who is a dual citizen shall be deemed to be exclusively a national of the Party of his or her dominant and effective nationality.

⁴ For greater certainty, the Parties understand that, for the purposes of the definition of "investor of a Party", an investor "seeks to make" an investment when that investor has taken concrete actions to make an investment. Where a notification or approval process is required for making an investment, an investor that "seeks to make" an investment refers to an investor of the other Party that has initiated such notification or approval process.

- (a) an enterprise that is constituted or organized under the law of that Party and that has substantial business activities in the territory of that Party. A determination of whether an enterprise has substantial business activities in the territory of a Party requires a case-by-case, fact-based inquiry; or
- (b) an enterprise that is constituted or organised under the law of that Party, and is directly or indirectly owned or controlled by a national of that Party or by an enterprise mentioned under subparagraph (a);

New York Convention means the United Nations *Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York on 10 June 1958;

non-disputing Party means a Party that is not a disputing party to an investment dispute;

respondent Party means a Party against which a claim is made under Article 13.25 (Submission of a Claim to Arbitration);

third party funding means any funding or other equivalent support provided by a person who is not a disputing party in order to finance part or all of the cost of the proceedings including through a donation or grant, or in return for remuneration dependent on the outcome of the dispute;

Tribunal means an arbitration tribunal established under Section D (Investor-State Dispute Settlement); and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law, adopted by the United Nations General Assembly on 15 December 1976, as revised in 2010.

Section B: Investment Protections

Article 13.2: Scope

1. This Chapter applies to a measure adopted or maintained by a Party relating to:
 - (a) an investor of the other Party;
 - (b) a covered investment; and
 - (c) with respect to Article 13.5 (Regulatory Objectives) and Article 13.12 (Performance Requirements), an investment in the territory of that Party.
2. A Party's obligations under this Chapter apply to a measure adopted or maintained by:
 - (a) the central, regional, or other governments or authorities of that Party; and

- (b) any person, including a state enterprise or any other body, when it exercises any governmental authority delegated to it by central, regional, or other governments or authorities of that Party.
- 3. This Chapter does not apply to:
 - (a) procurement by a Party;
 - (b) a subsidy or grant provided by a Party, including a government supported loan, guarantee, or insurance.
- 4. This Chapter does not bind a Party in relation to an act or fact that took place or a situation that ceased to exist before the date of entry into force of this Agreement.

Article 13.3: Relation to other Chapters

- 1. This Chapter does not apply to a measure adopted or maintained by a Party to the extent that it is covered by Chapter 8 (Trade in Services) or Chapter 10 (Financial Services).
- 2. Notwithstanding paragraph 1, this Chapter applies to a measure adopted or maintained by a Party relating to the supply of a service in its territory through commercial presence as defined in Article 8.1 (Trade in Services – Definitions) by a service supplier, to the extent that such a measure is covered by Article 13.2.1 (Scope).
- 3. A requirement of a Party that a service supplier of the other Party post a bond or other form of financial security as a condition for the cross-border supply of a service does not of itself make this Chapter applicable to a measure adopted or maintained by the Party relating to the cross-border supply of the service. This Chapter applies to a measure adopted or maintained by the Party relating to the posted bond or financial security, to the extent that the bond or financial security is a covered investment
- 4. In the event of any inconsistency between this Chapter and any other Chapter of this Agreement, the other Chapter shall prevail to the extent of the inconsistency, except that, where paragraph 2 applies, this Chapter prevails over Chapter 8 (Trade in Services).

Article 13.4: Right to Regulate

- 1. The Parties reaffirm the right of each Party to regulate within its territory to achieve legitimate policy objectives.
- 2. For greater certainty, the mere fact that a Party regulates, including through a modification to its laws, in a manner that negatively affects an investment or interferes with an investor's expectations, including its expectation of profits, does not amount to a breach of an obligation under this Chapter.

Article 13.5: Regulatory Objectives

The Parties recognize the importance of encouraging investments that respect health, safety, the environment, and other regulatory objectives or the rights of Indigenous Peoples.⁵ Accordingly, a Party shall not relax, waive, or otherwise derogate from, or offer to relax, waive, or otherwise derogate from, these measures in order to encourage the establishment, acquisition, expansion, or management of the investment of an investor in its territory.

Article 13.6: National Treatment

1. Each Party shall accord to an investor of the other Party treatment no less favourable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of an investment in its territory.
2. Each Party shall accord to a covered investment treatment no less favourable than that it accords, in like circumstances, to investments of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of an investment in its territory.
3. The treatment accorded by a Party under paragraphs 1 and 2 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to investors, and to investments of investors, of the Party of which it forms a part.
4. Whether treatment is accorded in like circumstances depends on the totality of the circumstances. Such circumstances include whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public policy objectives, and, if relevant, competition in the economic or business sector concerned and the applicable legal and regulatory framework.
5. Paragraphs 1 and 2 prohibit discrimination based on nationality. A difference in treatment accorded to an investor or covered investment and a Party’s own investors or investments of its own investors does not, in and of itself, establish discrimination based on nationality.

Article 13.7: Most-Favoured-Nation Treatment

1. Each Party shall accord to an investor of the other Party treatment no less favourable than that it accords, in like circumstances, to investors of a non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of an investment in its territory.

⁵ Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

2. Each Party shall accord to a covered investment treatment no less favourable than that it accords, in like circumstances, to investments of investors of a non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of an investment in its territory.

3. The treatment accorded by a Party under paragraphs 1 and 2 means, with respect to a government other than at the central level, treatment accorded, in like circumstances, by that government to investors, and to investments of investors, of the Party of which it forms a part.

4. Whether treatment is accorded in like circumstances depends on the totality of the circumstances. Such circumstances include whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public policy objectives, and, if relevant, competition in the economic or business sector concerned and the applicable legal and regulatory framework.

5. Paragraphs 1 and 2 prohibit discrimination based on nationality. A difference in treatment accorded to an investor or covered investment and a non-Party's investors or investments of a non-Party's investors does not, in and of itself, establish discrimination based on nationality.

6. The treatment referred to in paragraphs 1 and 2 does not include procedures or mechanisms for the resolution of investment disputes between investors and States provided for in other international investment treaties and other trade agreements

7. Substantive obligations in other international investment treaties and other trade agreements do not in themselves constitute treatment, and thus cannot give rise to a breach of this Article, in the absence of measures adopted or maintained by a Party pursuant to those obligations.

Article 13.8: Treatment in Case of Armed Conflict or Civil Strife

1. Each Party shall accord to an investor of the other Party and to a covered investment, with respect to measures it adopts or maintains relating to restitution, indemnification, compensation, or other settlement for losses incurred by investments in its territory as a result of armed conflict or civil strife, treatment no less favourable than it accords, in like circumstances, to:

- (a) its own investors and their investments; or
- (b) investors of a non-Party and their investments.

2. Notwithstanding paragraph 1, if an investor of a Party, in a situation referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:

- (a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or

- (b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for that loss.⁶

Article 13.9: Minimum Standard of Treatment

1. Each Party shall accord in its territory to a covered investment of the other Party and to an investor with respect to their covered investment treatment in accordance with the customary international law minimum standard of treatment of aliens. A Party breaches this obligation only if a measure constitutes:

- (a) denial of justice in criminal, civil, or administrative proceedings;
- (b) fundamental breach of due process in judicial and administrative proceedings;
- (c) manifest arbitrariness;⁷
- (d) targeted discrimination on manifestly wrongful grounds such as gender, race, or religious beliefs;
- (e) abusive treatment of investors, such as physical coercion, duress, and harassment; or
- (f) a failure to provide full protection and security.⁸

2. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

3. The fact that a measure breaches domestic law does not establish a breach of this Article.

Article 13.10: Expropriation

1. A Party shall not expropriate a covered investment either directly or indirectly, except:

- (a) for a public purpose;^{9 10}
- (b) in accordance with due process of law;

⁶ For greater certainty, the value of the restitution or compensation shall not exceed the loss suffered.

⁷ A measure is manifestly arbitrary when it is evident that the measure is not rationally connected to a legitimate policy objective, such as when a measure is based on prejudice or bias rather than on reason or fact.

⁸ For greater certainty, full protection and security refers only to physical security. Each Party is required to take measures that are reasonable under the circumstances to ensure full protection and security.

⁹ For Canada, the meaning of "public purpose" may apply differently for the purposes of an Indigenous government.

¹⁰ For greater certainty, for the purposes of this Article, the term "public purpose" refers to a concept in customary international law. A Party's domestic law may express this or a similar concept by using different terms, such as "public necessity", "public interest", or "public use".

- (c) in a non-discriminatory manner; and
 - (d) on payment of compensation in accordance with paragraph 5.
- 2. A direct expropriation occurs only when a covered investment is nationalised or taken by a Party through formal transfer of title or outright seizure.
- 3. An indirect expropriation may occur when a measure or a series of measures of a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure. A non-discriminatory measure of a Party that is adopted and maintained in good faith to protect legitimate public welfare objectives, such as health, safety, and the environment, does not constitute an expropriation. The determination of whether a measure or a series of measures of a Party has an effect equivalent to direct expropriation requires a case-by-case, fact-based inquiry that shall consider:
 - (a) the economic impact of the measure or the series of measures, although the sole fact that a measure or a series of measures of a Party has an adverse effect on the economic value of a covered investment does not establish that an indirect expropriation has occurred;
 - (b) the duration of the measure or series of measures of a Party;
 - (c) the extent to which the measure or the series of measures interferes with distinct, reasonable investment-backed expectations; and
 - (d) the character of the measure or the series of measures.
- 4. A measure of a Party cannot violate this Article unless it expropriates a covered investment that is a tangible or intangible property right under the domestic law of the Party in which the investment was made. This determination requires the consideration of relevant factors, such as the nature and scope of the tangible or intangible property right under the applicable domestic law of the Party in which the investment was made.
- 5. The compensation referred to in paragraph 1 shall:
 - (a) be paid without delay¹¹ in a freely convertible currency of the expropriating Party's choice;
 - (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place ("date of expropriation"). Appropriate valuation criteria include going concern value, asset value including the declared tax value of tangible property, and other criteria, which may be appropriate or relevant under the circumstances, to determine fair market value;
 - (c) not reflect any change in value occurring because the intended expropriation had become known earlier;
 - (d) include interest at a commercially reasonable rate for that currency accrued from the date of expropriation until the date of payment; and
 - (e) be freely transferable.

¹¹ The Parties understand that there may be legal and administrative processes that need to be observed before payment can be made.

6. With respect to direct expropriation relating to land, in the case of Indonesia, the concepts of “public purpose” under paragraph 1 and compensation “equivalent to the fair market value” under paragraph 5 are implemented in domestic laws and regulations.

7. A measure of a Party that would otherwise constitute an expropriation of an intellectual property right does not constitute a breach of this Article if it is consistent with Chapter 14 (Intellectual Property) and the TRIPS Agreement and any waiver or amendment of the TRIPS Agreement accepted by that Party.

Article 13.11: Transfer of Funds

1. Each Party shall permit all transfers of funds relating to a covered investment to be made freely, and without delay, into and out of its territory. Those transfers include:

- (a) contributions to capital;
- (b) profits, dividends, interest, capital gains, royalty payments, management fees, technical assistance fees, and other fees;
- (c) proceeds from the sale or liquidation of the whole or part of the covered investment;
- (d) payments made under a contract entered into by the investor or the covered investment, including payments made pursuant to a loan agreement;
- (e) payments made under Article 13.8 (Treatment in Case of Armed Conflict or Civil Strife) and Article 13.10 (Expropriation);
- (f) earnings and other remuneration of foreign personnel working in connection with an investment; and
- (g) payments arising out of a dispute.

2. Each Party shall permit transfers of funds relating to a covered investment to be made in a freely convertible currency at the market rate of exchange in effect at the time of transfer.

3. A Party shall not require its investors to transfer, or penalize one of its investors for failing to transfer, the income, earnings, profits, or other amounts derived from, or attributable to, an investment in the territory of the other Party.

4. Notwithstanding paragraphs 1, 2, and 3, a Party may prevent or limit a transfer through the equitable, non-discriminatory, and good faith application of its domestic law relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of a creditor;
- (b) issuing, trading, or dealing in securities;
- (c) criminal or penal offences;
- (d) financial reporting or record keeping of transfers if necessary to assist law enforcement or financial regulatory authorities;

- (e) ensuring compliance with an order or judgment in judicial or administrative proceedings;
- (f) taxation; or
- (g) social security, public retirement, or compulsory savings programmes.

Article 13.12: Performance Requirements

1. A Party shall not, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory, impose or enforce a requirement, or enforce a commitment or undertaking:

- (a) to export a given level or percentage of a good or service;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use, or accord a preference to a good produced or service provided in its territory, or to purchase a good or service from a person in its territory;
- (d) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with that investment;
- (e) to restrict sales of a good or service in its territory that the investment produces or provides by relating those sales to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer technology, a production process, source code of software, or other proprietary knowledge to a person in its territory; or
- (g) to supply exclusively from the territory of the Party a good that the investment produces or a service it provides to a specific regional market or to the world market.

2. A Party shall not condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory, on compliance with a requirement:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to a good produced in its territory, or to purchase a good from a producer in its territory;
- (c) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with that investment; or
- (d) to restrict sales of a good or service in its territory that the investment produces or provides by relating those sales to the volume or value of its exports or foreign exchange earnings.

3. The provisions of:

- (a) paragraph 2 do not prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with any investments, on compliance with a requirement to locate production, provide a service, train or employ workers, construct or expand particular facilities, or carry out research and development in its territory;
- (b) subparagraphs 1(a), 1(b), 1(c), 2(a), and 2(b) do not apply to a qualification requirement for a good or service with respect to export promotion and foreign aid programs;
- (c) subparagraphs 2(a) and 2(b) do not apply to a requirement imposed by an importing Party relating to the content of a good necessary to qualify for a preferential tariff or preferential quota;
- (d) subparagraph 1(f) do not apply:
 - (i) if a Party authorizes use of an intellectual property right in accordance with Article 31¹² of the TRIPS Agreement, or to a measure requiring the disclosure of proprietary information that falls within the scope of, and is consistent with, Article 39 of the TRIPS Agreement; or
 - (ii) if the requirement is imposed or the requirement, commitment, or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy an alleged violation of domestic competition law;
- (e) subparagraphs 1(b), 1(c), 1(f), 2(a), and 2(b) do not prevent a Party from adopting or maintaining a measure to achieve a legitimate public policy objective, provided that the measure:
 - (i) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (ii) does not impose restrictions greater than are required to achieve the objective; and
- (f) subparagraph 1(f) do not preclude a regulatory body or judicial authority of a Party from requiring a person of the other Party to preserve and make available the source code of software, or an algorithm expressed in that source code, to the regulatory body for a specific investigation, inspection, examination, enforcement action, or judicial proceeding,¹³ subject to safeguards against unauthorized disclosure.

¹² The reference to “Article 31” includes any waiver or amendment to the TRIPS Agreement implementing paragraph 6 of the *Doha Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2).

¹³ This 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 13.13: Senior Management and Boards of Directors

1. A Party shall not require that an enterprise of that Party that is a covered investment appoint to a senior management position an individual of a particular nationality.
2. A Party may require that up to a majority of the board of directors, or a committee thereof, of an enterprise of that Party that is a covered investment be of a particular nationality or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
3. A Party should encourage enterprises to consider greater diversity in senior management positions or on their board of directors, which may include a requirement to nominate women.

Article 13.14: Subrogation

1. If a Party or an agency of a Party makes a payment on non-commercial risks to one of its investors under a guarantee or a contract of insurance, or other form of indemnity it has entered into in respect of a covered investment:
 - (a) the other Party in whose territory the covered investment was made shall recognize the validity of the subrogation or transfer of any rights the investor would have possessed with respect to the covered investment but for the subrogation or transfer; and
 - (b) the investor shall be precluded from pursuing these rights to the extent of the subrogation or transfer, unless the other Party or an agency of the other Party authorizes the investor in writing to act on its behalf.
2. The subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

Article 13.15: Denial of Benefits

A Party may, at any time prior to its principal submission on the merits, such as the counter-memorial, in an arbitration under this Chapter, deny the benefits of this Chapter to an investor of the other Party that is an enterprise of that Party and to investments of that investor if an investor of a non-Party owns or controls the enterprise and the denying Party:

- (a) adopts or maintains a measure with respect to that non-Party or investors of that non-Party that prohibits transactions with the enterprise or would be violated or circumvented if the benefits of this Agreement were accorded to the enterprise or to its investment; or
- (b) does not maintain diplomatic relations with that non-Party.

Article 13.16: Special Formalities and Information Requirements

1. Nothing in Article 13.6 (National Treatment) shall be construed to prevent a Party from adopting or maintaining any measure that prescribes special formalities in connection with covered investments, such as a requirement that investors be residents of the Party, that an investor register or otherwise notify the appropriate authorities of its covered investment, or that covered investments be legally constituted under the laws or regulations of the Party, provided that these formalities do not materially impair the protection afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.
2. Notwithstanding Articles 13.6 (National Treatment) and 13.7 (Most-Favoured-Nation Treatment), a Party may require an investor of the other Party or a covered investment to provide information concerning that investment for informational or statistical purposes. The Party shall protect such information that is confidential from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 13.17: Promotion of Investment

1. The Parties recognise the importance of cooperating to promote investment in priority sectors as a means to effectively achieve economic growth and development based on common interest and mutual benefits.
2. The cooperation referred to in paragraph 1 may include:
 - (a) promoting the principles underlying the obligations contained in this Chapter to investors;
 - (b) organising joint investment promotion activities, such as business matching events or identifying investment opportunities;
 - (c) organising and supporting the organisation of various briefings and seminars on investment opportunities and on investment laws, regulations, and policies; and
 - (d) conducting information exchanges on other issues of mutual interest relating to investment promotion.

Section C: Reservations, Exceptions, Exclusions

Article 13.18: Non-Conforming Measures and Exceptions

1. Article 13.6 (National Treatment), Article 13.7 (Most-Favoured-Nation Treatment), Article 13.12 (Performance Requirements), Article 13.13 (Senior Management and Boards of Directors) do not apply to:

- (a) any existing non-conforming measure maintained in the territory of a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I-A (Reservations for Existing Measures – ratchet);
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I-A (Reservations for Existing Measures – ratchet); or
 - (iii) a government other than the central or regional levels;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
- (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 13.6 (National Treatment), Article 13.7 (Most-Favoured-Nation Treatment), Article 13.12 (Performance Requirements), and Article 13.13 (Senior Management and Boards of Directors).¹⁴

2. Article 13.6 (National Treatment), Article 13.7 (Most-Favoured-Nation Treatment), Article 13.12 (Performance Requirements) and Article 13.13 (Senior Management and Boards of Directors) do not apply to:

- (a) any existing non-conforming measure maintained in the territory of a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I-B (Reservations for Existing Measures – standstill); or
 - (ii) a regional level of government as set out by that Party in its Schedule to Annex I-B (Reservations for Existing Measures – standstill);
- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

¹⁴ For greater certainty, only a measure listed in a Party's Schedule to Annex I-A (Reservations for Existing Measures - ratchet), or any other measure that becomes subject to paragraph 1 pursuant to Article 13.19 (Review), is subject to subparagraph 1(c).

- (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 at the date of entry into force of this Agreement, with Article 13.6 (National Treatment), Article 13.7 (Most-Favoured-Nation Treatment), Article 13.12 (Performance Requirements), and Article 13.13 (Senior Management and Boards of Directors).
- 3. Article 13.6 (National Treatment), Article 13.7 (Most-Favoured-Nation Treatment), Article 13.12 (Performance Requirements), and Article 13.13 (Senior Management and Boards of Directors) shall not apply to a measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II (Reservations for Future Measures).
- 4. Notwithstanding subparagraph 2(c), a Party shall not withdraw a right or benefit from a covered investment, in reliance on which a covered investment has been granted an investment permit, through an amendment to a limitation on foreign equity participation that decreases the conformity of the measure as it existed immediately before the amendment.
- 5. A Party shall not, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II (Reservations for Future Measures), require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective. For greater certainty, this paragraph does not apply to this requirement if specified in the initial approval of the investment by the relevant authorities.
- 6. In respect of intellectual property rights, a Party may derogate from Article 13.6 (National Treatment) and Article 13.7 (Most-Favoured-Nation Treatment) in a manner that is consistent with:
 - (a) Article 14.10 (Intellectual Property – National Treatment);
 - (b) the TRIPS Agreement, if the derogation relates to matters not addressed by Chapter 14 (Intellectual Property); or
 - (c) an amendment of or waiver to the TRIPS Agreement in force for both Parties.

Article 13.19: Review

The Parties shall, three years after the date of entry into force of this Agreement but no later than five years, and every three years thereafter, unless otherwise agreed, hold consultations to review their respective non-conforming measures referred to in paragraphs 1 and 2 of Article 13.18 (Non-Conforming Measures and Exceptions). The Parties shall, without prejudice to the result, hold these consultations with a view to increasing the conformity of these non-conforming measures with this Agreement.

Article 13.20: Committee on Investment

- 1. The Parties hereby establish a Committee on Investment consisting of government representatives of the Parties.
- 2. The functions of the Committee on Investment are to:
 - (a) review the implementation of this Chapter;

- (b) recommend to the Joint Committee, established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee), to adopt an interpretation of this Agreement pursuant to Article 13.30 (Applicable Law and Interpretation);
- (c) consider any other matters related to this Chapter identified by either Party;
- (d) discuss and coordinate with the Committee on Trade in Services, established under Article 8.14.1 (Trade in Services – Committee on Trade in Services), on matters related to this Chapter and to Chapter 8 (Trade in Services) including with respect to non-conforming measures pursuant to Article 13.18 (Non-Conforming Measures and Exceptions); and
- (e) report to the Joint Committee as required.

Article 13.21: Exclusions

Section D (Investor-State Dispute Settlement) and Chapter 24 (Dispute Settlement) do not apply to matters set out in Annex 13-A (Exclusions from Dispute Settlement).

Section D: Investor-State Dispute Settlement

Article 13.22: Scope and Purpose

1. Without prejudice to the rights and obligations of the Parties under Chapter 24 (Dispute Settlement), the Parties establish in this Section a mechanism for the settlement of investment disputes.
2. Under this Section, an investor of a Party may submit a claim that the other Party has breached an obligation under Section B (Investment Protections), other than Article 13.5 (Regulatory Objectives), Article 13.12 (Performance Requirements), or Article 13.13 (Senior Management and Boards of Directors).

Article 13.23: Request for Consultations

1. In the event of an investment dispute under this Agreement, an investor of a Party shall seek to resolve the dispute through consultations, with a view towards reaching an amicable settlement. Efforts to reach an amicable settlement may also include the use of non-binding, third party procedures, such as good offices, conciliation, or mediation.
2. An investor of a Party shall deliver to the other Party a written request for consultations, which shall specify:
 - (a) whether the investor intends to claim under paragraph 1 or 2 of Article 13.25 (Submission of a Claim to Arbitration);
 - (b) the name and address of the investor and evidence to establish that the investor is an investor of the other Party;

- (c) the investment at issue and evidence to establish that the investor owns or controls the investment, including, if the investment is an enterprise, the name, address, and place of incorporation of the enterprise;
- (d) for each claim:
 - (i) the provision of this Agreement alleged to have been breached; and
 - (ii) the factual basis for the alleged breach, including the measure at issue; and
- (e) the relief sought and the approximate amount of damages claimed.

3. An investor of a Party may, when submitting a request for consultations, propose to hold the consultations by videoconference, telephone, or similar means of communication as appropriate. The other Party should give sympathetic consideration to that request.

4. The request for consultations shall be submitted to the other Party under this Article no later than:

- (a) three years from the date on which the investor or, as applicable, the enterprise referred to in Article 13.25.2 (Submission of a Claim to Arbitration), first acquired or should have first acquired knowledge of the alleged breach and knowledge that the investor or, as applicable, the enterprise, has incurred loss or damage by reason of, or arising out of, that breach; or
- (b) if the investor or, as applicable, the enterprise, has initiated a claim or proceeding before an administrative tribunal or court under the law of a Party with respect to the measure at issue in the investor's request for consultations delivered pursuant to paragraph 2, two years after:
 - (i) the investor or, as applicable, the enterprise, ceases to pursue that claim; or
 - (ii) when that proceeding has otherwise ended;

provided that it is no later than seven years after the date on which the investor or, as applicable, the enterprise, first acquired or should have first acquired knowledge of the alleged breach and knowledge that the investor or, as applicable, the enterprise, has incurred loss or damage by reason of, or arising out of, that breach.

Neither a continuing breach nor the occurrence of similar or related acts or omissions may renew or interrupt the periods set out in subparagraphs (a) and (b).

5. Unless otherwise agreed, consultations shall be held within 90 days of the delivery of the request for consultations pursuant to paragraph 2.

6. Unless otherwise agreed, the place of consultations shall be the capital city of the other Party.

7. If the investor has not submitted a claim under Article 13.25 (Submission of a Claim to Arbitration) within one year of the delivery of the request for consultations, the investor is deemed to have withdrawn its request for consultations and shall not submit a claim under this Section with respect to the same measure. This period may be extended by agreement between the investor of a Party and the other Party.

Article 13.24: Mediation

The disputing parties may at any time agree to have recourse to mediation. Recourse to mediation is without prejudice to the legal position or rights of the disputing parties under this Section and is governed by the rules agreed to by the disputing parties, including any applicable rules for mediation adopted by the Joint Committee. If the disputing parties agree to have recourse to mediation, paragraphs 4 and 7 of Article 13.23 (Request for Consultations) and all timelines pursuant to an arbitration under this Section are suspended from the date on which the disputing parties agreed to have recourse to mediation, and shall resume on the date on which either disputing party decides to terminate the mediation. A decision by a disputing party to terminate the mediation shall be transmitted by way of letter to the mediator and the other disputing party. Unless otherwise agreed, expenses incurred in relation to the process under this Article shall be borne equally by the disputing parties. Each disputing party shall bear its own expenses derived from the participation in the process.

Article 13.25: Submission of a Claim to Arbitration

1. An investor of a Party may make a claim that the other Party has breached an obligation in accordance with Article 13.22 (Scope and Purpose), and that the investor has incurred loss or damage by reason of, or arising out of, that breach, only if:

- (a) the investor has fulfilled the requirements of Article 13.23 (Request for Consultations);
- (b) 180 days have elapsed since the receipt by the other Party of a request for consultations under Article 13.23 (Request for Consultations);
- (c) the claim relates to measures identified in the investor's request for consultations under Article 13.23 (Request for Consultations);
- (d) the investor consents to dispute settlement in accordance with the procedures set out in this Agreement; and

- (e) the investor and, if the claim is for loss or damage to an interest in an enterprise of the other Party that is a juridical person that the investor owns or controls directly or indirectly, the enterprise, waives its right to initiate or continue before any administrative tribunal or court under the law of either Party, or other dispute settlement procedure, any proceeding with respect to the measure of the other Party that is alleged to be a breach referred to in Article 13.23.2 (Request for Consultations), except for a proceeding for injunctive, declaratory, or other extraordinary relief, not involving the payment of damages, before an administrative tribunal or court under the law of the other Party.

2. An investor of a Party, on behalf of an enterprise of the other Party that is a juridical person that the investor owns or controls directly or indirectly, may make a claim that the other Party has breached an obligation in accordance with Article 13.22 (Scope and Purpose), and that the enterprise has incurred loss or damage by reason of, or arising out of, that breach, only if:

- (a) the investor has fulfilled the requirements of Article 13.23 (Request for Consultations);
- (b) 180 days have elapsed since the receipt by the other Party of a request for consultations under Article 13.23 (Request for Consultations);
- (c) the claim relates to measures identified in the investor's request for consultations under Article 13.23 (Request for Consultations);
- (d) the investor consents to dispute settlement in accordance with the procedures set out in this Agreement; and
- (e) both the investor and the enterprise waive their right to initiate or continue before an administrative tribunal or court under the law of either Party, or other dispute settlement procedure, any proceeding with respect to the measure of the other Party that is alleged to be a breach referred to in Article 13.23.2 (Request for Consultations), except for a proceeding for injunctive, declaratory, or other extraordinary relief, not involving the payment of damages, before an administrative tribunal or court under the law of the other Party.

3. A consent and waiver required by this Article shall be in writing, shall be delivered to the respondent Party, and shall be included in the submission of a claim to arbitration.

4. Notwithstanding paragraph 3, a waiver from the enterprise under paragraph 1(e) or 2(e) is not required if the other Party has deprived the investor of control of the enterprise.

5. If an investor of a Party makes a claim under paragraph 2 and the investor or a non-controlling investor in the enterprise makes a claim under paragraph 1 arising out of the same events or circumstances, and two or more of the claims are submitted to dispute settlement under this Article, the claims should be heard together by a Tribunal constituted under Article 13.32 (Consolidation), unless the Tribunal finds that the interests of a disputing party would be prejudiced thereby.

6. An investor of a Party may submit a claim to dispute settlement under:
 - (a) the ICSID Convention, provided that both Parties are parties to the ICSID Convention;
 - (b) the ICSID Additional Facility Rules, if only one Party is a party to the ICSID Convention;
 - (c) the UNCITRAL Arbitration Rules; or
 - (d) any other rules on agreement of the disputing parties.
7. Except to the extent modified by this Agreement, the arbitration shall be governed by the arbitration rules applicable under paragraph 6 that are in effect on the date that the claim is submitted to dispute settlement under this Article.
8. If the claimant proposes rules pursuant to subparagraph 6(d), the respondent Party shall reply to the claimant's proposal within 45 days of receipt of the proposal. If the disputing parties have not agreed on those rules within 60 days of receipt, the claimant may submit a claim under the rules provided for in subparagraph 6(a), 6(b), or 6(c).
9. A claim is submitted to arbitration under this Article when:
 - (a) the request for arbitration under Article 36(1) of the ICSID Convention is received by the Secretary-General of ICSID;
 - (b) the request for arbitration under Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretariat of ICSID; or
 - (c) the notice of arbitration under Article 3 of the UNCITRAL Arbitration Rules is received by the respondent Party.

Article 13.26: Consent to Arbitration

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with the provisions of this Agreement, including the requirements of Article 13.23 (Request for Consultations) and Article 13.25 (Submission of a Claim to Arbitration).
2. The consent under paragraph 1 and the submission of a claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration) shall satisfy the requirement of:
 - (a) Chapter II of the ICSID Convention (Jurisdiction of the Centre) and the ICSID Additional Facility Rules for written consent of the parties to the dispute;
 - (b) Article II of the New York Convention for an "agreement in writing".

Article 13.27: Discontinuance

If the claimant fails to take a step in the proceeding within 180 days of the submission of a claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration), or such other time period as agreed to by the disputing parties, the claimant is deemed to have withdrawn its claim and to have discontinued the proceeding. The Tribunal, if constituted, shall, at the request of the respondent Party, and after notice to the disputing parties, in an order take note of the discontinuance. After the order has been rendered the authority of the Tribunal shall cease.

Article 13.28: Arbitrators

1. Except in respect of a Tribunal established under Article 13.32 (Consolidation), and unless the disputing parties agree otherwise, the Tribunal shall be composed of three arbitrators. Each disputing party shall appoint one arbitrator, and the third arbitrator, who will be the presiding arbitrator, shall be appointed by agreement of, or pursuant to an appointment process agreed to by, the disputing parties. The disputing parties are encouraged to consider greater diversity in arbitrator appointments, including through the appointment of women.
2. Arbitrators should have expertise or experience in public international law, international investment law, or international trade law, or dispute resolution arising under international investment or international trade agreements.
3. Arbitrators shall be independent of, and not be affiliated with or take instructions from, a Party or the disputing investor.
4. If the disputing parties do not agree on the remuneration of the arbitrators before the Tribunal is constituted, the prevailing ICSID rate for arbitrators shall apply.
5. If a Tribunal, other than a Tribunal established under Article 13.32 (Consolidation), has not been constituted within 90 days of the submission of a claim to arbitration, a disputing party may ask the Secretary-General of ICSID to appoint the arbitrator or arbitrators not yet appointed. In accordance with this Article, the Secretary-General of ICSID shall make the appointment at his or her own discretion and, to the extent practicable, shall make this appointment in consultation with the disputing parties. The Secretary-General of ICSID shall not appoint as presiding arbitrator a national of a Party.
6. Arbitrators shall abide by the United Nations Commission on International Trade Law (UNCITRAL) *Code of Conduct for Arbitrators in International Investment Dispute Resolution* adopted on 7 July 2023, as modified by this Article.
7. Upon appointment, an arbitrator shall refrain, for the duration of the proceeding, or any time thereafter to the extent it would amount to a breach of the arbitrator's duty of independence and impartiality, from acting as counsel or party-appointed expert or witness in any pending or new investment dispute under this Agreement or any other international investment treaty.

Article 13.29: Agreement to Appointment of Arbitrators by ICSID

For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator based on a ground other than nationality:

- (a) the respondent Party agrees to the appointment of each individual member of a Tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;
- (b) an investor of a Party referred to in Article 13.25.1 (Submission of a Claim to Arbitration) may submit a claim to arbitration or continue a claim under the ICSID Convention or the ICSID Additional Facility Rules only if the investor agrees in writing to the appointment of each member of the Tribunal; and
- (c) an investor of a Party referred to in Article 13.25.2 (Submission of a Claim to Arbitration) may submit a claim to arbitration or continue a claim under the ICSID Convention or the ICSID Additional Facility Rules only if the investor and the enterprise agree in writing to the appointment of each member of the Tribunal.

Article 13.30: Applicable Law and Interpretation

1. A Tribunal constituted under this Section shall apply this Agreement as interpreted in accordance with the *Vienna Convention on the Law of Treaties*, done at Vienna on 23 May 1969, and other rules and principles of international law applicable between the Parties.
2. If serious concerns arise as regards matters of interpretation of this Chapter, the Committee on Investment may recommend, pursuant to Article 13.20.2(b) (Committee on Investment), that the Joint Committee may adopt an interpretation of this Agreement which shall be binding on a Tribunal established under this Section.
3. A Tribunal has no jurisdiction to determine the legality of a measure, alleged to constitute a breach of this Chapter, under the domestic law of a Party. In determining the consistency of a measure with this Chapter, the Tribunal may consider, as appropriate, the domestic law of a Party as a matter of fact. In doing so, the Tribunal shall follow the prevailing interpretation given to the domestic law by the courts or authorities of that Party, and any meaning given to domestic law by the Tribunal is not binding on the courts or authorities of that Party.
4. If an investor of a Party submits a claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration), including a claim that a Party breached Article 13.9 (Minimum Standard of Treatment), the investor has the burden of proving all elements of its claim, consistent with the general principles of international law applicable to international arbitration.

Article 13.31: Preliminary Objections

1. Without prejudice to a Tribunal's authority to address other questions as a preliminary objection, a Tribunal shall address and decide as a preliminary question an objection by the respondent Party that, as a matter of law, a claim submitted is not a claim for which an award in favour of the investor may be made under this Agreement, including that a dispute is not within the competence of the Tribunal, or that a claim is manifestly without legal merit.
2. An objection under paragraph 1 shall be submitted to the Tribunal within 60 days of constitution of the Tribunal. The Tribunal shall suspend any proceeding on the merits and issue a decision or award on the objection, stating the grounds therefor, within 180 days of the objection. However, if a disputing party requests a hearing, the Tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a disputing party requests a hearing, a Tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.
3. When deciding an objection under paragraph 1, the Tribunal shall assume to be true the factual allegations in the claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration), or any amendment to that claim. The Tribunal may also consider relevant facts not in dispute.
4. Whether or not a respondent Party raises an objection under paragraph 1 concerning the competence of the Tribunal, the respondent Party shall have the right to raise, and the Tribunal the authority to address and decide, a question pertaining to its competence in the course of the proceedings.
5. The provisions on costs in Article 13.39.3 (Final Award) shall apply to decisions or awards issued under this Article.

Article 13.32: Consolidation

1. If two or more claims have been submitted separately to arbitration under Article 13.25 (Submission of a Claim to Arbitration) and the claims have a question of law or fact in common and arise out of the same events or circumstances, a disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.
2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary-General of ICSID to establish a Tribunal and shall specify in the request:
 - (a) the name of the respondent Party, or the investors, against which the order is sought;
 - (b) the nature of the order sought; and
 - (c) the grounds for the order sought.
3. The disputing party shall deliver a copy of the request to the respondent Party, or the investors, against which the order is sought.

4. Unless the disputing parties sought to be covered by the order agree to a different appointment process, the Secretary-General of ICSID shall, within 60 days of receiving the request, establish a Tribunal composed of three arbitrators. The Secretary-General of ICSID shall appoint one member who is a national of the respondent Party, one member who is a national of the Party of the investors that submitted the claims, and a presiding arbitrator who is not a national of a Party.

5. A Tribunal established under this Article shall be established under the UNCITRAL Arbitration Rules and shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

6. If a Tribunal established under this Article is satisfied that the claims submitted to arbitration under Article 13.25 (Submission of a Claim to Arbitration) have a question of law or fact in common, the Tribunal may, in the interest of fair and efficient resolution of the claims and after hearing the disputing parties, by order:

- (a) assume jurisdiction over, and hear and determine together, all or part of the claims; or
- (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in resolving the other claims.

7. If a Tribunal has been established under this Article, an investor that has submitted a claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration) and that has not been named in a request made under paragraph 2 may make a written request to the Tribunal that it be included in an order made under paragraph 6. The request shall specify:

- (a) the name and address of the investor;
- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

8. An investor referred to in paragraph 7 shall deliver a copy of its request to the disputing parties named in a request under paragraph 1.

9. A Tribunal established under Article 13.25 (Submission of a Claim to Arbitration) does not have jurisdiction to decide a claim, or a part of a claim, over which a Tribunal established under this Article has assumed jurisdiction.

10. On application of a disputing party, a Tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a Tribunal established under Article 13.25 (Submission of a Claim to Arbitration) be stayed unless the latter Tribunal has already adjourned its proceedings.

Article 13.33: Seat of Arbitration

The disputing parties may agree on the seat of arbitration under the arbitration rules applicable under Article 13.25 (Submission of a Claim to Arbitration) or Article 13.32 (Consolidation). If the disputing parties fail to agree, the Tribunal shall determine the seat of arbitration in accordance with the applicable arbitration rules, provided that the legal seat of arbitration shall be in the territory of a State that is a party to the New York Convention.

Article 13.34: Transparency of Proceedings

1. Subject to paragraphs 2 and 4, the respondent Party shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:

- (a) a claim submitted pursuant to Article 13.25 (Submission of a Claim to Arbitration);
- (b) pleadings, memorials, briefs, and other submissions made to the Tribunal by a disputing party;
- (c) minutes or transcripts of hearings of the Tribunal, if available; and
- (d) orders, awards, and decisions of the Tribunal.

2. The Tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. If a disputing party intends to use information in a hearing that is designated as confidential information or otherwise subject to paragraph 3, it shall so advise the Tribunal. The Tribunal shall make appropriate arrangements to protect such information from disclosure which may include closing the hearing for the duration of the discussion of that information.

3. Nothing in this Section, requires a respondent Party to make available to the public or otherwise disclose during or after the arbitral proceedings, including the hearing, confidential information, or to furnish or allow access to information that it may withhold in accordance with Article 25.3 (Exceptions and General Provisions – National Security) or Article 25.8 (Exceptions and General Provisions – Disclosure of Information and Confidentiality).

4. Any confidential information that is submitted to the Tribunal shall be protected from disclosure in accordance with the following procedures:

- (a) subject to subparagraph (d), neither the disputing parties nor the Tribunal shall disclose to a non-disputing Party or to the public any confidential information if the disputing party that provided the information clearly designates it in accordance with subparagraph (b);
- (b) any disputing party claiming that certain information constitutes confidential information shall clearly designate the information according to any schedule set by the Tribunal;
- (c) a disputing party shall, according to any schedule set by the Tribunal, submit a redacted version of the document that does not contain the confidential information. Only the redacted version shall be disclosed in accordance with paragraph 1; and
- (d) the Tribunal, subject to paragraph 3, shall decide any objection regarding the designation of information claimed to be confidential information.

5. Nothing in this Section requires a respondent Party to withhold from the public information required to be disclosed by its law. The respondent Party should endeavour to apply those laws in a manner sensitive to protecting from disclosure information that has been designated as confidential information.

6. A disputing party may disclose to other persons in connection with the proceedings, including witnesses and experts, unredacted documents that it considers necessary to disclose in the course of proceedings under this Section. However, the disputing party shall ensure that those persons protect the confidential information in those documents as directed by the Tribunal.

7. A Party may disclose to government officials and officials of a government other than at the central level, if applicable, unredacted documents that it considers necessary to disclose in the course of proceedings under this Section. However, that Party shall ensure that those persons protect the confidential information in those documents as directed by the Tribunal.

Article 13.35: Participation of a Non-Disputing Party

1. The Tribunal shall accept or, after consultation with the disputing parties, may invite oral or written submissions from the non-disputing Party regarding the interpretation of this Agreement. The non-disputing Party may attend a hearing held under this Section.

2. The Tribunal shall not draw any inference from the absence of a submission pursuant to paragraph 1.

3. The Tribunal shall ensure that the disputing parties are given a reasonable opportunity to present their observations on a submission by the non-disputing Party.

Article 13.36: Expert Reports

Without prejudice to the appointment of other kinds of experts if authorized by the applicable arbitration rules, the Tribunal may, at the request of a disputing party or, unless the disputing parties disapprove, on its own initiative, appoint one or more experts to report to it in writing on any factual issue, including the rights of Indigenous Peoples¹⁵ or scientific matters raised by a disputing party in a proceeding, subject to any terms and conditions agreed on by the disputing parties.

Article 13.37: Interim Measures of Protection

A Tribunal may order an interim measure of protection to preserve the rights of a disputing party or to ensure that the Tribunal’s jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the Tribunal’s jurisdiction. A Tribunal shall not order attachment or enjoin the application of the measure alleged to constitute a breach referred to in Article 13.25 (Submission of a Claim to Arbitration). For the purposes of this paragraph, an order includes a recommendation.

¹⁵ Indigenous Peoples refers to:
(a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
(b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

Article 13.38: Security for Costs

1. At the request of a disputing party, the Tribunal may order the other disputing party to provide security for all or part of the costs, if there are reasonable grounds to believe that there is a risk the disputing party may not be able to honour a potential costs award against it.
2. In determining whether to order a disputing party to provide security for costs, the Tribunal shall consider all relevant circumstances, including:
 - (a) that disputing party's ability to comply with an adverse decision on costs;
 - (b) that disputing party's willingness to comply with an adverse decision on costs;
 - (c) the effect that providing security for costs may have on that disputing party's ability to pursue its claim or counterclaim; and
 - (d) the conduct of the disputing parties.
3. The Tribunal shall consider all evidence adduced in relation to the circumstances in paragraph 2, including the existence of third party funding.
4. The Tribunal shall specify any relevant terms in an order to provide security for costs and shall fix a time limit of 30 days for compliance with the order, or within any other time period set by the Tribunal.
5. If a disputing party fails to comply with an order to provide security for costs, the Tribunal may suspend the proceeding. If the proceeding is suspended for more than 90 days, the Tribunal may, after consulting with the disputing parties, order the discontinuance of the proceeding.
6. A disputing party shall promptly disclose any material change in the circumstances upon which the Tribunal ordered security for costs.
7. The Tribunal may at any time modify or revoke its order on security for costs, on its own initiative or upon a disputing party's request.

Article 13.39: Final Award

1. If a Tribunal makes a final award against the respondent Party, in respect of its finding of liability, the Tribunal may award, separately or in combination, only:
 - (a) monetary damages and any applicable interest; and
 - (b) restitution of property, in which case the award shall provide that the respondent Party may pay monetary damages and any applicable interest in lieu of restitution.

2. Subject to paragraph 1, if a claim is made under Article 13.25.2 (Submission of a Claim to Arbitration):

- (a) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise;
- (b) an award of restitution of property shall provide that restitution be made to the enterprise;
- (c) an award of costs in favour of the investor shall provide that the sum be paid to the investor; and
- (d) the award shall provide that it is made without prejudice to a right that a person, other than a person which has provided a waiver pursuant to Article 13.25 (Submission of a Claim to Arbitration), may have in monetary damages or property awarded under a Party's domestic law.

3. The Tribunal shall make an order with respect to the costs of the arbitration, which shall in principle be borne by the unsuccessful disputing party or parties. In determining the appropriate apportionment of costs, the Tribunal shall consider all relevant circumstances, including:

- (a) the outcome of any part of the proceeding, including the number or extent of the successful parts of the claims or defences;
- (b) the disputing parties' conduct during the proceeding, including the extent to which they acted in an expeditious and cost-effective manner;
- (c) the complexity of the issues; and
- (d) the reasonableness of the costs claimed.

4. The Tribunal and the disputing parties shall make every effort to ensure the dispute settlement process is carried out in a timely manner. The Tribunal shall issue its final award within 12 months of the final date of the hearing on the merits. It may, with good cause and notice to the disputing parties, delay issuing its final award by an additional brief period.

5. Monetary damages in an award:

- (a) shall not be greater than the loss or damage incurred by the investor, or, as applicable, by the enterprise referred to in Article 13.25.2 (Submission of a Claim to Arbitration), as valued on the date of the breach;¹⁶
- (b) shall only reflect loss or damage incurred by reason of, or arising out of, the breach; and
- (c) shall be determined with reasonable certainty, and shall not be speculative or hypothetical.

¹⁶ In the case of a breach of Article 13.10 (Expropriation), the valuation of the loss or damage incurred by the investor, or, as applicable, by the enterprise referred to in Article 13.25 (Submission of a Claim to Arbitration), as valued on the date of the breach, shall be made in accordance with Article 13.10.5.

6. In making an award under paragraph 5, the Tribunal shall calculate monetary damages based only on the submissions of the disputing parties, and shall consider, as applicable:

- (a) contributory fault, whether deliberate or negligent;
- (b) failure to mitigate damages;
- (c) prior damages or compensation received for the same loss; or
- (d) restitution of property, or repeal, or modification of the measure.

7. The Tribunal may award monetary damages for lost future profits only insofar as such damages satisfy the requirements under paragraph 5. Such determination requires a case-by-case, fact-based inquiry that takes into consideration, among other factors, whether a covered investment has been in operation in the territory of the respondent Party for a sufficient period of time to establish a performance record of profitability.

8. The Tribunal shall not award punitive damages.

9. The Tribunal shall not award monetary damages under Article 13.25.1 (Submission of a Claim to Arbitration) for loss or damage incurred by the investment.

Article 13.40: Finality and Enforcement of an Award

1. An award made by a Tribunal has no binding force except between the disputing parties and in respect of that particular case.

2. Subject to paragraph 3 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

3. A disputing party shall not seek enforcement of a final award until:

- (a) in the case of a final award made under the ICSID Convention:
 - (i) 120 days have elapsed from the date the award was rendered provided that a disputing party has not requested the award be revised or annulled; or
 - (ii) revision or annulment proceedings have been completed; and
- (b) in the case of a final award under the ICSID Additional Facility Rules or the UNCITRAL Arbitration Rules:
 - (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
 - (ii) a court has dismissed or allowed an application to revise, set aside, or annul the award, and there is no further appeal.

4. Each Party shall provide for the enforcement of an award in its territory.
5. A claim submitted to arbitration under Article 13.25 (Submission of a Claim to Arbitration) shall be considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

Article 13.41: Third Party Funding

1. A claimant benefiting from a third party funding arrangement shall disclose to the respondent Party and to the Tribunal the name and address of the third party funder.
2. The claimant shall make the disclosure under paragraph 1 at the time of the submission of a claim to arbitration under Article 13.25 (Submission of a Claim to Arbitration), or, if the third party funding is arranged after the submission of a claim, within 10 days of the date on which the third party funding was arranged.
3. The claimant shall have a continuing obligation to disclose any changes to the information referred to in paragraph 1 occurring after its initial disclosure, including termination of the third party funding arrangement.

Article 13.42: Service of Documents

1. Delivery of notice and other documents to a Party shall be made to:

For Indonesia: Director General for Legal Affairs and International Treaties,
Ministry of Foreign Affairs, Jalan Taman Pejambon
No.6 Jakarta 10110 Indonesia.

For Canada: Office of the Assistant Deputy Attorney General of Canada,
50 O'Connor Street, 5th Floor, Ottawa, Ontario K1A 0HB.
2. A Party shall promptly make publicly available and notify the other Party of any change to the place referred to in paragraph 1.

Article 13.43: Receipts under Insurance or Guarantee Contracts

In an arbitration under this Section, a respondent Party may not assert as a defence, counterclaim, right of set-off, or otherwise, that the claimant has received or will receive, under an insurance or guarantee contract, indemnification or other compensation for all or part of its alleged damages.

ANNEX 13-A

EXCLUSIONS FROM DISPUTE SETTLEMENT

1. Section D (Investor-State Dispute Settlement) and Chapter 24 (Dispute Settlement) of this Agreement do not apply to a measure adopted or maintained relating to a review under the *Investment Canada Act*, R.S.C. 1985, c. 28, as amended, with respect to whether or not to permit an investment that is subject to review.
2. Section D (Investor-State Dispute Settlement) of this Agreement does not apply to a tobacco control measure adopted or maintained by a Party. A “tobacco control measure” means a measure of a Party related to the production or consumption of manufactured tobacco products (including products made or derived from tobacco), their distribution, labelling, packaging, advertising, marketing, promotion, sale, purchase, or use, as well as enforcement measures, such as inspection, recordkeeping, and reporting requirements. A measure with respect to tobacco leaf that is not in the possession of a manufacturer of tobacco products, or that is not part of a manufactured tobacco product, is not a tobacco control measure.

CHAPTER 14

INTELLECTUAL PROPERTY

Section A: General Provisions

Article 14.1: Definitions

1. For the purposes of this Chapter:

Berne Convention means the *Berne Convention for the Protection of Literary and Artistic Works*, as revised at Paris on 24 July 1971;

Budapest Treaty means the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* (1977), done at Budapest on 28 April 1977, as amended on 26 September 1980;

counterfeit geographical indication goods means goods, including packaging, bearing without authorisation, a geographical indication which is identical to the geographical indication validly registered or otherwise protected in respect of those goods and which infringes the rights of the right holder of the geographical indication in question under the law of the Party providing the procedures under Section J (Enforcement of Intellectual Property Rights);

counterfeit trademark goods means goods, including packaging, bearing without authorisation a trademark that is identical to the trademark validly registered in respect of those goods, or that cannot be distinguished in its essential aspects from the trademark, and that thereby infringes the rights of the owner of the trademark in question under the law of the Party providing the procedures under Section J (Enforcement of Intellectual Property Rights);

Doha Declaration means the *Declaration on the TRIPS Agreement and Public Health*, adopted at Doha on 14 November 2001;

geographical indication means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good is essentially attributable to its geographical origin;

Hague Agreement means the *Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs*, done at Geneva on 2 July 1999;

intellectual property refers to all categories of intellectual property that are the subject of Sections 1 through 7 of Part II of the TRIPS Agreement;

Madrid Protocol means the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks*, done at Madrid on 27 June 1989;

with respect to the misappropriation of a trade secret, **manner contrary to honest commercial practices** means at least practices such as breach of contract, breach of confidence, and inducement to breach;

Marrakesh Treaty means the *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;

with respect to a trade secret, **misappropriation** means the acquisition, use, or disclosure of a trade secret in a manner contrary to honest commercial practices, including the acquisition, use, or disclosure of a trade secret by a third party that knew, or ought to have known, that the trade secret was acquired, used, or disclosed in a manner contrary to honest commercial practices.¹ Misappropriation does not include situations in which a person:

- (a) reverse engineered an item lawfully obtained;
- (b) independently discovered information claimed as a trade secret; or
- (c) acquired the subject information from another person in a legitimate manner without an obligation of confidentiality or knowledge that the information was a trade secret;

Nice Agreement means 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, as revised and amended on 28 September 1979;

Paris Convention means the *Paris Convention for the Protection of Industrial Property*, done at Paris on 20 March 1883 as revised at Stockholm on 14 July 1967;

Patent Cooperation Treaty means the *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;

Patent Law Treaty means the *Patent Law Treaty*, done at Geneva on 1 June 2000;

performance means a performance fixed in a phonogram unless otherwise specified;

pirated copyright goods means goods that are copies made without the consent of the right holder or person duly authorised by the right holder in the country of production and that are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the Party providing the procedures under Section J (Enforcement of Intellectual Property Rights);

protection of intellectual property includes matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter;

Rome Convention means the *International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations*, done at Rome on 26 October 1961;

Singapore Treaty means the *Singapore Treaty on the Law of Trademarks*, done at Singapore on 27 March 2006;

¹ For greater certainty, “misappropriation” as defined in this paragraph includes cases in which the acquisition, use, or disclosure involves a computer system.

trade secret means information² that:

- (a) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;
- (b) has actual or potential commercial value because it is secret; and
- (c) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret;

The **TRIPS/health solution** means, collectively, the Decision of the WTO General Council of 30 August 2003 on the *Implementation of Paragraph Six of the Doha Declaration on the TRIPS Agreement and Public Health* (WT/L/540) and the WTO General Council Chairman's Statement Accompanying the Decision (JOB(03)/177, WT/GC/M/82), as well as the Decision of the WTO General Council of 6 December 2005 on the *Amendment of the TRIPS Agreement* (WT/L/641), and the WTO General Council Chairperson's Statement Accompanying the Decision (JOB(05)/319 and Corr. 1, WT/GC/M/100);

UPOV 1991 means the *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;

WCT means the *WIPO Copyright Treaty*, done at Geneva on 20 December 1996;

WIPO means the World Intellectual Property Organization;

work includes a cinematographic work, photographic work, and computer program; and

WPPT means the *WIPO Performances and Phonograms Treaty*, done at Geneva on 20 December 1996.

2. For the purposes of Article 14.10 (National Treatment), Article 14.11 (Most-Favoured-Nation Treatment), and Article 14.35. (Procedures for the Protection of Geographical Indications):

with respect to the relevant right, a **national** means a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements referred to in Article 14.9 (International Agreements).

² For greater certainty, "information" includes written or unwritten information.

Article 14.2: Objectives

1. The objectives of this Chapter are to:
 - (a) achieve an adequate and effective level of protection and enforcement of intellectual property with a view, among other things, to eliminating trade in goods infringing intellectual property rights while ensuring that measures to protect and enforce intellectual property do not themselves become barriers to legitimate trade;
 - (b) facilitate international trade and contribute to economic, social, and cultural development through the production and commercialization of innovative and creative products and services, the transfer and dissemination of technology, and the creation of a sound and viable technological base; and
 - (c) maintain a balance between the rights of intellectual property right holders and the legitimate interests of intellectual property users with regard to intellectual property.
2. The Parties recognise the importance of:
 - (a) promoting innovation and creativity;
 - (b) facilitating the diffusion of information, knowledge, technology, culture, and the arts; and
 - (c) fostering 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, intermediaries, users, and the public.

Article 14.3: Principles

1. A Party may 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.
2. Appropriate measures, provided that they are consistent with the provisions of this Chapter, may be needed to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.

Article 14.4: 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, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or 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 14.5: Exhaustion of Intellectual Property Rights

Nothing in this Agreement prevents a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.³

Article 14.6: Public Domain

1. The Parties recognise the importance of a rich and accessible public domain.
2. The Parties acknowledge the importance of publicly accessible databases of registered intellectual property rights to assist in the identification of subject matter that has fallen into the public domain.

Article 14.7: 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 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 protection under this Chapter.
2. Unless otherwise 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 has fallen into the public domain in its territory.
3. This Chapter does not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

Article 14.8: Public Health Measures

1. The Parties affirm their commitment to the Doha Declaration. In particular, the Parties have reached the following understandings regarding this Chapter:
 - (a) The obligations of this Chapter do not and should not prevent a Party from taking measures to protect public health. Accordingly, while reiterating their commitment to this Chapter, 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 and to take measures to limit or discourage the use of tobacco or tobacco-related products. Each Party has the right to determine what constitutes a national emergency or other circumstances of extreme urgency, it being understood that public health crises, including those relating to epidemics, such as HIV/AIDS, tuberculosis, and malaria, can represent a national emergency or other circumstances of extreme urgency;

³ For greater certainty, this Article is without prejudice to any provisions addressing the exhaustion of intellectual property rights in international agreements to which a Party is a party.

- (b) In recognition of the commitment to access to medicines that are supplied in accordance with the TRIPS/health solution, this Chapter does not and should not prevent the effective utilization of the TRIPS/health solution; and
- (c) With respect to the aforementioned matters, if any waiver of any provision of the TRIPS Agreement, or any amendment of the TRIPS Agreement, enters into force with respect to the Parties, and a Party's application of a measure in conformity with that waiver or amendment is contrary to the obligations of this Chapter, the Parties shall immediately consult to consider adapting this Chapter as appropriate in the light of the waiver or amendment.

2. The Parties welcome the 23 January 2017 entry into force of the *Protocol Amending the TRIPS Agreement*, pursuant to the Decision of the WTO General Council of 30 August 2003 on Paragraph 6 of the Doha Declaration, and shall contribute to the implementation of and respect for the Protocol Amending the TRIPS Agreement.

Article 14.9: International Agreements

1. The Parties affirm their rights and obligations under the TRIPS Agreement.
2. Each Party affirms that it has ratified or acceded to the following agreements:
 - (a) Berne Convention;
 - (b) Budapest Treaty;
 - (c) Madrid Protocol;
 - (d) Marrakesh Treaty;
 - (e) Nice Agreement;
 - (f) Paris Convention;
 - (g) Patent Cooperation Treaty;
 - (h) WCT; and
 - (i) WPPT.
3. Each Party shall make all reasonable efforts to ratify or accede to each of the following agreements, if it is not already a party to that agreement:
 - (a) Hague Agreement; and
 - (b) Singapore Treaty.
4. The Parties shall exchange information on their respective progress regarding the ratification or accession to the agreements referred to in Paragraph 3.
5. Each Party shall consider ratifying or acceding to UPOV 1991⁴, if it is not already a Party to that agreement.

⁴ A Party's ratification or accession to UPOV 1991 is without prejudice to its rights to protect local plant varieties.

Article 14.10: National Treatment

1. Each Party shall accord to nationals of the other Party treatment no less favourable than that it accords to its own nationals with regard to the protection of intellectual property covered in this Chapter, subject to the exceptions, exemptions, and flexibilities provided for in the TRIPS Agreement and in multilateral agreements concluded or administered under the auspices of WIPO.
2. For greater certainty, 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 the other Party to designate an address for service in its territory, or to appoint an agent in its territory, only where 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.
3. For greater certainty, 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 14.11: Most-Favoured-Nation Treatment

Each Party shall immediately and unconditionally accord to nationals of the other Party any advantage, favour, privilege, or immunity granted by it to the nationals of a non-Party with regard to the protection of intellectual property, subject to the exceptions, exemptions, and flexibilities provided for in the TRIPS Agreement and in multilateral agreements concluded or administered under the auspices of WIPO.

Article 14.12: Transparency

1. Further to Article 22.2 (Transparency, Anti-Corruption, and Responsible Business Conduct – Publication) and Article 14.76 (Enforcement Practices with Respect to Intellectual Property Rights), each Party shall endeavour to make available on a government website its laws, regulations, procedures, and administrative rulings of general application concerning the protection and enforcement of intellectual property rights, and in a manner that enables the public to become acquainted with them.
2. Each Party shall, subject to its law, endeavour to make available on a government website information that it makes public concerning applications for trademarks, geographical indications, designs, patents, and plant variety rights.^{5, 6}

⁵ For greater certainty, paragraphs 2 and 3 are without prejudice to a Party's obligations under Article 14.28 (Electronic Trademarks System).

⁶ For greater certainty, paragraph 2 does not require a Party to make available on the government website the entire dossier for the relevant application.

3. Each Party shall, subject to its law, make available on a government website information that it makes public concerning registered or granted trademarks, geographical indications, designs, patents, and plant variety rights, sufficient to enable the other Party or any interested person to become acquainted with those registered or granted rights.⁷

Section B: Cooperation

Article 14.13: Committee on Intellectual Property

1. The Parties hereby establish a Committee on Intellectual Property (the Committee) composed of representatives of each Party, including representatives with expertise in intellectual property.
2. The Committee shall be co-chaired by a representative of each Party. The Co-Chairs shall also act as Contact Points to facilitate communications between the Parties on matters relevant to this Chapter and other intellectual property matters.
3. The Committee shall meet as mutually decided by the Parties. Committee meetings may be held in person or by any technological means decided by the Parties.
4. The Parties may decide to invite independent experts to attend Committee meetings, as appropriate.
5. The Committee shall:
 - (a) discuss topics relevant to the protection and enforcement of intellectual property rights covered by this Chapter, and any other relevant issue as decided by the Parties;
 - (b) provide a forum for consultations pursuant to Article 14.8(1)(c) (Public Health Measures) and Article 14.101 (Technical Consultations); and
 - (c) oversee the Parties' cooperation under this Chapter.
6. Members of the Committee may attend, by invitation, meetings of other committees established under this Agreement.

Article 14.14: Cooperation in the Field of Intellectual Property

The Parties shall endeavour to increase opportunities for cooperation in the field of intellectual property. This cooperation may include:

- (a) promoting communication between the Parties' respective competent authorities that have an interest in the field of intellectual property;

⁷ For greater certainty, paragraph 3 does not require a Party to make available on the government website the entire dossier for the relevant registered or granted intellectual property right.

- (b) exchanging information on:
 - (i) each Party's laws, regulations, procedures, and experiences in the field of intellectual property;
 - (ii) the implementation of intellectual property systems aimed at promoting the efficient registration of intellectual property rights;
 - (iii) best practices on the enforcement of intellectual property rights;
 - (iv) the implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;
 - (v) policies, programs, or issues relating to:
 - (A) the generation, use, and protection of intellectual property by micro, small, and medium-sized enterprises;
 - (B) public awareness of intellectual property rights, including education and awareness programs aimed at groups that are underrepresented in the intellectual property system;
 - (C) the prevention of misuses of intellectual property rights, such as minimum requirements for patent demand letters, and evolving policy matters, such as the licensing and enforcement of standard essential patents; or
 - (D) intermediaries, such as the provision of limitations and exceptions regarding the liability of intermediary service providers for infringements taking place on or through communication networks, in relation to the provision or use of their services;
 - (vi) the collection of data, including sex-disaggregated data and diversity-focused statistics, for the purposes of evidence-based decision-making; or
 - (vii) intellectual property issues relevant to:
 - (A) research and science;
 - (B) the generation, transfer, and dissemination of technology;
 - (C) the commercialization of research and development, innovation, and economic growth, including the valuation of intellectual property; or
 - (D) global issues such as climate change, public health, and food security.

Article 14.15: Cooperation in the Area of Geographical Indications

The Parties shall endeavour to cooperate to facilitate the application process for the authorities responsible for particular geographical indications of each Party, notably by discussing and providing clarifications on:

- (a) respective application procedures of the Parties;
- (b) information they each require to be included in the applications; or
- (c) how to protect a Party's geographical indications for handicrafts and industrial products under the other Party's trademarks regime, if the other Party does not protect handicrafts and industrial products as geographical indications in its jurisdiction.

Article 14.16: Cooperation in the Area of Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

1. The Parties shall endeavour to cooperate through their respective agencies responsible for intellectual property, or other relevant institutions, with the participation of holders of traditional knowledge and traditional cultural expressions, if appropriate, to enhance the understanding of issues relating to intellectual property and:

- (a) genetic resources;
- (b) traditional knowledge, including traditional knowledge associated with genetic resources; or
- (c) traditional cultural expressions.

2. Further to Article 14.71 (Pursuit of Quality Patent Examination), the Parties may cooperate in the training of patent examiners in the examination of patent applications related to traditional knowledge associated with genetic resources.

3. The Parties shall endeavour to cooperate under the auspices of WIPO to promote multilateral understanding and information sharing on issues relating to traditional knowledge, including traditional knowledge associated with genetic resources, and traditional cultural expressions.

Article 14.17: Cooperation in the Area of Enforcement of Intellectual Property Rights

1. The Parties recognize the challenges related to the enforcement of intellectual property rights, particularly in trans-border contexts. The Parties shall endeavour to cooperate, as appropriate, to limit the economic and social costs of counterfeit trademark goods, counterfeit geographical indication goods, and pirated copyright goods in accordance with each Party's law.

2. Each Party shall endeavour to encourage the development of expertise for the enforcement of intellectual property rights. The Parties shall also endeavour to exchange information and share best practices in areas of mutual interest relating to the enforcement of intellectual property rights in accordance with each Party's law.

3. The Parties' respective competent authorities may cooperate, as appropriate, to better identify and target the inspection of shipments suspected of containing counterfeit trademark goods, counterfeit geographical indication goods, or pirated copyright goods. In doing so, the Parties shall endeavour to share:

- (a) information on innovative approaches that may be developed to provide greater analytical targeting of shipments that could contain counterfeit trademark goods, counterfeit geographical indication goods, or pirated copyright goods; and
- (b) information and intelligence regarding shipments of suspected counterfeit trademark goods, counterfeit geographical indication goods, or pirated copyright goods in appropriate cases.

Article 14.18: Patent Cooperation

1. The Parties recognise the importance of having a high quality and efficient patent registration system as well as having simplified and streamlined procedures and processes of their respective patent offices for the benefit of all users of the patent system and the public as a whole.

2. The Parties shall endeavour to, if appropriate, cooperate among their respective patent offices to facilitate the sharing of search and examination work, and exchanges of information on quality assurance systems which may facilitate better understanding of the Parties' patent systems.⁸

3. The Parties shall endeavour to cooperate to reduce differences in the procedures and processes of their respective patent offices, with a view to reduce the complexity and cost of obtaining the grant of a patent.

4. The Parties recognise the importance of giving due consideration to ratifying or acceding to the Patent Law Treaty, or in the alternative, adopting or maintaining procedural standards consistent with the objective of the Patent Law Treaty.

Article 14.19: Cooperation in the Area of Public Health

The Parties shall endeavour to cooperate to promote multilateral understanding and information sharing on issues relating to intellectual property and public health.

⁸ This paragraph may apply to multilateral information sharing systems to support work-sharing initiatives.

Article 14.20: Cooperation on Request

Any cooperation activity undertaken pursuant to this Section must be on request. These activities must also be subject to the availability of resources, and on terms and conditions consented to by the Parties.

Section C: Trademarks

Article 14.21: Types of Signs Registrable as Trademarks

A Party shall not require, as a condition of registration, that a sign be visually perceptible, and a Party shall not deny registration of a trademark only on the ground that the sign of which it is composed is a sound or hologram. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

Article 14.22: Collective and Certification Marks

Each Party shall provide that trademarks include collective marks. Each Party shall also protect 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.⁹

Article 14.23: 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 for goods or services that are related to those goods or services in respect of which the owner's trademark is registered, if that use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.

Article 14.24: 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.

⁹ Consistent with the definition of a geographical indication in Article 14.1 (Definitions), 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 those means.

Article 14.25: Well-Known Trademarks

1. A Party shall not require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.
2. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark¹⁰, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.
3. Each Party recognises the importance of the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks*, as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO held from 20 to 29 September 1999.
4. Each Party shall provide for appropriate measures to refuse the application or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark¹¹, for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide those measures including in cases in which the subsequent trademark is likely to deceive.

Article 14.26: Bad Faith Trademark Applications

Each Party shall provide, in accordance with its law, that its competent authority has the authority to refuse an application or cancel a registration if the application to register the trademark was made in bad faith.

Article 14.27: Procedural Aspects of Examination, Opposition, and Cancellation

Each Party shall provide a system for the examination and registration of trademarks that 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;

¹⁰ In determining whether a trademark is well-known in a Party, that Party need not require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

¹¹ 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.

- (c) providing an opportunity to oppose the registration of a trademark or to seek cancellation¹² of a trademark; and
- (d) requiring decisions¹³ made by a competent authority in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 14.28: Electronic Trademarks System

1. Each Party shall provide a system for the electronic application for, and renewal of, trademarks. Each Party shall ensure that this system provides applicants with the ability to electronically:

- (a) amend trademark applications;
- (b) group goods or services according to the classification established by the Nice Agreement;
- (c) transfer ownership; and
- (d) file, and respond to, trademark opposition proceedings, including the ability to send general correspondence in relation to these proceedings.

2. Each Party shall provide a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

Article 14.29: Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the Nice Agreement. 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 Agreement;¹⁴ 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 Agreement. 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 Agreement.

¹² For greater certainty, cancellation for the purposes of this Section may be implemented through nullification or revocation proceedings.

¹³ A Party may comply with this obligation by requiring decisions made by an administrative body in opposition and cancellation proceedings to be reasoned and in writing.

¹⁴ A Party that relies on translations of the Nice Agreement shall follow updated versions of the Nice Agreement to the extent that official translations have been issued and published.

Article 14.30: 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 14.31: Recordal of a Licence

A Party shall not discourage or impede the voluntary licensing of a trademark by imposing recordal conditions that:

- (a) are excessive or discriminatory; or
- (b) reduce the value of the trademark.

Article 14.32: Domain Names

1. In connection with each Party's system for the management of its country-code top-level domain (ccTLD) domain names, the following shall be available:

- (a) an appropriate procedure for the settlement of disputes, based on, or modelled along the same lines as, the principles established in the *Uniform Domain-Name Dispute-Resolution Policy*, as approved by the Internet Corporation for Assigned Names and Numbers or that:
 - (i) is designed to resolve disputes expeditiously and at low cost;
 - (ii) is fair and equitable;
 - (iii) is not overly burdensome; and
 - (iv) does not preclude resort to judicial proceedings; and
- (b) online public access to a reliable and accurate database of contact information concerning domain name registrants,

in accordance with each Party's law and, if applicable, relevant administrator policies regarding protection of privacy and personal data.

2. In connection with each Party's system for the management of ccTLD domain names, appropriate remedies¹⁵ shall be available at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trademark.

Article 14.33: Country Names

Each Party shall provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

¹⁵ The Parties understand that these remedies may include revocation, cancellation, transfer, damages, or injunctive relief.

Section D: Geographical Indications

Article 14.34: Recognition of Geographical Indications

1. Each Party shall ensure in its laws and regulations adequate and effective means to protect geographical indications.¹⁶ The Parties recognize that geographical indications may be protected through a trademark or a *sui generis* system or other legal means.
2. Each Party shall ensure that the means to protect geographical indications referred to in paragraph 1 are consistent with the TRIPS Agreement.

Article 14.35: Procedures for the Protection¹⁷ of Geographical Indications

Each Party shall provide administrative or judicial procedures for the protection of geographical indications, whether through a trademark or a *sui generis* system, and with respect to applications for that protection, each Party shall:

- (a) accept those applications without requiring intercession by the other Party on behalf of its nationals;
- (b) process those applications without imposing overly burdensome formalities;
- (c) ensure that its laws and regulations governing the filing of those applications are readily available to the public and clearly set out the procedures for these actions;
- (d) make available information sufficient to allow the general public to obtain guidance concerning the procedures for filing applications and the processing of those applications in general;
- (e) allow an applicant or their representative to ascertain the status of specific applications;
- (f) require that applications may specify particular translation for which protection is being sought;
- (g) examine applications;
- (h) ensure that those applications are published for opposition and provide procedures for opposing geographical indications that are the subject of applications;
- (i) provide a reasonable period of time during which an interested person may oppose the application. That period shall allow for a meaningful opportunity for any interested person to participate in an opposition process;

¹⁶ For greater certainty, a Party shall provide adequate and effective means to protect geographical indications to the extent provided for by its law.

¹⁷ For the purposes of this Section, the protection of a geographical indication includes the recognition of that geographical indication.

- (j) require that decisions in opposition and cancellation¹⁸ proceedings be reasoned and in writing, which may be provided by electronic means; and
- (k) provide for cancellation of the protection afforded to a geographical indication.

Article 14.36: Grounds of Opposition and Cancellation¹⁹

1. With respect to the procedures referred to in Article 14.35 (Procedures for the Protection of Geographical Indications), each Party shall provide procedures that allow interested persons to oppose the protection of a geographical indication, and that allow for that protection to be refused or otherwise not afforded, at least, on the grounds that the geographical indication is a term customary in common language as the common name²⁰ for the relevant good in the territory of the Party.
2. Each Party shall provide procedures that allow for interested persons to seek the cancellation of a geographical indication, and that allow for the protection to be cancelled, at least, on the grounds referred to in paragraph 1.
3. A Party shall not preclude the possibility that the protection of a geographical indication may be cancelled, or otherwise cease, on the basis that the protected term has ceased meeting the conditions upon which the protection was originally granted in that Party.
4. If a Party provides protection of a geographical indication through the procedures referred to in Article 14.35 (Procedures for the Protection of Geographical Indications) to the translation or transliteration of that geographical indication, that Party shall make available procedures that are equivalent to, and grounds that are the same as, those referred to in paragraphs 1 and 2 with respect to that translation or transliteration.

Article 14.37: Multi-Component Terms

With respect to the procedures in Article 14.35 (Procedures for the Protection of Geographical Indications) and Article 14.36 (Grounds of Opposition and Cancellation), an individual component of a multi-component term that is protected as a geographical indication in the territory of a Party shall not be protected in that Party if that individual component is a term customary in the common language as the common name for the associated good.

¹⁸ For greater certainty, for the purposes of this Section, cancellation may be implemented through nullification or revocation proceedings.

¹⁹ A Party is not required to apply this Article to geographical indications for wines and spirits or to applications for those geographical indications.

²⁰ For greater certainty, if a Party chooses to apply this Article to geographical indications for wines and spirits or applications for those geographical indications, that Party is not required to protect a geographical indication of the other Party with respect to products of the vine for which the relevant indication is identical with the customary name of a grape variety existing in the territory of that Party.

Article 14.38: Date of Protection of a Geographical Indication

The protection of a geographical indication through the procedures referred to in Article 14.35 (Procedures for the Protection of Geographical Indications) shall commence no earlier than the filing date²¹ in the Party or the registration date in the Party, as applicable.

Article 14.39: International Agreements

1. If a Party commits to protect a geographical indication pursuant to an international agreement, as of the applicable date under paragraph 6, involving a Party or a non-Party, that Party shall, prior to protecting that geographical indication, apply the procedures in Article 14.35 (Procedures for the Protection of Geographical Indications)²² and Article 14.36 (Grounds of Opposition and Cancellation), as well as:

- (a) with respect to multi-component terms, specifying the components, if any, for which protection is being considered, or the components that are disclaimed; and
- (b) inform the other Party of the opportunity to oppose, no later than the commencement of the opposition period.²³

2. In respect of international agreements referred to in paragraph 6 that permit the protection of a new geographical indication, a Party shall, prior to protecting or recognizing that geographical indication, apply the procedures in Article 14.35 (Procedures for the Protection of Geographical Indications) and Article 14.36 (Grounds of Opposition and Cancellation), as well as inform the other Party of the opportunity to oppose, no later than the commencement of the opposition period.²⁴

3. For the purposes of this Article, a Party shall not preclude the possibility that the protection of a geographical indication could cease.²⁵

4. For the purposes of this Article, a Party is not required to apply Article 14.36 (Grounds of Opposition and Cancellation), or obligations equivalent to Article 14.36, to geographical indications for wines and spirits or applications for those geographical indications.

5. The protection that each Party provides pursuant to paragraph 1 shall commence no earlier than the date on which that agreement enters into force or, if that Party grants that protection on a date after the entry into force of that agreement, on that later date.

²¹ For greater certainty, the filing date referred to in this paragraph includes, as applicable, the priority filing date under the Paris Convention.

²² For greater certainty, an administrative or judicial body shall decide on the protection of that geographical indication.

²³ For greater certainty, a Party can fulfill this obligation by complying with the obligations under subparagraphs (h) and (i) of Article 14.35 (Procedures for the Protection of Geographical Indications).

²⁴ For greater certainty, a Party can fulfill this obligation by complying with the obligations under subparagraphs (h) and (i) of Article 14.35 (Procedures for the Protection of Geographical Indications).

²⁵ A Party is not required to apply this provision to geographical indications for wines and spirits or to applications for those geographical indications.

6. A Party shall not be required to apply this Article to geographical indications that have been specifically identified in, and that are protected pursuant to an international agreement involving the other Party or a non-Party, provided that the agreement was concluded prior to the date of entry into force of this Agreement.

Article 14.40: Protection of Geographical Indications

The Parties recognize that each Party may have terms for wines, spirits, agricultural products, foods, handicrafts, or industrial products that originate and are protected as geographical indications in their respective territories. In order to seek intellectual property protection in the other Party’s territory, the authorities of a Party responsible for the particular terms shall apply for protection in the territory of the other Party in accordance with the procedures and requirements prescribed by the law of that Party.

Section E: Patents

Article 14.41: Patentable Subject Matter

1. Subject to paragraph 3, each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application.²⁶
2. Subject to paragraph 3 and consistent with paragraph 1, each Party shall make patents available for inventions claimed as at least one of the following: new uses of a known product, new methods of using a known product, or new processes of using a known product. A Party may limit those new processes to those that do not claim the use of the product as such.
3. A Party may exclude from patentability inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal, or plant life or health or to avoid serious prejudice to nature or the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law. A Party may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; or
 - (b) plants and animals other than microorganisms, and essentially biological processes for the production of plants or animals, other than nonbiological and microbiological processes.²⁷

²⁶ For the purposes of this Section, a Party may deem the terms “inventive step” and “capable of industrial application” to be synonymous with the terms “non-obvious” and “useful”, respectively. In determinations regarding inventive step, or non-obviousness, each Party shall consider whether the claimed invention would have been obvious to a person skilled, or having ordinary skill in the art, having regard to the prior art.

²⁷ Consistent with paragraph 1, each Party confirms that patents are available at least for inventions that are derived from plants.

Article 14.42: 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 importing 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.

Article 14.43: Non-Prejudicial Disclosures

Each Party shall disregard at least information contained in public disclosures used to determine if an invention is novel or has an inventive step, if the public disclosure:^{28, 29}

- (a) was made by the patent applicant or by a person that obtained the information directly or indirectly from the patent applicant; and
- (b) occurred within 12 months prior to the date of the filing of the application in the territory of the Party.

Article 14.44: Patent Revocation

1. Each Party shall provide that a patent may be cancelled³⁰, revoked, or nullified only on grounds that would have justified a refusal to grant the patent. A Party may also provide that fraud, misrepresentation, or inequitable conduct may be the basis for cancelling, revoking or nullifying a patent or holding a patent unenforceable.
2. Notwithstanding paragraph 1, a Party may provide that a patent may be revoked, provided it is done in a manner consistent with Article 5A of the Paris Convention and the TRIPS Agreement.

²⁸ A Party shall not be required to disregard information contained in applications for, or registrations of, intellectual property rights made available to the public or published by a patent office, unless erroneously published or unless the application was filed without the consent of the inventor or their successor in title, by a third person who obtained the information directly or indirectly from the inventor.

²⁹ For greater certainty, a Party may limit the application of this Article to disclosures made by, or obtained directly or indirectly from, the inventor or joint inventor. For greater certainty, a Party may provide that, for the purposes of this Article, information obtained directly or indirectly from the patent applicant may be information contained in the public disclosure that was authorised by, or derived from, the patent applicant.

³⁰ The Parties affirm Article.14.4 (Nature and Scope of Obligations), which provides each Party the freedom to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice, and the Parties understand that a Party can choose to implement this paragraph through invalidation proceedings, as appropriate.

Article 14.45: Recordal of a Licence

A Party shall not discourage or impede the voluntary licensing of a patent by imposing recordal conditions that:

- (a) are excessive or discriminatory; or
- (b) reduce the value of the patent.

Article 14.46: 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 patent owner, taking account of the legitimate interests of third parties.

Article 14.47: Other Use Without Authorisation of the Right Holder

The Parties understand that nothing in this Chapter limits a Party's rights and obligations under Article 31 of the TRIPS Agreement, and any waiver or any amendment to that Article that the Parties accept.³¹

Article 14.48: Patent Filing

Each Party shall provide that if an invention is made independently by more than one inventor, and separate applications claiming that invention are filed with, or for, the relevant authority of the Party, that Party shall grant the patent on the application that is patentable and that has the earliest filing date or, if applicable, priority date, unless that application has, prior to publication, been withdrawn, abandoned, or refused.

Article 14.49: Amendments, Corrections, and Observations

Each Party shall provide a patent applicant with at least one opportunity to make amendments, corrections, and observations in connection with its application.³²

Article 14.50: Publication of Patent Applications

1. Recognising the benefits of transparency in the patent system, each Party shall endeavour to publish pending applications promptly after the expiration of 18 months from the filing date or, if priority is claimed, from the earliest priority date.
2. If a pending application is not published promptly in accordance with paragraph 1, a Party shall publish that application or the corresponding patent, as soon as practicable.

³¹ For greater certainty, a waiver of or amendment to Article 31 of the TRIPS Agreement includes Article 31*bis* of the TRIPS Agreement.

³² A Party may provide that those amendments do not go beyond the scope of the disclosure of the invention, as of the filing date.

3. Each Party shall provide that an applicant may request the early publication of an application prior to the expiration of the period referred to in paragraph 1.

Article 14.51: Information Relating to Published Patent Applications and Granted Patents

1. For granted patents, and in accordance with the Party's requirements for prosecution of those patents, each Party shall make available to the public at least the following information, to the extent that such information is in the possession of the competent authorities and is generated on, or after, the date of the entry into force of this Agreement:

- (a) search and examination results, including details of, or information related to, relevant prior art searches; and
- (b) patent and non-patent related literature citations submitted by applicants and relevant third parties.

2. For granted patents, and in accordance with the Party's requirements for prosecution of those patents, each Party shall endeavour to make available to the public, as appropriate, non-confidential communications from patent applicants, to the extent that such information is in the possession of the competent authorities and is generated on, or after, the date of the entry into force of this Agreement.

3. For published patent applications, and in accordance with the Party's requirements for prosecution of those applications, each Party shall endeavour to make available to the public at least the following information, to the extent that such information is in the possession of the competent authorities and is generated on, or after, the date of the entry into force of this Agreement:

- (a) search and examination results, including details of, or information related to, relevant prior art searches;
- (b) as appropriate, non-confidential communications from applicants; and
- (c) patent and non-patent related literature citations submitted by applicants and relevant third parties.

Article 14.52: Regulatory Review Exception

Without prejudice to the scope of, and consistent with, Article 14.46. (Exceptions), each Party shall adopt or maintain a regulatory review exception.³³

³³ For greater certainty, consistent with Article 14.46 (Exceptions), nothing prevents a Party from providing that regulatory review exceptions apply for purposes of regulatory reviews in that Party, in another country, or both.

Article 14.53: Protection of Undisclosed Test or Other Data for Pharmaceutical Products

If a Party requires, as a condition of approving the marketing of a pharmaceutical product that utilises a new chemical entity, the submission of undisclosed test or other data, the origination of which involves a considerable effort, the Party shall protect that data against unfair commercial use. The Party shall also protect that data against disclosure except if the disclosure is necessary to protect the public or unless steps are taken to ensure that the data are protected against unfair commercial use.

Article 14.54: Protection of Undisclosed Test or Other Data for New Agricultural Chemical Products

1. If a Party requires, as a condition for granting marketing approval³⁴ for a new agricultural chemical product, the submission of undisclosed test or other data concerning the safety and efficacy of the product³⁵, that Party shall not permit third persons, without the consent of the person that previously submitted that information, to market the same or a similar³⁶ product on the basis of that information or the marketing approval granted to the person that submitted that test or other data for at least 10 years³⁷ from the date of marketing approval of the new agricultural chemical product in the territory of the Party.
2. If a Party permits, as a condition of granting marketing approval for a new agricultural chemical product, the submission of evidence of a prior marketing approval of the product in another territory, that Party shall not permit third persons, without the consent of the person that previously submitted undisclosed test or other data concerning the safety and efficacy of the product in support of that prior marketing approval, to market the same or a similar product based on that undisclosed test or other data, or other evidence of the prior marketing approval in the other territory, for at least 10 years from the date of marketing approval of the new agricultural chemical product in the territory of the Party.
3. For the purposes of this Article, a new agricultural chemical product is one that contains³⁸ a chemical entity that has not been previously approved in the territory of the Party for use in an agricultural chemical product.

³⁴ For the purposes of this Article, the term “marketing approval” is synonymous with “sanitary approval” under a Party’s law.

³⁵ Each Party confirms that the obligations of this Article apply to cases in which the Party requires the submission of undisclosed test or other data concerning: (a) only the safety of the product; (b) only the efficacy of the product; or (c) both.

³⁶ For greater certainty, for the purposes of this Article, an agricultural chemical product is “similar” to a previously approved agricultural chemical product if the marketing approval, or, in the alternative, the applicant’s request for that approval, of that similar agricultural chemical product is based upon the undisclosed test or other data concerning the safety and efficacy of the previously approved agricultural chemical product, or the prior approval of that previously approved product.

³⁷ For greater certainty, a Party may limit the period of protection under this Article to 10 years.

³⁸ For the purpose of this Article, a Party may treat “contain” to mean utilise. For greater certainty, for the purposes of this Article, a Party may treat “utilise” as requiring the new chemical entity to be primarily responsible for the product’s intended effect.

Section F: Industrial Designs

Article 14.55: Protection

1. Each Party shall ensure adequate and effective protection of industrial designs consistent with Articles 25 and 26 of the TRIPS Agreement.
2. Each Party shall make protection for industrial designs available for designs:
 - (a) embodied in a part of an article;³⁹ or, alternatively,
 - (b) having a particular regard, where appropriate, to a part of an article in the context of the article as a whole.
3. Each Party shall make protection for industrial designs available for designs applied to a set of articles.

Article 14.56: Improving Design Systems

The Parties recognise the importance of improving the quality and efficiency of their respective industrial design registration systems, as well as facilitating the process of cross-border acquisition of rights in their respective industrial design systems.

Article 14.57: Electronic Industrial Design System

1. Each Party shall provide a:
 - (a) system for the electronic application for industrial design rights; and
 - (b) publicly available electronic information system, which shall include an online database of protected industrial designs.
2. Each Party shall endeavour to participate in the WIPO Digital Access Service for the secure exchange of priority and similar documentation in connection with industrial design applications.

Article 14.58: Term of Protection

1. Each Party shall provide a term of protection for industrial designs of at least 10, or alternatively 15⁴⁰, years from either:
 - (a) the date of filing; or

³⁹ For greater certainty, a Party's law may designate a design embodied in a part of an article as a "partial design".

⁴⁰ For greater certainty, if a Party provides a term of more than 10 years, that Party shall not decrease the term to less than 15 years.

- (b) the date of grant or registration.
- 2. If a Party at any time provides a term of protection of 15 years, or longer, that Party shall not decrease the term to less than 15 years.

Article 14.59: Recordal of a Licence

A Party shall not discourage or impede the voluntary licensing of an industrial design by imposing recordal conditions that:

- (a) are excessive or discriminatory; or
- (b) reduce the value of the industrial design.

Article 14.60: Non-Prejudicial Disclosures

If a Party disregards information contained in public disclosures used to determine if an industrial design is new or original, that Party shall disregard this public disclosure if it occurred within six, or alternatively 12⁴¹, months prior to the filing date in the territory of the Party. If a Party at any time provides a period of 12 months, that Party shall not decrease the period to less than 12 months.

Article 14.61: Graphical User Interface

Each Party shall provide industrial design protection in relation to a new or original design for a graphical user interface design.

Section G: Copyright and Related Rights

Article 14.62: Protection Granted

1. Each Party shall comply with the following international agreements:
 - (a) Articles 2 through 20 of the Berne Convention;
 - (b) Articles 1 through 14 of the WCT; and
 - (c) Articles 1 through 23 of the WPPT.
2. Each Party shall provide protections consistent with Articles 1 through 22 of the Rome Convention.⁴²

⁴¹ For greater certainty, if a Party provides a period of more than six months, that Party shall provide a period of at least 12 months. If a Party provides that period of 12 months, or longer, that Party shall not decrease the period to less than 12 months.

⁴² For greater certainty, this paragraph does not create an obligation to accede to or ratify the Rome Convention.

3. To the extent permitted by the treaties referred to in paragraph 1 and paragraph 2, this Chapter shall not restrict each Party's ability to limit intellectual property protection that it accords to performances to those performances that are fixed in phonograms.

Article 14.63: Term of Protection for Copyright and Related Rights

1. In cases in which the term of protection of a work, performance, or phonogram is to be calculated on the basis of the life of a natural person, each Party shall provide that the term shall be not less than the life of the author and 70 years after the author's death.⁴³

2. In cases in which the term of protection of a work, performance, or phonogram is to be calculated on a basis other than the life of a natural person, each Party:

- (a) confirms that it shall provide the term of protection required under Article 14.62 (Protection Granted); and
- (b) shall provide a term of protection consistent with the TRIPS Agreement.

Article 14.64: Protection of Technological Measures

1. For the purposes of this Article, a "technological measure" means a technology, device, or component that, in the normal course of its operation, is designed to prevent or restrict acts, in respect of works, performances, or phonograms, that are not authorised by authors, performers, or producers of phonograms, as provided for by the law of a Party. Without prejudice to the scope of copyright or related rights contained in the law of a Party, technological measures shall be deemed effective where the use of protected works, performances, or phonograms is controlled by authors, performers, or producers of phonograms through the application of a relevant access control or protection process, such as encryption or scrambling, or a copy control mechanism, that achieves the objective of protection.

2. 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 in, and that restrict acts in respect of, their works, performances, and phonograms, which are not authorised by the authors, the performers, or the producers of phonograms concerned or permitted by its law.

⁴³ The Parties understand that if a Party provides its nationals a term of copyright protection that exceeds life of the author plus 70 years, nothing in this Article or Article 14.10 (National Treatment) precludes that Party from applying Article 7(8) of the Berne Convention with respect to the term in excess of the term provided in this subparagraph of protection for works of the other Party.

3. In order to provide the adequate legal protection and effective legal remedies referred to in paragraph 2, each Party shall at least:

- (a) to the extent provided by its law, provide protection against:
 - (i) the unauthorised circumvention of an effective technological measure carried out knowingly or with reasonable grounds to know; and
 - (ii) the offering to the public by marketing of a device or product, including computer programs, or a service, as a means of circumventing an effective technological measure; and
- (b) provide protection in its law against the manufacture, importation, or distribution of a device or product, including computer programs, or provision of a service that:
 - (i) is primarily designed or produced for the purpose of circumventing an effective technological measure; or
 - (ii) has only a limited commercially significant purpose other than circumventing an effective technological measure.

4. For the purposes of paragraph 3, the term “to the extent provided by its law” means that each Party has flexibility in implementing sub-subparagraphs (a)(i) and (ii).

5. In implementing paragraphs 2 and 3, a Party shall not be obliged to require that the design of, or design and selection of parts and components for, a consumer electronics, telecommunications, or computing product provide for a response to any particular technological measure, so long as the product does not otherwise contravene that Party’s measures implementing these paragraphs.⁴⁴

6. In providing adequate legal protection and effective legal remedies pursuant to paragraph 2, a Party may adopt or maintain appropriate limitations or exceptions to measures implementing the provisions of paragraphs 2 and 3. The obligations set forth in paragraphs 2 and 3 are without prejudice to the rights, limitations, exceptions, or defences to copyright or related rights infringement under the law of a Party.

Article 14.65: Protection of Rights Management Information

1. For the purposes of this Article, “rights management information” means:
- (a) information that identifies the work, the performance, or the phonogram; the author of the work, the performer of the performance, or 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

⁴⁴ The Parties understand that this Agreement does not require a Party to mandate interoperability in its law; there is no obligation for the information communication technology industry to design devices, products, components, or services to correspond to certain technological measures.

- (c) any numbers or codes that represent the information described in (a) and (b) above,

when any of these items of information is attached to a copy of a work, performance, or phonogram, or appears in connection with the communication or making available of a work, performance, or phonogram to the public.⁴⁵

2. To protect electronic rights management information, each Party shall provide adequate legal protection and effective legal remedies against any person knowingly performing, without authority, any of the following acts knowing, or having reasonable grounds to know, that it will induce, enable, facilitate, or conceal an infringement of any copyright or related rights:

- (a) to remove or alter any electronic rights management information; or
- (b) to distribute, import for distribution, broadcast, communicate, or make available to the public copies of works, performances, or phonograms, knowing that electronic rights management information has been removed or altered without authority.

3. In providing adequate legal protection and effective legal remedies pursuant to paragraph 2, a Party may adopt or maintain appropriate limitations or exceptions to measures implementing paragraph 2. The obligations set forth in paragraph 2 are without prejudice to the rights, limitations, exceptions, or defences to copyright or related rights infringement under the law of a Party.

Article 14.66: Recordal of a Licence

A Party shall not discourage or impede the voluntary licensing of a copyright or related right by imposing recordal conditions that:

- (a) are excessive or discriminatory; or
- (b) reduce the value of the copyright or the related right.

Article 14.67: Government Use of Software

Each Party shall adopt or maintain appropriate laws, regulations, policies, orders, government-issued guidelines, or administrative or executive decrees that provide that its government agencies use only non-infringing computer software protected by copyright and related rights, and, if applicable, only use that computer software in a manner authorized by the relevant licence. These measures shall apply to the acquisition and management of the software for government use.

⁴⁵ In addition to paragraph 1, a Party may also treat information that confirms the authenticity of a work, performance, or phonogram as rights management information, if this item of information: (a) is attached to a copy of a work, performance, or phonogram; or (b) appears in connection with the communication or making available of a work, performance, or phonogram to the public.

Section H: Trade Secrets

Article 14.68: Protection of Trade Secrets

In fulfilling its obligations under paragraphs 1 and 2 of Article 39 of the TRIPS Agreement, each Party shall:

- (a) ensure that persons have the legal means to prevent trade secrets lawfully in their control from being disclosed to, acquired by, or used by any other person⁴⁶ without their consent in a manner contrary to honest commercial practices; and
- (b) not limit the duration of protection for a trade secret, so long as the conditions in the definition of **trade secret** in Article 14.1 (Definitions) exist.

Article 14.69: Licensing and Transfer of Trade Secrets

A Party shall not discourage or impede the voluntary licensing of a trade secret by imposing conditions that are excessive or discriminatory, or that reduce the value of the trade secret.

Section I: Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

Article 14.70: Protection of Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

1. The Parties affirm the importance and value of genetic resources, traditional knowledge, including traditional knowledge associated with genetic resources, and traditional cultural expressions.
2. Subject to its international obligations, each Party may establish appropriate measures⁴⁷ to protect genetic resources, traditional knowledge, and traditional cultural expressions.
3. The Parties recognize that disclosure related to genetic resources and traditional knowledge associated with genetic resources in respect of patent applications can enhance the efficacy, transparency, and quality of the patent system, and can also prevent patents from being granted erroneously for inventions that are not novel or inventive with regard to genetic resources and traditional knowledge associated with genetic resources.⁴⁸

⁴⁶ For greater certainty, the Parties understand that a “person”, as defined in Article 1.5 (Initial Provisions and General Definitions – General Definitions), includes a state-owned enterprise.

⁴⁷ For greater certainty, the Parties understand that these “appropriate measures” are a matter for each Party to determine and may not necessarily involve its intellectual property system.

⁴⁸ For greater certainty, the Parties further recognize that such disclosure may be facilitated in different ways, including processes for the submission of relevant prior art.

4. The Parties recognize that a Party may adopt or maintain disclosure requirements relating to the origin of genetic resources or traditional knowledge associated with genetic resources, and that those requirements must be consistent with the Party's international obligations.

5. Each Party shall make available its laws, regulations, or procedures with respect to disclosure referred to in paragraphs 3 and 4 on a government website, in a manner that enables interested persons and the other Party to become acquainted with them.

Article 14.71: Pursuit of Quality Patent Examination

Each Party shall endeavour to, in its patent-examination process:

- (a) take into account relevant publicly available documented information related to traditional knowledge associated with genetic resources in determining prior art;
- (b) provide an opportunity for third parties to cite, in writing, to the competent examining authority prior art disclosures that may have a bearing on patentability, including prior art disclosures related to traditional knowledge associated with genetic resources; and
- (c) use publicly available databases or digital libraries containing traditional knowledge associated with genetic resources, if applicable and appropriate.

Article 14.72: Enforcement of Intellectual Property Rights Related to Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

Each Party confirms the availability of the remedies and penalties provided under Section J (Enforcement of Intellectual Property Rights), in respect of genetic resources, traditional knowledge, and traditional cultural expressions, if applicable, and provided that the subject matter is protected by that Party as intellectual property as defined in Article 14.1 (Definitions).

Article 14.73: Engagement in Other Fora

The Parties acknowledge each other's perspective on genetic resources, traditional knowledge, and traditional cultural expressions. The Parties value continued engagement in bilateral, plurilateral, and multilateral forums, including the WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge, and Folklore, to foster mutual understanding, and to support balanced and effective protection of genetic resources, traditional knowledge, and traditional cultural expressions.

Section J: Enforcement of Intellectual Property Rights

Article 14.74: General Obligations

1. Each Party shall ensure that enforcement procedures are available under its law so as to permit effective action against any act of infringement of intellectual property rights⁴⁹ covered by this Chapter, including expeditious remedies to prevent infringements and remedies which constitute a deterrent to further 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.
2. Each Party shall ensure that its procedures concerning the enforcement of intellectual property rights are fair and equitable. Each Party shall ensure that these procedures are not unnecessarily complicated or costly, or entail unreasonable time limits or unwarranted delays.
3. In implementing this Section, each Party shall take into account the need for proportionality between the seriousness of the infringement of the intellectual property right and the applicable measures, remedies, and penalties, as well as, if applicable, the interests of third parties.
4. This Section does not create any obligation:
 - (a) to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general, nor does it affect the capacity for each Party to enforce its law in general; or
 - (b) with respect to the distribution of resources as between the enforcement of intellectual property rights and the enforcement of law in general.
5. Each Party confirms that the enforcement procedures set forth in Subsection J-1 (Civil and Administrative Procedures and Remedies) and Subsection J-2 (Criminal Procedures and Penalties) shall be available to the same extent with respect to acts of trademark infringement, as well as copyright or related rights infringement, in the digital environment.
6. Each Party recognises the importance of promoting the adoption of measures to enhance government awareness of respect for intellectual property rights and of the detrimental effects of the infringement of intellectual property rights.

⁴⁹ For the purposes of this Article, the infringement of intellectual property rights includes the misappropriation of a trade secret.

Article 14.75: Presumptions

1. In civil, criminal, and if applicable administrative proceedings, involving copyright or related rights, each Party shall provide for a presumption⁵⁰ that, in the absence of proof to the contrary:

- (a) the person whose name is indicated in the usual manner⁵¹ as the author, performer, or producer of the work, performance, or phonogram, or if applicable the publisher, is the designated right holder in that work, performance, or phonogram; and
- (b) the copyright or related right subsists in that subject matter.

2. In connection with the commencement of a civil, administrative, or criminal enforcement proceeding involving a registered trademark that has been substantively examined by its competent authority, each Party shall provide that the trademark be considered *prima facie* valid.

3. In connection with the commencement of a civil or administrative enforcement proceeding involving a patent that has been substantively examined and granted⁵² by the competent authority of a Party, that Party shall provide that each claim in the patent be considered *prima facie* to satisfy the applicable criteria of patentability in its territory.⁵³

Article 14.76: Enforcement Practices with Respect to Intellectual Property Rights

1. Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights:

- (a) are preferably in writing and state any relevant findings of fact and the reasoning or the legal basis on which the decisions and rulings are based; and
- (b) are published⁵⁴ or, if publication is not practicable, otherwise made available to the public in a national language in such a manner as to enable interested persons and the other Party to become acquainted with them.

⁵⁰ For greater certainty, a Party may implement this Article on the basis of sworn statements or documents having evidentiary value, such as statutory declarations. A Party may also provide that these presumptions are rebuttable presumptions that may be rebutted by evidence to the contrary.

⁵¹ For greater certainty, a Party may establish the means by which it shall determine what constitutes the “usual manner” for a particular physical support.

⁵² For greater certainty, nothing in this Chapter prevents a Party from making available third-party procedures in connection with its fulfilment of the obligations under paragraphs 2 and 3.

⁵³ For greater certainty, if a Party provides its administrative authorities with the exclusive authority to determine the validity of a registered trademark or patent, nothing in paragraphs 2 and 3 shall prevent that Party’s competent authority from suspending enforcement procedures until the validity of the registered trademark or patent is determined by the administrative authority. In those validity procedures, the party challenging the validity of the registered trademark or patent shall be required to prove that the registered trademark or patent is not valid. Notwithstanding this requirement, a Party may require the trademark holder to provide evidence of first use.

⁵⁴ For greater certainty, a Party may satisfy the requirement for publication by making the decision or ruling available to the public on the Internet.

2. Each Party recognises the importance of collecting and analysing statistical data and other relevant information concerning infringements of intellectual property rights as well as collecting information on best practices to prevent and combat infringements and misappropriations of trade secrets.

3. Each Party shall endeavour to publish or otherwise make available to the public information on its efforts to enforce intellectual property rights in its civil, administrative, and criminal systems.

Sub-Section J-1: Civil and Administrative Procedures and Remedies

Article 14.77: Available Procedures

Each Party shall make available to right holders civil judicial procedures concerning the enforcement of any intellectual property right covered in this Chapter.⁵⁵

Article 14.78: Injunctions

Each Party shall provide that its judicial authorities have the authority to order injunctive relief that conforms to Article 44 of the TRIPS Agreement, including to prevent goods that involve the infringement of an intellectual property right under the law of the Party providing that relief from entering into the channels of commerce.

Article 14.79: Damages

1. Each Party shall provide⁵⁶ that, in civil judicial proceedings, its judicial authorities have the authority at least to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered because of an infringement of that person's intellectual property right by an infringer who knowingly, or with reasonable grounds to know, engaged in infringing activity.

2. In determining the amount of damages under paragraph 1, each Party shall provide that its judicial authorities have the authority to consider any legitimate measure of value the right holder submits, which may include lost profits, the value of the infringed goods or services measured by the market price, or the suggested retail price.

3. At least in cases of copyright or related rights infringement and trademark counterfeiting, each Party shall provide that, in civil judicial proceedings, its judicial authorities have the authority to order the infringer, at least in cases described in paragraph 1, to pay the right holder the infringer's profits that are attributable to the infringement.

⁵⁵ For the purposes of this Sub-Section, "right holders" include any person that has the legal standing and authority to assert such rights.

⁵⁶ A Party may provide that the right holder is not entitled to any of the remedies set out in paragraphs 1 and 3 if there is a finding of non-use of a trademark. For greater certainty, there is no obligation for a Party to provide for the possibility of any of the remedies in paragraphs 1 and 3 to be ordered in parallel.

Article 14.80: Legal Costs

Each Party shall provide that its judicial authorities, if appropriate, have the authority to order⁵⁷, at the conclusion of civil judicial proceedings concerning the infringement of at least copyright or related rights, trademarks, and patents that the prevailing party is awarded payment by the losing party of court costs or fees and appropriate attorney's fees, or any other expenses as provided for under that Party's law.

Article 14.81: Civil Enforcement and Remedies for Trade Secrets

1. In fulfilling its obligations under paragraphs 1 and 2 of Article 39 of the TRIPS Agreement, each Party shall provide civil judicial procedures for any person lawfully in control of a trade secret to prevent, and obtain redress for, the misappropriation of the trade secret by any other person.
2. In connection with the civil judicial proceedings described in paragraph 1, each Party shall provide that its judicial authorities have the authority at least to order:
 - (a) injunctive relief that conforms to Article 44 of the TRIPS Agreement against a person that misappropriated a trade secret;
 - (b) a person that misappropriated a trade secret to pay damages adequate to compensate the person lawfully in control of the trade secret for the injury suffered because of the misappropriation of the trade secret⁵⁸ and, if appropriate, because of the proceedings to enforce the trade secret; and
 - (c) at the conclusion of the civil judicial proceedings described in paragraph 1, that the prevailing party be awarded payment by the losing party of court costs or fees, appropriate attorney's fees, or other expenses as provided for under that Party's law.

Article 14.82: Destruction of Infringing Goods, Materials, and Implements

Each Party shall provide that in civil judicial proceedings:

- (a) at least with respect to pirated copyright goods, counterfeit geographical indication goods, and counterfeit trademark goods, its judicial authorities have the authority, at the right holder's request, to order that the infringing goods be destroyed, except in exceptional circumstances, without compensation of any sort;

⁵⁷ The Parties understand that a Party may further provide the prevailing party with the opportunity to request that order subsequent to the conclusion of the civil judicial proceedings concerning infringement if the prevailing party failed to request that order in those proceedings.

⁵⁸ For greater certainty, a Party may provide that the determination of damages is carried out after the determination of misappropriation.

- (b) its judicial authorities have the authority to order that materials and implements that have been used in the manufacture or creation of the infringing goods be, without undue delay and without compensation of any sort, destroyed or disposed of outside the channels of commerce in such a manner as to minimise the risk of further infringement; and
- (c) in regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed is not sufficient, other than in exceptional circumstances, to permit the release of goods into the channels of commerce.

Article 14.83: Evidence and Right of Information

1. Each Party shall provide that its judicial authorities have the authority, if a party has presented reasonably available evidence sufficient to support its claims and has specified evidence relevant to substantiation of its claims which lies in the control of the opposing party, to order that this evidence be produced by the opposing party, subject in appropriate cases to conditions which ensure the protection of confidential information.

2. In cases in which a party to a proceeding voluntarily and without good reason refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes a procedure relating to an enforcement action, a Party may accord judicial authorities the authority to make preliminary and final determinations, affirmative or negative, on the basis of the information presented to them, including the complaint or the allegation presented by the party adversely affected by the denial of access to information, subject to providing the parties an opportunity to be heard on the allegations or evidence.

3. A Party may provide its judicial authorities with the authority, unless this would be out of proportion to the seriousness of the infringement, to order the infringer to inform the right holder of the identity of third persons involved in the production and distribution of the infringing goods or services and of their channels of distribution.

Article 14.84: Confidentiality Measures

1. In civil judicial procedures referred to in Article 14.77 (Available Procedures), each Party shall provide a means to identify and protect confidential information, unless this would be contrary to the Party's existing constitutional requirements.

2. Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial or other authorities have the authority to impose sanctions on the parties to the proceeding, their counsel, experts, or other persons subject to the court's jurisdiction, for violation of judicial orders regarding the protection of confidential information produced or exchanged in that proceeding.

Article 14.85: Abuse of Enforcement Procedures

Each Party shall ensure that its judicial authorities have the authority to order a party at whose request measures were taken and that has abused enforcement procedures with regard to intellectual property rights to provide to a party wrongfully enjoined or restrained adequate compensation for the injury suffered because of that abuse. The judicial authorities shall also have the authority to order the applicant to pay the defendant expenses, which may include appropriate attorney's fees.

Article 14.86: Technological Protection Measures and Rights Management Information

In civil judicial proceedings concerning the acts described in Article 14.64 (Protection of Technological Measures) and Article 14.65 (Protection of Rights Management Information):

- (a) each Party shall provide that its judicial authorities have the authority at least to:⁵⁹
 - (i) impose provisional measures, including seizure or other taking into custody of devices and products suspected of being involved in the prohibited activity;
 - (ii) order the type of damages available for copyright infringement, as provided under its law in accordance with this Article;⁶⁰
 - (iii) order court costs, fees, or expenses as provided for under Article 14.80 (Legal Costs); and
 - (iv) order the destruction of devices and products found to be involved in the prohibited activity, and
- (b) a Party may provide that damages shall not be available against a non-profit library, archive, educational institution, museum, or public non-commercial broadcasting entity, if it sustains the burden of proving that it was not aware or had no reason to believe that its acts constituted a prohibited activity.

⁵⁹ For greater certainty, a Party may, but is not required to, put in place separate remedies in respect of Article 14.64 (Protection of Technological Measures) and Article 14.65 (Protection of Rights Management Information), if those remedies are available under its copyright law.

⁶⁰ If a Party's copyright law provides for both pre-established damages and additional damages, that Party may comply with the requirements of this subparagraph by providing for only one of these forms of damages.

Article 14.87: Provisional Measures

1. Each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional measures:

- (a) against a party or, if appropriate, a third party over whom the relevant judicial authority exercises jurisdiction, to prevent an infringement of any intellectual property right from occurring, and in particular, to prevent goods that involve the infringement of an intellectual property right from entering into the channels of commerce; and
- (b) to preserve relevant evidence in regard to the alleged infringement.

2. In the civil judicial proceedings described in Article 14.81 (Civil Enforcement and Remedies for Trade Secrets), each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional measures, such as orders to prevent the misappropriation of the trade secret and to preserve relevant evidence.

3. Each Party shall provide that its judicial authorities have the authority to adopt provisional measures *inaudita altera parte* if appropriate, in particular where any delay is likely to cause irreparable harm to the right holder, or where there is a demonstrable risk of evidence being destroyed. Each Party shall ensure that proceedings conducted *inaudita altera parte* do not entail unwarranted delays.

4. In civil judicial proceedings concerning copyright or related rights infringement, and trademark counterfeiting, each Party shall provide that its judicial authorities have the authority to order the seizure or other taking into custody of suspected infringing goods, materials, and implements relevant to the infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

5. Each Party shall provide that its judicial authorities have the authority to require the applicant for a provisional measure in respect of an intellectual property right to provide any reasonably available evidence in order to satisfy the judicial authority, with a sufficient degree of certainty, that the applicant's right is being infringed or that the infringement is imminent, or that the applicant's trade secret is being misappropriated or that the misappropriation is imminent, and to order the applicant to provide security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse. That security or equivalent assurance shall not unreasonably deter recourse to those procedures.

6. Each Party may provide that if the provisional measures are revoked, if they lapse due to any act or omission by the applicant, or if it is subsequently found that there has been no infringement of an intellectual property right or misappropriation of a trade secret, its judicial authorities have the authority to order the applicant, upon request of the defendant, to provide the defendant appropriate compensation for any injury caused by these measures.

Article 14.88: Application to Administrative Procedures

To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall provide that those procedures conform to principles equivalent in substance to those set out in this Sub-Section.

Sub-Section J-2: Criminal Procedures and Penalties

Article 14.89: Wilful Counterfeiting and Piracy

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright or related rights piracy on a commercial scale. In respect of wilful copyright or related rights piracy, “on a commercial scale” includes at least:

- (a) acts carried out for commercial advantage or financial gain; and
- (b) significant acts, not carried out for commercial advantage or financial gain, that have a substantial prejudicial impact on the interests of the copyright or related rights holder in relation to the marketplace.^{61, 62}

2. Each Party shall treat wilful importation or exportation of counterfeit trademark goods or pirated copyright goods on a commercial scale as unlawful activities subject to criminal penalties.⁶³

3. Each Party shall provide for criminal procedures and penalties to be applied in cases of wilful importation⁶⁴ and domestic use, in the course of trade and on a commercial scale, of a label or packaging:⁶⁵

- (a) to which a trademark has been applied without authorisation that is identical to, or cannot be distinguished from, a trademark registered in its territory; and

⁶¹ A Party may provide that the volume and value of any infringing items may be taken into account in determining whether the act has a substantial prejudicial impact on the interests of the copyright or related rights holder in relation to the marketplace.

⁶² The Parties affirm Article 14.4 (Nature and Scope of Obligations), which provides each Party the freedom to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice. The Parties further understand that a Party may provide its judicial authorities with the authority to determine whether an act is a significant act that has a substantial prejudicial impact on the interests of the copyright or the related rights holder in relation to the marketplace.

⁶³ The Parties understand that a Party may comply with its obligation under this paragraph by providing that distribution or sale of counterfeit trademark goods or pirated copyright goods on a commercial scale is an unlawful activity subject to criminal penalties. Furthermore, criminal procedures and penalties as specified in paragraphs 1, 2, and 3 are applicable in any free trade zones in a Party.

⁶⁴ A Party may comply with its obligation relating to importation of labels or packaging through its measures concerning distribution.

⁶⁵ A Party may comply with its obligations under this paragraph by providing for criminal procedures and penalties to be applied to attempts to commit a trademark offence.

- (b) that is intended to be used in the course of trade on goods or in relation to services that are identical to goods or services for which that trademark is registered.

Article 14.90: Unauthorized and Wilful Misappropriation of a Trade Secret

1. Subject to paragraph 2, each Party shall provide for criminal procedures and penalties for the unauthorized and wilful misappropriation⁶⁶ of a trade secret.
2. With respect to the acts referred to in paragraph 1, a Party may, as appropriate, limit the availability of its procedures, or limit the level of penalties available, to one or more of the following cases in which the act is:
 - (a) for the purposes of commercial advantage or financial gain; or
 - (b) related to a product or service in national or international commerce.

Article 14.91: Prohibition of Unauthorized Disclosure or Use of a Trade Secret by Government Officials Outside the Scope of Their Official Duties

1. Each Party shall, if trade secrets may be submitted to a court or government entity, prohibit a government official at the central level of government from disclosing a trade secret without authorization and outside the scope of that person's official duties.
2. Each Party shall provide for in its law deterrent-level penalties, including monetary fines and imprisonment, to guard against the unauthorized disclosure of a trade secret described in paragraph 1.

Article 14.92: Unauthorized Recording of a Cinematographic Work

Each Party may provide for criminal procedures and penalties to be applied in accordance with its laws and regulations against a person who, without authorisation of the theatre manager or the holder of the copyright in a cinematographic work, makes a copy of that work or any part thereof, from a performance of the work in a motion picture exhibition facility open to the public.

Article 14.93: Criminal Liability for Aiding and Abetting

With respect to the offences for which this Sub-Section requires a Party to provide for criminal procedures and penalties, each Party shall ensure that criminal liability for aiding and abetting is available under its law.

⁶⁶ For the purposes of this Article, "wilful misappropriation" requires a person to have known that the trade secret was acquired in a manner contrary to honest commercial practices.

Article 14.94: Criminal Enforcement

1. With respect to the offences described in Articles 14.89 (Wilful Counterfeiting and Piracy) through 14.93 (Criminal Liability for Aiding and Abetting), each Party shall provide:

- (a) penalties that include sentences of imprisonment as well as monetary fines sufficient to deter future acts of infringement, consistent with the level of penalties applied for crimes of a corresponding gravity;⁶⁷
- (b) that its judicial authorities have the authority, in determining penalties, to account for the seriousness of the circumstances, which may include circumstances that involve threats to, or effects on, health or safety;⁶⁸
- (c) that its judicial or other competent authorities have the authority to order the seizure of suspected counterfeit trademark goods or pirated copyright goods, any related materials and implements used in the commission of the alleged offence, documentary evidence relevant to the alleged offence, and assets derived from or obtained through the alleged infringing activity. If a Party requires identification of items subject to seizure as a prerequisite for issuing a judicial order referred to in this subparagraph, that Party shall not require the items to be described in greater detail than necessary to identify them for the purpose of seizure;
- (d) that its judicial authorities have the authority to order the forfeiture, at least for serious offences, of any assets derived from or obtained through the infringing activity;
- (e) that its judicial authorities have the authority to order the forfeiture or destruction of:
 - (i) all counterfeit trademark goods or pirated copyright goods;
 - (ii) materials and implements that have been predominantly used in the creation of pirated copyright goods or counterfeit trademark goods; and
 - (iii) any other labels or packaging to which a counterfeit trademark has been applied and that have been used in the commission of the offence.

In cases in which counterfeit trademark goods and pirated copyright goods are not destroyed, the judicial or other competent authorities shall ensure that, except in exceptional circumstances, those goods are disposed of outside the channels of commerce in such a manner as to avoid causing any harm to the right holder;

- (f) that forfeiture or destruction under subparagraph (c) and subparagraph (e) occur without compensation of any kind to the defendant;

⁶⁷ The Parties understand that there is no obligation for a Party to provide for the possibility of imprisonment and monetary fines to be imposed in parallel.

⁶⁸ A Party may also account for those circumstances through a separate criminal offence.

- (g) that its judicial or other competent authorities have the authority to release or, in the alternative, provide access to, goods, material, implements, and other evidence held by the relevant authority to a right holder for civil⁶⁹ infringement proceedings; and
- (h) that its competent authorities may act upon their own initiative to identify a potential offence and report that potential offence to the right holder.

2. With respect to the offences described in Articles 14.89 (Wilful Counterfeiting and Piracy) through 14.93 (Criminal Liability for Aiding and Abetting), a Party may provide that its judicial authorities have the authority to order the seizure or forfeiture of assets, or alternatively, a fine, the value of which corresponds to the assets derived from, or obtained directly or indirectly through, the infringing activity.

Sub-Section J-3: Border and Other Measures

Article 14.95: Application by the Right Holder

1. Each Party shall provide for applications to suspend the release of, or to detain, any suspected counterfeit trademark goods, confusingly similar trademark goods, or pirated copyright goods that are imported into the territory of the Party.
2. Each Party shall provide that a right holder, submitting an application referred to in paragraph 1 to initiate procedures for its competent authorities⁷⁰ to suspend release of suspected counterfeit trademark goods, confusingly similar trademark goods, or pirated copyright goods into free circulation, is required to:
 - (a) provide adequate evidence to satisfy the competent authorities that, under the law of the Party providing the procedures, there is *prima facie* an infringement of the right holder's intellectual property right; and
 - (b) supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspect goods reasonably recognisable by its competent authorities.

The requirement to provide that evidence and information shall not unreasonably deter recourse to these procedures.

⁶⁹ A Party may also provide this authority in connection with administrative infringement proceedings.

⁷⁰ For the purposes of this Sub-Section, unless otherwise specified, competent authorities may include the appropriate judicial, administrative, or law enforcement authorities under a Party's law.

3. Each Party shall provide that its competent authorities have the authority to require a right holder submitting an application referred to in paragraph 1 to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities, and to prevent abuse. Each Party shall provide that such security or equivalent assurance does not unreasonably deter recourse to these procedures. A Party may provide that the security may be in the form of a bond conditioned to hold the defendant harmless from any loss or damage resulting from any suspension of the release of goods in the event the competent authorities determine that the article is not an infringing good.

4. Without prejudice to a Party's law pertaining to privacy or the confidentiality of information:

- (a) if a Party's competent authorities have detained or suspended the release of goods that are suspected of being counterfeit trademark goods, or pirated copyright goods, that Party may provide that its competent authorities have the authority to inform the right holder without undue delay of the names and addresses of the consignor, exporter, consignee, or importer; a description of the goods; the quantity of the goods; and, if known, the country of origin of the goods;⁷¹ or
- (b) if a Party does not provide its competent authority with the authority referred to in subparagraph (a) when suspect goods are detained or suspended from release, it shall provide, at least in cases of imported goods, its competent authorities with the authority to provide the information specified in subparagraph (a) to the right holder normally within 30 working days of the seizure or determination that the goods are counterfeit trademark goods, or pirated copyright goods.

Article 14.96: *Ex Officio* Authority

Each Party shall provide that its competent authorities may initiate border measures *ex officio*⁷² with respect to goods under customs control⁷³ that are:

- (a) imported;
- (b) destined for export; or

⁷¹ For greater certainty, a Party may establish reasonable procedures to receive or access that information.

⁷² For greater certainty, that *ex officio* action does not require a formal complaint from a third party or right holder.

⁷³ For the purposes of this Sub-Section, a Party may treat goods under customs control as meaning goods that are subject to a Party's customs procedures.

(c) in transit^{74, 75},

and that are suspected of being counterfeit trademark goods or pirated copyright goods.

Article 14.97: Determination of an Infringement

1. Each Party shall adopt or maintain a procedure by which its competent authorities may determine within a reasonable period of time after the initiation of the procedures described in Article 14.95 (Application by the Right Holder) and Article 14.96 (*Ex Officio* Authority), whether the suspect goods infringe an intellectual property right.⁷⁶
2. Each Party shall provide that its competent authorities have the authority to order the destruction of goods following a determination that the goods are infringing. In cases in which the goods are not destroyed, each Party shall ensure that, except in exceptional circumstances, the goods are disposed of outside the channels of commerce in such a manner as to avoid any harm to the right holder. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient, other than in exceptional cases, to permit the release of the goods into the channels of commerce.

Article 14.98: Fees

If a Party establishes or assesses, in connection with the procedures described in this Sub-Section, an application fee, storage fee, or destruction fee, that fee shall not be set at an amount that unreasonably deters recourse to these procedures.

Article 14.99: Application to Small Consignments

This Sub-Section also shall apply to goods of a commercial nature sent in small consignments. A Party may exclude from the application of this Sub-Section small quantities of goods of a non-commercial nature contained in travellers’ personal luggage.⁷⁷

⁷⁴ This subparagraph applies to suspect goods that are in transit from one customs office to another customs office in the Party’s territory from which the goods will be exported.

⁷⁵ As an alternative to this subparagraph, a Party shall instead endeavour to provide, if appropriate and with a view to eliminating international trade in counterfeit trademark goods or pirated copyright goods, available information to the other Party in respect of goods that it has examined without a local consignee and that are transhipped through its territory and destined for the territory of the other Party, to inform the other Party’s efforts to identify suspect goods upon arrival in its territory.

⁷⁶ A Party may comply with the obligation in this Article with respect to a determination that suspect goods under Article 14.95 (Application by the Right Holder) and Article 14.96 (*Ex Officio* Authority) infringe an intellectual property right through a determination that the suspect goods bear a false trade description.

⁷⁷ For greater certainty, a Party may also exclude from the application of this Sub-Section small quantities of goods of a non-commercial nature sent in small consignments.

Article 14.100: Civil Remedies and Criminal Penalties for the Protection of Encrypted Program-Carrying Satellite and Cable Signals

1. For the purpose of this Article, “signal” means an encrypted program-carrying satellite or cable signal.
2. Each Party shall provide either civil remedies for right holders⁷⁸ or criminal penalties⁷⁹ against any person who:
 - (a) manufactures, imports, sells, leases, or otherwise distributes a device or system that is primarily of assistance in decoding a signal without the authorization of the lawful distributor of that signal; or
 - (b) decodes a signal and further distributes⁸⁰ that decoded signal without the authorization of the lawful distributor of the signal.

Section K: Final Provisions

Article 14.101: Technical Consultations

1. A Party shall not have recourse to dispute settlement under Chapter 24 (Dispute Settlement) for a matter arising under this Chapter without first seeking to resolve the matter in accordance with this Article.⁸¹
2. A Party (the requesting Party) may request technical consultations with the other Party (the responding Party) to discuss any matter arising under this Chapter which the requesting Party considers might negatively affect their interests by delivering a written request to the responding Party’s Contact Point. The request shall identify the reason for the request, including a description of the requesting Party’s concerns about the matter.
3. A Party may have recourse to consultations under this Article without prejudice to the commencement or continuation of cooperative activities under Section B: Cooperation.
4. Upon a request pursuant to paragraph 2, the Parties shall consult each other within the framework of the Committee established under Article 14.13 (Committee on Intellectual Property) to consider ways of reaching a mutually satisfactory outcome.
5. Subject to Paragraph 6, unless the Parties decide otherwise, they shall enter technical consultations no later than 30 days after the date of receipt of the request under Paragraph 2.

⁷⁸ For the purposes of this Article, “right holders” means any person that holds an interest in the signal or its content, and that is injured by an act described in paragraph 2.

⁷⁹ A Party may apply criminal penalties only to persons who willfully commit the acts described in paragraph 2.

⁸⁰ For greater certainty, a Party may interpret “further distribute” as “retransmit to the public”.

⁸¹ For greater certainty, this Article is without prejudice to the Parties undertaking alternative methods of dispute resolution under Article 24.6 (Good Offices, Conciliation, or Mediation).

6. In cases of urgency, including those involving perishable goods, technical consultations shall commence within 15 days of the date of receipt of the request by the other Party.

7. Consultations pursuant to this Article:

- (a) may be held in person or by any technological means decided by the Parties; and
- (b) shall be confidential and without prejudice to the rights of a Party in another proceeding.

8. Each Party shall:

- (a) endeavour to provide sufficient information to enable a full examination of the matter;
- (b) ensure the appropriate involvement of relevant officials and competent authorities in meetings held pursuant to this Article; and
- (c) make every effort to arrive at a mutually satisfactory resolution of the matter, which may include appropriate cooperative activities.

9. The Parties may request advice, on terms decided by the Parties, from independent experts to assist them.

10. If the Parties are able to resolve the matter, they shall document the outcome, including, if appropriate, specific steps and timelines decided upon. The Parties shall make the outcome available to the public, unless they decide otherwise.

11. If a matter referred to in paragraph 2 is a matter referred to in Article 24.3 (Dispute Settlement – Scope and Coverage) and has not been resolved within:

- (a) 45 days after the date of receipt of the request for technical consultations;
- (b) 25 days after the date of receipt of the request for technical consultations for matters referred to in paragraph 6; or
- (c) any other period as the Parties may decide,

the requesting Party may refer the matter to a panel pursuant to Article 24.7 (Dispute Settlement – Request for the Establishment of a Panel).

CHAPTER 15
COMPETITION POLICY AND STATE-OWNED ENTERPRISES

Section A: Competition Policy

Article 15.1: Definitions

For the purposes of this Section:

competition authority means an authority responsible for the enforcement of a Party's competition law;

enforcement proceeding means a proceeding¹ following an investigation into the alleged contravention of the competition laws and regulations, and does not include the consensual resolution of an issue between the competition authority and a person alleged to have contravened competition laws and regulations, if the allegation made by the competition authority is not contested;

Article 15.2: Objectives

1. The Parties recognise that anti-competitive business conduct including anti-competitive mergers, and misleading or deceptive commercial activities, as outlined in their respective competition or consumer protection laws and regulations, may distort the proper functioning of markets and offset the benefits of this Agreement such as the facilitation of trade and investment between the Parties.
2. The objectives of this Section are to promote fair marketplace competition and enhance economic efficiency and consumer welfare. To this effect, the Parties shall endeavour to take appropriate measures to proscribe anti-competitive business conduct, including anti-competitive mergers, and misleading or deceptive commercial activities, to implement policies promoting competition and consumer protection, and to enhance the effectiveness of enforcement activities by cooperating on matters covered by this Section.

Article 15.3: Competition Laws and Authorities

1. Each Party shall maintain competition laws² and regulations that proscribe anti-competitive business conduct, including anti-competitive mergers, and shall take appropriate action with respect to this conduct.
2. Each Party shall endeavour to apply its competition laws and regulations to all commercial activities in its territory. This shall not prevent a Party from applying its competition laws and regulations to a commercial activity outside its territory that have an appropriate nexus to its jurisdiction.

¹ For Canada, this includes both a judicial and administrative proceeding.

² For greater certainty, the competition laws of a Party may be civil or criminal in nature.

3. Each Party may provide for an exclusion or exemption from the application of its competition laws and regulations provided that the exclusion or exemption is transparent, established in its law, and based on grounds of public policy or public interest.
4. Each Party shall maintain a competition authority and ensure independence in decision-making by its competition authority or in relation to the enforcement of its competition laws and regulations.
5. Each Party shall ensure that its competition authority enforces its competition laws and regulations in accordance with the objectives set out in Article 15.2 (Objectives), and does not discriminate on the basis of nationality.
6. Each Party's competition authority shall adopt or maintain measures to promote the consideration of marketplace competition to their respective Party's regulatory authorities and any other administrative body at any level of government with regards to the development, proposal or adoption of a regulatory measure.

Article 15.4: Procedural Fairness

1. Each Party shall adopt or maintain publicly available procedures pursuant to which its competition law investigations are conducted. If these investigations are not subject to definitive deadlines, subject to its law, each Party shall ensure its competition authority conducts its investigations within a reasonable time frame taking into account circumstances including the nature and complexity of the investigation.
2. Each Party shall, if appropriate and legally permissible, ensure that its competition authority informs a person that is the subject of an investigation as soon as practicable. This information must include the legal basis for the investigation and the alleged conduct under investigation. In determining the timing for informing a person of an investigation, a Party's competition authority may consider the status and specific needs of the investigation.³
3. Each Party shall endeavour, if appropriate and legally permissible, to provide a person who has been informed that they are the subject of an investigation, including with regard to a merger or other conduct, with a reasonable opportunity for meaningful and timely engagement on the relevant factual, legal, economic, and procedural issues, according to the status and specific needs of the investigation.
4. Each Party shall provide, in accordance with its law, for the protection of confidential information obtained by its competition authority during the investigative process.
5. Each Party shall ensure that its competition authority does not state or imply in an official communication to the public, revealing the existence of a pending or ongoing investigation against a particular person that the person referred to in that communication has in fact contravened the Party's competition laws and regulations.

³ For greater certainty, such considerations may include the need to keep an investigation covert or to take immediate action to mitigate further harm.

6. Each Party shall ensure that its competition authority affords to a person who has allegedly contravened or is allegedly contravening a Party's competition laws and regulations a reasonable opportunity to be represented by legal counsel, including by:

- (a) allowing, at that person's request, counsel participation in a meeting or enforcement proceeding between the competition authority and the person⁴, and
- (b) recognising a privilege, as acknowledged by its law, if not waived, for lawful communications between the counsel and the person if the communications concern the soliciting or rendering of legal advice.

7. Each Party's competition authority shall maintain measures to preserve all relevant evidence, including exculpatory evidence, that it collects as part of an investigation until the investigation is discontinued or completed, or, if enforcement proceedings are initiated, until the enforcement proceeding is complete and all appeals are exhausted, or for any longer period of time set out in the Party's laws and regulations.

8. Each Party shall ensure that before an independent and impartial judicial or administrative body imposes an order⁵ against a person for contravening its competition laws and regulations, it affords that person a reasonable opportunity in accordance with its law to:

- (a) obtain timely access to non-privileged information about the competition authority's reason for the investigation, including identification of the specific competition laws or regulations alleged to have been contravened;
- (b) if that person contests the allegations in an enforcement proceeding,
 - (i) obtain timely access to non-privileged information that is necessary to prepare an adequate defence. Confidential third-party information shall only be provided to the person's legal counsel, and a competition authority is not obliged to produce information that is not already in its possession or control;
 - (ii) be heard and present evidence in its defence before an independent and impartial judicial or administrative body, including, if applicable, to offer the analysis of a qualified expert, cross-examine a testifying witness, and review and rebut evidence; and
- (c) contest an allegation that the person has contravened competition laws and regulations before an independent and impartial judicial or administrative body.

except that a Party may provide for these opportunities within a reasonable time after it imposes an interim measure.

⁴ For Canada, this excludes an *ex parte* proceeding, or a search of premises pursuant to a search warrant.

⁵ For Canada this includes a sanction or remedy.

9. Each Party shall provide a person that is subject to an order imposed by an independent and impartial judicial or administrative body⁶ with the opportunity to seek review of that order by a court or independent tribunal. For greater certainty, each Party shall not be required to provide such opportunity if the person voluntarily agreed to the imposition of that order.

10. Each Party shall ensure that its competition authority⁷ has the burden of establishing the legal and factual basis for an alleged contravention of the Party's competition laws and regulations in an enforcement proceeding. A Party may require that a person alleged to have contravened the Party's competition laws and regulations has the burden of establishing defence to the allegation.

11. Each Party shall authorise its competition authority⁸ to resolve an alleged contravention of its competition laws and regulations voluntarily by consent of the competition authority⁹ and the person subject to the investigation. A Party may provide for this voluntary resolution to be subject to approval by an independent judicial or administrative body¹⁰ before becoming final.

12. Each Party shall adopt or maintain rules of procedure and evidence that apply to an enforcement proceeding concerning alleged contravention of its competition laws and regulations and the determination of an order by an independent and impartial judicial or administrative body.¹¹ These rules shall include procedures for introducing evidence, including expert evidence if applicable, and shall apply equally to all persons subject to an enforcement proceeding.

Article 15.5: Transparency

1. The Parties recognise the value of making their competition law enforcement guidelines and competition advocacy policies as transparent as practicable.

2. Each Party shall ensure that its competitions laws, regulations, and enforcement guidelines are publicly available.

3. On request of a Party, the other Party shall make available to the requesting Party public information concerning:

- (a) its competition law enforcement guidelines; and
- (b) exemptions to its competition laws and regulations.

4. Each Party shall ensure that a final decision from an enforcement proceeding finding a contravention of its competition laws and regulations sets out findings of fact and the reasoning¹², including legal and, if applicable, economic analysis, on which the decision is based.

⁶ For Canada this includes a sanction or remedy.

⁷ For Canada, this includes the public prosecutor for criminal prosecutions.

⁸ For Canada, this includes the public prosecutor for criminal prosecutions.

⁹ For Canada, this includes the public prosecutor for criminal prosecutions.

¹⁰ For Canada, this may include an additional public comment period.

¹¹ For Canada this includes a sanction or remedy.

¹² For Canada, this does not apply to jury trials.

5. Each Party shall ensure that a final decision referred to in paragraph 4 and any order implementing that decision are published, or if publication is not practicable, made publicly available in a manner that enables an interested person or the other Party to become acquainted with them.

6. Each Party shall ensure that a decision or an order that is published or made publicly available is redacted to the extent necessary in order to be consistent with that Party's laws and regulations regarding confidentiality, privilege and any other applicable exceptions, including the need to safeguard the confidentiality of the information on the grounds of public policy or public interest.

Article 15.6: Confidentiality

1. Each Party shall have publicly available rules, policies, or guidance regarding the identification and treatment of confidential information that comes into the possession of the competition authority.

2. If a third party seeks to obtain access to confidential information in the possession of the competition authority, the competition authority shall generally oppose, within their reasonably available resources, the disclosure of confidential information protected under its Party's law.

Article 15.7: Consumer Protection

1. The Parties recognise the importance of consumer protection law to enhancing consumer trust in the free trade area. The Parties recognise that the enforcement of consumer protection laws is in the public interest and is necessary to fulfill the objectives of this Agreement.

2. Each Party shall adopt or maintain laws¹³ or other measures to proscribe misleading or deceptive commercial activities, including false or misleading descriptions.

3. The Parties recognise that the enforcement of consumer protection laws is in the public interest.

Article 15.8: Cooperation on Competition and Consumer Protection

1. The Parties recognise that anti-competitive business conduct and mergers, and misleading or deceptive commercial activities increasingly transcend borders and that cooperation and coordination between the Parties to support enforcement of competition laws and regulations, and consumer protection laws and measures is important and in the public interest.

2. Each Party's competition authority shall endeavour to cooperate:

- (a) in any area of competition policy by discussing or exchanging information on its development and implementation; and

¹³ For greater certainty, the laws of a Party may be civil or criminal in nature.

- (b) on any issue relating to the enforcement of competition laws and regulations, including exchange of information, investigative and enforcement assistance, and consultation and coordination on any cross-border investigation.
- 3. Each Party shall endeavour to promote cooperation and coordination on any matter of mutual interest related to misleading or deceptive commercial activity, including in the enforcement of a Party's laws or other measures related to misleading or deceptive commercial activity, the exchange of information, and any joint public awareness initiative.
- 4. A Party's competition or consumer protection authority may consider entering into a cooperation arrangement or agreement with the respective authority of the other Party that sets out decided terms of cooperation.
- 5. Recognising that the Parties can benefit by sharing their diverse experience in developing, administering, and enforcing their competition and consumer protection laws, regulations, and policies, the Parties may undertake technical cooperation activities, including:
 - (a) providing advice or training on any relevant issue;
 - (b) exchanging information and experience on competition advocacy and consumer protection policy, including ways to promote a culture of competition; and
 - (c) assisting a Party as it implements a new competition or consumer protection law, regulation, or measure.
- 6. The Parties shall cooperate on matters set out in this Article in a manner compatible with their respective law, regulations, policies, and mutual interests, and within their reasonably available resources. Information shared pursuant to this Article may be subject to additional requirements by the Party sharing the information, including confidentiality or restriction on the purposes for which the information will be used.

Article 15.9: Consultations

- 1. In order to foster understanding between the Parties, or to address a specific matter that arises under this Section, on written request of the other Party, a Party shall enter into consultations with the requesting Party. In its request, the requesting Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.
- 2. The Party responding to the request pursuant to paragraph 1 shall accord full and sympathetic consideration to the concerns of the requesting Party.
- 3. Each Party shall endeavour to provide relevant non-confidential, non-privileged information to the other Party to facilitate the discussion regarding the matter of consultations.

Article 15.10: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Section.

Section B: State-Owned Enterprises

Article 15.11: Delegated Authority

Each Party shall ensure that when its state-owned enterprises or state enterprises as applicable exercise any regulatory, administrative, or other governmental authority that the Party has directed or delegated to such entities to carry out, those entities act in a manner that is not inconsistent with that Party's obligations under this Agreement.

Article 15.12: Definitions

For the purposes of this Section :

Arrangement means the *Arrangement on Officially Supported Export Credits*, developed within the framework of the Organization for Economic Co-operation and Development (OECD), or a successor undertaking, whether developed within or outside of the OECD framework, that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of 1 January 1979;

commercial activities means activities that an enterprise undertakes with an orientation toward profit-making and that result in the production of a good or supply of a service that will be sold to a consumer in the relevant market in quantities and at prices determined by the enterprise. Activities undertaken by an enterprise that operates on a not-for-profit basis or on a cost-recovery basis are not activities undertaken with an orientation toward profit-making. Measures of general application to the relevant market shall not be construed as the determination by a Party of pricing, production, or supply decisions of an enterprise;

commercial considerations means price, quality, availability, marketability, transportation, and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of a privately owned enterprise in the relevant business or industry;

covered state-owned enterprise means a state-owned enterprise that has had an annual revenue derived from its commercial activities of no less than the threshold amount in Annex 15-A (Threshold Calculation) in each of its three most recent fiscal years of operation so that the obligations in Article 15.14 (Non-discriminatory Treatment and Commercial Considerations) apply to it;

financial service supplier of a Party, financial institution, and financial service have the same meaning as in Article 10.1 (Financial Services – Definitions);

independent pension fund means an enterprise that is owned, or controlled through ownership interests, by a Party that:

- (a) is principally engaged in the following activities:
 - (i) administering or providing a plan for pension, retirement, social security, disability, death, or employee benefits, or any combination thereof for the benefit of natural persons who are contributors to such a plan and their beneficiaries; or

- (ii) investing the assets of these plans;
- (b) has a fiduciary duty to the natural persons referred to in subparagraph (a)(i) or to depositors representing these natural persons; and
- (c) is not subject to investment direction from the government of the Party. Investment direction from the government of a Party does not include general guidance with respect to risk management and asset allocation that is not inconsistent with usual investment practice and is not demonstrated solely by the presence of government officials on the enterprise's board of directors, or investment panel;

market means the geographical and commercial market for a good or service;

public service mandate means a government mandate pursuant to which a state-owned enterprise makes available a service, directly or indirectly, to the general public in its territory. A service to the general public includes the distribution of goods and the supply of general infrastructure services; and

state-owned enterprise means an enterprise that is principally engaged in commercial activities in which a Party:

- (a) directly owns more than 50 per cent of the share or subscribed capital;
- (b) controls, through direct or indirect ownership interests, the exercise of more than 50 per cent of the voting rights. For the purposes of this definition, the term “indirect ownership interests” refers to situations in which a Party holds an ownership interest in an enterprise through one or more state-owned enterprises or state enterprises as applicable of that Party. At each level of the ownership chain, the state-owned enterprise or state enterprise as applicable — either alone or in combination with other state-owned enterprises or state enterprises as applicable — must own, or control through ownership interests, another enterprise.
- (c) holds the power to control the enterprise through any other ownership interest, including indirect or minority ownership. For greater clarity of the establishment of control, all relevant legal and factual arrangements shall be taken into account on a case-by-case basis; or

- (d) holds the power to appoint a majority of members of the board of directors, board of commissioners or any other equivalent management body.

Article 15.13: Scope

1. This Section applies to the activities of state-owned enterprises of a Party that affect trade or investment between the Parties within the free trade area.
2. This Section does not apply to:
 - (a) the regulatory or supervisory activities, or monetary and related credit policy and exchange rate policy, of a central bank or monetary authority of a Party;
 - (b) the regulatory or supervisory activities of a financial regulatory body of a Party, including a non-governmental body, such as a securities or futures exchange or market, clearing agency, or other organization or association, that exercises regulatory or supervisory authority over financial services suppliers of a Party; or
 - (c) activities undertaken by a Party or one of its state-owned enterprises or state enterprises as applicable for the purpose of the resolution of a failing or failed financial institution or any other failing or failed enterprise principally engaged in the supply of financial services.
3. This Section does not apply with respect to an independent pension fund of a Party, or an enterprise owned or controlled by an independent pension fund of a Party.
4. This Section does not apply to government procurement.
5. This Section does not apply to those activities of state-owned enterprises of a Party which are necessary to national defence and security.
6. This Section applies to the activities of state-owned enterprises owned or controlled by the central government of a Party.
7. Nothing in this Section prevents a state-owned enterprise of a Party from providing goods or services exclusively to that Party for the purposes of carrying out that Party's governmental functions.
8. Nothing in this Section prevents a Party from establishing or maintaining a state-owned enterprise or state enterprise as applicable.

Article 15.14: Non-discriminatory Treatment and Commercial Considerations

1. Each Party shall ensure that each of its state-owned enterprises, when engaging in commercial activities:
 - (a) acts in accordance with commercial considerations in its purchase or sale of a good or service, except to fulfil any terms of its public service mandate that are not inconsistent with subparagraph (c)(ii);

- (b) in its purchase of a good or service:
 - (i) accords to a good or service supplied by an enterprise of the other Party treatment no less favourable than it accords to a like good or a like service supplied by enterprises of the Party or of any non-Party; and
 - (ii) accords to a good or service supplied by an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to a like good or a like service supplied by enterprises in the relevant market in the Party's territory that are investments of investors of the Party or of any non-Party; and
 - (c) in its sale of a good or service:
 - (i) accords to an enterprise of the other Party treatment no less favourable than it accords to enterprises of the Party or of any non-Party; and
 - (ii) accords to an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to enterprises in the relevant market in the Party's territory that are investments of investors of the Party, or of any non-Party.
2. Paragraph 1 does not apply with respect to the purchase or sale of shares, stock, or other forms of equity by a state-owned enterprise as means of its equity participation in another enterprise.
3. Subparagraphs 1(b) and 1(c) do not preclude a state-owned enterprise from:
- (a) purchasing or selling goods or services on different terms or conditions including those relating to price; or
 - (b) refusing to purchase or sell goods or services, provided that such differential treatment or refusal is undertaken in accordance with commercial considerations.

Article 15.15: Regulatory Framework

1. The Parties shall endeavour to make the best use of relevant international best practices in governing state-owned enterprises, including the *OECD Guidelines on Corporate Governance of State-Owned Enterprises*.
2. Each Party shall ensure that any administrative body that the Party establishes or maintains exercises its regulatory authority in an impartial manner with respect to the enterprises that it regulates, including enterprises that are not state-owned enterprises. The impartiality with which an administrative body exercises its regulatory authority is to be assessed by reference to a pattern or practice of that administrative body.

Article 15.16: Transparency

1. Each Party shall provide to the other Party or otherwise make publicly available on an official website a list of its covered state-owned enterprises, and thereafter shall update its list annually:

- (a) for Canada, Canada shall provide its initial list upon the entry into force of this Agreement; and
- (b) for Indonesia, Annex 15-D (Initial List of Covered State-Owned Enterprises for Indonesia) sets out its initial list.

2. On the written request of the other Party, a Party shall promptly provide the following information concerning a state-owned enterprise, provided that the request includes an explanation of how the activities of the entity may be affecting trade or investment between the Parties:

- (a) the percentage of shares that the Party, its state-owned enterprises cumulatively own, and the percentage of votes that they cumulatively hold, in the entity;
- (b) a description of any special shares or special voting or other rights that the Party, its state-owned enterprises hold, to the extent these rights are different than the rights attached to the general common shares of the entity;
- (c) the government titles of any government official serving as an officer or member of the entity's board of directors or board of commissioners;
- (d) the entity's annual revenue and total assets over the most recent three-year period for which information is available;
- (e) any exemptions and immunities from which the entity benefits under the Party's law; and
- (f) any additional information regarding the entity that is publicly available, including annual financial reports and third-party audits, and that is sought in the written request.

3. When a Party provides written information pursuant to a request made under paragraph 2 and informs the requesting Party that it considers the information to be confidential, the requesting Party shall not disclose the information without prior consent of the Party providing the information.

Article 15.17: Technical Cooperation

The Parties shall, if appropriate and subject to available resources, engage in mutually agreed technical cooperation activities, including:

- (a) exchanging information regarding Parties' experiences in improving the corporate governance and operation of their state-owned enterprises;
- (b) sharing best practices on policy approaches to ensure a level playing field between state-owned and privately-owned enterprises, including policies related to competitive neutrality;

- (c) organizing international seminars, workshops, or any other appropriate forum for sharing technical information and expertise related to the governance and operations of state-owned enterprises; and
- (d) collaborating on matters related to state-owned enterprises and competitive neutrality in international bodies or agreements.

Article 15.18: Technical Consultations

1. The Parties shall seek to resolve any concerns arising from the implementation of this Section through technical consultations pursuant to this Article prior to initiating dispute settlement pursuant to Chapter 24 (Dispute Settlement). The objective of the technical consultations is to arrive at a mutually satisfactory resolution of the concerns.
2. For the purposes of paragraph 1, any Party may make a written request to the other Party to hold technical consultations that shall identify:
 - (a) the matter or measure at issue;
 - (b) provisions of this Section to which the concerns are related; and
 - (c) the reasons for the request, including a description of the requesting Party's concerns regarding the measures or matters.
3. At the request of either Party, the Parties shall hold technical consultations to discuss the concerns raised in the request, in person or by any technological means that the Parties decide. If the Parties decide to hold technical consultations in person, the meeting shall be held in the capital of the requested Party, unless the Parties agree otherwise.
4. The Parties shall endeavour to resolve the matter as expeditiously as possible within 60 calendar days from the date of receipt of the request. If the requesting Party believes that the matter is urgent and requires immediate settlement, it may request from the other Party resolution within a shorter time frame. In such cases, the requested Party shall give positive consideration to such a request.
5. A Party may request or exchange further information relevant to paragraph 2, and the information obtained or communications between the Parties under this Article shall be confidential unless the Parties agree otherwise.
6. The Parties shall notify the Joint Committee of any resolution reached between the Parties as a result of technical consultations under this Article. Neither Party shall use the resolution reached between the Parties against the other Party in any further proceedings under, or outside the framework of, this Agreement.

Article 15.19: Contact Points

Each Party shall designate a contact point on State-Owned Enterprises and notify the other Party to facilitate communications between the Parties on any matter covered by this Section.

Article 15.20: Party-Specific Annexes

Article 15.14 (Non-discriminatory Treatment and Commercial Considerations) does not apply with respect to the non-conforming activities of state-owned enterprises that a Party lists in its Schedule to Annex 15-C (Non-Conforming Activities) in accordance with the terms of the Party's Schedule.

Article 15.21: Exceptions

1. Nothing in Article 15.14 (Non-discriminatory Treatment and Commercial Considerations), shall be construed to:

- (a) prevent the adoption or enforcement by a Party of measures to respond temporarily to a national or global economic emergency; or
- (b) apply to a state-owned enterprise with respect to which a Party has adopted or enforced measures on a temporary basis in response to a national or global economic emergency, for the duration of that emergency.

2. Article 15.14.1 (Non-discriminatory Treatment and Commercial Considerations) does not apply for the supply of financial services by a state-owned enterprise pursuant to a government mandate if that supply of financial services:

- (a) supports exports or imports, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market.
- (b) supports private investment outside the territory of the Party, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or
- (c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.

3. In circumstances in which no comparable financial services are offered in the commercial market referred to in paragraph 2:

- (a) for the purposes of sub-subparagraphs 2(a)(i) and 2(b)(i), the supply of the financial services is deemed not to be intended to displace commercial financing; and
- (b) for the purposes of sub-subparagraphs 2(a)(ii) and 2(b)(ii), the state-owned enterprise may rely on available information to establish a benchmark on the terms on which such services would be offered in the commercial market.

4. Article 15.14 (Non-discriminatory Treatment and Commercial Considerations) and Article 15.16 (Transparency) do not apply to any service supplied in the exercise of governmental authority. For the purposes of this paragraph, “a service supplied in the exercise of governmental authority” has the same meaning as in GATS, including the meaning in the Financial Services Annex if applicable.

5. Article 15.14 (Non-discriminatory Treatment and Commercial Considerations) and Article 15.16 (Transparency) do not apply with respect to a state-owned enterprise if in any one of the three previous consecutive fiscal years, the annual revenue derived from the commercial activities of the state-owned enterprise was less than a threshold amount which must be calculated in accordance with Annex 15-A (Threshold Calculation) and in conformity with Annex 15-D (Initial List of Covered State-Owned Enterprises for Indonesia).

6. Article 15.14.1(b), Article 15.14.1(c), (Non-discriminatory Treatment and Commercial Considerations) do not apply to the extent that a Party’s state-owned enterprise makes purchases and sales of goods or services pursuant to:

- (a) any existing non-conforming measure that the Party maintains, continues, renews, or amends in accordance with paragraphs 1 or 2 of Article 13.18 (Investment – Non-Conforming Measures and Exceptions), paragraphs 1 or 2 of Article 8.7 (Trade in Services – Reservations), or Article 10.10.1 (Financial Services – Non-Conforming Measures), as set out in its Schedule to Annex I-A (Reservations for Existing Measures - ratchet), Annex I-B (Reservations for Existing Measures - standstill), or in Section A of its Schedule to Annex III; or
- (b) any non-conforming measure that the Party adopts or maintains with respect to sectors, subsectors, or activities in accordance with Article 13.18.3 (Investment – Non-Conforming Measures and Exceptions), Article 8.7.3 (Trade in Services – Reservations), or Article 10.10.2 (Financial Services – Non-Conforming Measures), as set out in its Schedule to Annex II (Reservations for Future Measures), or in Section B of its Schedule to Annex III.

7. When a Party invokes the exception referred to in paragraph 5 during consultations under Article 24.5 (Dispute Settlement – Consultations), the consulting Parties should exchange and discuss available evidence concerning the annual revenue of the state-owned enterprise derived from the commercial activities during the three previous consecutive fiscal years in an effort to resolve during the consultations period any disagreement regarding the application of the exception.

Article 15.22: Process for Developing Information

Annex 15-B (Process for Developing Information Concerning State-Owned Enterprises) applies in any dispute under Chapter 24 (Dispute Settlement) regarding a Party’s conformity with Article 15.14 (Non-discriminatory Treatment and Commercial Considerations).

ANNEX 15-A

THRESHOLD CALCULATION

1. On the date of entry into force of this Agreement, the threshold referred to in Article 15.21 (Exceptions) is 245,000,000 Special Drawing Rights (SDR).
2. The amount of the threshold shall be adjusted at three-year intervals with each adjustment taking effect on 1 January. The first adjustment must take place on the first January following the entry into force of this Agreement, in accordance with the formula set out in this Annex.
3. The threshold shall be adjusted for changes in general price levels using a composite SDR inflation rate, calculated as a weighted sum of cumulative per cent changes in the Gross Domestic Product (GDP) deflators of SDR component currencies over the three-year period ending 30 June of the year prior to the adjustment taking effect, and using the following formula:

$$T_1 = (1 + \left(\sum w_i^{SDR} \cdot \Pi_i^{SDR} \right)) \cdot T_0$$

if:

T_0 = threshold value at base period;

T_1 = new (adjusted) threshold value;

w_i^{SDR} = respective (fixed) weights of each component currency, i , in SDR (as at 30 June of the year prior to the adjustment taking effect); and

Π_i^{SDR} = cumulative per cent change in the GDP deflator of each component currency, i , in SDR over the three-year period ending 30 June of the year prior to the adjustment taking effect.

4. For the purposes of the first adjustment referred to in paragraph 2, the threshold value at base period means the threshold applicable on the date of entry into force of this Agreement. For the purposes of subsequent adjustments, the threshold value at base period means the adjusted threshold for the previous three-year period.
5. Each Party shall convert the threshold into national currency terms where the conversion rates shall be the average of monthly values of that Party's national currency in SDR terms over the three-year period to 30 June of the year before the threshold is to take effect. Each Party shall notify the other Party of its applicable threshold in its national currency.
6. For the purposes of this Annex, all data must be drawn from the International Monetary Fund's *International Financial Statistics* database. If not all of the GDP deflators of SDR component currencies are available in the International Financial Statistics database, Parties may decide to use alternative methods to calculate the cumulative percent change in the GDP deflator of each currency.
7. The Parties shall consult if a major change in a national currency vis-à-vis the SDR were to create a significant problem with regard to the application of this Section.

ANNEX 15-B

PROCESS FOR DEVELOPING INFORMATION CONCERNING STATE-OWNED ENTERPRISES

1. Following the application of Article 15.18 (Technical Consultations), if a Party requests the establishment of a panel pursuant to Chapter 24 (Dispute Settlement) to examine a complaint arising under Article 15.14 (Non-discriminatory Treatment and Commercial Considerations), the Parties may exchange written questions and responses, as set forth in paragraphs 2 and 3, to obtain information relevant to the complaint that is not otherwise readily available.
2. The requesting Party may provide written questions to the responding Party within 15 days of the date of its request to establish a panel. The responding Party shall provide its responses to the questions to the requesting Party within 30 days of the date it receives the questions.
3. The requesting Party may provide any follow-up written questions to the responding Party within 15 days of the date it receives the responses to the initial questions. The responding Party shall provide its responses to the follow-up questions to the requesting Party within 30 days of the date it receives the follow-up questions.
4. If the requesting Party considers that the responding Party has failed to cooperate in the information-gathering process under this Annex, the requesting Party shall inform the panel and the responding Party in writing within 30 days of the date the responses to the requesting Party's final questions are due and provide the basis for its view. The panel shall afford the responding Party an opportunity to reply in writing. In determining whether a Party has failed to cooperate in the information-gathering process, the panel shall take into account the reasonableness of the questions and the efforts the responding Party has made to respond to the questions in a cooperative and timely manner including on whether the requested information has been covered in any communications between the Parties prior to the initiation of the procedures in this Annex.
5. The Parties' written questions or responses to each other shall be provided to the panel, on the same day as they are sent to the other Party. In the event that a panel has not yet been composed, each Party shall, upon the composition of the panel, promptly provide the panel with any questions or responses it has provided to the other Party.
6. The responding Party may designate information in its responses as confidential information in accordance with the procedures set out in Article 21 (Treatment of Confidential Information) of Annex 24-B (Rules of Procedure) or other rules of procedure agreed to by the Parties.
7. The time periods in paragraphs 2, 3 and 4 may be modified by the mutual decision of the Parties. In the case of paragraph 4, the mutually decided modifications are subject to approval by the panel.
8. In making findings of fact and its initial report, the panel should draw adverse inferences from instances of non-cooperation by a Party in the information-gathering process. For greater certainty, cooperation by a Party is understood to be in place, for example, when exchanges between the Parties with a view to respond to the question in paragraphs 2 and 3 are undertaken, including within the Joint Committee.

9. The panel may deviate from the time period set out in Chapter 24 (Dispute Settlement) for the issuance of the initial report if necessary to accommodate the information-gathering process.

10. In making findings of fact and its initial report, the panel shall take into consideration information gathered pursuant to this Annex.

11. Nothing in this Annex shall be construed to prevent the panel from seeking information from a Party that was not provided to the panel through the information-gathering process if the panel considers the information necessary to resolve the dispute. However, the panel shall not request additional information to complete the record if the information would support a Party's position and the absence of that information in the record is the result of that Party's non-cooperation in the information-gathering process.

ANNEX 15-C

NON-CONFORMING ACTIVITIES

Explanatory note

1. The Schedule of a Party to this Annex sets out, pursuant to Article 15.20 (Party-Specific Annexes), the non-conforming activities of a state-owned enterprise with respect to which some or all of the following obligations shall not apply:

- (a) Article 15.14.1 (Non-discriminatory Treatment and Commercial Considerations),

2. Each Schedule entry sets out the following elements:

- (a) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant to Article 15.20 (Party-Specific Annexes), shall not apply to the non-conforming activities of the state-owned enterprises as set out in paragraph 3;
- (b) **Entity** identifies the state-owned enterprise that undertakes the non-conforming activities for which the entry is made;
- (c) **Scope of Non-conforming Activities** provides a description of the scope of non-conforming activities of the state-owned enterprise for which the entry is made; and
- (d) **Measures** identifies, for transparency purposes, a non-exhaustive list of the laws, regulations, or other measures pursuant to which the state-owned enterprise engages in the non-conforming activities for which the entry is made.

3. In accordance with Article 15.20 (Party-Specific Annexes), the articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the non-conforming activities (identified in the **Scope of Non-conforming Activities** element of that entry) of the state-owned enterprise (identified in the **Entity** element of that entry).

SCHEDULE OF CANADA

Obligations Concerned:

Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations)
Article 15.14.1(c)(i) (Non-discriminatory Treatment and Commercial Considerations)

Entity:

Canadian Commercial Corporation, or any new, reorganized, or transferee enterprise, with similar functions and objectives.

Scope of Non-Conforming Activities:

With respect to Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations), the Entity or Entities may restrict the sale of services associated with facilitating the import or export of goods or services to enterprises located within Canada as set out in applicable laws, regulations, policies, and practices.

With respect to Article 15.14.1(c)(i) (Non-discriminatory Treatment and Commercial Considerations), the Entity or Entities may accord preferences in the sale of services associated with facilitating the import or export of goods or services to or from certain countries based on bilateral arrangements with the relevant country.

Measures:

Canadian Commercial Corporation Act, R.S.C. 1985, c. C-14
(and regulations thereof)
And including any future amendments.

Obligations Concerned:

Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations)
Article 15.14.1(b)(i) (Non-discriminatory Treatment and Commercial Considerations)
Article 15.14.1(c)(i) (Non-discriminatory Treatment and Commercial Considerations)

Entity:

Canada Mortgage and Housing Corporation and Canada Housing Trusts, or any new, reorganized, or transferee enterprise, with similar functions and objectives.

Scope of Non-Conforming Activities:

With respect to Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations), the Entity or Entities may take into account factors other than commercial considerations in the provision of financial or housing-related services such as:

- (a) guarantees, mortgage insurance, loans, and mortgage-backed securities; and
- (b) management of nursing homes, retirement homes, on-reserve and rental housing, and ancillary infrastructure,

in furtherance of the mandate to support housing needs and housing affordability in Canada as set out in laws, regulations, policies, or programs.

With respect to Article 15.14.1(b)(i) and Article 15.14.1(c)(i) (Non-discriminatory Treatment and Commercial Considerations), and as set out in applicable laws, regulations, policies, or programs, the Entity or Entities may:

- (a) provide financial or housing-related services such as mortgage insurance, loans, and advisory services only to enterprises in Canada or provide such services to enterprises in certain other countries; and
- (b) purchase financial or housing-related services from enterprises in certain other countries.

Measures:

Canada Mortgage and Housing Corporation Act, R.S.C. 1985, c. C-7
National Housing Act, R.S.C. 1985, c. N-11
(and regulations thereof)
And including any future amendments.

Obligations Concerned:

Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations)

Article 15.14.1(b) (Non-discriminatory Treatment and Commercial Considerations)

Entity:

All existing and future state-owned enterprises

Scope of Non-Conforming Activities:

With respect to Article 15.14.1(a) (Non-discriminatory Treatment and Commercial Considerations), the Entity or Entities may accord more favorable treatment to aboriginal persons and organisations in the purchase of a good or service.

With respect to Article 15.14.1(b) (Non-discriminatory Treatment and Commercial Considerations), the Entity or Entities may accord more favorable treatment to aboriginal persons and organisations in the purchase of a good or service.

Measures:

Constitution Act, 1982, being Schedule B of the *Canada Act 1982* (U.K.), 1982, c. 11

SCHEDULE OF INDONESIA

SPECIFIC RULES FOR INDONESIA ON STATE-OWNED ENTERPRISES

In addition to the adoption, enforcement, or implementation of the equitization, restructuring, or divestment of assets owned or controlled by Indonesia, provided that these operations are carried out without discrimination against Canadian enterprises trading with Indonesia or Canadian enterprises investing in Indonesia, Article 15.14 (Non-discriminatory Treatment and Commercial Considerations) does not apply to the following non-conforming activities of a state-owned enterprise:

- (a) the purchase of goods or services by a state-owned enterprise from Indonesian small or medium-sized enterprises as defined by *Law Number 20 Year 2008 concerning Micro, Small, and Medium Enterprises* as amended by *Law Number 6 Year 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 Year 2022 concerning Job Creation to become Law* (and regulations thereof) including any future amendments, if that purchase is made pursuant to domestic laws and regulations or a governmental measure;
- (b) the activities of PT Kereta Api Indonesia (Persero) related to development and operational of High-Speed Railway between Jakarta and Bandung pursuant to *Presidential Regulation Number 107 Year 2015 concerning Acceleration of Organization of Infrastructure and Facility of High-Speed Railway between Jakarta and Bandung* (and regulations thereof) including any future amendments;
- (c) the activities of PT Mineral Industri Indonesia (Persero) related to sale of coal and minerals, pursuant to *Law Number 4 Year 2009 concerning Mineral and Coal Mining* as amended by *Law Number 3 Year 2020* (and regulations thereof) including any future amendments;
- (d) the activities of PT Perkebunan Nusantara III (Persero) related to the production of certain plantation/commodities, pursuant to *Presidential Regulation Number 40 Year 2023 concerning Acceleration of National Sugar Self Sufficiency and Provision of Bioethanol as a Biofuel*;
- (e) the activities of PT Perusahaan Listrik Negara (Persero) in the distribution of electricity, pursuant to *Law Number 30 Year 2009 concerning Electricity* (and regulations thereof) including any future amendments; and
- (f) the activities of PT Rajawali Nusantara Indonesia (Persero) in providing and ensuring national food stock and food security, pursuant to *Law Number 18 Year 2012 concerning Food* (and regulations thereof particularly *Presidential Regulation Number 125 Year 2022 concerning the Implementation of Government Food Reserves*) including any future amendments.

ANNEX 15-D

INITIAL LIST OF COVERED STATE-OWNED ENTERPRISES FOR INDONESIA

Only the following state-owned enterprises and their reorganized or transferee enterprises respectively with similar functions and objectives, which meet the Annex 15-A (Threshold Calculation) threshold amount at the time of entry into force of this Agreement, are covered state-owned enterprises:

- 1) PT Telkom Indonesia (Persero) Tbk;
- 2) PT Bank Rakyat Indonesia (Persero) Tbk;
- 3) PT Bank Mandiri (Persero) Tbk;
- 4) PT Bank Negara Indonesia (Persero) Tbk;
- 5) PT Bank Tabungan Negara (Persero) Tbk;
- 6) PT Semen Indonesia (Persero) Tbk;
- 7) PT Bahana Pembinaan Usaha Indonesia (Persero);
- 8) PT Aviasi Pariwisata Indonesia (Persero);
- 9) PT Biro Klasifikasi Indonesia (Persero);
- 10) PT Garuda Indonesia (Persero) Tbk;
- 11) PT Danareksa (Persero);
- 12) PT Jasa Marga (Persero) Tbk;
- 13) PT Krakatau Steel (Persero) Tbk;
- 14) PT Kereta Api Indonesia (Persero);
- 15) PT Pelabuhan Indonesia (Persero);
- 16) PT Pos Indonesia (Persero);
- 17) PT Biofarma (Persero);
- 18) PT Mineral Industri Indonesia (Persero);
- 19) PT Perkebunan Nusantara III (Persero);
- 20) PT Pertamina (Persero);
- 21) PT Perusahaan Listrik Negara (Persero);
- 22) PT Pupuk Indonesia (Persero); and
- 23) PT Rajawali Nusantara Indonesia (Persero).

Without prejudice to the right of Indonesia to add state-owned enterprises at any time, the above list of covered state-owned enterprises is subject to update pursuant to Article 15.16.1 (Transparency).

CHAPTER 16

GOVERNMENT PROCUREMENT

Article 16.1: Definitions

For the purposes of this Chapter:

Committee means the Committee on Government Procurement established under Article 16.22 (Committee on Government Procurement);

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 (CPC);

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;

procuring entity means:

- (a) for Canada, an entity that is listed in Canada's Annex 1 to Appendix I of the WTO Agreement on Government Procurement; and
- (b) for Indonesia, an entity that is undertaking covered procurement;

qualified supplier means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

selective tendering means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

supplier means a person or group of persons that provides or could provide goods or services;

technical specification means a tendering requirement that:

- (a) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or
- (b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service; and

WTO Agreement on Government Procurement means the Annex to the *Protocol Amending the Agreement on Government Procurement*, done at Geneva on 30 March 2012, as amended.

Article 16.2: Objectives

The objectives of this Chapter are to:

- (a) reinforce transparency of laws, regulations, and procedures;
 - (b) ensure integrity;
 - (c) encourage the use of electronic means;
 - (d) encourage the use of environmental and socio-economic considerations;
 - (e) encourage the participation of Small and Medium Sized Enterprises (SMEs); and
 - (f) develop cooperation between the Parties,
- in respect of government procurement.

Article 16.3: Scope

Application of Chapter

1. This Chapter applies to any measure regarding covered procurement, whether or not it is conducted exclusively or partially by electronic means.
2. For the purposes of this Chapter, covered procurement means:
 - (a) for Canada, procurement that is covered procurement under the WTO Agreement on Government Procurement by a procuring entity. If the WTO Agreement on Government Procurement does not apply to a measure of Canada's with respect to a covered procurement, this Chapter also does not apply to that measure; and
 - (b) for Indonesia, government procurement¹ conducted by the central government level if the procurement is expressly open to international competition as provided in Indonesia's laws and regulations.

¹ For the purposes of this Article, for Indonesia, 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 as provided in Indonesia's laws and regulations.

Activities not Covered

3. 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; or
 - (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 organization, or funded by international grants, loans or other assistance; or
 - (iii) 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.
4. Nothing in this Chapter shall be construed to prevent a Party from developing new procurement policies, procedures, or contractual means, provided that they are not inconsistent with this Chapter.

Article 16.4: Security and General Exceptions

1. Nothing in this Chapter shall be construed to prevent a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.
2. Nothing in this Chapter shall be construed to prevent a Party 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 a good or service of a person with disabilities, of philanthropic institutions, or of prison labour.

Article 16.5: General Principles

Use of Electronic Means

1. If 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 provided by a supplier, including requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Conduct of Procurement

2. A procuring entity shall conduct covered procurement in a transparent manner that is consistent with this Chapter.

Article 16.6: Publication of Procurement Information

1. Each Party shall 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 procedure 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.
2. Each Party shall list in Annex 16-A (Publication Media), the paper or electronic means through which the Party publishes the information referred to in paragraph 1 and the electronic medium where the Party publishes notices required by Article 16.8 (Notices), Article 16.9.3 (Qualification of Suppliers) and Article 16.15.2 (Transparency of Procurement Information).
3. Each Party shall, on request, respond to an inquiry relating to the information referred to in paragraph 1.
4. Each Party shall promptly notify the other Party of any modification to the Party's information listed in Annex 16-A (Publication Media).

Article 16.7: Ensuring Integrity in Procurement Practices

1. Each Party shall ensure that criminal, civil, or administrative measures exist to address corruption, fraud, and other wrongful acts in its government procurement.
2. The measures referred to in paragraph 1 may include procedures to render ineligible from participation in a Party's procurements, for a stated period of time, a supplier that the Party has determined to have engaged in corruption, fraud, or other wrongful acts relevant to a supplier's eligibility to participate in the Party's government procurement.
3. Each Party shall ensure that it has in place measures to address potential conflicts of interest on the part of those engaged in or having influence over a procurement.

Article 16.8: Notices

Notice of Intended Procurement

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement, except in the circumstances referred to in Article 16.13 (Limited Tendering). Each notice of intended procurement shall be published by electronic means free of charge through a single point of access and shall remain readily accessible to the public, at least until expiration of the time period indicated in the notice.
2. Except as otherwise provided in this Chapter, each notice of intended procurement shall include the following information, unless that information is provided in tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of intended procurement:
 - (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, and their cost and terms of payment, if any;
 - (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
 - (c) a description of any options;
 - (d) the time-frame for delivery of goods or services or the duration of the contract;
 - (e) the procurement method that will be used and whether it will involve negotiation;
 - (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 brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by a supplier 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 16.9 (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.

Summary Notice

3. For each case of intended procurement, a procuring entity shall publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement. The summary notice shall contain at least the following information:

- (a) the subject matter of the procurement;
- (b) the final date for the submission of tenders or, if applicable, any final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and
- (c) the address from which documents relating to the procurement may be requested.

4. For the purposes of this Chapter, each Party shall endeavour to use English as the language for publishing the summary notice and the notice of intended procurement.

Notice of Planned Procurement

5. Procuring entities are encouraged to publish in the appropriate paper or electronic medium listed in Annex 16-A (Publication Media) as early as possible in each fiscal year a notice regarding their future procurement plans (notice of planned procurement). The notice of planned procurement should include the subject matter of the procurement and the planned date of the publication of the notice of intended procurement.

Article 16.9: 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.
2. Each Party shall ensure that:
 - (a) its procuring entities make efforts to minimize differences in their qualification procedures; and
 - (b) if its procuring entities maintain registration systems, the entities make efforts to minimize differences in their registration systems.

Selective Tendering

3. 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 Article 16.8.2(a), (b), (e), (f), (i), and (j) (Notices) 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 Article 16.8.2(c), (d), (g), and (h) (Notices) to qualified suppliers.
4. 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.
5. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 3, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 4.

Multi-Use Lists

6. 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, a notice inviting interested suppliers to apply for inclusion on the list.
7. The notice provided for in paragraph 6 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 a supplier for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;
 - (c) 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 list; and
 - (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.
8. A Party, including its procuring entities, that establishes or maintains a multi-use list, shall 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 6.

9. 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 set by the procuring entity, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement unless 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

10. A procuring entity 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 procuring entity's decision with respect to the request or application.

11. If a procuring entity 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 procuring 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 16.10: Technical Specifications and Tender Documentation

Technical Specifications

1. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, if appropriate, set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics.

2. If design or descriptive characteristics are used in a technical specification, 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.

3. 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 those cases, the procuring entity includes words such as "or equivalent" in the tender documentation.

4. 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.

5. 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.

6. 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.

Tender Documentation

7. A procuring entity shall promptly make available or provide on request 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, tender documentation shall include a complete description of:

- (a) the procurement, including the nature and the quantity of the goods or services 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 of suppliers, including any financial guarantees, information, and documents that suppliers are required to submit in connection with the conditions for participation;
- (c) all evaluation criteria the procuring entity will apply in the awarding of the contract, and, unless price is the sole criterion, 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 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, 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
- (g) any date for delivery of goods or the supply of services.

8. In establishing any date for the delivery of goods or the supply of services 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.

9. 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, socio-economic considerations, and terms of delivery.

10. A procuring entity shall promptly 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

11. If, prior to the award of a contract, a procuring entity modifies the evaluation criteria or requirements set out in the notice of intended procurement or tender documentation provided to a participating supplier, or amends or reissues a notice or tender documentation, it shall publish or provide 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 reissuance, 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 tenders, if appropriate.

Article 16.11: Time Periods

A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

- (a) the nature and complexity of the procurement;
- (b) the extent of subcontracting anticipated; and
- (c) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points if electronic means are not used.

The time periods, including any extension of the time periods, shall be the same for all interested or participating suppliers.

Article 16.12: Negotiation

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 Article 16.8.2(e) (Notices);
 - (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; or
 - (c) there is only one supplier that submits a bid, and that particular supplier has met the evaluation criteria.

2. A procuring entity shall:
 - (a) ensure that any elimination of a supplier 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) if negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

Article 16.13: Limited Tendering

1. A procuring entity may use limited tendering and may choose not to apply Article 16.8 (Notices), Article 16.9 (Qualification of Suppliers), paragraphs 7 to 11 of Article 16.10 (Technical Specifications and Tender Documentation), Article 16.11 (Time Periods), Article 16.12 (Negotiation), or Article 16.14 (Treatment of Tenders and Awarding of Contracts) only under any of the following circumstances:

- (a) if:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive,provided that the requirements of the tender documentation are not substantially modified;
- (b) if the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist 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 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 economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

- (d) insofar as is strictly necessary if, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using other tendering methods;
- (e) for goods purchased on a commodity market;
- (f) if a procuring entity procures a prototype or a first good or service 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 first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the 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;
- (g) 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, receivership or bankruptcy, but not for routine purchases from regular suppliers;
- (h) if a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organized in a manner that is consistent with the principles of this Chapter;
 - (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner;
- (i) for legal consultancy services, including the services of an advocate or arbitrator, the need for which was previously unseen by the parties to a legal proceeding but which are required to assist those parties in promptly addressing certain matters that have arisen in the context of those proceedings and cannot be postponed; or
- (j) if an additional construction service that was not included in the initial contract, but that is within the objectives of the original tender documentation, has become necessary, due to unforeseeable circumstances, to complete the construction service described in the original tender documentation.

2. A procuring entity shall prepare a report in writing on each contract awarded under paragraph 1. The report shall include the name of the procuring entity, the value and kind of goods or services procured, and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

Article 16.14: 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 of the procurement process and the confidentiality of tenders.
2. A procuring entity shall not penalize 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 notices and tender documentation and be from a supplier that satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the procuring entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices 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 procurement, or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

Article 16.15: Transparency of Procurement Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform participating suppliers of the procuring entity's contract award decisions and, on the request of a supplier, shall do so in writing. Subject to paragraphs 2 and 3 of Article 16.16 (Disclosure of Information), a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select the supplier's tender and the relative advantages of the successful supplier's tender.

Publication of Award Information

2. A procuring entity shall publish a contract award notice in the appropriate paper or electronic medium listed in Annex 16-A (Publication Media). If the procuring entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

- (a) a description of the goods or services 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 type of procurement method used, and in cases where limited tendering was used in accordance with Article 16.13 (Limited Tendering), a description of the circumstances justifying the use of limited tendering.

Maintenance of Records

3. Each procuring entity shall maintain the documentation, records and reports relating to tendering procedures and contract awards for covered procurement, including the records and reports provided for in Article 16.13 (Limited Tendering) for a period of at least three years from the date it awards a contract.

Article 16.16: Disclosure of Information

Provision of Information

1. On request of the other Party, a Party shall promptly provide information sufficient to demonstrate whether a procurement was conducted fairly and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender, without disclosing confidential information. If 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 disclose information that would 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 16.17: Environmental and Socio-economic Considerations

1. The Parties recognise the role of government procurement in:
 - (a) advancing environmental and climate change objectives, including those set out in the *Paris Agreement*, done at Paris on 12 December 2015; and
 - (b) achieving socio-economic objectives.
2. For greater certainty, a Party, including its procuring entities, may take into account environmental or socio-economic considerations in the procurement process, including through conditions for participation, technical specifications, or evaluation criteria.

Article 16.18: Contact Points

1. Exchange of information and cooperation under this Chapter shall be facilitated through the following contact points:
 - (a) for Canada, the Department of Foreign Affairs, Trade and Development; and
 - (b) for Indonesia, the National Public Procurement Agency.
2. Each Party shall notify the other Party of any change to its contact point.

Article 16.19: Facilitation of Participation by Small and Medium Sized Enterprises

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) endeavour to 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 by SMEs; and
- (e) promote prompt payment upon satisfactory provision of the goods or services.

Article 16.20: Cooperation

The Parties recognise the importance of cooperation in helping to ensure the effective implementation of this Chapter. Taking into account available and existing instruments, resources, and mechanisms, the Parties shall cooperate and exchange information, including through networks, seminars, and workshops, on matters such as:

- (a) exchanging information, to the extent possible, on each Party's laws, regulations, and procedures, and any modifications thereof;
- (b) encouraging inclusive and sustainable procurement practices;
- (c) sharing experiences on the use of electronic means in government procurement systems;
- (d) facilitating participation by suppliers in government procurement, in particular with respect to SMEs;
- (e) sharing best practices on facilitating the participation of suppliers in government procurement; and
- (f) building capability of government officials in best government procurement practices.

Article 16.21: Further Negotiations

If, after the entry into force of this Agreement, a Party enters into an international agreement that provides greater access to its government procurement market than is provided to the other Party under this Chapter, at the request of the other Party, the Parties shall enter into negotiations regarding the extension of that access to the other Party. The negotiations may also cover other provisions in this Chapter.

Article 16.22: Committee on Government Procurement

The Parties hereby establish a Committee on Government Procurement (Committee), composed of government representatives of each Party. On request of a Party, the Committee shall meet to discuss issues, such as:

- (a) ways to facilitate cooperation between relevant entities of the Parties in the field of government procurement;
- (b) ways to facilitate participation by SMEs in covered procurement, as provided for in Article 16.19 (Facilitation of Participation by Small and Medium Sized Enterprises);
- (c) experiences and best practices in the use of government procurement measures to advance environmental, climate change, and socio-economic objectives when conducting covered procurement;
- (d) the government procurement opportunities in each Party; and
- (e) any other matters related to the implementation and operation of this Chapter.

Article 16.23: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Chapter.

ANNEX 16-A
PUBLICATION MEDIA

Section A:

Electronic or paper media utilised for the publication of laws, regulations, judicial decisions, administrative rulings of general application, standard contract clauses mandated by law or regulation and incorporated by reference in notices or tender documentation, and procedures regarding covered procurement, pursuant to Article 16.6 (Publication of Procurement Information):

1. Canada

1. Laws and regulations:
 - (a) Statutes of Canada (<https://laws.justice.gc.ca>); and
 - (b) Canada Gazette (<https://www.gazette.gc.ca>).
2. Judicial decisions:
 - (a) Supreme Court Judgements (<https://scc-csc.lexum.com>);
 - (b) Federal Court Reports (<https://reports.fja-cmf.gc.ca/fja-cmf/en/nav.do>);
 - (c) Federal Court of Appeal (<https://www.fca-caf.gc.ca>); and
 - (d) Canadian International Trade Tribunal (<https://www.citt-tcce.gc.ca>).
3. Administrative rulings and procedures:
 - (a) CanadaBuys (<https://canadabuys.canada.ca>);
 - (b) Canada Gazette (<https://www.gazette.gc.ca>); and
 - (c) Directive on the Management of Procurement (<https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=32692>).

2. Indonesia

1. Laws and regulations:

Database Peraturan Perundang-undangan (<https://peraturan.go.id/>) ; or

Jaringan Dokumentasi dan Informasi Hukum Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (<https://jdih.lkpp.go.id/regulation/index>).

2. Judicial decisions:

Direktori Putusan Mahkamah Agung Republik Indonesia
(<https://putusan3.mahkamahagung.go.id>).

3. Administrative rulings and procedures:

Portal Pengadaan Nasional (<https://inaproc.id/>); or

Jaringan Dokumentasi dan Informasi Hukum Lembaga Kebijakan Pengadaan
Barang/Jasa Pemerintah (<https://jdih.lkpp.go.id/>).

Section B:

Electronic or paper media utilised for the publication of notices required by
Article 16.8 (Notices), Article 16.9 Qualification of Suppliers, and Article 16.15
(Transparency of Procurement Information), pursuant to Article 16.6 (Publication of
Procurement Information)

1. Canada

(a) CanadaBuys (<https://canadabuys.canada.ca>); and

(b) MERX, Cebra Inc. (<https://www.merx.com>).

2. Indonesia

(a) Portal Pengadaan Nasional (<https://inaproc.id/>); or

(b) Sistem Informasi Rencana Umum Pengadaan (<https://sirup.lkpp.go.id/>).

CHAPTER 17

TRADE AND SUSTAINABLE DEVELOPMENT

Section A: General Provisions

Article 17.1: Definitions

For the purposes of this Chapter:

environmental laws means a law or regulation of a Party or provisions thereof, enforced by that Party's central government, the primary purpose of which is the protection of the environment or the prevention of a danger to human life or health from environmental impacts. Environmental laws does not include a law or regulation of a Party or provisions thereof directly related to worker safety or health, nor any law or regulation of a Party or provisions thereof, the primary purpose of which is managing the subsistence, or traditional or aboriginal harvesting of natural resources;

ILO Declaration on Rights at Work means the International Labour Organisation (ILO) *Declaration on Fundamental Principles and Rights at Work and its Follow-Up* (1998), as amended in 2022;

ILO Declaration on Social Justice means *ILO Declaration on Social Justice for a Fair Globalisation* (2008), as updated in 2022;

labour laws means laws and regulations, or provisions of laws and regulations, of a Party that are directly related to the rights and principles set out in Article 17.25.1 and Article 17.25.2 (General Obligations); and

specially protected natural areas means those areas as defined by each Party in its law.

Article 17.2: Objective and Scope

1. The Parties affirm their commitment to pursue sustainable development, which encompasses the three inter-dependent and mutually reinforcing dimensions of economic development, social development, and environmental protection. Accordingly, the Parties shall promote trade and economic flows that contribute to enhancing decent work, high levels of environmental protection, and inclusive economic growth, including by:

- (a) promoting mutually supportive trade and environmental policies and the effective enforcement of environmental laws, and enhancing the capacities of the Parties to address trade-related environmental issues;
- (b) promoting the effective protection and enforcement of labour rights, improving working conditions, and strengthening cooperation on labour issues; and
- (c) advancing women's economic empowerment and incorporating women-sensitive considerations into their trade and investment policies and initiatives.

2. The Parties underline the benefit of cooperation on trade-related environmental issues as part of a global approach to trade and sustainable development. The Parties recognise that eradicating poverty is indispensable to sustainable development and that trade can be an engine for inclusive economic growth and poverty reduction.

3. The Parties agree on the importance of enhanced dialogue and cooperation on issues of common interest for the effective implementation of this Chapter in order to achieve sustainable development and to improve their trade relationship in a sustainable manner, taking into account the differences in their respective levels of development, national priorities, and circumstances.

4. The Parties emphasise that the implementation of this Chapter should be consistent with each Party's obligations under the relevant international agreements to which it is a party.

Article 17.3: Right to Regulate and Levels of Protection

1. The Parties recognise that each Party has the right to determine its sustainable development objectives and priorities, to establish its levels of protection, and to adopt and modify its laws and policies accordingly, based on relevant international standards and consistent with international agreements to which the Party is a party, while taking into consideration the Parties' respective economic development capacities.

2. The Parties further recognise that a Party's environmental and labour laws should not be applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or as a disguised restriction on trade or investment between the Parties.

3. Nothing in this Chapter shall be construed to authorise a Party to enforce its laws in the territory of the other Party.

Article 17.4: Public Awareness

Each Party shall promote public awareness of its laws, regulations, and policies relating to the environment, labour, protection of the rights of women, and equality between women and men, by making relevant information available to the public.

Article 17.5: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Section.

Section B: Trade and Environment

Article 17.6: Context and Objectives

1. The Parties recognise that economic development, social development, and environmental protection are interdependent and mutually reinforcing components of sustainable development.
2. Accordingly, the Parties shall endeavour to promote mutually supportive trade and environmental policies, promote high levels of environmental protection and effective enforcement of environmental laws, and enhance the capacities of the Parties to address trade-related environmental issues through cooperation, to further sustainable development.
3. The Parties recognise that the environment plays an important role in the economic, social, and cultural well-being of Indigenous Peoples¹, and acknowledge the importance of their engagement in the long-term conservation and sustainable use of the environment.

Article 17.7: Right to Regulate and Levels of Protection

1. The Parties recognise the right of each Party to establish its own environmental priorities and levels of protection, and to establish, adopt, or modify its environmental laws and policies accordingly.
2. Each Party shall endeavour to ensure that its environmental laws and policies provide for and encourage high levels of environmental protection, and to continue to improve its levels of environmental protection.
3. Each Party shall take into account, to the extent appropriate and practical, relevant scientific and technical information, and related international standards, guidelines, or recommendations when preparing and implementing environmental laws and policies that may affect trade or investment between the Parties.
4. The Parties recognise that their respective environmental laws and policies are informed by key principles, including the polluter pays principle, and the sustainable utilisation of natural resources for the well-being of the people.
5. Each Party shall promote public awareness of its environmental laws including its enforcement and compliance procedures, by making relevant information available to the public.

¹ Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

Article 17.8: Enforcement of Environmental Laws

1. A Party shall not fail to effectively enforce its environmental laws through a sustained or recurring course of action or inaction² 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 discretion and to make decisions regarding: (a) investigatory, prosecutorial, regulatory, and compliance matters; and (b) the allocation of environmental enforcement resources with respect to other environmental laws determined to have higher priorities. Accordingly, the Parties understand that with respect to the enforcement of environmental laws, a Party is in compliance with paragraph 1 if a course of action or inaction reflects a reasonable exercise of that discretion, or results from a *bona fide* decision regarding the allocation of those resources in accordance with priorities for enforcement of its environmental laws.
3. Each Party shall ensure that an interested person of that Party may request that the Party's competent authorities investigate alleged violations of its environmental laws, and that the competent authorities give those requests due consideration, in accordance with the Party's law.
4. Each Party shall ensure that persons with a recognised interest under its law in a particular matter have appropriate access to administrative, quasi-judicial, or judicial proceedings for the enforcement of the Party's environmental laws, and the right to seek appropriate remedies or sanctions for violations of those laws.
5. Without prejudice to Article 17.3 (Right to Regulate and Levels of Protection), the Parties recognise that it is inappropriate to encourage trade or investment by weakening or reducing the protection afforded in their respective environmental laws. Accordingly, a Party shall not waive or otherwise derogate, or offer to waive or otherwise derogate, from its environmental laws in a manner that weakens or reduces the protection afforded in those laws in order to encourage trade or investment between the Parties.
6. Nothing in this Section shall be construed to authorise a Party to enforce its environmental laws in the territory of the other Party.

Article 17.9: Procedural Matters

1. Each Party shall ensure that administrative, quasi-judicial, or judicial proceedings for the enforcement of the Party's environmental laws are available under its law and that those proceedings are fair, equitable, transparent, and comply with the due process of law. The Parties recognise that their respective proceedings should be accessible, and not entail unreasonable fees or time limits.
2. Each Party affirms the principles of impartiality and independence in the administration of justice in the enforcement of its environmental laws. Hearings in a Party's enforcement proceedings shall be open to the public, except when the administration of justice otherwise requires, and in accordance with the Party's law.

² For greater certainty, a "sustained or recurring course of action or inaction" is "sustained" if the course of action or inaction is consistent or ongoing, and is "recurring" if the course of action or inaction occurs periodically or repeatedly and when the occurrences are related or the same in nature. A course of action or inaction does not include an isolated instance or case.

3. Each Party shall provide that final decisions on the merits of the case in these proceedings are:

- (a) in writing, and if appropriate state the reasons on which the decisions are based;
- (b) made available without undue delay to the parties to the proceedings and, in accordance with its law, to the public; and
- (c) based on information or evidence submitted by the parties to the proceedings or other sources, in accordance with its law.

4. Each Party shall also provide, as appropriate, that parties to the proceedings have the right, in accordance with the Party's law, to seek review and, if warranted, correction or redetermination, of final decisions in those proceedings.

5. Each Party shall provide appropriate sanctions or remedies for violations of its environmental laws and shall ensure that it takes account of relevant factors which may, in accordance with the Party's law, include the nature and gravity of the violation, damage to the environment, and any economic benefit derived by the violator, when ordering sanctions or remedies.

Article 17.10: Environmental Impact Assessment

Each Party shall maintain appropriate procedures for assessing the impacts of proposed projects that are subject to an action by that Party's central level of government that may cause significant environmental effects, with a view to avoiding, minimising, or mitigating adverse effects.

Article 17.11: Multilateral Environmental Agreements

1. The Parties recognise the important role of multilateral environmental agreements, to which they are both party, in protecting the environment and as instruments to achieve global environmental objectives including on sustainable development. To this end, the Parties commit to enhance the mutual supportiveness between trade and the multilateral environmental agreements to which they are both party.

2. Each Party affirms its commitment to implement its obligations under the multilateral environmental agreements to which it is party.

3. At the meetings of the Environment Sub-Committee, the Parties shall exchange, as appropriate, information on trade-related environmental issues of mutual interest and on their respective ratification and implementation of multilateral environmental agreements, including their protocols and amendments, to which they are both party.

Article 17.12: Climate Change

1. The Parties recognise:
 - (a) that climate change is an urgent threat that requires immediate and enhanced individual and collective action to reduce greenhouse gas (GHG) emissions in line with the best available science, and acknowledge efforts by the Parties in meeting their nationally determined contributions (NDC) targets;
 - (b) in pursuit of the objective of the *United Nations Framework Convention on Climate Change*, done at New York on 9 May, 1992 (UNFCCC), the importance of tackling climate change by strengthening the full and effective implementation of the *Paris Agreement*, and its temperature goal, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances;
 - (c) the importance of mutually supportive trade, investment, and climate change policies in pursuing the objective of the UNFCCC and the *Paris Agreement*, including the transition to net-zero emissions and a climate-resilient economy;
 - (d) the importance of mitigating and adapting to the effects of climate change through increased investment in nature-based solutions and ecosystem-based approaches; and
 - (e) the important contributions from all segments of society in addressing and responding to climate change.
2. Accordingly, each Party:
 - (a) shall implement its obligations under the *Paris Agreement*, noting the importance of NDCs and pursuing climate action measures and policies in order to reduce GHG emissions;
 - (b) affirms its commitment to a collective goal of reducing global anthropogenic GHG emissions, and to transition to net zero GHG emissions; and
 - (c) shall endeavour to find innovative trade-related climate measures and market-based approaches to complement non-market-based approaches as provided in the *Paris Agreement* to mitigate and adapt to the effects of climate change.
3. The Parties shall cooperate on trade-related climate change issues bilaterally, regionally, and in international forums, as appropriate.

Article 17.13: Circular Economy and Plastic Pollution

1. The Parties recognise that enhancing resource efficiency, education, public awareness, and circular economy approaches contribute to adopting sustainable consumption and production patterns and addressing pollution across the full lifecycle of plastic.

2. The Parties recognise the importance of taking action to prevent, reduce, and mitigate the costs and impacts of plastic pollution and waste, including microplastics, in order to protect human health and the environment.
3. Accordingly, each Party shall endeavour to adopt or maintain measures to prevent and reduce plastic pollution and waste, including microplastics.

Article 17.14: Responsible Business Conduct and Corporate Social Responsibility

1. Each Party recognises that enterprises organised or constituted under its laws, or operating in its territory, play a key role in supporting sustainable trade and can contribute to addressing global environmental challenges such as climate change, biodiversity loss, and pollution.
2. The Parties further recognise the important role of responsible business conduct and corporate social responsibility in addressing environmental impacts including through sustainable supply chain management, due diligence practices, and the promotion of a circular economy.
3. Each Party shall encourage enterprises organised or constituted under its laws or operating in its territory to implement principles and standards of responsible business conduct and corporate social responsibility with respect to the environment, consistent with internationally recognised standards and guidelines that have been endorsed or are supported by that Party.

Article 17.15: Voluntary Mechanisms to Enhance Environmental Performance

1. The Parties recognise that voluntary mechanisms, such as sustainability schemes and auditing and reporting, can contribute to the achievement and maintenance of high levels of environmental protection and social and economic development, and can complement domestic regulatory measures. The Parties also recognise that voluntary mechanisms should not be designed in a manner that would constitute a means of arbitrary or unjustifiable discrimination, and should avoid the creation of unnecessary barriers to trade.
2. Each Party shall, in accordance with its laws, regulations, or policies, encourage private sector entities, non-governmental organisations, and other interested persons in its territory to:
 - (a) develop and use voluntary mechanisms to protect the environment and contribute to sustainable development; and
 - (b) develop and improve criteria used to evaluate environmental performance of voluntary mechanisms.
3. The Parties shall endeavour to cooperate and share information and best practices on the development and use of voluntary mechanisms that promote products based on their environmental qualities, and that:
 - (a) take into account relevant scientific and technical information;
 - (b) are not misleading;
 - (c) are based on relevant international standards, recommendations, guidelines, or best practices, as appropriate; and

- (d) do not treat a product less favourably on the basis of origin.

Article 17.16: Biodiversity and Trade

1. The Parties recognise the importance of ensuring the conservation and the sustainable use of biological diversity, including the ecosystem services it provides. The Parties further recognise the potential of trade in supporting conservation and sustainable use of biodiversity in achieving sustainable development and the objectives of this Chapter, consistent with the *Convention on Biological Diversity*, done at Rio de Janeiro on 5 June 1992 (CBD), the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington, D.C. on 3 March 1973 (CITES), and other relevant international instruments to which each Party is party.

2. The Parties recognise the importance of respecting, preserving, and maintaining knowledge and practices of Indigenous Peoples³ and rural or remote communities embodying traditional lifestyles, that contribute to the conservation and sustainable use of biological diversity in accordance with their respective laws.

3. The Parties recognise the importance of facilitating access to genetic resources based on the principles of fair and equitable sharing of benefits within each Party’s respective national jurisdiction, consistent with their respective international obligations. The Parties further recognise that each Party may require, through national measures, prior informed consent to access genetic resources in accordance with national measures and, if access is granted, the establishment of mutually agreed terms, including with respect to the sharing of benefits from the use of genetic resources, between users and providers.

4. The Parties recognise that the movement of terrestrial and aquatic invasive alien species across borders which may come through trade-related pathways can negatively impact the environment, economic activities and development, and human health. The Parties also recognise that critical strategies such as risk analysis, prevention, control, detection, early response and management, and, if possible, eradication of invasive alien species, can mitigate those impacts.

5. The Parties affirm the importance of ensuring the legality and sustainability of wildlife trade as regulated and facilitated under CITES and that trade should not threaten the survival of the species in the wild. The Parties recognise that illegal trade undermines efforts to conserve and sustainably manage those natural resources and has negative economic, social, and environmental impacts.

6. Accordingly, each Party shall:
- (a) promote and encourage the conservation and sustainable use of biological diversity, in accordance with its laws, regulations, or policies;
 - (b) adopt, maintain, and implement laws, regulations, and any other measures to fulfil its obligations under the CITES and endeavour to implement CITES resolutions; and

³ Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

- (c) adopt or maintain 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, such as grasslands and wetlands.

7. The Parties shall work together to strengthen their cooperation on trade-related aspects of matters covered by this Article, bilaterally, regionally, and in international forums, as appropriate, including under the CBD and the CITES.

Article 17.17: Sustainable Agriculture and Trade

1. The Parties recognise the importance of a productive, sustainable, and inclusive agricultural sector in building resilient and economically sustainable communities; improving food security by enhancing production of, access to, and availability of food; protecting and conserving land, water resources, and biodiversity; and mitigating climate change. The Parties further recognise the role of trade in pursuing these objectives.

2. The Parties also recognise the increasing impact that global challenges, such as loss of biodiversity, land degradation, extreme weather events, emergence of new pests and diseases, and climate change, have on the agricultural sector.

3. The Parties further recognise that sustainable agriculture objectives may be achieved through different approaches, due to the diversity and complexity of agricultural and food production conditions globally.

4. The Parties further recognise that their respective agricultural sustainability policies and programmes should be consistent with each Party's international trade obligations, while supporting the adoption of new and innovative technologies across the value chain with the aim of increasing agricultural production and agri-food trade.

5. Accordingly, each Party shall ensure that its agricultural sustainability policies, programs and other measures are non-discriminatory and not applied in a manner that constitutes a disguised restriction on agriculture and agri-food trade.

6. Each Party shall, as appropriate:

- (a) ensure that agricultural sustainability policies, programmes, and other measures are outcome-based, and are based on relevant scientific and technical information; and
- (b) aim to enhance the transparency of its environmental policies, programs, and other measures pertaining to agricultural production.

7. The Parties shall cooperate, as appropriate, to promote sustainable agriculture and food security, including by exchanging information and best practices, facilitating trade and investment, and encouraging the adoption of new and innovative technologies.

Article 17.18: Sustainable Management of Fisheries and Aquaculture and Trade⁴

1. The Parties recognise:

- (a) their role as consumers, producers, and traders of marine fisheries and aquaculture products, and that sustainably managed fisheries and aquaculture operations contribute to sustainable development;
- (b) the importance of marine fisheries and aquaculture to the livelihoods of coastal communities, and programs that support fishers and fish farmers, and those engaged in artisanal, small-scale, or Indigenous fisheries;
- (c) the importance of implementing measures to sustainably manage fisheries and aquaculture operations, and to conserve and protect marine ecosystems; and
- (d) the importance of promoting and facilitating trade in sustainably and legally caught fish and seafood products, and of preventing illegal, unreported, and unregulated (IUU) fishing products from entering trade flows; and
- (e) the need for action within international forums to address overfishing, protect marine biological resources and their ecosystems, and to promote the sustainable utilisation and management of global fisheries resources.

2. Accordingly, each Party shall:

- (a) operate and promote a sustainable marine fisheries management framework that regulates marine wild capture fishing in a manner that promotes sustainable utilisation, and is consistent with relevant international instruments;⁵
- (b) adopt or maintain conservation and management measures to promote the long-term conservation of fish stocks, sharks, marine turtles, seabirds, and marine mammals, including bycatch mitigation measures and shark finning prohibitions, as appropriate;
- (c) adopt or maintain measures, as appropriate, with the aim to effectively combat IUU fishing and prevent IUU products from entering trade flows;

⁴ For greater certainty, this Article only applies to marine fisheries and marine aquaculture.

⁵ These instruments include, as they may apply, the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982, the *United Nations Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 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, the *FAO Code of Conduct for Responsible Fisheries*, done at Rome on 31 October 1995, and the *2001 International Plan of Action to Prevent, Deter, and Eliminate Illegal, Unreported, and Unregulated Fishing*, done at Rome on 2 March 2001.

- (d) implement port state measures, consistent with the Food and Agriculture Organisation (FAO) *Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing*, done at Rome on 22 November 2009, and other relevant instruments, including the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982, and the *United Nations Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 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;
- (e) implement, as appropriate, catch documentation schemes consistent with the *FAO Voluntary Guidelines for Catch Documentation*, done at Rome in July 2017;
- (f) participate constructively in the work of regional fisheries management organisations or arrangements of which it is a member, observer, or cooperating non-contracting party to combat and deter IUU fishing and to support sustainable fisheries, ecosystems, and effective governance, and strive to act consistently with relevant conservation and management measures; and
- (g) with regard for each Party's unique national circumstances, promote efforts to strengthen international rules that address harmful fisheries subsidies, including through cooperation at the WTO to support fisheries subsidy transparency, notification, and compliance requirements.

3. Each Party shall endeavour to promote the development of sustainable and responsible aquaculture, taking into account its economic, social, and environmental aspects, including the implementation of the objectives and principles contained in the FAO Code of Conduct for Responsible Fisheries.

4. The Parties shall work together to strengthen their cooperation on trade-related matters covered by this Article, bilaterally, regionally, and in international forum, as appropriate, including at the WTO, the FAO, and in regional fisheries management organisations.

Article 17.19: Sustainable Forest Management and Trade

1. The Parties recognise the importance of conservation and sustainable management of forests in contributing to the Parties' economic, environmental, and social objectives, and for the benefits of present and future generations.

2. The Parties further recognise the critical role of forests in providing numerous ecosystem services, including carbon storage, maintaining water quantity and quality, stabilizing soils, and providing habitat for wild fauna and flora.

3. The Parties recognise the importance of combatting illegal logging and associated trade. The Parties also acknowledge the efforts undertaken by each Party to enhance trade in forest products sourced from sustainably managed forests.

4. Accordingly, each Party shall endeavour to:
 - (a) maintain or strengthen government capacity and institutional frameworks to promote the conservation and sustainable management of forests;
 - (b) encourage bilateral trade in forest products from sustainably managed forests, harvested in accordance with the Parties' respective laws;
 - (c) exchange information and experiences on mechanisms and trade-related initiatives relating to trade in forest products from sustainably managed forests; and
 - (d) promote transparency in forest products supply chains.
5. The Parties shall work together bilaterally, regionally, and in international forums, as appropriate, on issues concerning trade in forest products and the conservation and sustainable management of forests.

Article 17.20: Cooperation

1. The Parties recognise that cooperation is an effective means to meet the objectives, implement the obligations, and enhance the benefits, of this Section, and to strengthen each Party's capacity to protect the environment and contribute to the achievement of sustainable development.
2. Taking account of their respective national priorities and circumstances, and available resources, the Parties shall cooperate to address matters of mutual interest in relation to the implementation of this Section. Each Party should foster inclusive engagement with interested stakeholders in the development and implementation of activities under this Article.
3. The Parties shall seek to complement the cooperation under this Section through cooperation at international and regional forums and through existing mechanisms between the Parties.
4. The Parties may cooperate through Chapter 19 (Economic and Technical Cooperation), as well as through other means, such as collaborative programs and projects, dialogues, workshops, seminars, conferences, technical assistance, sharing of information and best practices, joint analysis and exchange of experts, and any other forms of cooperation.
5. Areas of cooperation may include:
 - (a) addressing climate change, including energy security and transition to clean energy, pollution reduction, including plastic pollution, and preventing loss of biodiversity, including conservation, protection, and sustainable use;
 - (b) sustainable agriculture and food security, including agricultural productivity, adaptation, and resilience to climate change;
 - (c) sustainable management of vegetable oil production, including on standards, guidelines, and best practices;

- (d) promote sustainable forest management, including initiatives to combat illegal logging and associated trade;
- (e) sustainable marine fisheries and aquaculture, including efforts to combat IUU fishing and promote trade in IUU-free fish and seafood products;
- (f) development and use of voluntary mechanisms that promote products aimed at protecting the environment and that contribute to sustainable development; and
- (g) and any other areas of cooperation as decided by the Parties.

Article 17.21: Contact Points and Environment Sub-Committee

1. Each Party shall, upon entry into force of this Agreement, designate and maintain an environment contact point to facilitate communication between Parties in the implementation of this Section, and shall notify the other Party of its environment contact point.
2. The Parties hereby establish an Environment Sub-Committee composed of senior governmental representatives of each Party. The purpose of the Environment Sub-Committee is to oversee the implementation of this Section, and its functions are to:
 - (a) provide a forum to discuss and review the implementation;
 - (b) identify priority areas for cooperative activities;
 - (c) provide updates and reports of its activities to the Trade and Sustainable Development Committee established under Article 17.47 (Committee on Trade and Sustainable Development and Contact Points);
 - (d) consider and endeavour to resolve matters referred to it under Article 17.22 (Environment Consultations);
 - (e) coordinate with other Committees established under this Agreement, as appropriate; and
 - (f) perform any other functions as decided by the Parties.
3. The Environment Sub-Committee shall meet for the first time no later than one year after the date of entry into force of this Agreement and subsequently as decided by the Parties.
4. The Environment Sub-Committee shall make its summary records, decisions, reports, and recommendations available to the public, unless the Sub-Committee decides otherwise.

Article 17.22: Environment Consultations

1. The Parties shall endeavour to agree on the interpretation and application of this Chapter, and shall make every effort, including through dialogue, consultation, exchange of information, and cooperation, to resolve any matter that might affect the operation of this Chapter.

2. If a matter remains unresolved, a Party (the requesting Party) may request consultations with the other Party (the responding Party) by delivering a written request for consultations to the responding Party's environment contact point. The requesting Party shall include in its request information that is specific and sufficient to enable the responding Party to respond.
3. Unless the Parties decide otherwise, the Parties shall enter into consultations promptly and no later than 30 days after the date of receipt by the responding Party of the request. Consultations shall take place through the Environment Sub-Committee and the Parties shall make every effort to arrive at a mutually satisfactory resolution.
4. If the Parties fail to resolve the matter pursuant to paragraph 3, the requesting Party may refer the matter to the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee) by delivering a written request for consultations to the responding Party's environment contact point. Consultations shall start no later than 60 days after the date of receipt by the responding Party of the request made under this paragraph. The Joint Committee shall, within 120 days after the date of the start of the consultations, issue a decision and recommendations on the course of action to resolve the matter, as appropriate.
5. Consultations held under this Article shall be confidential and without prejudice to the rights of a Party in any future proceedings.⁶

Article 17.23: Dispute Resolution

1. For the purposes of this Section, Chapter 24 (Dispute Settlement) only applies to matters arising under Article 17.8 (Enforcement of Environmental Laws).
2. In a matter arising under Article 17.8 (Enforcement of Environmental Laws), if the Parties fail to resolve the matter following a decision of the Joint Committee pursuant to Article 17.22.4 (Environment Consultations), the requesting Party may request the establishment of a panel under Article 24.7 (Dispute Settlement – Request for the Establishment of a Panel).
3. Before a Party initiates dispute settlement under Chapter 24 (Dispute Settlement) for a matter arising under Article 17.8 (Enforcement of Environmental Laws), that Party shall consider whether it maintains environmental laws that are substantially equivalent in scope to the environmental laws that would be the subject of the dispute.
4. If a Party requests consultations with the other Party under Article 17.22 (Environment Consultations) for a matter arising under Article 17.8 (Enforcement of Environmental Laws), and the responding Party considers that the requesting Party does not maintain environmental laws that are substantially equivalent in scope to the environmental laws that would be the subject of the dispute, the Parties shall discuss the issue during the consultations.

⁶ For greater certainty, recourse to consultations shall not be construed as a recognition by either Party of a violation of an obligation under Article 17.8 (Enforcement of Environmental Laws).

Section C: Trade and Labour

Sub-Section C-1: Shared Commitments

Article 17.24: General Commitments

1. The Parties affirm their obligations as members of the ILO, including those stated in the ILO Declaration on Rights at Work, such as to respect, promote, and realise in good faith the fundamental rights that are the subject of fundamental ILO Conventions; and those that are enshrined in the ILO Declaration on Social Justice⁷, to further the aims of the Decent Work Agenda with due regard to the national condition and circumstances of each Party.
2. The Parties recognise the important role of workers' and employers' organisations with respect to labour rights.

Sub-Section C-2: Obligations⁸

Article 17.25: General Obligations

1. Each Party shall adopt and maintain in its laws and regulations the following rights as stated in the ILO Declaration on Rights at Work:
 - (a) freedom of association and the effective recognition of the right to collective bargaining;
 - (b) the elimination of all forms of forced or compulsory labour;
 - (c) the effective abolition of child labour;
 - (d) the elimination of discrimination in respect of employment and occupation; and
 - (e) a safe and healthy working environment.
2. Each Party shall adopt and maintain laws and regulations governing acceptable conditions of work with respect to minimum wages and hours of work.⁹
3. Each Party shall effectively implement in its labour laws the fundamental ILO Conventions that it has ratified, and shall endeavour to ratify the other fundamental ILO Conventions if they have not yet done so.

⁷ The Parties recall that the ILO Declaration on Social Justice recognises that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes.

⁸ To establish a violation of an obligation under this Sub-Section, a Party must demonstrate that the other Party has failed to meet its obligation in a manner affecting trade or investment.

⁹ For greater certainty, this obligation relates to the establishment by a Party in its laws and regulations of acceptable conditions of work as determined by that Party.

Article 17.26: Right to Regulate and Levels of Protection

1. The Parties recognise that each Party has the right to set its labour priorities, establish its levels of labour protection, and to adopt or modify its laws and policies accordingly in a manner consistent with its international labour commitments, including those in this Section.
2. Each Party shall endeavour to ensure that its labour laws provide for high labour standards and shall endeavour to continue to improve those standards.

Article 17.27: Non-Derogation

The Parties recognise that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in each Party's labour laws. Accordingly, a Party shall not waive or otherwise derogate from, or offer to waive or otherwise derogate from, its labour laws, if the waiver or derogation would be inconsistent with a right set out in Article 17.25.1 or Article 17.25.2 (General Obligations) in a manner affecting trade or investment between the Parties.

Article 17.28: Enforcement of Labour Laws

1. A Party shall not fail to effectively enforce its labour laws through a sustained or recurring course of action or inaction¹⁰ in a manner affecting trade or investment.
2. If a Party fails to comply with an obligation under this Section, a decision made by that Party on the provision of enforcement resources shall not excuse that failure. 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 fundamental labour rights and acceptable conditions of work enumerated in Article 17.25.1 and Article 17.25.2 (General Obligations), provided that the exercise of that discretion, and those decisions, are not inconsistent with its obligations under this Section.
3. Nothing in this Section shall be construed to empower a Party's authorities to undertake labour laws enforcement activities in the territory of the other Party.

Article 17.29: Forced or Compulsory Labour

The Parties recognise their goal of eliminating all forms of forced or compulsory labour, including forced or compulsory child labour, and may undertake cooperative activities pursuant to Article 17.36 (Cooperation) to support that goal.

¹⁰ For greater certainty, a "sustained or recurring course of action or inaction" is "sustained" if the course of action or inaction is consistent or ongoing, and is "recurring" if the course of action or inaction occurs periodically or repeatedly and when the occurrences are related or the same in nature. A course of action or inaction does not include an isolated instance or case.

Article 17.30: Violence Against Workers

1. The Parties recognise that workers and workers' organisations must be able to exercise the rights set out in Article 17.25 (General Obligations) in a climate that is free from violence, threats, and intimidation, and that governments shall address incidents of this behaviour against workers.
2. The Parties may undertake cooperative activities through Article 17.36 (Cooperation) to support the objective of paragraph 1.

Article 17.31: 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 is publicly available.
2. Each Party shall ensure that a person with a recognised interest under its law in a particular matter has appropriate access to administrative, quasi-judicial, or judicial proceedings for the enforcement of the Party's labour laws, including access to remedies for a violation of those laws.
3. Each Party shall provide in its laws and regulations that proceedings before administrative, quasi-judicial, or judicial bodies for the enforcement of its labour laws:
 - (a) are fair, equitable, and transparent;
 - (b) comply with due process of law;
 - (c) do not entail unreasonable fees or time limits, and are not subject to unwarranted delay; and
 - (d) are open to the public, unless the law or the administration of justice requires otherwise.
4. Each Party affirms the principles of impartiality and independence in the administration of justice in the enforcement of its labour law.
5. Each Party shall provide that:
 - (a) the parties to these proceedings are entitled to support or defend their respective positions, including by presenting information or evidence; and
 - (b) final decisions on the merits of the case:
 - (i) are based on information or evidence in respect of which the parties were offered the opportunity to be heard;
 - (ii) state the reasons on which they are based; and
 - (iii) are available in writing without undue delay to the parties to the proceedings and to the public unless the law or the administration of justice requires otherwise.

6. Each Party shall provide that parties to these proceedings have the right, under its law, to seek review of the decisions and, if warranted, the correction of decisions issued in these proceedings, in accordance with due process.

Sub-Section C-3: Institutional Mechanisms

Article 17.32: Labour Council

1. The Parties hereby establish a Labour Council (“Council”) composed of senior governmental representatives at the ministerial or other level from the ministries responsible for labour issues, as designated by each Party.
2. The Council shall meet as often as it considers necessary to discuss matters of common interest, and to oversee the implementation of, and review progress under, this Section. If practicable, each meeting of the Council shall include a public session or other means for Council members to meet with the relevant stakeholders to discuss matters relating to the implementation of this Section.
3. In conducting its activities, including meetings, the Council shall endeavour to provide a means for receiving and considering the views of an interested person on matters related to this Section.
4. The Council may consider any matter within the scope of this Section and take any action in the exercise of its functions.
5. The Council shall review the operation and effectiveness of this Section within five years of the date of entry into force of this Agreement and thereafter as may be decided by the Council.

Article 17.33: Contact Points

1. Each Party shall designate a labour contact point for this Section within its ministry responsible for labour issues, or an equivalent entity, to address matters related to this Section.
2. Each Party shall notify the other Party promptly in the event of any change to its labour contact point.
3. The labour contact point of each Party shall serve as a point of contact with the other Party to:
 - (a) facilitate regular communication and coordination between the Parties, including responding to requests for information and providing sufficient information to enable a full examination of matters related to this Section;
 - (b) assist the Council;
 - (c) report to the Council, as appropriate;
 - (d) receive and independently review public submissions in accordance with Article 17.35 (Public Submissions);

- (e) act as a channel for communication with the public in their respective territories; and
 - (f) work together, including with other appropriate agencies of their governments, to develop and implement cooperative activities, guided by the priorities of the Council, areas of cooperation identified in Article 17.36 (Cooperation), and the needs of the Parties.
4. The labour contact point of a Party may develop and implement specific cooperative activities with the labour contact point of the other Party.
5. The labour contact points of the Parties may communicate and coordinate activities in person or through electronic or other means of communication.

Article 17.34: Public Engagement

Each Party shall establish or maintain a national labour consultative or advisory body or similar mechanism, for members of its public, including representatives of its workers' and employers' organisations, to consult with and provide views to the Party on matters regarding this Section.

Article 17.35: Public Submissions

1. Each Party, through its labour contact point designated under Article 17.33 (Contact Points), shall provide for the receipt and consideration of written submissions from a person of that Party on matters related to this Section in accordance with its domestic procedures. Each Party shall make publicly available its procedures, including timelines, for the receipt and consideration of written submissions.
2. Each Party shall:
- (a) consider matters raised by the submission and provide a timely response to the submitter, including in writing, as appropriate; and
 - (b) make the submission and the results of its consideration available to the other Party and the public, if appropriate, in a timely manner.
3. A Party may request from the person or organisation that made the submission additional information that is necessary to consider the substance of the submission.

Article 17.36: Cooperation

1. The Parties recognise the importance of cooperating on any matter related to this Section.
2. The Parties may cooperate through activities such as the exchange of information, seminars, workshops, conferences, or any other activity as the Parties may decide.

3. Areas of cooperation may include the ILO fundamental principles and rights and their effective implementation, labour administration, labour inspectorates, and inspection systems, or any other areas as the Parties may decide.
4. In undertaking cooperative activities, the Parties shall consider each Party's priorities, and the availability of resources.
5. Notwithstanding Article 19.5 (Economic and Technical Cooperation – Relation to Other Chapters), cooperation activities under this Article shall only be subject to Chapter 19 (Economic and Technical Cooperation) if the contact points of each Party so decide. As appropriate, the contact points may coordinate with the Committee on Economic and Technical Cooperation, including on matters related to implementing cooperative activities under this Article that are subject to Chapter 19 (Economic and Technical Cooperation).
6. The Parties may establish cooperative arrangements with the ILO and other competent international and regional organisations.

Article 17.37: Labour Consultations

1. The Parties shall endeavour to come to an understanding on the interpretation and application of this Section.
2. A Party may request consultations (requesting Party) with the other Party regarding any matter under this Section by delivering a written request to the labour contact point of the other Party. The Parties shall make every attempt, including through cooperation, consultations, and the exchange of information, to address a matter that might affect the operation of this Section.
3. Labour consultations shall be confidential and without prejudice to the rights of a Party in any other proceedings. The Parties may decide to make the fact, timelines, and general subject-matter of the consultations publicly available.

Article 17.38: Joint Committee Consultations

1. If the Parties fail to resolve the matter within 90 days from the date of the receipt of the request for consultation pursuant to Article 17.37.2 (Labour Consultations), a Party may request that the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions - Establishment of the Joint Committee) convene to consider the matter at issue by delivering a written request to the Agreement Coordinator of the other Party designated under Article 23.5 (Administrative and Institutional Provisions - Agreement Coordinators), with a copy to the labour contact point of each Party. The Joint Committee shall convene no later than 60 days after the receipt of the request, unless the Parties decide otherwise, to seek to resolve the matter. In seeking to resolve the matter, the Joint Committee may, if appropriate, consult independent experts and have recourse to procedures such as good offices, conciliation, or mediation. The Joint Committee consultations shall include senior governmental representatives at the ministerial or other level from the ministries responsible for trade and labour issues, as designated by each Party.

2. If the Joint Committee is able to resolve the matter, it shall document any outcome including, if appropriate, specific steps and timelines that are decided by the Joint Committee. If the Parties agree, the Parties shall make the outcome available to the public.

3. If the Joint Committee fails to resolve the matter within 75 days of its first meeting to seek to resolve the matter, the requesting Party may request the establishment of a panel under Article 24.7 (Dispute Settlement – Request for the Establishment of a Panel), as provided in Chapter 24 (Dispute Settlement).

4. A Party shall not have recourse to dispute settlement under Chapter 24 (Dispute Settlement) for a matter arising under this Section without first seeking to resolve the matter in accordance with Article 17.37 (Labour Consultations) and this Article.

5. Joint Committee consultations on a matter under this Section shall be confidential and without prejudice to the rights of a Party in any other proceeding.¹¹ The Parties may decide to make the fact, timelines, and general subject matter of the consultations publicly available.

Section D: Trade and Women’s Economic Empowerment

Article 17.39: General Understandings

1. The Parties affirm the importance of incorporating a women’s economic empowerment perspective into the development of their respective policies and practices that promote equality between women and men, particularly in relation to participation in national and international economies and to contribute to sustainable economic development. Accordingly, the Parties commit to enhance their collaboration in building and strengthening the capacity of the Parties in this area.

2. The Parties recognise the importance of strengthening their trade relations and cooperation in ways that effectively provide equal rights, opportunities, and treatment for women to benefit from this Agreement.

3. The Parties recognise the right of each Party to set its equality priorities and to adopt or modify, and to enforce its laws, regulations, policies and practices in order to advance the empowerment of women in a manner consistent with this Agreement and with the international agreements to which each Party is a party, while taking into consideration their respective economic development capacities.

4. The Parties affirm that it is inappropriate to weaken or reduce women’s rights in their respective laws and regulations in order to encourage trade or investment.

5. The Parties recognise that women are entitled to economic rights, and affirm that it is important to take appropriate measures to eliminate discrimination against women in areas of economic life.

¹¹ For greater certainty, recourse to consultations under Article 17.37 (Labour Consultations) and Article 17.38 (Joint Committee Consultations) shall not be construed as a recognition by either Party of the establishment of a violation of an obligation under Sub-Section C-2 – Obligations.

Article 17.40: International Instruments

Each Party affirms its obligations under any international agreements to which it is a party, including the *Convention on the Elimination of All Forms of Discrimination Against Women*, done at New York on 18 December 1979, or commitments under relevant international instruments that promote and enhance women’s economic empowerment. Relevant instruments include:

- (a) United Nations General Assembly Resolution A/RES/70/1 “Transforming Our World: the 2030 Agenda for Sustainable Development” adopted on 25 September 2015, and specifically Goal 5;
- (b) *The Beijing Declaration and Platform for Action*, adopted at Beijing by the Fourth World Conference on Women on 15 September 1995;
- (c) *Joint Ministerial Declaration on Trade and Women’s Economic Empowerment* endorsed on the margins of the Eleventh WTO Ministerial Conference (MC11) held in Buenos Aires, December 2017.

Article 17.41: Public Awareness

Each Party shall domestically promote public knowledge of its laws, regulations, and policies that protect the rights of women and promote equality between men and women, including by making them publicly available online.

Article 17.42: Transparency and Information Sharing

1. Each Party shall establish or maintain a publicly accessible website containing information regarding this Agreement, including a summary of this Agreement and a list of key provisions relevant to women’s economic empowerment.
2. Each Party may include on its website links to:
 - (a) the equivalent website of the other Party;
 - (b) the action plan established under Article 17.44.2(a) (Sub-Committee on Trade and Women’s Economic Empowerment);
 - (c) reports of activities implemented under the action plan established under Article 17.44.2(a) (Sub-Committee on Trade and Women’s Economic Empowerment) by the Sub-Committee; and
 - (d) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to women interested in trading, investing, or doing business in that Party’s territory.

Article 17.43: Cooperation Activities

1. The Parties acknowledge the benefit of sharing their respective experiences and practices in designing, implementing, monitoring, evaluating, and strengthening policies and programs to encourage women's participation in national and international economies.
2. The Parties shall carry out cooperation activities designed to improve the capacity and conditions for women workers, women-owned enterprises, and women entrepreneurs to access and fully benefit from the opportunities created by this Agreement as mutually agreed by both Parties.
3. Cooperation activities shall be carried out on issues and topics decided by the Parties reflecting the priority interest of each Party.
4. The Parties recognise the importance of the principles of equality, empowerment, inclusivity, accountability, and transparency in carrying out cooperation activities under this Chapter.
5. Areas of cooperation may include:
 - (a) developing programs to promote women's full participation and advancement in the economy and society by encouraging capacity-building and skills enhancement of women at work, in business, and at senior levels in all sectors of society, including on corporate boards;
 - (b) improving women's access to, and participation and leadership in, science, technology, and innovation, including education in science, technology, engineering, mathematics, and business;
 - (c) promoting financial inclusion, education, and training for women as well as promoting access to financial assistance and financing, including export financing and venture capital, for women to start-up and scale-up their businesses and go global;
 - (d) promoting business development services for women and programs to improve women's digital skills and access to online business tools;
 - (e) advancing women's leadership and developing women's networks;
 - (f) developing better practices to promote equality between women and men within public and private institutions and enterprises;
 - (g) fostering women's representation in decision-making positions in the public, private, and not-for-profit sectors;
 - (h) promoting women's entrepreneurship;
 - (i) enhancing women's participation in government procurement markets;
 - (j) developing trade missions for businesswomen and women entrepreneurs;

- (k) promoting labour practices that facilitate the integration, retention, and progression of women in the job market, and which seek to build the capacity and skills of women workers, and improve access to productive employment and decent work and ensure non-discrimination in the workplace;
- (l) promoting women's participation in standards development and sharing best practices on how to take into account biological and cultural differences in standards development and implementation in order to make progress on standards that will facilitate and ensure women's equal participation in the economy and trade;
- (m) conducting an impact assessment, including of policies and programs to support women's entrepreneurship, and sharing best practices;
- (n) sharing methods and procedures for the collection of sex-disaggregated data, the use of indicators, and the analysis of statistics related to trade and women's participation in the workforce;
- (o) sharing information and best practices on policies and programs that aim to close the digital divide between women and men, and advance the use of e-commerce as a tool to support women's economic empowerment;
- (p) sharing information and best practices on policies and programs that aim to close the wage gap between women and men, such as pay equity and pay transparency legislation;
- (q) sharing information on establishing and promoting women-led cooperatives and facilitating their access to international networks, markets, and supply chains; and
- (r) any other issues as decided by the Parties.

6. The Parties, subject to priorities to be decided based on their interests and available resources, may carry out activities in the cooperation areas set out in paragraph 5 through:

- (a) workshops, seminars, dialogues, and other forums for exchanging knowledge, experiences, and best practices;
- (b) internships, visits, and research studies to document and study policies and practices;
- (c) collaborative research and development of best practices in subject matters of mutual interest;
- (d) specific exchanges of specialised technical knowledge and technical assistance, and sex-disaggregated data, as appropriate; and
- (e) other means as decided by the Parties.

7. The Parties acknowledge the importance of initiatives, efforts, and work on trade and women's economic empowerment in relevant international forums, and the importance of taking into consideration their findings, recommendations, and activities to ensure effective coordination and implementation of cooperation activities. Accordingly, the Parties shall work together in relevant international forums including where possible at the WTO, to advance trade and women's economic empowerment issues, knowledge, and awareness, without prejudice to each Party's priorities, policies and positions in those forums.

Article 17.44: Sub-Committee on Trade and Women's Economic Empowerment

1. The Parties hereby establish a Trade and Women's Economic Empowerment Sub-Committee ("WEE Sub-Committee") composed of representatives from each Party.

2. The WEE Sub-Committee shall:

- (a) establish an action plan of priority cooperation activities to be implemented and take steps to carry them out;
- (b) make recommendations, as appropriate, to the Trade and Sustainable Development Committee as established under Article 17.47 (Committee on Trade and Sustainable Development and Contact Points), on the implementation, operation, interpretation, and any other matter related to this Section and across this Agreement with respect to the economic empowerment of women;
- (c) exchange information on the Parties' experiences and lessons learned through the cooperation activities carried out under Article 17.43 (Cooperation Activities);
- (d) discuss joint proposals to support policies and other initiatives on trade and women's economic empowerment;
- (e) invite international institutions, private sector entities, non-governmental organisations, or other relevant institutions, as appropriate, to assist with the development and implementation of cooperation activities;
- (f) encourage multilateral and regional organisations to finance projects that enable women's economic empowerment and women's ability to trade; and
- (g) carry out other duties as decided by the Parties.

3. The WEE Sub-Committee shall meet as decided by the Parties in person or by any other technological means available, to consider any matter arising under this Section.

4. In the performance of its duties, the WEE Sub-Committee may work with any other body established under this Agreement. In the context of this work, the WEE Sub-Committee shall encourage efforts by these bodies to integrate women's economic empowerment considerations, activities, and commitments into their work.

5. The WEE Sub-Committee shall periodically review the cooperation activities carried out under Article 17.43 (Cooperation Activities) that promote women’s economic empowerment, as well as each Party’s implementation of this Section. The WEE Sub-Committee shall report and make recommendations to the Trade and Sustainable Development Committee established under Article 17.47 (Committee on Trade and Sustainable Development and Contact Points) on this review and other matters as necessary.

Article 17.45: Contact Points

The Parties shall designate a WEE contact point from its relevant authorities within 90 days of entry into force of this Agreement, in order to facilitate communication between the Parties on any matter relating to this Section. Each Party shall notify the other Party of the contact details of its WEE contact point and shall promptly notify any change to its WEE contact point or contact details.

Article 17.46: Non-Application of Dispute Settlement

1. Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Section.
2. The Parties shall make all possible efforts, through dialogue, consultations, and cooperation, to resolve any matter arising under this Section.

Section E: Institutional Provisions

Article 17.47: Committee on Trade and Sustainable Development and Contact Points

1. Recognising the need to coordinate the work of the Environment Sub-Committee established under Article 17.21 (Contact Points and Environment Sub-Committee), the Labour Council established under Article 17.32 (Labour Council), and the WEE Sub-Committee established under Article 17.44 (Sub-Committee on Trade and Women’s Economic Empowerment), (“Sub-Committees”), the Parties hereby establish a Committee on Trade and Sustainable Development (“TSD Committee”).
2. The TSD Committee shall be composed of senior governmental representatives as designated by each Party, and co-chaired by the Parties.
3. The TSD Committee shall meet as often as it considers necessary including, if appropriate, in advance of or in conjunction with meetings of the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee) to discuss matters of common interest under this Chapter, including horizontal issues concerning the environment, labour, and women’s economic empowerment. Meetings shall be hosted alternately by Canada and Indonesia. Officials for each Party that are responsible for matters concerning the environment, labour, and women’s economic empowerment shall participate in meetings of the TSD Committee.

4. The functions of the TSD Committee shall be to:
- (a) act as a liaison, facilitate regular communication, and coordinate information sharing between the Sub-Committees;
 - (b) report to the Joint Committee, as appropriate;
 - (c) schedule and organise TSD Committee meetings, and if appropriate, dedicated sessions on matters covered under the Sub-Committees;
 - (d) receive updates and reports of the activities undertaken by the Sub-Committees;
 - (e) coordinate recommendations to the Joint Committee based on the advice provided by the Sub-Committees;
 - (f) discuss and provide advice, if appropriate, to the Parties on ways to promote trade and investment that contribute to enhancing decent work, high levels of environmental protection, and inclusive economic growth;
 - (g) if appropriate, assess the impact on trade and investment between the Parties of certain measures taken by a Party to implement this Chapter; and
 - (h) perform any other functions as the Parties may decide.
5. The TSD Committee shall make its joint summary records, decisions, reports, and recommendations available to the public, unless the TSD Committee decides otherwise.
6. In addition to the contact points established by each Party under Article 17.21 (Contact Points and Environment Sub-Committee), Article 17.33 (Contact Points), and Article 17.45 (Contact Points), each Party shall, within one month after the date of entry into force of this Agreement, designate a TSD contact point to facilitate communication and coordination between the Parties on any matter relating to this Chapter. Each Party shall notify the other Party of the contact details of its TSD contact point. A Party shall also promptly notify the other Party of any change of contact details for its TSD contact point.

Article 17.48: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Section.

CHAPTER 18

TRADE AND SMALL AND MEDIUM-SIZED ENTERPRISES

Article 18.1: General Provisions

1. The Parties acknowledge the importance of promoting an environment that facilitates and support the development, growth, and competitiveness of Small and Medium Enterprises (“SMEs”) including social entrepreneurs and SMEs organized as cooperatives. The Parties also recognise the participation of SMEs in domestic markets as well as in international trade and investment and their contribution in achieving inclusive economic growth, sustainable development, and enhanced productivity.
2. The Parties shall develop and promote cooperation on SMEs, with the purpose of contributing to the expansion, diversification, and deepening of economic and commercial ties between the Parties, in recognition of the fundamental role of SMEs in creating and maintaining dynamism, and enhancing competitiveness of the economies of the Parties.
3. The Parties also recognise the importance of providing SMEs with information on tariff and non-tariff measures to facilitate international trade and investment.
4. The Parties acknowledge that improving the ability of SMEs to participate in trade and investment will enhance their competitiveness.
5. The Parties recognise the importance of innovation for SMEs’ competitiveness and the importance of enhanced access to information, financing, digitalization, transfer of technology on agreed terms, and networking in facilitating the innovation process.
6. The Parties also acknowledge that SMEs owned or operated by women, Indigenous Peoples¹, persons with disabilities, youth, and other under-represented groups² may require additional or targeted support to enhance their growth, competitiveness and access to international trade and investment.
7. Each Party may encourage SMEs operating within its territory or subject to its jurisdiction to observe internationally recognised voluntary standards, guidelines, and principles of responsible business conduct and corporate social responsibility practices, as appropriate.
8. The Parties recognise the importance of considering current research and initiatives on SMEs developed under the WTO, the International Trade Centre , the United Nations Conference on Trade and Development, the International Labour Organization, the Group of Twenty (G20), the Asia Pacific Economic Cooperation (APEC), the Organization for Economic Cooperation and Development (OECD), and other relevant forums, and the importance of taking into account their findings and recommendations to improve the ability of SMEs to participate in and benefit from trade, as appropriate.

¹ For the purposes of this Chapter, “Indigenous Peoples” refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

² For the purposes of this Chapter, the scope of "other under-represented group" is as defined by each Party.

9. The Parties acknowledge the provisions of various Chapters in this Agreement that contribute to encouraging and facilitating, and further enhancing the participation of SMEs in trade and investment opportunities derived from this Agreement.

Article 18.2: Information Sharing

1. Each Party shall establish or maintain a publicly accessible webpage containing information regarding this Agreement, including:

- (a) the text of this Agreement;
- (b) a summary of this Agreement; and
- (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; and
 - (ii) any additional information that the Party considers useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party may include on its webpage links to:

- (a) the equivalent webpage of the other Party; and
- (b) the webpage of its 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. The information described in paragraph 2(b) may include the following and be customized according to each Party's capacities, and the interests of their SMEs:

- (a) tariff and non-tariff measures;
- (b) custom regulations and procedures;
- (c) regulations and procedures concerning intellectual property rights;
- (d) information and programs to help SMEs become more cyber-secure, aware, and ready, including cybersecurity and privacy regulations, standards, cybersecurity controls, and conformity assessment measures relating to the cybersecurity posture of the SME;
- (e) technical regulations, standards, conformity assessment procedures, sanitary and phytosanitary measures relating to importation and exportation, and related enquiry points;
- (f) foreign investment regulations;
- (g) registration and governance procedures of business, including SMEs organized as cooperatives;
- (h) trade promotion programs;

- (i) start-up promotion programs;
- (j) competitiveness programs;
- (k) SME financing programs, including export financing, insurance services, and venture capital;
- (l) employment regulations, including pay equity and pay transparency regulations;
- (m) taxation information, if possible;
- (n) information related to the temporary entry of business persons;
- (o) government procurement opportunities; and
- (p) statistics of economic relevance and other macro data of interest about SMEs.

4. Each Party shall ensure that their respective webpages referred to in this Article are accessible to the public within a reasonable amount of time after this Agreement enters into force.

5. Each Party shall regularly review the information and links on the webpage referred to in this Article to ensure the information and links are up-to-date and accurate.

6. Each Party shall ensure that the information set out in this article is presented in a manner that is accessible for SMEs.

7. Each Party shall ensure that the information on the webpage is available in its own official language(s), as appropriate.

Article 18.3: Cooperation activities on SMEs

1. The Parties recognise the importance of cooperation activities between the Parties to support the objectives of this Chapter.

2. The Parties also recognise the importance of involving the private sector in the development and implementation of cooperation activities, as appropriate.

3. The Parties shall collaborate to provide information on tariff and non-tariff measures in international trade for SMEs, support productive sectors in which SMEs operate, and promote the growth and creation of higher paying, more productive jobs by SMEs.

4. The Parties shall consider the participation of women, Indigenous Peoples youth, persons with disabilities and other under-represented groups in the identification and implementation of cooperation activities.

5. Cooperation activities may include:

- (a) facilitating the exchange of best practices concerning public policies and programs, as well as relevant information to support and assist SMEs in adapting to changing market conditions, such as market research and the collection and analysis of sex disaggregated data;

- (b) promoting SMEs' participation in international trade, as well as business growth, and enhancing their integration into global value chains;
- (c) promoting a favorable environment for the development of SMEs by encouraging relevant private and governmental agencies to support the capacity-building of SMEs;
- (d) exchanging experiences on developing entrepreneurial capacity and culture, and on fostering entrepreneurs;
- (e) strengthening the Parties' collaboration on activities to promote the participation of SMEs including those owned or operated by the groups identified in paragraph 4, and promoting partnerships and networks for these SMEs and their participation in international trade and investment;
- (f) exchanging information and best practices on improving SMEs' access to capital and credit, including government financing instruments;
- (g) exchanging information on funding programs, innovative funding mechanisms, training and capacity building activities, or any other mechanism for SMEs that may increase trade and investment opportunities;
- (h) exploring opportunities to facilitate each Party's work in developing and enhancing SME export counselling, assistance and training programs;
- (i) encouraging investment in the SMEs of each Party to promote their development and access to international trade and investment;
- (j) encouraging SMEs' participation in platforms, such as web-based platforms, for business entrepreneurs and counsellors to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners;
- (k) supporting SMEs' digital-related skill development to enhance their participation in electronic commerce and digital trade in order to take advantage of the opportunities resulting from this Agreement and rapidly access new markets;
- (l) promoting the organization of trade promotion networks and business forums, and the joint implementation of seminars, conferences, symposiums, business roundtables, or other related activities to explore business, industrial, and technical opportunities, and to inform SMEs of the benefits available to them under this Agreement;
- (m) exchanging information on the development and implementation of incubators, accelerators, and SME support centers;
- (n) facilitating the exchange of information on entrepreneurship education programs for the groups identified in paragraph 4 to promote the entrepreneurial environment in the territories of each Party;

- (o) improving SMEs' access to participation in leadership, entrepreneurship, science, technology, and innovation-related business and trade, including education in science, technology, engineering, mathematics, and business, particularly SMEs owned or operated by women;
- (p) sharing best practices and information on establishing and promoting SMEs, including those organized as cooperatives, and increasing their access to international networks, markets and supply chains;
- (q) exchanging information and best practices on SME-related cybersecurity programs, cybersecurity and privacy regulations, standards, controls, and conformity assessment measures to improve SMEs' cybersecurity posture; and
- (r) facilitating the development of tools to increase the ability of SMEs to fully participate in and benefit from the opportunities created by this Agreement, and assist them in integrating into the global supply chain.

6. The Parties may collaborate within existing international forums to promote and advance the interests of SMEs and their participation in international trade and investment, including at the WTO, OECD, G20, and APEC.

Article 18.4: Committee on SMEs

1. The Parties hereby establish a Committee on SMEs ("Committee"), composed of representatives from each Party.
2. The Committee shall:
 - (a) identify ways to assist SMEs of each Party, such as cooperatives, to take advantage of the commercial opportunities resulting from this Agreement, including those owned or operated by women, Indigenous Peoples, youth, persons with disabilities, and under-represented groups, and to strengthen SMEs' competitiveness;
 - (b) exchange and discuss experiences and best practices in supporting and assisting SME exporters with respect to, among other things, training programs, trade education, trade finance, trade missions, trade facilitation, electronic commerce and digital trade, cooperative business practices, identifying commercial partners in the other Party, and establishing good business credentials;
 - (c) recommend additional information that a Party may include on the webpage referred to in Article 18.2 (Information Sharing);

- (d) review and coordinate the Committee's work program with the work of other committees, subcommittees, working groups, contact points, and any other subsidiary body established under this Agreement, to avoid duplication of work programs and to identify appropriate opportunities for cooperation to improve the ability of SMEs to engage in trade and investment opportunities resulting from this Agreement;
 - (e) collaborate with and encourage committees, subcommittees, working groups, contact points and any other subsidiary bodies established under this Agreement to consider integrating SME-related commitments and activities into their work;
 - (f) review the implementation and operation of this Chapter and SME-related provisions within the Agreement and report findings and make recommendations to the Joint Committee that can be included in future work and SME assistance programs as appropriate;
 - (g) report on its activities or make appropriate recommendations to the Joint Committee, as appropriate, when the Joint Committee meets under Article 23.3 (Administrative and Institutional Provisions – Meetings of the Joint Committee);
 - (h) discuss current issues relating to SMEs;
 - (i) consider any other matter pertaining to SMEs as the Committee may decide, including issues raised by SMEs regarding their ability to benefit from this Agreement; and
 - (j) carry out its activities, with the inclusive participation of women.
3. The Committee shall convene in person or by any technological means available within one year after the Agreement enters into force, and thereafter meet annually, unless the Parties decide otherwise.
4. The Committee may seek to collaborate with appropriate experts, international donor organizations, and SMEs, including workers, business advocacy representatives, and associations, in developing and carrying out its programs and activities.

Article 18.5: Non-Application of Dispute Settlement

1. Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Chapter.
2. The Parties shall make all possible efforts, through dialogue, consultations, and cooperation, to resolve any matter arising under this Chapter.

CHAPTER 19

ECONOMIC AND TECHNICAL COOPERATION

Article 19.1: Objectives

1. To support the objectives of this Agreement to increase trade and investment between Canada and Indonesia, the Parties agree to promote economic and technical cooperation to:
 - (a) strengthen the capacity of the Parties and, as appropriate, the private sector to support the implementation and maximize the opportunities and benefits of this Agreement;
 - (b) facilitate the implementation of economic and technical cooperation activities related to trade and investment commitments under this Agreement and any further mutually agreed cooperation activities that contribute to the objectives of this Agreement; and
 - (c) promote inclusive and sustainable economic growth.
2. The Parties shall seek, if possible, to minimize duplication with existing economic and technical cooperation between the Parties.

Article 19.2: Scope of Economic and Technical Cooperation

1. Economic and technical cooperation under this Chapter relates to trade and investment commitments under this Agreement or any other areas of cooperation as the Parties may decide.
2. The Parties shall undertake economic and technical cooperation activities, which may include sharing best practices, exchanging expertise and information, promoting innovation through dialogues, seminars, workshops, collaborative research and development, or any other forms of cooperation as the Parties may decide.

Article 19.3: Committee on Economic and Technical Cooperation

1. The Parties hereby establish a Committee on Economic and Technical Cooperation (“Committee”) to support the implementation of this Chapter, composed of government representatives of each Party.
2. The Parties shall jointly chair the Committee.
3. The Committee shall:
 - (a) develop an implementation plan as guidance for subsequent annual work programs, which includes a set of outputs, outcomes, and indicators;

- (b) develop annual work programs, which include a set of outputs, outcomes, and indicators;
- (c) coordinate with other committees, sub-committees, working groups, or any other subsidiary bodies established under this Agreement, to identify and implement appropriate economic and technical cooperation activities, and to avoid duplication of work programs;
- (d) consult or engage relevant stakeholders or external parties necessary to establish and implement the Committee's work programs;
- (e) monitor and assess the progress in implementing economic and technical cooperation activities;
- (f) report to the Joint Committee;
- (g) identify and resolve any emerging issues and concerns about the implementation of economic and technical cooperation activities; and
- (h) take any other actions in the exercise of its functions that the Parties may decide.

4. The Committee shall meet within one year of the date of entry into force of this Agreement. Unless the Parties decide otherwise, the Committee shall meet annually thereafter.

5. Each Party shall designate a contact point to facilitate communication between the Parties on all matters relating to the implementation of this Chapter and shall update the other Party on any changes to the details of the contact point.

Article 19.4: Resources

1. Resources for economic and technical cooperation under this Chapter shall be provided as agreed by the Parties, taking into consideration the availability of resources.

2. Any resources provided under this Chapter shall be time-bound and subject to performance indicators. Renewal of resources may be considered in the context of the review of the Agreement pursuant to Article 26.4 (Final Provisions – Review).

Article 19.5: Relation to Other Chapters

Unless the Parties decide otherwise, this Chapter shall apply to all economic and technical cooperation activities under this Agreement.

Article 19.6: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Chapter.

CHAPTER 20

BILATERAL DIALOGUES ON PRIORITY MATTERS

Article 20.1: Objective

1. The Parties recognize the importance of bilateral cooperation to address priority trade matters to strengthen the partnership between the Parties with a view to achieving their shared ambitions to develop secure and resilient critical mineral supply and value chains and to facilitate cooperation on Sanitary and Phytosanitary (SPS) matters.
2. Building on their strong economic partnership, the Parties aim to intensify their cooperation to facilitate trade and investment.

Article 20.2: Bilateral Dialogues

1. The application of the *Memorandum of Understanding Between the Government of Canada and the Government of the Republic of Indonesia on the Establishment of a Bilateral Dialogue on Sanitary and Phytosanitary Issues*, signed at Jakarta on 2 December 2024 will be in line with the objectives of this Chapter and further to the objectives of Chapter 5 (Sanitary and Phytosanitary Measures).
2. The application of the *Memorandum of Understanding between the Government of Canada and the Government of the Republic of Indonesia on Critical Mineral Cooperation*, signed at Jakarta on 2 December 2024 will be in line with the objectives of this Agreement
3. The cooperation in paragraphs 1 and 2, if not already commenced, will take place at the earliest opportunity following entry into force of this Agreement, taking into account any ongoing collaborative efforts between the Parties' relevant authorities.
4. On request of a Party to the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee), the Parties may decide to enter into bilateral dialogues on other priority matters of common interest, taking into account the Parties' respective priorities in responding to global economic development and challenges.

Article 20.3: Non-Application of Dispute Settlement

Chapter 24 (Dispute Settlement) does not apply to any matter arising under this Chapter.

CHAPTER 21

GOOD REGULATORY PRACTICES AND REGULATORY COOPERATION

Article 21.1: Definitions

For the purposes of this Chapter:

good regulatory practices means the use of best practices in the process of planning, designing, issuing, implementing, and reviewing regulatory measures to facilitate the achievement of domestic policy objectives;

regulatory authority means an administrative authority or agency at a Party's central level of government that develops, proposes, or adopts a regulatory measure, except as set out in Annex 21-A (Additional Provisions Concerning the Scope of "Regulatory Measures" and "Regulatory Authorities"), and does not include legislatures or courts.

regulatory measure means a measure of general application at a Party's central level of government with which compliance is mandatory, except as set out in Annex 21-A (Additional Provisions Concerning the Scope of "Regulatory Measures" and "Regulatory Authorities");¹

Article 21.2: General Provisions

1. Each Party shall encourage its regulatory authorities to adopt good regulatory practices in order to facilitate and promote trade and investment, economic growth, employment, and a transparent and predictable regulatory environment.
2. Each Party shall determine its approach to good regulatory practices under this Agreement in a manner consistent with its own legal framework, practice, and fundamental principles underlying its regulatory system.
3. The Parties affirm the importance of:
 - (a) maintaining and enhancing the benefits of cooperation promoted by the Parties under this Agreement through the use of good regulatory practices that facilitate increased trade in goods and services, as well as investment between the Parties;
 - (b) each Party's right to identify its regulatory priorities and to establish and implement regulatory measures to address these priorities, in the areas and by the levels of government that the Party considers appropriate;
 - (c) the role that regulatory measures play in achieving public policy objectives;
 - (d) taking into account input from interested persons in the development of regulatory measures;

¹ For Indonesia, regulatory measure refers to those measures set out in Articles 7(d) and (e), 12, and 13 of *Law Number 12/2011*, as amended.

- (e) developing measures to foster cooperation and capacity building of the Parties; and
 - (f) taking measures to minimise unintended inequities or disparities within and between groups of people likely to be impacted by a regulatory initiative, particularly women and Indigenous Peoples.²
4. This Chapter does not require a Party to:
- (a) take actions that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives, or would otherwise risk undermining or compromising those public policy objectives;
 - (b) achieve any particular regulatory outcome; or
 - (c) deviate from its domestic procedures for preparing and adopting regulatory measures.

Article 21.3: Internal Coordination of Regulatory Development

1. The Parties recognise that good regulatory practices can be encouraged through mechanisms and processes that facilitate coordination among regulatory authorities and are associated with processes for the development and review of regulatory measures. Accordingly, each Party shall endeavour to ensure the existence of those mechanisms or processes, which may include establishing and maintaining a central coordinating body for those mechanisms or processes.

2. The Parties recognise that their respective mechanisms or processes referred to in paragraph 1 may vary depending on differences in their levels of development and political and institutional structures. Each Party should describe the operation of its mechanisms or processes in a manner that is publicly available. Each Party's mechanisms or processes should have as overarching characteristics the ability to:

- (a) review proposed regulatory measures to determine whether the Party has applied good regulatory practices, which may include those set out in this Chapter, in their preparation, and make recommendations based on that review;
- (b) strengthen consultation and coordination among the Party's regulatory authorities to identify potential overlap and duplication of regulatory measures, and to prevent the application of inconsistent requirements by regulatory authorities;
- (c) recommend government-wide regulatory improvements;
- (d) ensure compliance with international trade and investment obligations;

² Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia's laws and regulations.

- (e) promote consideration of the impacts of the regulatory measures under preparation, including on Small and Medium-sized Enterprises (SMEs); and
- (f) report to the public on regulatory measures that have been reviewed and any proposals for government-wide regulatory improvement, as well as any updates on changes to the processes and mechanisms referred to in paragraph 1.

Article 21.4: Early Planning

1. Each Party should publish annually a list of any regulatory measures that it reasonably expects its regulatory authorities to issue within the following 12-month period.
2. Each Party should make publicly available, as early as possible:
 - (a) a brief description of the scope and objectives of a proposed regulatory measure; and
 - (b) the estimated timing for adoption of the proposed regulatory measure, including opportunities for public consultations.

Article 21.5: Regulatory Impact Assessments

1. To assist in designing a regulatory measure to best achieve the Party's objective, each Party shall endeavor to encourage its regulatory authorities, consistent with its laws and regulations, to conduct regulatory impact assessments when developing regulatory measures that meet certain criteria established by the Party.
2. Recognising that differences in the Parties' institutional, social, cultural, legal, and developmental circumstances may result in specific regulatory approaches, each Party should ensure that the regulatory impact assessment procedures, among other things:
 - (a) assess the need for a regulatory measure, including by providing a description of the nature and significance of the problem that the regulatory measure intends to address;
 - (b) identify and examine feasible alternatives to the regulatory measure, including, to the extent possible and in accordance with the Party's laws and regulations, the corresponding costs and benefits, recognising that some costs and benefits are difficult to quantify;
 - (c) provide an explanation of the reasons for concluding that the identified alternatives achieve the policy objectives in an efficient manner, including, if appropriate, reference to the costs and benefits and the difficulty managing risks; and
 - (d) rely on the best reasonably available information, including relevant scientific, technical, economic, or other information within the particular regulatory authority's mandate, capacity, and resources.

3. When conducting a regulatory impact assessment, each Party shall endeavour to ensure that its regulatory authorities take into consideration the potential impacts of the regulatory measure on SMEs.

Article 21.6: Public Consultations and Transparency

1. When preparing a regulatory measure, each Party shall endeavour to:
 - (a) publish the proposed regulatory measure on a government website that would allow any person to assess whether and how its interests might be significantly affected;
 - (b) encourage the publication of the regulatory impact assessment associated with the proposed regulatory measure on a government website; and
 - (c) offer reasonable opportunities for any person, on a non-discriminatory basis, to provide input on the proposed regulatory measure.
2. If a proposed regulatory measure is expected to have a significant impact on international trade, the Party should normally provide a comment period of at least 60 days from the date that the proposed regulatory measure is published.
3. A Party shall consider public input received on the proposed regulatory measure. A Party shall endeavour to make publicly available a summary of the results of consultations, except to the extent necessary to protect confidential information, or to withhold personal data, or inappropriate content.

Article 21.7: Use of Plain Language

Each Party should ensure that proposed and final regulatory measures are plainly written, concise, organised, and easy to understand, recognising that some regulatory measures involve technical issues for which relevant expertise or specialised knowledge might be required to understand and apply them.

Article 21.8: Consideration of Other Measures

To the extent appropriate and consistent with its laws and regulations, each Party should encourage its relevant regulatory authorities to consider regulatory measures of the other Party, as well as relevant developments in international, regional, and other forums, when developing regulatory measures.

Article 21.9: Public Access

Consistent with its laws and regulations, each Party shall endeavour to ensure that its relevant regulatory authorities provide public access to new and existing regulatory measures and, to the extent possible, make information on these measures available on a government website.

Article 21.10: Retrospective Review

1. Each Party should review its regulatory measures, at intervals it deems appropriate, to determine whether they should be modified or repealed to make them more effective in achieving policy objectives and reduce unnecessary regulatory burdens, including on SMEs.
2. Each Party shall endeavour to publish, to the extent possible, any official plans and results of a review conducted under paragraph 1.

Article 21.11 Cooperation

The Parties shall endeavour to cooperate in order to implement this Chapter and maximise the benefits arising from it. In conducting the cooperation activities, each Party should take into consideration the other Party's needs and level of development. Cooperation activities may include:

- (a) information exchanges, dialogues, or meetings between officials of the Parties;
- (b) information exchange, dialogues, or meetings with interested persons, including SMEs, of the Parties, and international organisations;
- (c) training programs, seminars, and other assistance initiatives;
- (d) further strengthening cooperation between the regulatory authorities of the Parties; and
- (e) other activities that the Parties may decide.

Article 21.12: Contact Points and Information Exchange on Implementation

1. Each Party shall designate and notify the other Party of a contact point for matters arising under this Chapter. A Party shall promptly notify the other Party of any changes to its contact point.
2. The contact points shall be responsible for facilitating cooperation activities under this Chapter.
3. For the purposes of transparency, cooperation, and capacity building activities, the Parties shall exchange information on the implementation of this Chapter.
4. Each Party shall provide an update to the Joint Committee established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee) on an annual basis. This update may include the actions the Party has taken to implement this Chapter and the actions it plans to take to implement this Chapter, including those to:
 - (a) encourage its regulatory authorities to conduct regulatory impact assessments in accordance with Article 21.5 (Regulatory Impact Assessments);
 - (b) ensure that regulatory measures are accessible, in accordance with Article 21.9 (Public Access);

- (c) review existing regulatory measures, in accordance with Article 21.10 (Retrospective Review);
- (d) publish annually, a list of any regulatory measures that it reasonably expects its regulatory authorities to issue, in accordance with Article 21.4 (Early Planning);
- (e) review developments in its good regulatory practices and its experiences in implementing this Chapter with a view to considering making recommendations to the Joint Committee for modifying this Chapter to further enhance the benefits of this Agreement; and
- (f) identify opportunities for future assistance or cooperation activities.

Article 21.13: Relationship to Other Chapters

In the event of an inconsistency between this Chapter and another Chapter of this Agreement, the other Chapter shall prevail to the extent of the inconsistency.

Article 21.14: Non-Application of Dispute Settlement

A Party shall not have recourse to dispute settlement under Chapter 24 (Dispute Settlement) for any matter arising under this Chapter.

ANNEX 21-A

ADDITIONAL PROVISIONS CONCERNING THE SCOPE OF “REGULATORY MEASURES” AND “REGULATORY AUTHORITIES”

1. Further to Article 21.1 (Definitions), the following measures are not regulatory measures for the purposes of this Chapter:

- (a) **for the Parties:** general statements of policy or guidance that do not prescribe legally enforceable requirements;
- (b) **for Canada:**
 - (i) a measure concerning:
 - (A) a military, foreign affairs, or national security function of the Government of Canada;
 - (B) public sector management, personnel, pensions, public property, loans, grants, benefits, or contracts;
 - (C) departmental organisation, procedure, or practice;
 - (D) taxation, financial services or anti-money laundering measures; or
 - (E) federal, provincial, territorial relations and agreements and relations with Aboriginal Peoples; or
 - (ii) a measure that does not constitute a regulation under the *Statutory Instruments Act*;
- (c) **for Indonesia:**
 - (i) a measure concerning:
 - (A) a military, foreign affairs, or national security function of the Government of Indonesia;
 - (B) public sector management, personnel, pensions, public property, loans, grants, benefits, or contracts;
 - (C) departmental organisation, procedure, or practice;
 - (D) taxation, financial services or anti-money laundering measures;
 - (E) land and real estate;
 - (F) an approval or admission of foreign investment proposal; or

(G) government procurement and strategic industry.³

2. Further to Article 21.1 (Definitions), for **Canada**, the Governor in Council is not a regulatory authority for the purposes of this Chapter.

³ For greater certainty, the term “strategic industries” has the same meaning as that under paragraph 4 of Article 1 of *Law Number 3 of 2014 on Industry*, as amended.

CHAPTER 22
TRANSPARENCY, ANTI-CORRUPTION, AND RESPONSIBLE BUSINESS
CONDUCT

Section A: Definitions

Article 22.1: Definitions

For the purposes of this Chapter:

act or refrain from acting in relation to the performance of official duties includes any use of the public official's position, whether or not within the official's authorised competence;

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and factual 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;

foreign public official means any person holding a legislative, executive, administrative, or judicial office of a foreign country, at any level of government, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority; and any person exercising a public function for a foreign country, at any level of government, including for a public agency or public enterprise;

official of a public international organization means an international civil servant or any person who is authorised by a public international organization to act on its behalf;

public official means:

- (a) any person holding a legislative, executive, administrative or judicial office of a Party, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority;
- (b) any other person who performs a public function for a Party, including for a public agency or public enterprise, or provides a public service, as defined under the Party's law and as applied in the pertinent area of that Party's law; or
- (c) any other person defined as a public official under a Party's law.

Section B: Transparency

Article 22.2: Publication

1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application regarding any matter covered by this Agreement are promptly published, including on the internet, where feasible, or made available in such a manner as to enable an interested person and the other Party to become acquainted with them.
2. Each Party shall, to the extent possible:
 - (a) publish in advance any measure mentioned in paragraph 1 that it proposes to adopt; and
 - (b) provide a reasonable opportunity for an interested person and the other Party to comment on the proposed measures.
3. To the extent possible, when introducing or changing the laws, regulations, or procedures referred to in paragraph 1, each Party shall endeavour to provide a reasonable period between the date when those laws, regulations, or procedures, proposed or final in accordance with its legal system, are made publicly available and the date when they enter into force.
4. With respect to a proposed regulation of general application of a Party's central level of government respecting any matter covered by this Agreement that is likely to affect trade or investment between the Parties and that is published in accordance with paragraph 2(a), each Party shall:
 - (a) endeavour to publish the proposed regulation in an official journal, or on an official website, preferably online and consolidated into a single portal;
 - (b) endeavour to publish the proposed regulation:
 - (i) no less than 60 days in advance of the date on which comments are due; or
 - (ii) within another period in advance of the date on which comments are due that provides sufficient time for an interested person to evaluate the proposed regulation, and formulate and submit comments;
 - (c) to the extent possible, include in the publication under subparagraph (a) an explanation of the purpose of, and rationale for, the proposed regulation; and
 - (d) consider comments received during the comment period, and is encouraged to explain any significant modifications made to the proposed regulation, preferably on an official website or in an online journal.
5. Each Party shall, with respect to a regulation of general application adopted by its central level of government respecting any matter covered by this Agreement that is published in accordance with paragraph 1:
 - (a) promptly publish the regulation on a single online portal or in an official journal of national circulation; and

- (b) if appropriate, include with the publication an explanation of the purpose of and rationale for the regulation.

Article 22.3: Notification and Provision of Information

1. A Party, to the extent possible, shall notify the other Party of any proposed or existing measure that the Party considers might materially affect the operation of this Agreement or that substantially affects the interest of the other Party pursuant to this Agreement.
2. At the request of the other Party, a Party shall promptly provide information and respond to questions related to any proposed or existing measure that the requesting Party considers might materially affect the operation of this Agreement, regardless of whether the requesting Party has been previously notified of that measure.
3. Any notification, request, or information related to this Article shall be communicated through the relevant Contact Points.
4. Any notification provided, and any answer or information supplied, pursuant to paragraph 1 and paragraph 2 are without prejudice as to whether the measure is consistent with this Agreement.

Article 22.4: Administrative Proceedings

With a view to administering in a consistent, impartial, objective, and reasonable manner all measures of general application with respect to any matter covered by this Agreement, each Party shall ensure in its administrative proceedings applying measures referred to in Article 22.2 (Publication) to a particular person, good, or service of the other Party in specific cases that:

- (a) whenever possible, a person of the other Party that is directly affected by a proceeding is provided with reasonable notice, in accordance with 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) a person of the other Party that is directly affected by a proceeding is afforded a reasonable opportunity to present facts and arguments in support of that person's position prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) the procedures are in accordance with its law.

Article 22.5: Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals, or procedures for the purpose of the prompt review and, if warranted, correction of final administrative actions regarding matters covered by this Agreement. Each Party shall ensure that its tribunals are impartial and independent of the office or authority entrusted with administrative enforcement and that they do not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, in any tribunal or procedure referred to in paragraph 1, the parties to the proceedings are entitled to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions on the record or, where required by that Party's domestic law, on the record compiled by the administrative authority.
3. Each Party shall ensure, subject to appeal or further review as provided for in its domestic law, that the decision referred to in paragraph 2(b) is implemented by, and governs the practice of, the office or authority with respect to the administrative action at issue.

Article 22.6: Cooperation on Promoting Increased Transparency

The Parties agree to cooperate in bilateral, regional, and multilateral fora on ways to promote transparency in respect of international trade and investment.

Section C: Anti-Corruption

Article 22.7: Scope

1. The Parties recognise that bribery and other forms of corruption in trade and investment activities can undermine democracy and rule of law, discourage trade and foreign investment, and adversely affect the economic development of the Parties.
2. The Parties affirm their commitment to prevent and combat corruption and bribery in international trade and investment with the understanding that this contributes to efforts to substantially reduce corruption and bribery in all their forms.
3. The scope of this Section is limited to measures to prevent and combat corruption, including bribery with respect to any matter covered by this Agreement.
4. The Parties recognise that the description of offences adopted or maintained in accordance with this Section, and of the applicable legal defences or legal principles controlling the lawfulness of conduct, is reserved to each Party's law, and that those offences shall be prosecuted and punished in accordance with each Party's law.

5. Each Party affirms their adherence to the *United Nations Convention against Corruption*, done at New York on 31 October 2003 (“UNCAC”), and, to the extent that they are a party, the *Inter-American Convention Against Corruption*, done at Caracas on 29 March 1996, and the *OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions*, done at Paris, France, on 17 December 1997.

6. The Parties reiterate their support for the principles contained in documents developed by APEC and G20 anti-corruption working groups aimed at preventing and combating corruption and endorsed by leaders or relevant ministers, including the *G20 High Level Principles on Organizing against Corruption*; *G20 High Level Principles on Corruption and Growth*, *G20 Guiding Principles on Enforcement of the Foreign Bribery Offence*, *G20 Guiding Principles to Combat Solicitation*, *G20 High Level Principles on the Liability of Legal Persons for Corruption*, *APEC Conduct Principles for Public Officials*, and the *APEC Principles on the Prevention of Bribery and Enforcement of Anti-Bribery Laws*.

7. The Parties also reiterate their support for, and encourage awareness among their private sectors of, available anti-corruption compliance guidance including the *APEC Code of Conduct for Business: Business Integrity and Transparency Principles for the Private Sector*, *APEC General Elements of Effective Voluntary Corporate Compliance Programs*, and *G20 High Level Principles on Private Sector Transparency and Integrity*.

Article 22.8: Measures Against Corruption

1. Each Party shall adopt or maintain legislative and other measures as may be necessary to establish as criminal offences under its law, in matters that affect international trade or investment, when committed intentionally, by any person subject to its jurisdiction:

- (a) the promise, offering or giving to a public official, directly or indirectly, of an undue advantage, for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of his or her official duties;
- (b) the solicitation or acceptance by a public official, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of his or her official duties;
- (c) the promise, offering or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of his or her official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business; and
- (d) the aiding or abetting, or conspiracy in the commission of any of the offences described in subparagraphs (a) to (c).

2. Each Party shall adopt or maintain legislative and other measures as may be necessary to establish as a criminal offense under its law, when committed intentionally, by a person subject to its jurisdiction, the embezzlement, misappropriation or another diversion by a public official for their benefit or for the benefit of another person or entity, of property, public or private fund or security, or any other thing of value entrusted to the public official by virtue of their position.

3. Each Party shall make the commission of an offence described in paragraph 1, 2 or 6 liable to sanctions that take into account the gravity of that offence.

4. Each Party shall adopt or maintain measures as may be necessary, consistent with its legal principles, to establish the liability of legal persons for offences described in paragraphs 1 and 6. In particular, each Party shall ensure that there are measures that provide for legal persons held liable for offences described in paragraphs 1 or 6 to be subject to effective, proportionate and dissuasive criminal or non-criminal sanctions, including monetary sanctions.

5. Each Party shall disallow the tax deductibility of expenses that constitute bribes under subparagraphs 1(a) to 1(c) and, where appropriate, other expenses incurred in furtherance of corrupt conduct.

6. In order to prevent corruption, each Party shall adopt or maintain measures as may be necessary, in accordance with its laws and regulations, regarding the maintenance of books and records, financial statement disclosures, and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences described in paragraph 1:

- (a) the establishment of off-the-books accounts;
- (b) the making of off-the-books or inadequately identified transactions;
- (c) the recording of non-existent expenditure;
- (d) the entry of liabilities with incorrect identification of their objects;
- (e) the use of false documents; and
- (f) the intentional destruction of bookkeeping documents earlier than foreseen by the law.

7. Each Party shall consider adopting or maintaining measures to protect, against any unjustified treatment, any person who, in good faith and on reasonable grounds, reports to the competent authorities any facts concerning offences described in paragraphs 1, 2 or 6.

8. The Parties recognise the harmful effects of facilitation payments. Each Party shall, in accordance with its laws and regulations:

- (a) encourage enterprises to prohibit or discourage the use of facilitation payments; and
- (b) take steps to raise awareness among its public officials of its bribery laws, with a view to stopping the solicitation and the acceptance of facilitation payments.

Article 22.9: Cooperation

1. The Parties recognise the importance of regional and multilateral initiatives to prevent and combat corruption, including bribery in international trade and investment. The Parties intend to work together to advance efforts in regional and multilateral fora and encourage and support appropriate initiatives to prevent and combat corruption, including bribery in international trade and investment.

2. The Parties may establish and maintain a network connecting anti-corruption and law enforcement authorities to share experiences, case studies, and best practices to help develop capacity in combatting corruption and enhance cooperation between agencies responsible for investigations and prosecution of corruption.

Article 22.10: Promoting Integrity among Public Officials

1. To fight corruption, each Party should promote, among other things, integrity, honesty and responsibility among its public officials. To this end, each Party shall, in accordance with the fundamental principles of its legal system, adopt or maintain:

- (a) measures to provide adequate procedures for the selection and training of natural persons for public positions considered by the Party to be especially vulnerable to corruption, and the rotation, if appropriate, of those natural persons to other positions;
- (b) measures to promote transparency in the behaviour of public officials in the exercise of public functions;
- (c) policies and procedures to identify and manage actual or potential conflicts of interest of public officials;
- (d) measures that require senior public officials, and other public officials as determined by the Party, to make declarations to appropriate authorities regarding, among other things, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials; and
- (e) measures to facilitate reporting by public officials of any facts concerning offences described in Article 22.8.1, Article 22.8.2, or Article 22.8.6 (Measures Against Corruption) to appropriate authorities, if those acts come to their notice in the performance of their functions.

2. Each Party shall endeavour to adopt or maintain codes or standards of conduct for the correct, honourable, and proper performance of public functions, and measures providing for disciplinary or other measures, if warranted, against public officials who violate the codes or standards established or maintained in accordance with this paragraph.

3. Each Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures through which a public official accused of an offence described under Article 22.8.1 (Measures Against Corruption) may, where considered appropriate by that Party, be removed, suspended, or reassigned by the appropriate authority, bearing in mind respect for the principle of the presumption of innocence.

4. Each Party shall, in accordance with the fundamental principles of its legal system and without prejudice to judicial independence, adopt or maintain measures to strengthen integrity, and to prevent opportunities for corruption, among members of the judiciary in matters that affect international trade or investment. These measures may include rules with respect to the conduct of members of the judiciary.

Article 22.11: Participation of Private Sector and Society

1. Each Party shall take appropriate measures, within its means and in accordance with fundamental principles of its legal system, to promote the active participation and safety of individuals and groups outside the public sector, such as enterprises, civil society, non-governmental organisations, women's organisations, and community-based organisations, in the prevention of and the fight against corruption in matters affecting international trade or investment, and to raise public awareness regarding the existence, causes and gravity of, and the threat posed by, corruption. To this end, a Party may, for example:

- (a) undertake inclusive public information activities and inclusive public education programmes that contribute to non-tolerance of corruption;
- (b) encourage professional associations and other non-governmental organisations, if appropriate, in their efforts to support and assist enterprises, in particular Small and Medium-sized Enterprises ("SMEs"), in developing internal controls, ethics, and compliance programmes or measures for preventing and detecting bribery and corruption in international trade and investment;
- (c) encourage company management to make statements in their annual reports or otherwise publicly disclose their internal controls, ethics, and compliance programmes or measures, including those that contribute to preventing and detecting bribery and corruption in international trade and investment; and
- (d) adopt or maintain measures that respect, promote, and protect the freedom to seek, receive, publish and disseminate information concerning corruption.

2. Each Party shall endeavour to encourage private enterprises, taking into account their structure and size, and the sectors in which they operate, to:

- (a) adopt or maintain sufficient internal auditing controls to assist in preventing and detecting offences described in Article 22.8.1 or Article 22.8.6 (Measures Against Corruption) in matters affecting international trade or investment;
- (b) ensure that their accounts and required financial statements are subject to appropriate auditing and certification procedures; and
- (c) establish compliance programs for the purpose of preventing and detecting offences described in Article 22.8.1 or Article 22.8.6 (Measures Against Corruption).

3. Each Party shall take appropriate measures to ensure that its relevant anti-corruption bodies are known to the public and shall provide access to those bodies, if appropriate, for the reporting, including anonymously, of any incident that may be considered to constitute an offence described in Article 22.8.1 (Measures Against Corruption).

Article 22.12: Application and Enforcement of Anti-Corruption Laws

1. In accordance with the fundamental principles of its legal system, a Party shall not fail to effectively enforce its laws or other measures adopted or maintained to comply with Article 22.8 (Measures to Combat Corruption) through a sustained or recurring course of action or inaction, after the date of entry into force of this Agreement, as an encouragement for trade and investment. The Parties recognise that individual cases or specific discretionary decisions related to the enforcement of anti-corruption laws are subject to each Party's domestic law and legal procedures.

2. In accordance with the fundamental principles of its legal system, each Party retains the right for its law enforcement, prosecutorial, and judicial authorities to exercise their discretion with respect to the enforcement of its anti-corruption laws. Each Party retains the right to take decisions with regard to the allocation of its resources.

3. The Parties affirm their commitments under applicable international agreements, or arrangements to cooperate with each other, consistent with their respective legal and administrative systems, to enhance the effectiveness of law enforcement actions to combat the offences described in Article 22.8 (Measures to Combat Corruption).

Article 22.13: Relation to Other Agreements

Nothing in this Agreement shall affect the rights and obligations of the Parties under the *United Nations Convention against Transnational Organized Crime*, done at New York on 15 November 2000 ("UNTOC"), and to the extent that they are a party, the *Convention on Combating Bribery of Foreign Public Officials in International Business Transaction*, with its Annex, done at Paris on 21 November 1997, or the *Inter-American Convention Against Corruption*, done at Caracas on 29 March 1996.

Article 22.14: Dispute Resolution

1. Chapter 24 (Dispute Settlement) does not apply to a matter arising under this Section.

2. Notwithstanding paragraph 1, a Party may request consultations pursuant to Article 24.5 (Dispute Settlement – Consultations) if it considers that a measure of the other Party is inconsistent with an obligation under this Section, or that the other Party has otherwise failed to carry out an obligation under this Section, in a manner affecting trade or investment between Parties.

3. The consulting Parties shall make every effort to find a mutually satisfactory resolution, which may include appropriate cooperative activities or a work plan to address the matter.

**Section D: Responsible Business Conduct and Corporate
Social Responsibility**

Article 22.15: Responsible Business Conduct and Corporate Social Responsibility

1. Each Party recognises the importance of responsible business conduct and corporate social responsibility, and commits to collaborate with relevant stakeholders to develop, adopt, promote, strengthen, and implement policies that support a responsible business environment.
2. Each Party affirms that enterprises operating within its jurisdiction have a duty to comply with all its applicable laws, such as those concerning human rights, the rights of Indigenous Peoples¹, environmental protection, and labour.
3. Each Party shall encourage enterprises organised or constituted under its law, or operating in its territory, including SMEs, to incorporate into their business practices and internal policies those internationally recognised standards, guidelines, and principles of responsible business conduct and corporate social responsibility that have been endorsed or are supported by that Party, and that address issues such as labour, environment, human rights, and anti-corruption, such as the *OECD Guidelines on Multinational Enterprises*, the *UN Guiding Principles on Business and Human Rights*, and the *UN Global Compact*.
4. Each Party should encourage investors or enterprises operating within its territory to undertake and maintain meaningful engagement and dialogue, in accordance with international responsible business conduct standards, guidelines, and principles that have been endorsed or are supported by that Party, with Indigenous Peoples² and local communities, as applicable.

¹ Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

² Indigenous Peoples refers to:

- (a) for Canada, Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the Constitution Act, 1982 of Canada;
- (b) for Indonesia, Masyarakat Hukum Adat in accordance with Indonesia’s laws and regulations.

CHAPTER 23
ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

Article 23.1: Establishment of the Joint Committee

The Parties hereby establish a Joint Committee, composed of government representatives of each Party. The Joint Committee will be co-chaired by government representatives of each Party at the level of Ministers, or by their designees.

Article 23.2: Functions of the Joint Committee

1. The Joint Committee shall:
 - (a) consider ways to further enhance trade and investment between the Parties;
 - (b) consider any matter relating to the implementation or operation of this Agreement;
 - (c) supervise the work of the committees, sub-committees, working groups, and other subsidiary bodies established under this Agreement (“subsidiary bodies”);
 - (d) without prejudice to Chapter 24 (Dispute Settlement), seek to prevent problems that might arise in areas covered by this Agreement, and to resolve disputes that may arise regarding the interpretation or application of this Agreement; and
 - (e) review this Agreement and its implementation in accordance with Article 26.4 (Final Provisions – Review).
2. The Joint Committee may:
 - (a) establish, merge, or dissolve subsidiary bodies established under this Agreement, and determine their responsibilities, to improve the functioning of this Agreement;
 - (b) delegate responsibilities to the Agreement Coordinators established under Article 23.5 (Agreement Coordinators);
 - (c) seek advice of a non-governmental person or entity;
 - (d) adopt interpretative decisions concerning this Agreement binding on panels established under Article 24.7 (Dispute Settlement – Request for the Establishment of a Panel) and on tribunals established under Section D of Chapter 13 (Investment – Investor-State Dispute Settlement);

- (e) adopt a modification to this Agreement of:
 - (i) a Party's Schedule to Annex 2-A (Tariff Commitments) to accelerate tariff elimination or improve market access conditions;
 - (ii) the rules of origin established in Annex 3-B (Product-Specific Rules of Origin); or
 - (iii) the minimum data elements under Annex 3-A (Minimum Data Elements of the Declaration of Origin);
- (f) consider any proposal to amend or modify the rights and obligations under this Agreement; and
- (g) take any other action in the exercise of its functions as the Parties may decide.

3. The modifications referred to in paragraph 2(e) are subject to the completion of the necessary domestic legal procedures of either Party.

Article 23.3: Meetings of the Joint Committee

1. The Joint Committee shall meet within one year of the date of entry into force of this Agreement and thereafter as the Parties may decide, or at the request in writing of a Party. Unless the Parties decide otherwise, meetings of the Joint Committee shall be held in person alternately in the territory of each Party, or virtually by any means available.
2. If the Joint Committee meets at the level of Ministers, it may be preceded by a meeting at the level of senior officials.

Article 23.4: Decision-Making and Rules of Procedure

1. Decisions and recommendations of the Joint Committee and subsidiary bodies shall be taken by consensus.
2. The Joint Committee and subsidiary bodies may establish their own rules of procedure.
3. If a Party provides information to the other Party in relation to a meeting of the Joint Committee or a subsidiary body and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information.

Article 23.5: Agreement Coordinators

1. Each Party shall designate an Agreement Coordinator and notify the other Party in writing within 60 days following the entry into force of this Agreement. Each Party shall promptly notify the other Party any changes to its Agreement Coordinator.

2. The Agreement Coordinators shall:
 - (a) monitor the work of all subsidiary bodies and, as appropriate, make recommendations regarding the functioning of this Agreement to the Joint Committee;
 - (b) coordinate preparations for Joint Committee meetings;
 - (c) respond to any information requests pursuant to Article 22.3 (Transparency, Anti-Corruption, and Responsible Business Conduct – Notification and Provision of information);
 - (d) receive all notifications and information provided pursuant to this Agreement, unless otherwise provided in this Agreement;
 - (e) facilitate communications between the Parties on any matter covered by this Agreement;
 - (f) discharge any other responsibilities delegated by the Joint Committee under Article 23.2.2(b) (Functions of the Joint Committee); and
 - (g) maintain an updated list of chapter-specific subsidiary bodies and contact points.
3. The Agreement Coordinators shall meet and communicate as often as required. Meetings may be held in person or virtually.
4. A Party may request in writing at any time that a special meeting of the Agreement Coordinators be held. The Agreement Coordinators shall endeavour to meet within 30 days following the receipt of a request.

CHAPTER 24

DISPUTE SETTLEMENT

Section A: Dispute Settlement

Article 24.1: Definitions

For purposes of this Chapter:

complaining Party means a Party that requests the establishment of a panel under Article 24.7 (Request for the Establishment of a Panel);

panel means a panel established under Article 24.7 (Request for the Establishment of a Panel);

panellist means a member of a panel established under Article 24.7 (Request for the Establishment of a Panel); and

responding Party means a Party that has been complained against under Article 24.7 (Request for the Establishment of a Panel).

Article 24.2: Cooperation

The Parties shall at all times endeavour to agree on the interpretation and application of this Agreement and shall make every attempt through cooperation and discussion to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 24.3: Scope and Coverage

Except as otherwise provided in this Agreement, the provisions of this Chapter shall apply to the settlement of all disputes between the Parties regarding the interpretation or application of this Agreement or wherever a Party considers that:

- (a) an actual or proposed measure of the other Party is or would be inconsistent with one of its obligations under this Agreement; or
- (b) the other Party has otherwise failed to carry out one of its obligations under this Agreement.

Article 24.4: Choice of Forum

1. Disputes regarding any matter arising under both this Agreement and the WTO Agreement or any other free trade agreement to which the Parties are party may be settled in either forum at the discretion of the complaining Party.

2. If a complaining Party requests the establishment of a panel or its equivalent under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of the other. This paragraph shall not apply if substantially separate and distinct rights or obligations are in dispute.

Article 24.5: Consultations

1. A Party may request in writing consultations with the other Party regarding any matter referred to in Article 24.3 (Scope and Coverage).

2. The Party requesting consultations shall deliver the written request for consultations to the other Party, and shall set out the reasons for the request, including the identification of the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage), and indicating the legal basis for the complaint.

3. Subject to paragraph 4, the Parties shall enter into consultations within 30 days of the date of receipt of the request by the other Party, unless the Parties decide otherwise.

4. In cases of urgency, including those involving perishable goods, the Parties shall enter into consultations within 15 days of the date of receipt of the request by the other Party.

5. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter through consultations under this Article. To this end, each Party shall:

- (a) provide sufficient information to enable a full examination of the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage);
- (b) make available personnel of its governmental agencies or other regulatory bodies with expertise in the subject matter of the consultations; and
- (c) treat any confidential or proprietary information received in the course of consultations on the same basis as the Party providing the information.

6. Consultations are confidential and without prejudice to the rights of the Parties in proceedings under this Chapter.

7. Consultations may be held in person or by any other means decided by the Parties.

Article 24.6: Good Offices, Conciliation, and Mediation

1. The Parties may at any time decide to undertake an alternative method of dispute resolution, such as good offices, conciliation, or mediation. A Party shall at all times exercise its judgment as to whether an alternative method of dispute resolution may be fruitful. If a Party determines that an alternative method of dispute resolution may be fruitful, it shall request in writing agreement from the other Party to undertake an alternative method of dispute resolution. The other Party shall give good faith consideration to this request.

2. Mediation shall be conducted according to the mediation procedures set out in Annex 24-A (Rules of Procedure for Mediation), unless the Parties decide otherwise. Other alternative methods of dispute resolution shall be conducted according to procedures decided by the Parties.
3. The Parties shall begin, suspend, or terminate mediation proceedings according to the mediation procedures set out in Annex 24-A (Rules of Procedure for Mediation), unless the Parties decide otherwise. The Parties may at any time begin, suspend, or terminate other alternative dispute resolution proceedings established under this Article.
4. Proceedings involving good offices, conciliation, and mediation are confidential and without prejudice to the rights of the Parties in any other proceedings under this Chapter.
5. If the Parties decide, good offices, conciliation, or mediation may continue while panel proceedings provided for in this Chapter are in progress.

Article 24.7: Request for the Establishment of a Panel

1. Unless the Parties decide otherwise, if a matter referred to in Article 24.5 (Consultations) has not been resolved within:
 - (a) 45 days after the date of receipt of the request for consultations; or
 - (b) 25 days after the date of receipt of the request for consultations for matters referred to Article 24.5.4 (Consultations),the Party requesting consultations may refer the matter to a panel.
2. A panel shall not be established to review a proposed measure.
3. The complaining Party shall deliver a written request for the establishment of a panel to the responding Party. In this request, the complaining Party shall indicate the reason for the request, identify the measure or other matter at issue under Article 24.3 (Scope and Coverage), and provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly.

Article 24.8: Panel Composition

1. The panel shall comprise three panellists.
2. Each Party shall, within 30 days after the date of receipt of the request for establishment of the panel, appoint a panellist, propose up to four candidates to serve as the chair of the panel, and notify the other Party in writing of the appointment and its proposed candidates to serve as the chair. If a Party fails to appoint a panellist within this time, the panellist shall be appointed by the other Party from the candidates proposed for chair by each Party.

3. The Parties shall endeavour to decide on the chair from among the candidates proposed within 45 days after the date of receipt of the request for establishment of the panel. If the Parties fail to decide on the chair within this time period, within a further seven days the chair shall be selected by lot from the candidates proposed and shall be appointed to the panel, unless the Parties decide otherwise.

4. If a panellist withdraws, is removed, or becomes unable to serve, all time periods applicable to that panel's proceedings shall be suspended until the date a replacement is appointed. The Parties shall appoint the replacement as follows:

- (a) a panellist appointed by a Party shall be replaced by that Party within 15 days, failing which the replacement shall be appointed in accordance with the second sentence of paragraph 2;
- (b) a chair shall be replaced by a person selected by both Parties within 15 days, failing which the replacement shall be appointed in accordance with the second sentence of paragraph 3; and
- (c) if an appointment in subparagraphs (a) or (b) would require selecting from the chair candidates and there are no remaining chair candidates, each Party shall propose up to three additional candidates within 15 days and the Parties shall then follow the applicable procedure in subparagraphs (a) or (b).

5. If a Party believes that a panellist is in violation of the Code of Conduct referenced in Article 24.9.1(f) (Qualifications of Panellists), the Parties shall consult. If the Parties concur on removing the panellist, the panellist shall be removed and a new panellist shall be selected in accordance with this Article.

6. If a Party believes that a panellist or a candidate for chair does not meet the requirements in Articles 24.9.1 or 24.9.3 (Qualifications of Panellists), the Parties shall consult within 10 days after that individual was appointed or proposed. If the Parties concur that a panellist does not meet the requirements, the panellist shall be removed, and a new panellist shall be selected in accordance with paragraph 4. If the Parties concur that a candidate for chair does not meet the requirements, the candidate shall be withdrawn, and a new candidate proposed within 10 days.

Article 24.9: Qualifications of Panellists

1. Each panellist shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or in the settlement of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

- (c) be independent, serve in their individual capacity, not be affiliated with or employed by a Party, and not take instructions from any Party or organisation;
 - (d) not be a national of a Party, nor have their usual place of residence in the territory of a Party;
 - (e) not have dealt with the matter at issue in any capacity, including involvement in an alternative dispute resolution proceeding referred to in Article 24.6 (Good Offices, Conciliation, and Mediation); and
 - (f) comply with Annex 24-C (Code of Conduct).
2. The Parties shall endeavour to include greater diversity in panel appointments, including through the increased representation of women appointed to panels. To this end, the Parties shall endeavor to appoint at least one woman to each panel.
3. For a dispute arising under Chapter 17 (Trade and Sustainable Development), each Party shall select panellists in accordance with the following requirements, in addition to those set out in paragraphs 1 and 2:
- (a) in any dispute arising under Section B (Trade and Environment), panellists other than the chair shall have expertise or experience in environmental law or practice; and
 - (b) in any dispute arising under Section C (Trade and Labour), panellists other than the chair shall have expertise or experience in labour law or practice.

Article 24.10: Rules of Procedure and Terms of Reference of Panels

1. A panel established under this Chapter shall follow the rules of procedure set out in Annex 24-B (Rules of Procedure). A panel may establish, in consultation with the Parties, supplementary rules of procedure that do not conflict with the provisions of this Chapter.
2. Unless the Parties decide otherwise, the rules of procedure shall ensure:
- (a) each Party has the opportunity to provide initial and rebuttal written submissions;
 - (b) the Parties have the right to at least one hearing before the panel, and that subject to subparagraph (g), these hearings shall be open to the public;
 - (c) that all written submissions and oral arguments shall be made in English;
 - (d) that all submissions and comments made to the panel shall be available to the other Party;

- (e) subject to subparagraph (g), that a Party may make available to the public a Party's written submissions, written versions of its oral statements and written responses to requests or questions from the panel;
- (f) that the panel allows a non-governmental entity of a Party to provide written views regarding the dispute that may assist the panel in evaluating the submissions and arguments of the Parties; and
- (g) the protection of information designated by either Party for confidential treatment.

3. Unless the Parties decide otherwise, within 15 days after the date of the establishment of the panel, the terms of reference of the panel shall be:

“To examine in the light of the relevant provisions of the Agreement, the matter referred to in the request for the establishment of the panel and to make findings, determinations, and recommendations as provided in Article 24.11 (Panel Reports)”.

4. If the complaining Party requests the panel to make a finding as to the degree of adverse trade effects on a Party of any measure found not to conform to the obligations in this Agreement, the terms of reference shall so indicate.

5. At the request of a Party, or on its own initiative, the panel may seek information or technical advice from a person or body it deems appropriate subject to any terms and conditions that the Parties may decide. The Parties shall have an opportunity to comment on information or technical advice obtained.

6. The panel may rule on its own competence.

7. The panel may delegate to the chair authority to make administrative and procedural decisions.

8. The panel may, in consultation with the Parties, modify any time-period applicable in the panel proceedings and make other procedural or administrative adjustments as may be required for the fairness or efficiency of the proceeding.

9. Findings, determination, and recommendations of the panel under Article 24.11 (Panel Reports) shall be made by consensus. If the panel is unable to reach consensus, it may make its findings, determinations, and recommendations by a majority of its members.

10. Panellists may furnish separate opinions on matters not unanimously agreed. A panel may not disclose which panellist is associated with a majority or minority opinion.

11. Unless the Parties decide otherwise, the expenses of the panel, including the remuneration of the panellists, shall be borne in equal shares between the Parties.

Article 24.11: Panel Reports

1. Unless the Parties decide otherwise, the panel shall issue a panel report in accordance with the provisions of this Chapter.
2. The panel shall base its panel report on the provisions of this Agreement, applied and interpreted in accordance with the rules of interpretation of public international law, the submissions and arguments of the Parties, and any information or technical advice put before it pursuant to Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels).
3. When interpreting an obligation under this Agreement which is incorporated by reference from the WTO Agreement, the panel shall take into consideration any relevant interpretation established in reports adopted by the WTO Dispute Settlement Body as well as any authoritative interpretations of the WTO General Council and Ministerial Conference.
4. The findings, determinations, and recommendations of the panel shall not add to or diminish the rights and obligations of the Parties under this Agreement.
5. The panel shall issue an interim panel report to the disputing Parties within 150 days after the last panellist is appointed or, in cases of urgency, within 120 days. The interim panel report shall contain:
 - (a) findings of fact;
 - (b) a determination as to whether the responding Party has conformed with its obligations under this Agreement and any other finding or determination requested in the terms of reference; and
 - (c) recommendations for resolution of the dispute, if requested by a Party.
6. The interim panel report shall be confidential.
7. A Party may submit written comments to the panel on its interim panel report, subject to time limits that may be set by the panel. After considering those comments, the panel, on its own initiative or on the request of either Party, may:
 - (a) request the views of a Party;
 - (b) reconsider its interim panel report; or
 - (c) make any further examination that it considers appropriate.
8. The panel shall issue a final panel report within 30 days of the issuance of the interim panel report.
9. The final panel report is binding on the Parties as from the date on which it is issued and shall not be subject to appeal.
10. Unless the Parties decide otherwise, each Party shall make the final panel report publicly available 15 days after it is issued, subject to the protection of information designated for confidential treatment.

Article 24.12: Implementation of the Final Panel Report

1. On receipt of the final report of a panel, the Parties shall decide on the resolution of the dispute. Unless the Parties decide otherwise, the resolution shall be in conformity with the determinations and any recommendations of the panel.
2. Wherever possible, the resolution shall be the removal of a measure or rectification of a matter found by the panel to be inconsistent or otherwise not in conformity with an obligation in this Agreement.
3. If the Parties are unable to decide on a resolution within 45 days of the date the final panel report was issued to the Parties, or within another period as the Parties may decide, the responding Party shall, if so requested by the complaining Party, enter into negotiations with a view to deciding mutually satisfactory compensation.

Article 24.13: Non-Implementation - Suspension of Benefits

1. The complaining Party may, subject to paragraph 5, suspend the application of benefits to the responding Party of equivalent effect until such time as the Parties have reached a decision on a resolution of the dispute if:
 - (a) no decision on compensation has been reached under Article 24.12.3 (Implementation of the Final Panel Report) within 20 days after the date of the complaining Party's request;
 - (b) 45 days have passed following the issuance of the final panel report if compensation is not requested under Article 24.12.3 (Implementation of the Final Panel Report); or
 - (c) the Parties have decided on the resolution of the dispute or on compensation, and the complaining Party considers that the responding Party has failed to observe the terms of that decision.
2. The complaining Party may suspend benefits under paragraph 1 only after providing notice to the responding Party that specifies the level of benefits that the complaining Party proposes to suspend.
3. In considering which benefits to suspend under paragraph 1:
 - (a) the complaining Party should first seek to suspend benefits or other obligations in the same sector as that affected by the measure or other matter that the panel has found to be inconsistent with the obligation under this Agreement; and
 - (b) if the complaining Party considers it is not practicable or effective to suspend benefits or other obligations in the same sector, the complaining Party may suspend benefits in another sector.
4. The level of benefits to be suspended shall be calculated starting from the date the final panel report was issued to the Parties.

5. The complaining party shall suspend benefits only until:
 - (a) the measure or other matter found to be inconsistent with the obligations of this Agreement has been brought into conformity with this Agreement, including as a result of the panel process described in Article 24.14 (Review of Compliance and Suspension of Benefits); or
 - (b) the Parties have otherwise reached a mutually satisfactory resolution.

Article 24.14: Review of Compliance and Suspension of Benefits

1. A Party may, by written notice to the other Party, request that a panel be reconvened to make a determination with respect to:
 - (a) whether the level of benefits suspended by a Party under Article 24.13.1 (Non-Implementation - Suspension of Benefits) is manifestly excessive; or
 - (b) a disagreement as to the existence or consistency with this Agreement of a measure taken to comply with the determinations or recommendations of the previously established panel.
2. In the written notice of the request referred to in paragraph 1, the Party shall identify the measure or other matter at issue under Article 24.3 (Scope and Coverage) and provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly.
3. The panel shall be reconvened either:
 - (a) upon receipt by the other Party of a written notice referred to in paragraph 1; or
 - (b) in the event that any original panel member is unable to serve on the panel, on the date on which a replacement panel member is appointed in accordance with the provisions of Article 24.8 (Panel Composition).
4. The provisions of Articles 24.10 (Rules of Procedure and Terms of Reference of Panels) and 24.11 (Panel Reports) apply to procedures adopted and reports issued by the panel reconvened under this Article, with the exception that the panel shall:
 - (a) present a final report within 45 days of being reconvened where the request concerns subparagraph 1(a) only, and otherwise within 90 days; and
 - (b) present an interim report 15 days prior to presenting a final report.
5. A panel reconvened under this Article may include in its final report a recommendation, where appropriate, that any suspension of benefits be terminated or that the amount of benefits suspended be modified.

Section B: Domestic Proceedings and Private Commercial Dispute Settlement

Article 24.15: Referrals of Matters from Judicial or Administrative Proceedings

1. If an issue of interpretation or application of this Agreement arises in any domestic judicial or administrative proceeding of a Party that a Party considers would merit its intervention, or if a court or administrative body solicits the views of a Party, that Party shall notify the other Party. The Joint Committee, established under Article 23.1 (Administrative and Institutional Provisions – Establishment of the Joint Committee), shall endeavour to decide on an appropriate response as expeditiously as possible.
2. The Party in whose territory the court or administrative body is located shall submit any agreed interpretation of the Joint Committee to the court or administrative body in accordance with the rules of that forum.
3. If the Joint Committee is unable to agree, a Party may submit its own views to the court or administrative body in accordance with the rules of that forum.

Article 24.16: Private Rights

A Party shall not provide for a right of action under its domestic law against the other Party on the ground that the other Party has failed to conform with one of its obligations under this Agreement.

Article 24.17: Alternative Dispute Resolution

1. Each Party shall, to the maximum extent possible, encourage and facilitate the use of arbitration and other means of alternative dispute resolution for the settlement of international commercial disputes between private parties in the free trade area.
2. To this end, each Party shall provide appropriate procedures to ensure observance of agreements to arbitrate and for the recognition and enforcement of arbitral awards in those disputes.
3. A Party shall be deemed to be in compliance with paragraph 2 if it is a party to and is in compliance with the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York on 10 June 1958.

ANNEX 24-A

RULES OF PROCEDURE FOR MEDIATION

Article 1: Application

The following rules of procedure shall apply to mediation under Article 24.6 (Good Offices, Conciliation, and Mediation) of this Chapter, unless the Parties decide otherwise. These rules aim to facilitate the finding of a mutually satisfactory resolution through a detailed and expeditious mediation procedure.

Section A: Mediation Proceeding

Article 2: Initiation of the Proceeding

1. A Party may at any time request in writing that the other Party enter into a mediation proceeding regarding any matter referred in Article 24.3 (Scope and Coverage) of this Chapter. The request shall be sufficiently detailed to present clearly the concerns of the requesting Party and shall:

- (a) identify the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage);
- (b) provide a statement of the adverse effects that the requesting Party believes the measure, proposed measure, or other matter has, or will have, on trade or investment between the Parties; and
- (c) explain how the requesting Party considers that those effects are linked to the measure, proposed measure, or other matter.

2. Consultations are not required before initiating a mediation proceeding. However, a Party should normally avail itself of the provisions in Articles 24.2 (Cooperation) and 24.5 (Consultations) of this Chapter before initiating a mediation proceeding.

3. A mediation proceeding shall only be initiated by mutual consent of the Parties. A Party shall give good faith consideration to a request for mediation pursuant to paragraph 1 and shall reply in writing within 10 days of the date of receipt of the request, indicating whether it consents to mediation.

Article 3: Selection and Duties of the Mediator

1. If the Parties decide to initiate a mediation proceeding, the Parties shall decide on a mediator no later than 15 days after the receipt of the reply to the request for mediation, unless the Parties agree otherwise.

2. A mediator shall not be a national of either Party, unless the Parties decide otherwise. Mediators shall be chosen strictly based on objectivity, reliability, and sound judgment, and shall have expertise or experience in alternative methods of dispute resolution.
3. The mediator shall at all times conduct themselves in an impartial and transparent manner and shall comply with Article 9 of Annex 24-C (Code of Conduct).
4. The mediator shall assist the Parties in bringing clarity to the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage) of this Chapter and its possible trade effects and in finding a mutually satisfactory resolution to the problem referred to mediation.

Article 4: Rules of Procedure for Mediation

1. Within 10 days after the date of the appointment of the mediator, the requesting Party shall present, in writing, a detailed description of the problem to the mediator and to the other Party, including the operation of the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage) of this Chapter and its trade effects. Within 20 days after the date of delivery of this submission, the other Party shall provide, in writing, any comments on the description of the problem. Either Party may include in its description or comments any information that it deems relevant.
2. The mediator shall decide on the most appropriate way of bringing clarity to the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage) of this Chapter and its possible trade effects. The mediator may organise meetings between the Parties, consult the Parties jointly or individually, and provide any additional support requested by the Parties. The mediator may seek the assistance of or consult with relevant experts¹ and stakeholders, after consulting with the Parties and in accordance with the terms and conditions that the Parties may decide.
3. The mediation proceedings shall take place in the territory of the Party to which the request was addressed, or in any other location or by any other means if the Parties decide otherwise.
4. A mediator may, on agreement by the Parties, adopt supplementary rules of procedure that do not conflict with this Chapter or this Annex.

Article 5: Mutually Satisfactory Resolution

1. The mediator may offer advice and propose a resolution for the consideration of the Parties. The Parties may accept or reject the proposed resolution or may agree on a different resolution. The mediator may not advise or comment on the consistency of the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage) of this Chapter.

¹ A Party may not object to an expert being consulted in a dispute settlement proceeding under this Chapter or under the WTO Agreement solely on the ground that the expert has been consulted under this paragraph.

2. The Parties shall endeavour to reach a mutually satisfactory resolution within 60 days from the appointment of the mediator. Pending a final mutually satisfactory resolution, the Parties may consider possible interim resolutions, in particular in cases of urgency referred to in Article 24.5.4 (Consultations) of this Chapter. A mutually satisfactory resolution shall include a timeframe for implementation of the resolution.
3. Mutually satisfactory resolutions shall be made publicly available, subject to the protection of any information that a Party has designated as confidential.
4. On request of the Parties, the mediator shall issue to the Parties, in writing, a draft factual report, providing a brief summary of the measure, proposed measure, or other matter at issue under Article 24.3 (Scope and Coverage) of this Chapter in the mediation proceeding, the procedure followed, and any mutually satisfactory resolution reached as the final outcome of the proceeding, including interim resolutions. The mediator shall provide the Parties 15 days to comment on the draft factual report. After considering the comments of the Parties submitted within the period, the mediator shall submit, in writing, a final factual report to the Parties within 15 days. The factual report shall not include any interpretation of this Agreement.

Article 6: Termination of Mediation Proceeding

1. The mediation proceeding shall be terminated:
 - (a) on the date of the adoption of a mutually satisfactory resolution by the Parties;
 - (b) by a written declaration of the mediator, after consulting with the Parties, that further efforts at mediation would be to no avail;
 - (c) by a written declaration of a Party, after the Parties have explored mutually satisfactory resolutions in the mediation proceeding and considered any advice or proposed solutions offered by the mediator. That declaration may not be issued before the period set out in Article 5.2 of this Annex has expired; or
 - (d) at any stage of the procedure, by mutual agreement of the Parties.
2. The duties of a mediator shall end upon the termination of mediation proceedings pursuant to paragraph 1.

Section B: Implementation

Article 7: Implementation of a Mutually Satisfactory Resolution

1. If the Parties agree to a mutually satisfactory resolution, each Party shall implement the mutually satisfactory resolution within the agreed timeframe.
2. The implementing Party shall inform the other Party in writing of any steps taken to implement the mutually satisfactory resolution.

Section C: General Provisions

Article 8: Confidentiality and Relationship to Dispute Settlement

1. Unless the Parties decide otherwise, and without prejudice to Article 5.3 of this Annex, all stages of the mediation proceeding, including any advice or proposed resolution, are confidential. A Party may publicly disclose the fact that mediation is taking, or has taken, place. The obligation of confidentiality does not extend to factual information already existing in the public domain.
2. The mediation proceeding is without prejudice to the Parties' rights and obligations in Chapter 24 (Dispute Settlement) in this Agreement or any other agreement.
3. A Party shall not rely on or introduce as evidence in other dispute settlement proceedings under this Agreement or any other agreement, nor shall a panel take into consideration:
 - (a) positions taken by the other Party in the course of the mediation proceeding or information gathered under Article 4.2 of this Annex;
 - (b) the fact that the other Party has indicated its willingness to accept a resolution to the matter under mediation; or
 - (c) advice given or proposals made by the mediator.
4. A mediator may not serve as a panellist in a dispute settlement proceeding under this Agreement or under any other agreement involving the same matter for which they have been a mediator.

Article 9: Time limits

Any time limit referred to in this Annex may be modified by the mutual decision of the Parties.

Article 10: Costs

1. Each Party shall bear its costs of participating in the mediation proceeding.
2. The Parties shall share jointly and equally the costs of organisational matters, including the remuneration and expenses of the mediator. Remuneration of the mediator shall be in accordance with that of the chair of a panel in Article 9.2 of Annex 24-B (Rules of Procedure).

Article 11: Cooperation

The Parties may cooperate to further develop or promote the use of alternative methods of dispute resolution under this Agreement, including the rules of procedure for mediation set out in this Annex, or under other multilateral fora, including at the WTO.

ANNEX 24-B
RULES OF PROCEDURE

Article 1: Application

The following rules of procedure are established in accordance with Article 24.10 (Rules of Procedure and Terms of Reference of Panels) of this Chapter and apply to dispute settlement proceedings under this Chapter, unless the Parties decide otherwise.

Article 2: Definitions

For the purposes of this Annex:

adviser means a person retained by a Party to advise or assist that Party in connection with the panel proceeding;

assistant means a person who, under the terms of appointment of a panellist, conducts research or provides support to a panellist;

authorised person means a person who is:

- (a) an authorised representative of a Party designated under Appendix 24-B-2 (Authorised Persons);
- (b) an authorised employee of the responsible office;
- (c) a panellist;
- (d) an assistant; or
- (e) an expert;

authorised employee of the responsible office means an individual employed or appointed by the responsible office, including interpreters, translators, court reporters or other individuals that it retains for the purposes of a panel proceeding, who the responsible office has authorised to work on the dispute;

authorised representative means:

- (a) an official of a Party; or
- (b) a legal counsel or other advisor or consultant to a Party whom the Party has authorised to act on its behalf in the course of the dispute and whose authorisation the Party has notified to the panel and to the other Party, but excludes in all circumstances an individual or an employee, officer or agent of any entity that could reasonably be expected to benefit outside of proceedings under Chapter 24 (Dispute Settlement) from the receipt of confidential information;

day means a calendar day, unless otherwise specified;

designated office means the office that a Party designates under Article 3 (Administration of Dispute Settlement Proceedings) of this Annex to provide administrative assistance to panels;

expert means a person or body providing information or technical advice pursuant to Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels) of this Chapter;

legal holiday means every Saturday and Sunday and any other day officially designated by a Party as a public holiday for the purposes of this Annex, and notified to the responsible office pursuant to Article 5.1 of this Annex;

representative means an employee of a government department or agency or of any other government entity of a Party, or any person appointed or retained by a government department or agency, or any other government entity of a Party, who represents, advises or assists that Party for the purposes of a dispute under this Chapter; and

responsible office means the designated office of the responding Party.

Section A: General Provisions

Article 3: Administration of Dispute Settlement Proceedings

1. Each Party shall:
 - (a) designate an office to provide administrative assistance to a panel established under Chapter 24 (Dispute Settlement); and
 - (b) notify the other Party of the location of its designated office.
2. Each Party shall be responsible for the operation and costs of its designated office, including any costs associated with contracting a third-party service provider to fulfil the functions of the designated office.

Article 4: Responsible Office

The responsible office shall:

- (a) provide administrative assistance to the panel and any expert;
- (b) arrange for the payment to panellists, assistants, experts, interpreters, translators, court reporters or other individuals that it retains in a panel proceeding;
- (c) make available to the panellists, on confirmation of their appointment, copies of this Agreement, this Annex and Annex 24-C (Code of Conduct), and other documents relevant to the panel proceeding;

- (d) organise and coordinate the logistics required for hearings;
- (e) retain a permanent copy of the complete record of the panel proceedings;
- (f) release to the public the documents provided for under Articles 22.1 and 22.2 (Public Release of Documents) of this Annex, if not already released, by the time the final report of the panel is issued; and
- (g) act in a strictly impartial manner.

Article 5: Information to be Provided to the Responsible Office

1. Each Party shall, at the earliest possible opportunity, notify the responsible office of:

- (a) an e-mail address that shall be used for electronic delivery of documents;
- (b) a service address for delivery of documents that cannot be delivered electronically; and
- (c) the normal business hours of that Party's designated office and of any public holidays on which that designated office is closed.

2. A Party shall, at the earliest possible opportunity, advise the responsible office of any changes to the information provided in paragraph 1.

Article 6: Notifications

Notifications, documents and requests shall be deemed to be received on the date upon which the electronic version of them is received.

Article 7: Computation of Time

1. Time periods are in calendar days unless provided otherwise.

2. When the Agreement, this Annex, or the panel requires anything to be done before or after a date or event, the time period does not include the day of that date or event.

3. If, by reason of application of this Annex, a Party receives a document on a date other than the date on which the same document is received by the other Party, the period of time that is calculated shall be calculated from the last date of receipt of that document.

4. Time periods are based on the time zone of the responsible office unless the Parties decide otherwise.

Article 8: Ex Parte Contacts

1. A Party shall not communicate with the panel or individual panellists without notifying the other Party. The panel or individual panellists shall not communicate with a Party in the absence of, or without notifying, the other Party.
2. A panellist shall not discuss any aspect of the subject matter of the proceeding with a Party in the absence of the other panellists.
3. A panellist shall not meet or have discussions concerning any matter under consideration by the panel with an expert in the absence of representatives of both Parties.
4. An expert shall not communicate with a Party in the absence of, or without notifying, the other Party.

Article 9: Remuneration and Payment of Expenses

1. The Parties shall bear equally the remuneration and expenses of panellists, assistants, and experts and all administrative expenses of the panel.
2. Unless the Parties decide otherwise, remuneration for panellists shall be paid at the rate for non-governmental panellists used by the WTO on the date a Party makes a written request for the establishment of a panel under Article 24.7 (Request for the Establishment of a Panel) of this Chapter.
3. Each panellist may hire one assistant to provide research, translation, or interpretation support, unless a panellist requires an additional assistant and the Parties decide that, due to exceptional circumstances, the panellist should be permitted to hire an additional assistant. Each assistant shall be paid at a rate of one-fifth the rate for a panellist.
4. If a panel decides to seek information or technical advice pursuant to Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels) of this Chapter, and the Parties agree that an expert is to receive remuneration and expenses for providing the information or advice, the amount and details of the remuneration and expenses shall be determined by the Parties in accordance with WTO standards.
5. The expenses authorised under a panel proceeding shall be as follows:
 - (a) travel expenses: include the transportation costs of the panellists and assistants, their accommodations and meals, as well as related taxes and insurance. Travel arrangements shall be made and travel expenses reimbursed, in accordance with the administrative guidelines applied by the responsible office; and

- (b) administrative expenses: include, among others, telephone calls, courier services, fax, stationery, rent of locations used for hearings and deliberations, interpreter services, court reporters or any other person or service contracted by the responsible office to support the proceeding.

6. Each panellist and assistant shall keep a record and render a final account of his or her time and expenses to the responsible office, and the panel shall keep a record and render a final account to the responsible office of all expenses. Each panellist and assistant shall submit this account, including relevant supporting documentation, such as invoices, consistent with the administrative guidelines of the responsible office. A panellist or assistant may submit requests for payment of remuneration or reimbursement for expenses during the proceeding.

7. All requests for payment shall be subject to review by the responsible office. The responsible office shall make payments for the remuneration of panellists and assistants and for expenses, consistent with the administrative guidelines applied by the responsible office, using resources provided equally by the Parties, and in coordination with the Parties. This Annex does not oblige a responsible office to pay any remuneration or expense in connection with a panel proceeding prior to receiving the contributions of the Parties.

8. The responsible office shall submit to the Parties a final report on payments made in connection with a dispute. On request of a Party, the responsible office shall submit to the Parties a report of payments made to date at any time during the panel proceedings.

9. In case of resignation or removal of a panellist or assistant, or if the Parties reach a mutually satisfactory resolution or the complaining Party withdraws its request for establishment of a panel, the responsible office will make payment of the remuneration and expenses owed, using resources provided equally by the Parties, on submission of the panellist's or assistant's final account of time or expenses, following the procedures in paragraph 6.

Section B: Dispute Settlement

Article 10: Procedures to Select Chair by Lot

1. Unless the Parties agree otherwise, the following procedures shall apply for the purposes of selecting a chair by lot pursuant to Article 24.8.3 (Panel Composition) of this Chapter:

- (a) The host Party shall be the complaining Party.
- (b) The host Party shall give the responding Party at least five days advance notice of the date of the selection and the place at which the selection will take place, and shall invite a representative of the responding Party to be present. Unless the Parties agree otherwise, the selection shall take place in the capital of the host Party.

- (c) The host Party shall prepare a container with sealable envelopes, with each envelope containing the names of the candidates proposed by the Parties pursuant to Article 24.8.2 (Panel Composition) of this Chapter. There shall be one envelope corresponding to each candidate, which shall be verified by the responding Party and then sealed prior to the random selection.
 - (d) A representative of the responding Party shall remove from the container one envelope, randomly and without being able to discern the identity of the candidate to whom the envelope corresponds until the envelope is unsealed and opened.
 - (e) The candidate to whom the envelope corresponds shall be the chair.
2. If, following notification under subparagraph 1(b), no representative of the responding Party is present at the appointed place and time for the random selection, or if that representative is present but refuses to remove an envelope under subparagraph 1(d), the host Party may conduct the random selection by itself.

Article 11: Terms of Reference

1. If the Parties decide on the terms of reference under Article 24.10.3 (Rules of Procedure and Terms of Reference of Panels) of this Chapter, within 15 days after the date of the establishment of the panel, the complaining Party shall promptly deliver those terms of reference to the responsible office. The responsible office shall deliver them by the most expeditious means practicable to the panel on the appointment of the last panellist.
2. If the Parties have not decided on the terms of reference within 15 days after the date of the establishment of the panel, the complaining Party may notify the responsible office. On receipt of that notification, the responsible office shall deliver by the most expeditious means practicable the terms of reference set out in Article 24.10.3 (Rules of Procedure and Terms of Reference of Panels) of this Chapter to the panel on appointment of the last panellist.

Article 12: Procedures for Submitting Documents

1. A Party shall submit all documents relating to a dispute by e-mail or other electronic means to the panel through the responsible office. A Party submitting a document to the panel shall deliver a copy of the document by e-mail or other electronic means to the responsible office and, on the same day, to the other Party.
2. If it is not possible to deliver a document (or any part thereof, including any exhibit) in electronic form in accordance with paragraph 1, the Party submitting the document shall advise the responsible office and the other Party of its inability to do so. That Party shall deliver the document by the most expeditious means practicable to the responsible office and to the other Party.

3. When the responsible office receives a document submitted by a Party, the responsible office shall distribute by e-mail or other electronic means a copy of the document to the panel on the same day. If it is not possible to deliver the document by e-mail or other electronic means, the responsible office shall deliver the document to the panel by the most expeditious means practicable.
4. A document delivered by electronic means must be in searchable format. If that is not feasible at the time that document is delivered, the relevant Party shall file a searchable version as soon as possible unless it is not technically possible to do so.
5. A Party may at any time correct minor errors of a clerical nature in any written submission or other document related to the panel proceeding by delivering a new document clearly indicating the changes. Any difference of views as to whether the correction is of a clerical nature shall be resolved by the panel in consultation with the Parties.
6. If the last day for delivery of a document falls on a legal holiday observed by a Party or on any other day on which the government offices of that Party are closed by order of the government or by force majeure, the document may be delivered on the next business day. When a time frame for submission of a document is extended in accordance with this Annex, all subsequent time frames provided for in this Annex shall be extended by the amount of time that the time frame was extended.
7. When a Party delivers a document to the responsible office, the responsible office shall provide that Party with a confirmation of receipt, indicating the title of the document and the date of receipt.
8. If an original version of an exhibit is not in English, the Party submitting the exhibit shall provide the exhibit in its original language together with an English translation.
9. The Parties, with the assistance of the responsible office, shall endeavor to use a common electronic platform for electronic filing of submissions.
10. No document may be considered as having been submitted to the panel unless it is submitted to the panel through the responsible office in accordance with this Article.

Article 13: Written Submissions by a Party

1. The complaining Party shall submit its initial written submission to the responsible office no later than 15 days after the date on which the last panellist is appointed.
2. No later than 10 days after the last panelist is appointed, and after consulting the Parties, the panel shall issue a timetable for the proceeding that normally shall provide for:
 - (a) submission of the initial written submission of the responding Party no later than 31 days after the date on which the initial written submission of the complaining Party is due;
 - (b) submission of any written rebuttal submission of the complaining Party no later than 21 days after the date set for submission of the initial written submission of the responding Party;

- (c) submission of any written rebuttal submission of the responding Party no later than 21 days after the date set for submission of the written rebuttal submission of the complaining Party;
 - (d) a hearing no later than 14 days after the date set for submission of the written rebuttal submission of the responding Party;
 - (e) delivery to the Parties of written questions, if any, from the panel within three days of the last day of the hearing;
 - (f) with the agreement of the panel, submission of a Party's supplementary written submission responding to any matter that arose during the hearing, along with responses to written questions, if any, from the panel, within 10 days of the last day of the hearing; and
 - (g) submission of a Party's comments on any supplementary written submission or any responses to written questions by the other Party within 17 days of the last day of the hearing.
3. In establishing the dates for submissions or for the hearing, the panel shall comply with Article 12.6 of this Annex.
4. The initial written submission shall state clearly the complaining Party's claim, including the identification of the measures at issue and the legal basis for the complaint, and shall also include a statement of the relevant facts and circumstances.
5. The initial written submission of the responding Party shall state the facts and arguments of the responding Party upon which its defense is based.
6. The initial written submission of a Party shall include all evidence a Party intends to rely on in support of the factual and legal arguments it advances, including any expert or technical advice. The Parties shall only submit additional factual evidence when necessary for purposes of rebuttals, answers to questions, or comments to answers provided by the other Party. The panel may grant exceptions to this rule upon good cause being shown.

Article 14: Written Submission by a Non-Governmental Entity

1. Each Party shall, no later than 14 days after the date of the establishment of the panel, make public:
- (a) the establishment of the panel;
 - (b) the opportunity for non-governmental entities in each Party's territory to submit requests to provide written views in the dispute; and
 - (c) the procedures and requirements for making those submissions, consistent with this Annex.
2. A panel may, on application made by a non-governmental entity in each Party's territory, grant leave to that non-governmental entity to file a written submission that may assist the panel in evaluating the submissions and arguments of the Parties.

3. The application for leave shall:
 - (a) contain a description of the non-governmental entity, including, as applicable, a statement of its nationality or place of establishment, membership, sources of financing, legal status, and the nature of its activities;
 - (b) identify the specific issues of fact and law the non-governmental entity will address in its submission;
 - (c) explain how the non-governmental entity's submission would assist the panel in determining the factual or legal issue related to the dispute by bringing a perspective, particular knowledge, or insight that is different from that of the Parties and why its views would be unlikely to repeat legal and factual arguments that a Party has made or is expected to make;
 - (d) contain a statement disclosing:
 - (i) whether the non-governmental entity has or had any relationship, directly or indirectly, with a Party;
 - (ii) whether the non-governmental entity received or will receive assistance, financial or otherwise, in the preparation of its application for leave or its submission; and
 - (iii) if the non-governmental entity has received assistance referred to in sub-subparagraph (ii), the Party or person providing the assistance and the nature of that assistance;
 - (e) be made in writing, dated and signed by an official of the non-governmental entity, and include the address and other contact details of the official;
 - (f) be no longer than 5 pages;
 - (g) be made in English; and
 - (h) be delivered to the responsible office.
4. The responsible office shall promptly provide any request to the panel and each Party and make the request available to the public.
5. The panel shall set a reasonable date by which the Parties may comment on the application for leave.
6. The panel shall decide within 14 days after the date of its receipt of the request whether to grant the non-governmental entity leave to submit a written submission in whole or in part. In making its decision to grant leave, the panel shall take into account the requirements in paragraph 3 and any views by the Parties on the application for leave.
7. A panel shall set the date for delivery of the non-governmental entity's written submission, and the date for delivery of any responses to that submission by the Parties.
8. The submission of the non-governmental entity must:
 - (a) be dated and signed by a representative of the non-governmental entity;
 - (b) be no longer than 10 pages, including any appendices;

- (c) address only the issues of fact and law that the non-governmental entity described in its application for leave, subject to any further limitations imposed by the panel in its granting of leave; and
 - (d) be made in English; and
 - (e) be delivered to the responsible office.
9. Notwithstanding paragraphs 3(g) and 8(d), a non-government entity may apply for leave or provide a submission in any language together with an English translation.
10. A panel is not required to address in its report any issue raised in a written submission by a non-governmental entity.
11. The responsible office shall make written submissions by non-governmental entities public as soon as possible after they are submitted to the panel and at the latest by the time the final report is issued.

Article 15: Operation of a Panel

1. Unless the Parties decide otherwise, the Parties and the panel shall meet within seven days of the date on which the last panellist is appointed in order to consult on the timetable for the proceedings and determine any other matter that the Parties or the panel deem appropriate. The panellists and representatives of the Parties may take part in this meeting by telephone, video conference, or other electronic means.
2. No later than 10 days after the last panelist is appointed, and after consulting the Parties, the panel shall issue a timetable for the proceeding.
3. The chair of the panel shall preside at all of its meetings. A panel may delegate to the chair authority to make administrative and procedural decisions. These decisions shall be notified to the other panellists and, where appropriate, to the Parties.
4. The panel may conduct its business by any appropriate means, including by telephone, video conference or other electronic means.
5. The panel may hear witnesses only in the presence of representatives to the Parties.
6. The deliberations of the panel shall be confidential. Only panellists may take part in the deliberations of the panel. The panel may permit assistants, interpreters, or translators to be present during those deliberations if the panel determines they are necessary.
7. The drafting of any ruling shall remain the exclusive responsibility of the panel and shall not be delegated.
8. A panel may, on request of a Party or on its own initiative, adopt supplementary rules of procedure that do not conflict with this Chapter or this Annex. The panel shall obtain agreement from the Parties before adopting any supplementary rules of procedure.

Article 16: Burden of Proof

1. A Party asserting that a measure of the other Party is inconsistent with this Agreement, or that the other Party has failed to carry out its obligations under this agreement, shall have the burden of establishing that inconsistency or failure. In cases where the responding Party declines to participate in the panel proceeding, the panel shall only find that the complaining Party has satisfied its burden if the complaining Party establishes a prima facie case of such inconsistency or failure to carry out its obligations.
2. A Party asserting that a measure is subject to an exception or affirmative defence under this Agreement shall have the burden of establishing that the exception or defence applies.

Article 17: Rules of Evidence

1. The panel may request, on its own initiative or at the request of a Party, that a Party make available documents or other information relevant to the dispute and may take a failure to comply with this request and any of the reasons given for this failure into account in its panel report.
2. The Parties may, in a manner that is consistent with the procedures established by the panel, submit witness testimony in person or via declaration, affidavit, report, teleconference, or videoconference.
3. The other Party shall have the opportunity to rebut or test the veracity of testimony or evidence. The panel has the right to test the veracity of testimony or evidence.
4. In appropriate circumstances, a Party may submit anonymous testimony and redacted evidence. The Party submitting anonymous testimony may disclose exclusively to the panel the source of the anonymous testimony and redacted evidence on its own initiative or at the request of the panel, provided that the panel takes appropriate steps to safeguard the identity of the witness.
5. No later than 30 days before the date of the hearing, the Parties may submit to the panel an agreed statement of facts that the Parties consider are not in dispute. If an agreed statement of facts is submitted, the panel shall accept the facts stipulated by the Parties.

Article 18: Hearings

1. The Parties shall have a right to at least one hearing before the panel.
2. The chair of the panel shall fix the date and time of the initial hearing and any subsequent hearings in consultation with the Parties and the panellists, and then notify the responsible office in writing of those dates and times. This information shall be made publicly available by the responsible office.
3. Unless the Parties decide otherwise, the location of hearings shall alternate between the capitals of the Parties with the first hearing to take place in the capital of the responding Party.

4. All panellists shall be present during the entirety of any hearings. Where a replacement panellist has been selected by the Parties after the initial hearing has been held, the panel shall hold a new hearing if a Party requests it and after consultation with the other Party, or if the panel considers a new hearing to be appropriate. The new hearing can be limited to particular issues.

5. No later than five days before the date of a hearing, each Party shall deliver to the responsible office and the other Party a list of the names of those persons who will make oral arguments, presentations, or provide witness testimony at the hearing on behalf of that Party and of other representatives or advisers who will be attending the hearing.

6. The panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the responding Party are afforded equal time:

Argument –

(a) Argument of the complaining Party;

(b) Argument of the responding Party;

Rebuttal Argument –

(c) Reply of the complaining Party;

(d) Counter-reply of the responding Party;

Closing Statement –

(e) Closing statement of the complaining Party; and

(f) Closing statement of the responding Party.

7. The panel may direct questions to a Party at any time during a hearing.

8. Unless the Parties decide otherwise, hearings shall be open to the public, except as necessary to protect information designated by a Party for confidential treatment. Hearings shall be held in closed session for the duration of any discussion of information designated as confidential. Only authorised persons may attend a portion of the hearing that is closed.

9. A Party that wishes to submit or discuss confidential information during a hearing shall provide prior notice to the panel, the other Party, and the responsible office.

10. The responsible office shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to each Party and the panel. The Parties may propose corrections to the transcript no later than 21 days from its delivery. In case of disagreement, the Parties shall seek guidance from the panel.

Article 19: Information and Technical Advice

1. If a panel decides to seek information or technical advice under Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels) of this Chapter, it shall notify the Parties of its intent at the earliest possible time and no later than 15 days after the last day of the hearing.

2. If a Party considers that a panel should seek information or technical advice under Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels) of this Chapter, it shall notify the panel at the earliest possible time and no later than 15 days after the last day of the hearing.
3. No later than 15 days after the date of the request under paragraph 1 or 2, the panel shall consult the Parties to seek their views on the scope of the request for information or technical advice, and from which person or body the information or technical advice should be sought.
4. No later than five days after the selection of a person or body under paragraph 3, the panel shall circulate the draft terms and conditions of the request for information or technical advice and provide the Parties with seven days to comment on that draft.
5. No later than 15 days after the selection of the person or body under paragraph 3, the Parties, in consultation with the panel, shall agree on the terms and conditions of the request for information or technical advice.
6. The panel shall deliver a copy of the request for information or technical advice to the responsible office which, in turn, shall deliver copies by electronic means to the Parties and to the person or body selected under paragraph 3. The responsible office shall make the request available to the public, subject to the protection of any confidential information.
7. The expert selected under paragraph 4 shall deliver the information or technical advice to the responsible office on the date decided by the panel and the Parties, which normally shall be within 30 days after the receipt of the panel's request.
8. The responsible office shall deliver the information or technical advice to the panel and the Parties by electronic means, and shall make it available to the public, subject to the protection of confidential information. The panel shall establish a date for the Parties to provide comments on the information or technical advice. That date shall normally be within 14 days after the date of delivery of the information or technical advice.
9. If a notification is made under paragraph 1 or 2, any time period applicable to the panel proceeding shall be suspended for a period beginning on the date of the notification and ending on the date of delivery of the comments on the information or technical advice under paragraph 8, or on any other date that the panel provide after consultations with the Parties.
10. If the information or technical advice is delivered before the hearing is held, the panel may request, at the request of a Party, or on its own initiative, that the expert attend the hearing in order to provide an opportunity for the panel and the Parties to ask questions regarding the information or technical advice delivered by that expert. If the information or technical advice is delivered after the hearing is held, the panel may arrange, at the request of a Party, or on its own initiative, a hearing, including through a teleconference or videoconference, in order to provide the opportunity for the panel and the Parties to ask questions regarding the information or technical advice delivered by that expert.

Article 20: Review of Compliance and Suspension of Benefits

1. If a Party requests that a panel be reconvened pursuant to Article 24.14 (Review of Compliance and Suspension of Benefits) of this Chapter, the responsible office shall promptly notify the panellists. If a panellist is unavailable, the Parties shall select a new panellist in accordance with Article 24.8.4 (Panel Composition) of this Chapter. The responsible office shall promptly notify the Parties that the panel has been reconvened or that a new panellist has been selected. The panel is reconvened when all panellists are confirmed to be available.
2. This Annex applies to a panel established under Article 24.14 (Review of Compliance and Suspension of Benefits) of this Chapter except that:
 - (a) the Party that requests the establishment of the panel shall deliver its initial written submission to the responsible office within seven days after the date on which the panel is reconvened;
 - (b) the complaining Party shall deliver its written rebuttal submission to the responsible office within 21 days after the date of delivery of the initial written submission;
 - (c) the panel shall fix the time limit for delivering any further written submissions so as to provide each Party with the opportunity to make an equal number of written submissions subject to the time limits for panel proceedings set out in this Agreement and this Annex; and
 - (d) the panel may decide not to convene a hearing unless a Party requests a hearing.

Article 21: Treatment of Confidential Information

1. This Article and Appendix 24-B-1 (Confidential Information) apply to information that a Party or expert submits during a panel proceeding and designates as confidential. However, they do not apply to a Party or expert with respect to confidential information first submitted by itself, including in derivative form.
2. Each Party, designated office and authorised person in connection with the panel proceedings shall treat as confidential the information that the submitting Party or expert has designated as confidential information in accordance with Appendix 24-B-1 (Confidential Information). This Annex does not preclude a Party from disclosing its own information to the public.
3. After consulting the Parties, the panel may establish any additional procedure that it considers necessary to protect confidential information.

Article 22: Public Release of Documents

1. A Party making a request or issuing a notification under Article 24.5 (Consultations) or Article 24.7 (Request for the Establishment of a Panel) of this Chapter shall make available a copy of the request or notification to the public no later than seven days after it delivers that request or notification.

2. Subject to the designation of information as confidential, each Party shall make available to the public a public version of its written submissions as soon as possible after those documents are submitted to the panel, and at the latest by the time the final report is issued.
3. If the Party required to make available a document publicly under paragraphs 1 and 2 has not done so at the end of the required period, at the direction of the other Party, its designated office or the responsible office shall make available the document publicly. Before those documents are made available to the public, they shall be redacted to remove any information designated for confidential treatment by a Party pursuant to Appendix 24-B-1 (Confidential Information).
4. A Party shall not publicly disclose the content of an interim panel report presented to the Parties under Article 24.11 (Panel Report) of this Chapter or the content of any comments made on an interim panel report.
5. To the extent it considers necessary to protect confidential information, a Party may designate any factual information it includes in a written submission that is not in the public domain as confidential under Appendix 24-B-1 (Confidential Information). To the extent possible, confidential information should be contained in an exhibit or annex to the submission. Each Party shall exercise the utmost restraint in designating information as confidential.
6. If a Party designates information contained in a document as confidential, it shall also prepare and deliver a redacted non-confidential version of the document no later than 10 days after the date of submission of the document that contained the confidential information.
7. If a Party redacts confidential information, the non-confidential version of the document shall indicate clearly each place that the information has been redacted.
8. No later than 15 days after the issuance of the final report, and after taking any steps to protect confidential information, the Parties through the responsible office shall make the final report available to the public.

APPENDIX 24-B-1

CONFIDENTIAL INFORMATION

1. A Party or expert shall identify confidential information by:
 - (a) clearly marking information recorded in paper and electronic records with the notation “CONFIDENTIAL INFORMATION” on the cover page of the record, including the timeframe during which the information shall be kept confidential, and on each page where confidential information appears, and by enclosing the confidential information in double square brackets;
 - (b) clearly marking information recorded in an electronic file which is used to store an electronic record, with the notation “CONFIDENTIAL INFORMATION” in the name of the electronic file and in any electronic transmission of the information and clearly indicating the confidential information where it appears in the electronic record that is stored on the electronic file as described in subparagraph (a); and
 - (c) declaring spoken information to be “confidential information” prior to its disclosure.
2. If a Party submits confidential information first submitted by the other Party, it shall identify that information as confidential information by:
 - (a) clearly marking the information pursuant to paragraph 1(a) and (b); and with the name of the Party that first submitted the information on the cover page; and
 - (b) prior to its disclosure, declaring spoken information to be “confidential information” and identifying the Party that first submitted the information.
3. Only authorised persons designated under Appendix 24-B-2 (Authorised Persons) may view or hear confidential information. No authorised person who views or hears confidential information may disclose it or allow it to be disclosed to any other person except authorised persons.
4. An authorised person shall take all necessary precautions to safeguard confidential information when a record containing the information is in use or being stored.
5. Authorised persons who view or hear confidential information shall use that information only for the purposes of the panel proceedings.
6. The panel shall not disclose confidential information in its report but may state conclusions drawn from that information.
7. After the conclusion of the panel proceeding, each Party shall, in a manner consistent with its law:
 - (a) destroy any record provided by another Party containing the confidential information and promptly notify the panel and the other Party when the confidential information has been destroyed;

- (b) return any record containing confidential information to the Party that submitted the information, unless the Party that first submitted the confidential information decides otherwise, and promptly notify the panel and the other Party when the confidential information has been returned; or
- (c) maintain the confidentiality of any record containing confidential information.

8. The panel may, at the request of the Parties, or with the consent of the Parties, modify or waive any part of the procedures set out in this Appendix for treatment of confidential information. In that case, each authorised person must sign and submit to the panel a modified Declaration of Non-Disclosure, as appropriate.

APPENDIX 24-B-2

AUTHORISED PERSONS

1. Each Party shall submit to the panel and the other Party a list of its authorised representatives who need access to confidential information submitted by a Party and whom it wishes to have the panel designate as authorised persons.
2. The responsible office shall submit to the panel and the Parties a list of the authorised employees of the responsible office who need access to confidential information in the panel proceeding and whom it wishes to have the panel designate as authorised persons.
3. Each Party and the responsible office shall keep the number of persons on its list as limited as possible and may each submit amendments to its list at any time. A Party or the responsible office may submit a modification to its list at any time.
4. In no circumstances shall a Party or the responsible office nominate as an authorised person any person, or any employee, officer or agent of any entity, who could reasonably be expected to benefit outside of panel proceedings under Chapter 24 (Dispute Settlement) from the receipt of confidential information.
5. A Party may object to the designation by the panel of a person as an authorised person within seven days after the date of receipt of the list or amendments to the list, or within seven days of becoming aware of information that would establish a violation of the Code of Conduct. Within seven days after the date of receipt of an objection, the panel shall decide on the objection, having regard to any potential harm arising from the designation to the interests of the owners or sources of confidential information.
6. If the panel designates a person as an authorised person after a Party makes an objection, confidential information may not be disclosed to that authorised person until the Party submitting the information has had a reasonable opportunity to:
 - (a) withdraw the information, in which case the panel shall return any record containing the information to the Party submitting it and each Party shall, in a manner consistent with its law, either:
 - (i) destroy any record containing the information, or
 - (ii) return that record to the Party submitting the information; or
 - (b) withdraw the designation of the information as confidential information.
7. Subject to any decision on an objection to designate a person as an authorised person, the panel shall designate the persons on the lists submitted under paragraphs 1 and 2 as authorised persons for the dispute. Each authorised person must sign and submit to the panel the Declaration of Non-Disclosure set out in Appendix 24-B-3 (Declaration of Non-Disclosure).

APPENDIX 24-B-3

DECLARATION OF NON-DISCLOSURE

1. I acknowledge having received a copy of Annex 24-B (Rules of Procedure) governing the treatment of confidential information (the “Rules of Procedures”).
2. I acknowledge having read and understood the Rules of Procedures.
3. I agree to be bound by, and to adhere to, the Rules of Procedures and, accordingly, without limitation, to treat confidentially all confidential information that I may view or hear from time to time in accordance with the Rules of Procedures and to use that information solely for purposes of the panel proceedings.

Executed on this _____ day of _____, 20____.

By:

(Name)

(Signature)

ANNEX 24-C

CODE OF CONDUCT

Article 1: Application

The Parties place prime importance on the integrity and impartiality of proceedings conducted under Chapter 24 (Dispute Settlement). This Annex is established in furtherance of Article 24.9 (Qualifications of Panellists) of this Chapter to ensure that these principles are respected.

Article 2: 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 to a panellist;

candidate means an individual who is under consideration for appointment as a panellist pursuant to Article 24.8 (Panel Composition) of this Chapter;

expert means a person or body providing information or technical advice pursuant to Article 24.10.5 (Rules of Procedure and Terms of Reference of Panels) of this Chapter;

family member means the spouse of a candidate or panellist; or a parent, child, grandparent, grandchild, sister, brother, aunt, uncle, niece, or nephew of the candidate or panellist or spouse of the candidate or panellist, including whole and half blood relatives and step relatives; or the spouse of that individual. A family member also includes any resident of a candidate's or panellist's household whom the candidate or panellist treats as a member of their family;

panellist means a member of a panel established under Article 24.7 (Request for the Establishment of a Panel) of this Chapter; and

staff means a person under the employment, direction and control of a panellist, other than an assistant.

Article 3: Responsibilities to the Process

Each candidate, panellist and former panellist shall avoid impropriety and the appearance of impropriety and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement process is preserved.

Article 4: Disclosure Obligation

1. Prior to confirmation of their appointment as a panellist under Article 24.8 (Panel Composition) of this Chapter, a candidate shall disclose any interest, relationship, or matter that is likely to affect the candidate's independence or impartiality or that might reasonably create an appearance of impropriety or an apprehension of bias in the proceeding. An appearance of impropriety or an apprehension of bias is created where a reasonable person, with knowledge of all the relevant circumstances that a reasonable inquiry would disclose, would conclude that a candidate's or panellist's ability to carry out the duties with integrity, impartiality, and competence is impaired.
2. A candidate shall make all reasonable efforts to become aware of and to identify any interests, relationships, and matters referred to in paragraph 1, and shall complete and submit to the Parties the Undertaking and Initial Disclosure Statement set out in Appendix 24-C-1 (Undertaking and Initial Disclosure Statement). To this end, the Party nominating the candidate shall provide the candidate with a copy of this Annex and Appendix 24-C-1 (Undertaking and Initial Disclosure Statement). The candidate shall submit the Undertaking and Initial Disclosure Statement to the Parties no later than seven days after the date on which they receive the documents from the nominating Party.
3. Without limiting the generality of the disclosure requirement in paragraph 1, a candidate shall disclose the following interests, relationships, and matters:
 - (a) any financial interest of the candidate in:
 - (i) the proceeding or in its outcome, and
 - (ii) an administrative proceeding, a domestic judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;
 - (b) any financial interest of the candidate's employer, business partner, business associate, or family member in:
 - (i) the proceeding or in its outcome, and
 - (ii) an administrative proceeding, a domestic judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;
 - (c) any past or existing financial, business, professional, family, or social relationship of the candidate with any interested parties in the proceeding, or their counsel, or any such relationship involving a candidate's employer, business partner, business associate, or family member;
 - (d) any public advocacy or legal or other representation provided by the candidate concerning an issue in dispute in the proceeding or concerning a dispute involving the same good, service, investment, or government procurement that is the subject of the dispute in the proceeding; and
 - (e) any publication by the candidate that has a direct relationship with the matter in dispute in the proceeding in which the candidate was requested to serve.

4. Once appointed, a panellist shall continue to make all reasonable efforts to become aware of and to identify any interests, relationships, or matters referred to in paragraphs 1 or 3 and shall disclose them promptly to the Parties in writing for their consideration. The obligation to disclose is a continuing duty that requires a panellist to disclose any of these interests, relationships, and matters that may arise during any stage of the proceeding.

5. In the event of any uncertainty regarding whether an interest, relationship, or matter must be disclosed, a candidate or panellist should decide in favour of disclosure.

6. The obligations to disclose referred to in paragraphs 1 to 5 should not be interpreted so that the burden of detailed disclosure makes it impractical for persons in the legal or business community to serve as panellists, thereby depriving the Parties of the services of those who might be best qualified to serve as a panellist. Candidates and panellists are not called upon to disclose interests, relationships, or matters whose bearing on their role in the proceeding would be trivial.

7. This Annex does not determine whether or under what circumstances the Parties will disqualify a candidate or panellist from being appointed to, or serving as a member of, a panel on the basis of disclosures made.

Article 5: Duties of Candidates and Panellists

1. A candidate or panellist shall avoid direct or indirect conflicts of interest.

2. A candidate should consider declining an appointment as a member of a panel, and a panellist should consider refusing to continue to act, if:

- (a) they have any doubt as to their ability to be independent or impartial; or
- (b) facts or circumstances exist, or have arisen since the appointment, which would create an appearance of impropriety or an apprehension of bias.

3. Once appointed, and throughout the course of the proceeding, a panellist shall:

- (a) perform their duties thoroughly and expeditiously;
- (b) avoid unnecessary expense and delay;
- (c) ensure that they can be contacted by the responsible office, at all reasonable times, for the purpose of conducting the work of the panel;
- (d) carry out all duties fairly and diligently;
- (e) comply with the provisions of this Chapter and Annex 24-B (Rules of Procedure);
- (f) not deny other panellists the opportunity to participate in all aspects of the proceeding;
- (g) consider only those issues raised in the proceedings and necessary to make a decision;

- (h) take all reasonable steps to ensure that their assistants and staff comply with Articles 3 (Responsibilities to the Process), 4 (Disclosure Obligation), 5 (Duties of Candidates and Panellists), 6 (Independence and Impartiality of Panellists), 7 (Duties in Certain Situations) and 8 (Confidentiality) of this Annex.

Article 6: Independence and Impartiality of Panellists

1. A panellist shall be independent and impartial. A panellist shall act in a fair manner and shall avoid creating an appearance of impropriety or an apprehension of bias.
2. Paragraph 1 includes the obligation not to:
 - (a) be influenced by self-interest, outside pressure, political considerations, public clamor, loyalty to a Party, or fear of criticism;
 - (b) directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of their duties;
 - (c) use their position on the panel to advance any financial or personal interests;
 - (d) allow past or existing financial, business, professional, family, or social relationships or responsibilities to influence the panellist's conduct or judgment;
 - (e) enter into any relationship, or acquiring any financial interest, that is likely to affect the panellist's independence and impartiality or that might reasonably create an appearance of impropriety or an apprehension of bias; or
 - (f) take instructions from any organisation, government or individual regarding any matters under dispute in a proceeding under this Chapter.
3. 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 that position.
4. If the Parties agree that an interest, relationship, or matter of a candidate or panellist is inconsistent with paragraphs 1 to 3, the candidate may accept appointment to a panel and a panellist may continue to serve on a panel if the Parties waive the inconsistency or if, after the candidate or panellist has taken steps to ameliorate the violation, the Parties determine that the inconsistency has ceased and the Parties agree that the candidate should be appointed or the panellist should continue to serve.

Article 7: Duties in Certain Situations

1. A panellist shall refrain, for the duration of any proceeding under this Chapter, from acting as counsel or party-appointed expert witness in any new or pending dispute, under this Agreement or other international agreements, which directly addresses the same measure in dispute in, or arises out of the facts giving rise to, the proceeding under this Chapter.
2. A former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out their duties or would benefit from the decision of the panel or committee.

Article 8: Confidentiality

1. A panellist or former panellist shall not at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in any case, disclose or use that information to gain personal advantage or advantage for others or to affect adversely the interest of others.
2. A panellist shall not disclose a panel report or parts thereof prior to its public release by the responsible office under Article 22.8 (Public Release of Documents) of Annex 24-B.
3. A panellist or former panellist shall not disclose the deliberations of a panel, or the views of any member of the panel.
4. A panellist shall not make a public statement regarding the merits of a pending proceeding.

Article 9: Responsibilities of Experts, Assistants, and Staff

Articles 3 (Responsibilities to the Process), 4 (Disclosure Obligations), 5 (Duties of Candidates and Panellist), 6 (Independence and Impartiality of Panellists), 7 (Duties in Certain Situations) and 8 (Confidentiality) of this Annex shall also apply to mediators, experts, assistants, and staff.

APPENDIX 24-C-1

UNDERTAKING AND INITIAL DISCLOSURE STATEMENT

1. By means of this Undertaking and Initial Disclosure Statement, I accept the nomination to serve as a panellist under Chapter 24 (Dispute Settlement) of the Canada-Indonesia Comprehensive Economic Partnership Agreement. If my appointment as a panellist is confirmed, I undertake to act in accordance with Chapter 24 (Dispute Settlement), including Annex 24-B (Rules of Procedure) and Annex 24-C (Code of Conduct).
2. I acknowledge having received a copy of the Code of Conduct set out as Annex 24-C to Chapter 24 (Dispute Settlement) of the Canada-Indonesia Comprehensive Economic Partnership Agreement. I acknowledge having read and understood the Code of Conduct and hereby undertake to fully 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 are likely to affect my independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. As a part of this continuing obligation, I am making the following initial disclosures:
 - (a) My financial interest in the proceeding or in its outcome is as follows:
 - (b) My financial interest in any administrative proceeding, domestic judicial proceeding or other 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 are 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 or other international dispute settlement proceeding that involves issues that may be decided in the proceeding are as follows:
 - (e) My past or current financial, business, professional, family and social relationships with any interested parties in the proceeding, or their counsel, are as follows:
 - (f) The past or current 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 are as follows:
 - (g) My public advocacy or legal or other representation concerning an issue in dispute in the proceeding or involving the same goods, services or investments is as follows:

(h) My other interests, relationships and matters that are likely to affect my independence or impartiality, or that might reasonably create an appearance of impropriety or bias in the proceeding of the dispute settlement process and that are not disclosed in subparagraphs (a) to (g) above are as follows:

Signed on this ____ day of _____, 20____.

By: _____
(Name)

(Signature)

CHAPTER 25
EXCEPTIONS AND GENERAL PROVISIONS

Section A: Exceptions

Article 25.1: Definitions

For the purposes of this Chapter:

cultural industry means a person engaged in the following activities:

- (a) the publication, distribution, or sale of books, magazines, periodicals or newspapers in print or machine readable form but not including the sole activity of printing or typesetting any of the foregoing;
- (b) the production, distribution, sale or exhibition of film or video recordings;
- (c) the production, distribution, sale or exhibition of audio or video music recordings;
- (d) the publication, distribution or sale of music in print or machine readable form; or
- (e) radiocommunications in which the transmissions are intended for direct reception by the general public, and all radio, television and cable broadcasting undertakings and all satellite programming and broadcast network services.

Article 25.2: General Exceptions

1. For the purposes of Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 6 (Technical Barriers to Trade), and Section B of Chapter 15 (Competition Policy and State-Owned Enterprises), Article XX of the GATT 1994, and its interpretative notes, is incorporated into and made part of this Agreement.

2. The Parties understand that:

- (a) the measures referred to in Article XX(b) of the GATT 1994 include environmental measures necessary to protect human, animal or plant life or health; and
- (b) Article XX(g) of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

3. For the purposes of Chapter 8 (Trade in Services), Chapter 9 (Temporary Movement of Natural Persons), Chapter 11 (Telecommunications), Chapter 12 (Electronic Commerce) and Section B of Chapter 15 (Competition Policy and State-Owned Enterprises), the chapeau, as well as paragraphs (a), (b), and (c) of Article XIV of GATS are incorporated into and made part of this Agreement.

4. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal or plant life or health.

5. The Parties recognize that the measures under Article XX(b) or XX(g) of GATT 1994 or Article XIV(b) of the GATS:

- (a) include those taken by the Parties to address climate change, including those to implement their respective commitments under the UNFCCC and the *Paris Agreement*; and
- (b) may include measures taken to implement multilateral environmental agreements.

6. Nothing in this Agreement shall be construed to prevent a Party from taking action, including maintaining or increasing a customs duty, that is authorised by the Dispute Settlement Body of the WTO or is taken as a result of a decision by a dispute settlement panel under a free trade agreement to which the Party taking action and the Party against which the action is taken are party.

Article 25.3: National Security

This Agreement does not:

- (a) require either Party to furnish or allow access to information if that Party determines that the disclosure of the information would be contrary to its essential security interests;
- (b) prevent a Party from taking an action that it considers necessary to protect its essential security interests:
 - (i) related to the production of or traffic in arms, ammunition, and implements of war and to such traffic and transactions in other goods and materials, services and technology undertaken, and to economic activities, carried out directly or indirectly for the purpose of supplying a military or other security establishment;
 - (ii) taken in time of war or other emergency in international relations, or relating to the implementation of national policies or international agreements respecting the non-proliferation of biological weapons, chemical weapons, nuclear weapons, or other nuclear explosive devices; or

- (iii) taken to protect its critical public infrastructure,¹ including critical information and communication infrastructure, financial infrastructure, energy infrastructure and water infrastructure, from deliberate attempts intended to disable, degrade or otherwise interfere with such infrastructure, or to mitigate the threat thereof;
- (c) prevent a Party from taking action in pursuance of its obligations under the *Charter of the United Nations*, done at San Francisco on 26 June 1945 for the maintenance of international peace and security.

Article 25.4: Taxation

1. For the purposes of this Article:

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement to which Canada or Indonesia is party; and

taxes and **taxation measures** include excise duties, but do not include:

- (a) a “customs duty” as defined in Article 2.1 (National Treatment and Market Access for Goods – Definitions); or
- (b) a measure listed in subparagraphs (b), (c) and (d) of that definition.

2. Except as provided in this Article, this Agreement does not apply to taxation measures.

3. Article 2.3 (National Treatment and Market Access for Goods – National Treatment) applies to taxation measures to the same extent as does Article III of GATT 1994.

4. Subject to paragraph 9, Article 13.11 (Investment – Transfer of Funds) applies to taxation measures. However, Section D of Chapter 13 (Investment – Investor-State Dispute Settlement) does not apply to Article 13.11 (Investment – Transfer of Funds) in respect of taxation measures.

5. Subject to paragraph 9, Article 13.6 (Investment – National Treatment), Article 8.3 (Trade in Services – National Treatment), and Article 10.3 (Financial Services – National Treatment) apply to all taxation measures, other than taxation measures on income, on capital gains, on the taxable capital of corporations, on the value of an investment or property (but not on the transfer of that investment or property), or taxes on estates, inheritances, and gifts. Nothing in the Articles referred to in this paragraph applies to:

- (a) a non-conforming provision of any existing taxation measure;
- (b) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure; or

¹ For clarity, this includes critical public infrastructure whether publicly or privately owned.

- (c) an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles.
- 6.
 - (a) Article 13.10 (Investment – Expropriation) applies to taxation measures. However, no investor may invoke Article 13.10 (Investment – Expropriation) as the basis for a claim if it has been determined pursuant to this paragraph that the taxation measure is not an expropriation. An investor that seeks to invoke Article 13.10 (Investment – Expropriation) with respect to a taxation measure must first refer to the competent authorities of the Party of the investor and the respondent Party, at the time that it makes its request for consultations under Article 13.23 (Investment – Request for Consultations), the issue of whether that taxation measure is not an expropriation. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the taxation measure is not an expropriation within a period of 180 days of the referral, the investor may submit its claim to arbitration under Article 13.25 (Investment – Submission of a Claim to Arbitration).
 - (b) For the purposes of this paragraph, competent authorities means:
 - (i) with respect to Indonesia, the Minister of Finance or his or her authorised representative;
 - (ii) with respect to Canada, the Assistant Deputy Minister for Tax Policy, Department of Finance;

or any successor of these competent authorities as notified in writing to the other Party.
- 7. The determination of whether a taxation measure constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors, including the factors set out in Article 13.10(3) (Investment – Expropriation). The Parties confirm their understanding that:
 - (a) a non-discriminatory taxation measure of a Party that is adopted and maintained in good faith does not generally constitute an expropriation. The mere introduction of new taxation measures or the imposition of taxes in more than one jurisdiction in respect of an investment, does not in and itself constitute an expropriation;
 - (b) a taxation measure, including measures aimed at preventing the avoidance or evasion of taxes, which is consistent with internationally recognized tax policies, principles and practices, does not generally constitute an expropriation;
 - (c) a taxation measure of general application which is applied in good faith on a non-discriminatory basis, as opposed to being targeted at investors of a particular nationality or specific individual taxpayers, is not likely to constitute an expropriation; and
 - (d) a taxation measure which is applied in good faith on a non-discriminatory basis, does not generally constitute expropriation if, when the investment is made, it was already in force and information about the measure was made public or otherwise made publicly available.

8. Subject to paragraph 9, nothing in the Articles referred to in paragraph 5 applies to the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes, including any taxation measure that differentiates between persons based on their place of residence for tax purposes, provided that the taxation measure does not arbitrarily discriminate between persons, goods or services of the Parties.²

9. Nothing in this Agreement affects 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 the inconsistency.

10. Nothing in this Agreement obliges a Party to extend to the other Party the benefit of any treatment, preference or privilege arising from any tax convention by which the Party is bound.

Article 25.5: Cultural Industries

This Agreement does not apply to a measure adopted or maintained by a Party with respect to a cultural industry except as specifically provided in Article 2.4 (National Treatment and Market Access for Goods – Elimination of Customs Duties on Imports).

Article 25.6: Aboriginal Rights

This Agreement does not prevent Canada from adopting or maintaining a measure it considers necessary to fulfill its legal obligations to Aboriginal peoples, including those recognized and affirmed by section 35 of the *Constitution Act, 1982*, or those set out in self-government agreements between central or regional levels of government and Aboriginal peoples.

Article 25.7: World Trade Organization Waivers

To the extent that there is an overlapping right or obligation in this Agreement and the WTO Agreement, a measure adopted by a Party in conformity with a waiver decision adopted by the WTO pursuant to Article IX:3 of the WTO Agreement, is deemed to be also in conformity with this Agreement.

Section B: General Provisions

Article 25.8: Disclosure of Information and Confidentiality

1. This Agreement does not require a Party to furnish or allow access to information, the disclosure of which would be contrary to its law, 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.

² The Parties understand that this paragraph must be interpreted by reference to the footnote to Article XIV(d) of GATS as if that Article was not restricted to services or direct taxes.

2. Unless otherwise provided in this Agreement, if a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information.

CHAPTER 26

FINAL PROVISIONS

Article 26.1: Annexes, Appendices, and Footnotes

The annexes, appendices, and footnotes to this Agreement constitute integral parts of this Agreement.

Article 26.2: Amendments

The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures for the entry into force of the amendment, on the date agreed to by the Parties.

Article 26.3: Entry into Force

Each Party shall notify the other Party, in writing through diplomatic channels, once it has completed the internal procedures required for the entry into force of this Agreement. This Agreement enters into force on the first day of the second month following the latter notification.

Article 26.4: Review

Without prejudice to any obligation to review specific provisions of this Agreement, the Parties undertake to review this Agreement and its implementation within five years of its entry into force and periodically thereafter as the Parties may decide. Reviews will take into consideration relevant developments in international trade relations, including the WTO framework, and examine the possibility of further developing and expanding commitments under this Agreement.

Article 26.5: Accession

A non-Party may accede to this Agreement subject to the terms and conditions as may be agreed to between the Parties and the non-Party.

Article 26.6: Duration and Termination

1. This Agreement shall remain in force unless either Party provides a written notification to the other Party of its intention to terminate this Agreement. This Agreement shall terminate six months after the date of that notification.
2. Notwithstanding paragraph 1, in the event that this Agreement is terminated, the provisions of Chapter 13 (Investment) shall continue to apply for a period of 10 years after the date of termination of this Agreement in respect of investments or commitments to invest made before that date.

Article 26.7: Authentic Texts

The English, French, and Indonesian texts of this Agreement are equally authentic.

ANNEX I-A: Reservations for Existing Measures (ratchet)

SCHEDULE OF CANADA

Introductory Notes

1. Canada's Schedule to this Annex sets out, in accordance with Article 8.7.1 (Trade in Services – Reservations) and Article 13.18.1 (Investment – Non-Conforming Measures and Exceptions), Canada's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment) or 13.6 (Investment – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment) or 13.7 (Investment – Most-Favoured-Nation Treatment);
- (c) Article 13.12 (Investment – Performance Requirements);
- (d) Article 13.13 (Investment – Senior Management and Boards of Directors); or
- (e) Article 8.5 (Trade in Services – Market Access).

2. Each entry sets out the following elements:

- (a) **Description** provides a general non-binding description of the measure for which the entry is made;
- (b) **Obligations Concerned** specifies the obligations referred to in Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions) that do not apply to the listed measures;
- (c) In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is taken. To the extent that:
 - (i) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified prevails over all other elements; and
 - (ii) the **Measures** element is not so qualified, the **Measures** element prevails over other elements, unless a discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element prevails, in which case the other elements prevail to the extent of that discrepancy.

Reservation I(A)-C-1

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Senior Management and Boards of Directors (Article 13.13)
Level of Government:	Central
Measures:	As set out in the Description element.
Description:	<u>Investment and Trade in Services</u> 1. Canada, or a province or territory of Canada, when selling or disposing of its equity interests in, or the assets of, an existing government enterprise or an existing governmental entity, may prohibit or impose limitations on the ownership of these interests or assets and on the ability of owners of these interests or assets to control a resulting enterprise by investors of Indonesia or of a third country or their investments. With respect to a sale or other disposition, Canada, or a province or territory of Canada, may adopt or maintain a measure relating to the nationality of senior management or members of the board of directors. 2. For the purposes of this entry: (a) a measure maintained or adopted after the date of entry into force of this Agreement that, at the time of sale or other disposition, prohibits or imposes a limitation on the ownership of equity interests or assets or imposes a nationality requirement described in this entry is an existing measure; and (b) government enterprise means an enterprise owned or controlled through ownership interests by Canada, or a province or territory of Canada, and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Reservation I(A)-C-2

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Level of Government:	Central
Measures:	<i>Canada Business Corporations Act</i> , R.S.C. 1985, c. C-44 <i>Canada Business Corporations Regulations, 2001</i> , SOR/2001-512 <i>Canada Cooperatives Act</i> , S.C. 1998, c. 1 <i>Canada Cooperatives Regulations</i> , SOR/99-256

Description:	<u>Investment and Trade in Services</u> 1. A corporation may place constraints on the issue, transfer, and ownership of shares in a federally incorporated corporation. The object of those constraints is to permit a corporation to meet Canadian ownership or control requirements, under certain laws set out in the <i>Canada Business Corporations Regulations, 2001</i> , in sectors where Canadian ownership or control is required as a condition to receive licences, permits, grants, payments, or other benefits. In order to maintain certain Canadian ownership levels, a corporation is permitted to sell shareholders' shares without the consent of those shareholders, and to purchase its own shares on the open market.

2. The *Canada Cooperatives Act* provides that constraints may be placed on the issue or transfer of investment shares of a cooperative to persons not resident in Canada, to permit cooperatives to meet Canadian ownership requirements to obtain a licence to carry on a business, to become a publisher of a Canadian newspaper or periodical, or to acquire investment shares of a financial intermediary and in sectors where ownership or control is a required condition to receive licences, permits, grants, payments, and other benefits. Where the ownership or control of investment shares would adversely affect the ability of a cooperative to maintain a level of Canadian ownership or control, the *Canada Cooperatives Act* provides for the limitation of the number of investment shares that may be owned or for the prohibition of the ownership of investment shares.
3. For the purposes of this entry, **Canadian** means “Canadian” as defined in the *Canada Business Corporations Regulations, 2001* or in the *Canada Cooperatives Regulations*.

Reservation I(A)-C-3

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Level of Government:	Central
Measures:	<i>Agricultural and Recreational Land Ownership Act</i> , R.S.A. 1980, c. A-9 <i>Citizenship Act</i> , R.S.C. 1985, c. C-29 <i>Foreign Ownership of Land Regulations</i> , SOR/79-416
Description:	<u>Investment and Trade in Services</u> 1. The <i>Foreign Ownership of Land Regulations</i> are made pursuant to the <i>Citizenship Act</i> and the <i>Agricultural and Recreational Land Ownership Act</i>. In Alberta, an ineligible person or foreign owned or controlled corporation may only hold an interest in controlled land consisting of a maximum of two parcels containing, in the aggregate, a maximum of 20 acres. 2. For the purposes of this entry: (a) ineligible person means: (i) a natural person who is not a Canadian citizen or permanent resident; (ii) a foreign government or agency thereof; or (iii) a corporation incorporated in a country other than Canada; and (b) controlled land means land in Alberta but does not include: (i) land of the Crown in right of Alberta; (ii) land within a city, town, new town, village, or summer village; and (iii) mines or minerals.

Reservation I(A)-C-4

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Level of Government:	Central
Measures:	<i>Canadian Arsenals Limited Divestiture Authorization Act</i> , S.C. 1986, c. 20 <i>Eldorado Nuclear Limited Reorganization and Divestiture Act</i> , S.C. 1988, c. 41 <i>Nordion and Theratronics Divestiture Authorization Act</i> , S.C. 1990, c. 4
Description:	<u>Investment and Trade in Services</u> 1. A “non-resident” or “non-residents” may not own more than a specified percentage of the voting shares of the corporation to which each Act applies. For some companies the restrictions apply to individual shareholders, while for others the restrictions may apply in the aggregate. If there are limits on the percentage that an individual Canadian investor can own, these limits also apply to non-residents. The restrictions are as follows: (a) Cameco Limited (formerly Eldorado Nuclear Limited): 15 percent per non-resident natural person, 25 percent in the aggregate; (b) Nordion International Inc.: 25 percent in the aggregate; (c) Theratronics International Limited: 49 percent in the aggregate; and (d) Canadian Arsenals Limited: 25 percent in the aggregate. 2. For the purposes of this entry, non-resident includes: (a) a natural person who is not a Canadian citizen and not ordinarily resident in Canada; (b) a corporation incorporated, formed, or otherwise organised outside Canada;

- (c) the government of a foreign State or a political subdivision of a government of a foreign State, or a person empowered to perform a function or duty on behalf of that government;
- (d) a corporation that is controlled directly or indirectly by a person or an entity referred to in subparagraphs (a) through (c);
- (e) a trust:
 - (i) established by a person or an entity referred to in subparagraphs (b) through (d), other than a trust for the administration of a pension fund for the benefit of natural persons the majority of whom are resident in Canada; or
 - (ii) in which a person or an entity referred to in subparagraphs (a) through (d) has more than 50 percent of the beneficial interest; and
- (f) a corporation that is controlled directly or indirectly by a trust referred to in subparagraph (e).

Reservation I(A)-C-5

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measure:	<i>Export and Import Permits Act</i> , R.S.C. 1985, c. E-19
Description:	<u>Trade in Services</u> Only a natural person ordinarily resident in Canada, an enterprise with its head office in Canada, or a branch office in Canada of a foreign enterprise may apply for and be issued an import or export permit or transit authorisation certificate for a good or related service subject to controls under the <i>Export and Import Permits Act</i> .

Reservation I(A)-C-6

Sector:	Business Services Industries
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Senior Management and Boards of Directors (Article 13.13)
Level of Government:	Central
Measures:	<i>Customs Act</i> , R.S.C. 1985, c. 1 (2nd Supp.) <i>Customs Brokers Licensing Regulations</i> , SOR/86-1067
Description:	<u>Investment and Trade in Services</u> To be a licensed customs broker in Canada, in addition to meeting all other licensing requirements: (a) a natural person must be a Canadian national; (b) a corporation must be incorporated in Canada with a majority of its directors being Canadian nationals; and (c) a partnership must be composed of persons who are Canadian nationals who meet all other licensing requirements, or corporations incorporated in Canada with a majority of their directors being Canadian nationals who meet all other licensing requirements.

Reservation I(A)-C-7

Sector:	Business Services Industries
Sub-Sector:	Duty Free Shops
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Level of Government:	Central
Measures:	<i>Customs Act</i> , R.S.C. 1985, c. 1 (2nd Supp.) <i>Duty Free Shop Regulations</i> , SOR/86-1072
Description:	<u>Investment and Trade in Services</u> 1. In addition to all other licensing requirements, to be a licensed duty free shop operator at a border crossing in Canada, a natural person must be a Canadian national. 2. In addition to all other licensing requirements, to be a licensed duty free shop operator at a border crossing in Canada, a corporation must be incorporated in Canada and have all of its shares beneficially owned by Canadian nationals who meet all other licensing requirements.

Reservation I(A)-C-8

Sector:	Business Services Industries
Sub-Sector:	Examination Services relating to the Export and Import of Cultural Property
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measure:	<i>Cultural Property Export and Import Act</i> , R.S.C. 1985, c. C-51
Description:	<u>Trade in Services</u> 1. Only a resident of Canada or an institution in Canada may be designated as an expert examiner of cultural property for the purposes of the <i>Cultural Property Export and Import Act</i>. 2. For the purposes of this entry: (a) institution means an entity that is publicly owned and operated solely for the benefit of the public, that is established for educational or cultural purposes, and that conserves objects and exhibits them; and (b) resident of Canada means a natural person who is ordinarily resident in Canada, or a corporation that has its head office in Canada or maintains an establishment in Canada to which employees employed in connection with the business of the corporation ordinarily report for work.

Reservation I(A)-C-9

Sector:	Professional Services
Sub-Sector:	Patent Agents
	Patent Agents supplying Legal Advisory and Representation Services
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Patent Act</i> , R.S.C. 1985, c. P-4
	<i>Patent Rules</i> , SOR/2019-251
	<i>College of Patent Agents and Trademark Agents Act</i> , S.C.2018, c.27, s.247
	<i>College of Patent Agents and Trademark Agents Regulations</i> , SOR/2021-129
	<i>By-laws of the College of Patent Agents and Trademark Agents</i> , SOR/2023-73
Description:	<u>Trade in Services</u>
	To represent a person in the prosecution of a patent application or in other business before the Patent Office, a patent agent must be resident in Canada and licensed by the College of Patent Agents and Trademark Agents.

Reservation I(A)-C-10

Sector:	Professional Services
Sub-Sector:	Trademark Agents
	Trademark Agents supplying Legal Advisory and Representation Services in Statutory Procedures
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Trademarks Act</i> , R.S.C. 1985, c. T-13 <i>Trademarks Regulations</i> , SOR/2018-227 <i>College of Patent Agents and Trademark Agents Act</i> , S.C.2018, c.27, s.247 <i>College of Patent Agents and Trademark Agents Regulations</i> , SOR/2021-129 <i>By-laws of the College of Patent Agents and Trademark Agents</i> , SOR/2023-73
Description:	<u>Trade in Services</u> To represent a person in the prosecution of an application for a trademark or in other business before the Office of the Registrar of Trademarks, a trademark agent must be resident in Canada and registered by the College of Patent Agents and Trademark Agents.

Reservation I(A)-C-11

Sector:	Energy
Sub-Sector:	Oil and Gas
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Level of Government:	Central
Measures:	<i>Canada Petroleum Resources Act</i>, R.S.C. 1985, c. 36 (2nd Supp.) <i>Territorial Lands Act</i>, R.S.C. 1985, c. T-7 <i>Federal Real Property and Federal Immovables Act</i>, S.C. 1991, c. 50 <i>Canada-Newfoundland and Labrador Atlantic Accord Implementation Act</i>, S.C. 1987, c. 3 <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>, S.C. 1988, c. 28
Description:	<u>Investment and Trade in Services</u> 1. This reservation applies to a production licence issued for “frontier lands” and “offshore areas” (areas not under provincial jurisdiction) as defined in the applicable measures. 2. A person who holds an oil and gas production licence or shares therein must be a corporation incorporated in Canada.

Reservation I(A)-C-12

Sector:	Energy
Sub-Sector:	Oil and Gas
Obligations Concerned:	National Treatment (Article 8.3) Performance Requirements (Article 13.12)
Level of Government:	Central
Measures:	<i>Canada Oil and Gas Operations Act</i>, R.S.C. 1985, c. O-7 <i>Canada - Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>, S.C. 1988, c. 28 <i>Canada - Newfoundland and Labrador Atlantic Accord Implementation Act</i>, S.C. 1987, c. 3 Measures implementing the Canada-Yukon Oil and Gas Accord, including the <i>Canada-Yukon Oil and Gas Accord Implementation Act</i>, S.C. 1998, c.5, s. 20, and the <i>Oil and Gas Act</i>, RSY 2002, c. 162 Measures implementing the Northwest Territories Oil and Gas Accord, including implementing measures that apply to or are adopted by Nunavut as the successor territories to the former Northwest Territories. Measures implementing the Accord between the Government of Canada and the Government of Yukon, the Government of the Northwest Territories and the Inuvialuit Regional Corporation for the joint management of petroleum resources in the western Arctic offshore. Measures implementing the Accord between the Government of Canada and the Government of Quebec for the joint management of petroleum resources in the Gulf of St. Lawrence, or any other similar federal-provincial accords related to the joint management of petroleum resources.
Description:	<u>Investment and Trade in Services</u> 1. Under the <i>Canada Oil and Gas Operations Act</i>, a “benefits plan” must be approved by the Minister in order to be authorized to proceed with an oil and gas development project.

2. A **benefits plan** means a plan for the employment of Canadians and for providing Canadian manufacturers, consultants, contractors, and service companies with a full and fair opportunity to participate on a competitive basis in the supply of goods and services used in proposed work or activity referred to in the benefits plan.
3. The benefits plan contemplated by the *Canada Oil and Gas Operations Act* permits the Minister to impose on the applicant an additional requirement to ensure that disadvantaged individuals or groups have access to training and employment opportunities or can participate in the supply of goods and services used in proposed work referred to in the benefits plan.
4. Provisions continuing those set out in the *Canada Oil and Gas Operations Act* are included in laws that implement the Canada-Yukon Oil and Gas Accord, and the Northwest Territories Lands and Resources Devolution Agreement.
5. Provisions continuing those set out in the *Canada Oil and Gas Operations Act* will be included in laws or regulations to implement accords with various provinces and territories, including implementing legislation by provinces and territories (for example, the Northwest Territories Oil and Gas Accord, the Canada-Quebec Gulf of St. Lawrence Petroleum Resources Accord, the Western Arctic -Tariuq (Offshore) Accord, and the New Brunswick Oil and Gas Accord). For the purposes of this reservation, these accords and implementing legislation shall be deemed, once concluded, to be existing measures.

6. The *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* and the *Canada-Newfoundland and Labrador Atlantic Accord Implementation Act* have the same requirement for a benefits plan but also require that the benefits plan ensures that:
 - (a) the corporation or other body submitting the plan establishes in the applicable province an office where appropriate levels of decision-making are to take place, prior to carrying out work or an activity in the offshore area;
 - (b) expenditures be made for research and development to be carried out in the province, and for education and training to be provided in the province; and
 - (c) first consideration be given to goods produced or services provided from within the province, where those goods or services are competitive in terms of fair market price, quality, and delivery.
7. The boards administering the benefits plan under the Acts referred to in paragraph 6 may also require that the plan include provisions to ensure that disadvantaged individuals or groups, or corporations owned or cooperatives operated by them, participate in the supply of goods and services used in proposed work or activity referred to in the plan. Furthermore, such boards may also impose or enforce expenditure and other requirements relating to research and development and education and training to be carried out in the province.
8. In addition, Canada may impose a requirement or enforce a commitment or undertaking for the transfer of technology, a production process, or other proprietary knowledge to a person of Canada in connection with the approval of development projects under the applicable Acts.

Reservation I(A)-C-13

Sector:	Energy
Sub-Sector:	Oil and Gas
Obligations Concerned:	National Treatment (Article 8.3) Performance Requirements (Article 13.12)
Level of Government:	Central
Measures:	<i>Hibernia Development Project Act</i> , S.C. 1990, c. 41 <i>Canada-Newfoundland and Labrador Atlantic Accord Implementation Act</i> , S.C. 1987, c. 3
Description:	<u>Investment and Trade in Services</u> 1. Under the <i>Hibernia Development Project Act</i>, Canada and the Hibernia Project Owners may enter into agreements. Those agreements may require the Project Owners to undertake to perform certain work in Canada and Newfoundland and Labrador and to use their best efforts to achieve specific Canadian and Newfoundland and Labrador target levels in relation to the provisions of a “benefits plan” required under the <i>Canada-Newfoundland and Labrador Atlantic Accord Implementation Act</i>. “Benefits plans” are further described in I(A)-C-12. 2. In addition, Canada may impose in connection with the Hibernia Project a requirement or enforce a commitment or undertaking for the transfer of technology, a production process, or other proprietary knowledge to a national or enterprise in Canada.

Reservation I(A)-C-14

Sector:	Transportation
Sub-Sector:	Air Transportation (Specialty Air Services as defined in Article 8.1 (Definitions))
Obligations Concerned	National Treatment (Article 8.3) Most-Favoured-Nation Treatment (Article 8.4)
Level of Government:	Central
Measures:	<i>Canada Transportation Act</i> , S.C. 1996, c. 10 <i>Air Transportation Regulations</i> , SOR/88-58 <i>Canadian Aviation Regulations</i> , SOR/96-433
Description:	<u>Trade in Services</u> Authorisation from Transport Canada is required to supply a specialty air service in the territory of Canada. In determining whether to grant a particular authorisation, Transport Canada will consider, among other factors, whether the country in which the applicant, if an individual, is resident or, if an enterprise, is constituted or organised, provides Canadian specialty air service operators reciprocal access to supply specialty air services in that country’s territory. Any foreign service supplier authorized to supply a specialty air service is required to comply with Canadian safety requirements while supplying these services in Canada.

Reservation I(A)-C-15

Sector:	Transportation
Sub-Sector:	Air Transportation
Obligations Concerned:	National Treatment (Article 8.3) Most-Favoured-Nation Treatment (Article 8.4)
Level of Government:	Central
Measures:	<i>Aeronautics Act</i> , R.S.C. 1985, c. A-2 <i>Canadian Aviation Regulations</i> , SOR/96-433, Part IV “Personnel Licensing and Training”; Part V “Airworthiness”; Part VI “General Operating and Flight Rules”; and Part VII “Commercial Air Services”
Description:	<u>Trade in Services</u> Aircraft and other aeronautical product repair, overhaul, or maintenance activities required to maintain the airworthiness of Canadian-registered aircraft and other aeronautical products must be performed by a person meeting Canadian aviation regulatory requirements (that is, approved maintenance organizations and aircraft maintenance engineers). A certification is not provided for persons located outside Canada, except sub-organizations of approved maintenance organizations that themselves are located in Canada.

Reservation I(A)-C-16

Sector:	Transportation
Sub-Sector:	Land Transportation
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Motor Vehicle Transport Act</i> , R.S.C. 1985, c. 29 (3rd Supp.), as amended by S.C. 2001, c. 13 <i>Canada Transportation Act</i> , S.C. 1996, c. 10 <i>Customs Tariff</i> , S.C. 1997, c. 36
Description:	<u>Trade in Services</u> Only a person of Canada using a Canadian-registered and either a Canadian-built or duty-paid truck or bus may provide truck or bus services between points in the territory of Canada.

Reservation I(A)-C-17

Sector: Transportation

Sub-Sector: Water Transportation

Obligations Concerned: National Treatment (Articles 8.3 and 13.6)

Level of Government: Central

Measures: *Canada Shipping Act, 2001*, S.C. 2001, c. 26

Description: Investment and Trade in Services

1. To register a vessel in Canada, the owner of that vessel or the person who has exclusive possession of that vessel must be:
 - (a) a Canadian citizen or permanent resident within the meaning of subsection 2(1) of the *Immigration and Refugee Protection Act*, S.C. 2001, c.27;
 - (b) a corporation incorporated under the laws of Canada or a province or territory; or
 - (c) when the vessel is not already registered in another country, a corporation incorporated under the laws of a country other than Canada if one of the following is acting with respect to all matters relating to the vessel, namely:
 - (i) a subsidiary of that corporation that is incorporated under the laws of Canada or a province or territory;
 - (ii) an employee or director in Canada of any branch office of that corporation that is carrying on business in Canada; or
 - (iii) a ship management company incorporated under the laws of Canada or a province or territory.
2. A vessel registered in a foreign country which has been bareboat chartered may be listed in Canada for the duration of the charter while the vessel's registration is suspended in its country of registry, if the charterer is:
 - (a) a Canadian citizen or permanent resident, as defined in subsection 2(1) of the *Immigration and Refugee Protection Act*, S.C. 2001, c.27; or

- (b) a corporation incorporated under the laws of Canada or a province or territory.

Reservation I(A)-C-18

Sector:	Transportation
Sub-Sector:	Water Transportation
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Canada Shipping Act, 2001</i> , S.C. 2001, c. 26 <i>Marine Personnel Regulations</i> , SOR/2007-115
Description:	<u>Trade in Services</u> Masters, mates, engineers, and certain other seafarers must hold certificates granted by the Minister of Transport as a requirement of service on Canadian registered vessels. These certificates may be granted only to Canadian citizens or permanent residents.

Reservation I(A)-C-19

Sector:	Transportation
Sub-Sector:	Water Transportation
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Pilotage Act</i> , R.S.C., 1985, c. P-14 <i>General Pilotage Regulations</i> , SOR/2000-132
Description:	<u>Trade in Services</u> Subject to Canada’s Reservation II-C-11, a licence or a pilotage certificate issued by the Minister of Transport is required to provide pilotage services in the compulsory pilotage waters of the territory of Canada. Only a Canadian citizen or permanent resident may obtain a licence or pilotage certificate. A permanent resident of Canada who has been issued a pilot’s licence or pilotage certificate must become a Canadian citizen within five years of receipt of that licence or pilotage certificate in order to retain it.

Reservation I(A)-C-20

Sector:	Transportation
Sub-Sector:	Water Transportation Services by Sea-going and Non-sea-going Vessels
Obligations Concerned:	National Treatment (Article 8.3)
Level of Government:	Central
Measures:	<i>Shipping Conferences Exemption Act, 1987</i> , R.S.C. 1985, c.17 (3rd Supp.)
Description:	<u>Trade in Services</u> Members of a shipping conference must maintain jointly an office or agency in the region of Canada where they operate. A shipping conference is an association of ocean carriers that has the purpose or effect of regulating rates and conditions for the transportation by those carriers of goods by water.

Reservation I(A)-C-21

Sector:	Transportation
Sub-Sector:	Water Transportation
Obligations Concerned:	Most-Favoured-Nation Treatment (Article 8.4)
Level of Government:	Central
Measures:	<i>Coasting Trade Act</i> , S.C. 1992, c.31
Description:	<u>Trade in Services</u> The prohibitions under the <i>Coasting Trade Act</i> , set out in Reservation II-C-10, do not apply to any vessel that is owned by the Government of the United States of America when used solely for the purpose of transporting goods owned by the Government of the United States of America from the territory of Canada to supply Distant Early Warning sites.

Reservation I(A)-C-22

Sector:	All Sectors
Sub-Sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
Level of Government:	Regional
Measures:	An existing non-conforming measure of a province and territory.
Description:	<u>Investment and Trade in Service</u>

SCHEDULE OF INDONESIA

Explanatory Notes

1. Each entry sets out the following elements:
 - (a) Sector refers to the sector for which the entry is made;
 - (b) Subsector, refers to the specific subsector for which the entry is made;
 - (c) Industry Classification, if referenced in either the sector or subsector row, refers to the activity covered by the non-conforming measure according to:
 - (i) the provisional 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);
 - (ii) ISIC Rev. 3 which means the International Standard Industrial Classification of All Economic Activities as set out in the Statistical Papers, Series M, No. 4, ISIC Rev. 3, Statistical Office of the United Nations, New York, 1990; or
 - (iii) Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020.
 - (d) Level of Government indicates the level of government maintaining the listed measure;
 - (e) Type of Obligation specifies the obligations referred to in paragraph 1 that, pursuant to Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions), do not apply to the listed measure;
 - (f) Description of Measure sets out the non-conforming measure for which the entry is made;
 - (g) Source of Measure identifies the laws, regulations, or other measures 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 of 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.

2. Entries that specify “All Sectors”, “All Services Sectors”, and “All Non-Services Sectors” in:

- (a) entries one to nine of Annex I-B (Reservations for Existing Measures – standstill) apply to an investment or the supply of a service, where available, on subsectors specified in Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.
- (b) entries one to eight of Annex II (Reservations for Future Measures) apply to an investment or the supply of a service on subsectors specified in the list of Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.

3. In accordance with Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions), the Articles of this Agreement specified in the **Type of Obligation** element of an entry do not apply to the non-conforming measures identified in the **Description of Measure** element of that entry.

4. The Schedule below does not include measures relating to qualification requirements and procedures, technical standards, and licence requirements and procedures when they do not constitute a national treatment or market access violation within the meaning of Article 8.3 (Trade in Services – National Treatment) or Article 8.5 (Trade in Services – Market Access). Those measures (for example, the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, or a non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to the supply of services by a service supplier of Canada in the territory of Indonesia.

5. For the purposes of this Schedule:

Double asterisk ()** after a CPC number indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Joint Operation is an undertaking between one or more foreign and Indonesian enterprises of a temporary nature, to handle one or more projects or businesses without establishing a new statutory body in accordance with Indonesian laws.

Joint Venture is a legal entity organised under Indonesian law and having its domicile in Indonesia, in the form of cooperation between foreign capital and Indonesian (national) capital.

6. In the absence of a specific reference to CPC numbers, the scope of subsectors or activities covered by an entry will be subject to relevant and applicable references.

7. In the interpretation of an entry, all elements of the entry shall be considered in their totality.

8. This note shall form part of Indonesia’s reservations.

ANNEX I-A: Reservations for Existing Measures (ratchet)

SCHEDULE OF INDONESIA

Introductory Notes

Indonesia’s Schedule to this Annex, pursuant to Article 8.7.1 (Trade in Services – Reservations) and Article 13.18.1 (Investment – Non-Conforming Measures and Exceptions), sets out Indonesia’s existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment);
- (c) Article 8.5 (Trade in Services – Market Access);
- (d) Article 13.6 (Investment – National Treatment);
- (e) Article 13.7 (Investment – Most-Favoured-Nation Treatment);
- (f) Article 13.12 (Investment – Performance Requirements); or
- (g) Article 13.13 (Investment – Senior Management and Boards of Directors).

1.	Sector	:	Professional Services
	Subsector	:	Legal Services (CPC 861)
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (13.6)
	Description of Measure	:	<u>Trade in Services</u> - A foreign advocate (professional foreign lawyer) is prohibited from establishing a law firm or representative office in Indonesia.

			- A foreign advocate is: • only allowed to work or take part in an Indonesian law firm as an employee or as an expert; • only allowed to provide advice on foreign law (home country law or international law on Business and Arbitration); • subject to recommendation from Advocate Association and Ministry of Law; and • obliged to transfer legal knowledge and professional capabilities to Indonesian lawyers. - A foreign advocate is prohibited to be a legal representation in court of justice, undertake legal proceedings under any circumstances or undertake notarial activities in Indonesia.
	Source of Measure	:	Law No. 18 of 2003 concerning Advocate

2.	Sector	:	Communication Services
	Subsector	:	Courier Services (CPC 75121) (Indonesia Standard Industrial Classification 2020, Code 53201)
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	<u>Trade in Services</u> Foreign service suppliers are permitted to establish a commercial presence in Indonesia to supply courier services through a Joint Venture with only one Indonesian courier service supplier, with foreign equity participation not exceeding 49 percent. The Joint Venture may only operate within a provincial capital and is prohibited from providing courier services between cities in Indonesia, except through operational cooperation with an Indonesian courier service supplier.
	Source of Measure	:	- Law No. 38 of 2009 concerning Postal - Government Regulation No. 46 of 2021 concerning Postal, Telecommunication, and Broadcasting

3.	Sector	:	Construction Services
	Subsector	:	(a) Pre-Erection Work at Construction Site (CPC 511) excluding Site Investigation Work (CPC 51110) and Site Formation and Clearance Work (CPC 51113) (b) Construction Work for Buildings (CPC 512) excluding one and two-dwelling buildings (CPC 51210) (c) Construction Work for Civil Engineering (CPC 513) (d) Assembly and Erection of Prefabricated Constructions (CPC 514) (e) Special Trade Construction (CPC 515) (f) Installation Work (CPC 516) (g) Building Completion and Finishing Work (CPC 517) (h) Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
	Description of Measure	:	<u>Trade in Services</u> (a) A Canadian service supplier shall have “qualification Big” (<i>kualifikasi besar</i>) and only provide services with high risk, high technology, or high cost. The qualifier of high risk, high technology, and high cost will be in accordance with prevailing laws and regulations at the time of supplying the services.

			(b) The supply of services through commercial presence by a Canadian Company, if in the form of a Joint Operation, shall be by establishing a Representative Office in Indonesia. Licence for Representative Office is granted by Central Government. Establishment of a Representative Office is subject to evaluation of annual sales record, financial capabilities, worker availability, and capabilities to provide construction equipment in accordance with prevailing laws and regulations. In providing services, a Joint Operation shall comply with the following requirements: (i) at least 50 percent of the value of the services shall be conducted in Indonesia; and (ii) at least 30 percent of the value of the services shall be conducted by the local partner(s) in the Joint Operation. (c) A Canadian company shall conduct transfer of knowledge or technology. (d) A Canadian company shall prioritize the use of domestic technology, materials, or products. (e) The highest management in a Representative Office shall be Indonesian.
	Source of Measure	:	- Law Number 2 of 2017 concerning Construction Services - Government Regulation Number 5 of 2021 concerning Implementation of Risk-Based Business Licence

4.	Sector	:	Professional Services
	Subsector	:	(a) Architectural Services (CPC 8671) (b) Engineering Services (CPC 8672 excluding CPC 86721, 86725, 86726) (c) Integrated Engineering Services (CPC 8673) (d) Urban Planning Services (CPC 86741)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
	Description of Measure	:	<u>Trade in Services</u> (a) A Canadian service supplier shall have “qualification Big” (<i>kualifikasi besar</i>) and only provide services with high risk, high technology, or high cost. The qualifier of high risk, high technology, and high cost will be in accordance with prevailing laws and regulations at the time of supplying the services. (b) The supply of services through commercial presence by a Canadian Company, if in the form of a Joint Operation, shall be by establishing a Representative Office in Indonesia. Licence for Representative Office is granted by Central Government. Establishment of a Representative Office is subject to evaluation of annual sales record, financial capabilities, worker availability, and capabilities to provide construction equipment in accordance with prevailing laws and regulations. In providing services, a Joint Operation shall comply with the following requirements: (i) all services shall be conducted in Indonesia; and

			(ii) at least 50 percent of the value of services shall be conducted by the local partner(s) in the Joint Operation. (c) A Canadian company shall conduct the transfer of knowledge or technology. (d) A Canadian company shall prioritize the use of domestic technology, materials, or products. (e) The highest management in a Representative Office shall be Indonesian.
	Source of Measure	:	- Law Number 2 of 2017 concerning Construction Services - Government Regulation Number 5 of 2021 concerning Implementation of Risk-Based Business Licence

ANNEX I-B: Reservations for Existing Measures (standstill)

SCHEDULE OF CANADA

Introductory Notes

1. Canada's Schedule to this Annex sets out, in accordance with Article 8.7.2 (Trade in Services – Reservations) and Article 13.18.2 (Investment – Non-Conforming Measures and Exceptions), Canada's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment) or 13.6 (Investment – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment) or 13.7 (Investment – Most-Favoured-Nation Treatment);
- (c) Article 13.12 (Investment – Performance Requirements);
- (d) Article 13.13 (Investment – Senior Management and Boards of Directors);
or
- (e) Article 8.5 (Trade in Services – Market Access).

2. Each entry sets out the following elements:

- (a) **Description** provides a general non-binding description of the measure for which the entry is made.
- (b) **Obligations Concerned** specifies the obligations referred to in Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions) that do not apply to the listed measures.
- (c) In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is taken. To the extent that:
 - (i) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified prevails over all other elements; and
 - (ii) the **Measures** element is not so qualified, the **Measures** element prevails over other elements, unless a discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element prevails, in which case the other elements prevail to the extent of that discrepancy.

Reservation I(B)-C-1

Sector: All Sectors

Sub-Sector:

Obligations Concerned: National Treatment (Articles 8.3 and 13.6)
Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Performance Requirements (Article 13.12)
Senior Management and Boards of Directors
(Article 13.13)

Level of Government: Central

Measures: *Investment Canada Act*, R.S.C. 1985, c. 28 (1st Supp.)
Investment Canada Regulations, SOR/85-611

Description: Investment and Trade in Services

1. Except as set out in paragraphs 5 and 9, the Director of Investments will review a direct “acquisition of control”, as defined in the *Investment Canada Act*, of a Canadian business by a WTO investor if the value of the Canadian business is not less than CAD 1.326 billion, adjusted in accordance with the applicable methodology in January of each subsequent year, starting in 2025, as set out in the *Investment Canada Act*.
2. Notwithstanding the definition of “investor of a Party” in Article 13.1 (Investment – Definitions), only WTO investors or entities controlled by WTO investors as provided for in the *Investment Canada Act* may benefit from the CAD 1.326 billion threshold.
3. Except as set out in paragraphs 5 and 9, the Director of Investments will review a direct “acquisition of control”, as defined in the *Investment Canada Act*, of a Canadian business by a trade agreement investor if the value of the Canadian business is not less than CAD 1.989 billion, adjusted in accordance with the applicable methodology in January of each subsequent year, starting in 2025, as set out in the *Investment Canada Act*.
4. Notwithstanding the definition of “investor of a Party” in Article 13.1 (Investment – Definitions), only a trade agreement investor or an entity controlled by a trade agreement investor as provided for in the *Investment Canada Act* may benefit from the CAD 1.989 billion threshold.
5. The higher thresholds in paragraphs 1 and 3 do not apply to a direct acquisition of control by a state-owned enterprise of a Canadian business. These acquisitions are subject to review by the Director of Investments if the value of the Canadian business is not less than CAD 528 million in 2024, adjusted in accordance with the applicable methodology in January of each subsequent year as set out in the *Investment Canada Act*.

6. An investment subject to review under the *Investment Canada Act* may not be implemented unless the Minister responsible for the *Investment Canada Act* advises the applicant that the investment is likely to be of net benefit to Canada. This determination is made in accordance with six factors described in the *Investment Canada Act*, summarized as follows:

- (a) the effect of the investment on the level and nature of economic activity in Canada, including the effect: on employment; on the use of parts, components, and services produced in Canada; and on exports from Canada;
- (b) the degree and significance of participation by Canadians in the investment;
- (c) the effect of the investment on productivity, industrial efficiency, technological development, and product innovation in Canada;
- (d) the effect of the investment on competition within an industry in Canada;
- (e) the compatibility of the investment with national industrial, economic, and cultural policies, taking into consideration industrial, economic, and cultural policy objectives enunciated by the government or legislature of a province likely to be significantly affected by the investment; and
- (f) the contribution of the investment to Canada's ability to compete in world markets.

7. In making a net benefit determination, the Minister, through the Director of Investments, may review plans under which the applicant demonstrates the net benefit to Canada of the proposed acquisition. An applicant may also submit an undertaking to the Minister in connection with a proposed acquisition that is the subject of review. In the event of noncompliance with an undertaking by an applicant, the Minister may seek a court order directing compliance or any other remedy authorized under the *Investment Canada Act*.

8. A non-Canadian who establishes or acquires a Canadian business, other than those that are subject to review, must notify the Director of Investments.

9. The review thresholds set out in paragraphs 1, 3, and 5 do not apply to an acquisition of a cultural business, as defined in the *Investment Canada Act*.

10. In addition, the specific acquisition or establishment of a new business in designated types of business activities relating to Canada's cultural heritage or national identity, which are normally notifiable, may be subject to review if the Governor in Council authorises a review in the public interest.

11. An indirect "acquisition of control" of a Canadian business by an investor of Indonesia, other than a cultural business, is not reviewable.

12. Notwithstanding Article 13.12 (Investment – Performance Requirements), Canada may impose requirements or enforce a commitment or undertaking in connection with the establishment, acquisition, expansion, conduct, operation, or management of an investment of an investor of Indonesia or of a non-Party for the transfer of technology, production process, or other proprietary knowledge to a national or enterprise, affiliated to the transferor, in Canada in connection with the review of an acquisition of an investment under the *Investment Canada Act*.

13. Except for requirements, commitments, or undertakings relating to technology transfer as set out in paragraph 12, Article 13.12 (Investment – Performance Requirements) applies to requirements, commitments, or undertakings imposed or enforced under the *Investment Canada Act*.

14. For the purposes of this entry:

- (a) a **non-Canadian** means an individual, government or agency thereof, or an entity that is not Canadian; and
- (b) **Canadian** means a Canadian citizen or permanent resident, a government in Canada or agency thereof, or a Canadian-controlled entity as described in the *Investment Canada Act*.

Reservation I(B)-C-2

Sector: Energy

Sub-Sector: Uranium

Obligations Concerned: National Treatment (Articles 8.3 and 13.6)
Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)

Level of Government: Central

Measures: *Investment Canada Act*, R.S.C. 1985, c. 28 (1st Supp.)
Investment Canada Regulations, SOR/85-611
Policy on Non-Resident Ownership in the Uranium Mining Sector, 1987

Description: Investment and Trade in Services

1. Ownership by “non-Canadians”, as defined in the *Investment Canada Act*, of a uranium mining property is limited to 49 percent at the stage of first production. Exceptions to this limit may be permitted if it can be established that the property is in fact “Canadian-controlled”, as defined in the *Investment Canada Act*.
2. Exemptions from the *Non-Resident Ownership Policy in the Uranium Mining Sector* are permitted, subject to approval of the Governor in Council, only in cases where Canadian participants in the ownership of the property are not available. Investments in properties by non-Canadians, made prior to 23 December 1987, and that are beyond the permitted ownership level, may remain in place. No increase in non-Canadian ownership is permitted.

Reservation I(B)-C-3

Sector: Transportation

Sub-Sector: Air Transportation

Obligations Concerned: National Treatment (Articles 8.3 and 13.6)
Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Senior Management and Board of Directors (Article 13.13)

Level of Government: Central

Measures: *Canada Transportation Act*, S.C. 1996, c. 10
Aeronautics Act, R.S.C. 1985, c. A-2
Canadian Aviation Regulations, SOR/96-433 Part II,
Subpart 2 – “Aircraft Marking and Registration”; Part IV
“Personnel Licensing and Training”; and Part VII
“Commercial Air Services”

Description: Investment and Trade in Services

1. Only Canadians may provide the following commercial transportation air services:

- (a) domestic services (air services between points, or from and to the same point, in the territory of Canada, or between a point in the territory of Canada and a point not in the territory of another country);
- (b) scheduled international services (scheduled air services between a point in the territory of Canada and a point in the territory of another country) where those services have been reserved to Canadian carriers under existing or future air services agreements;
- (c) non-scheduled international services (non-scheduled air services between a point in the territory of Canada and a point in the territory of another country) where those services have been reserved to Canadian carriers under the *Canada Transportation Act*; and
- (d) specialty air services including, but not limited to aerial mapping, aerial surveying, aerial photography, forest fire management, fire-fighting, aerial advertising, glider towing, parachute jumping, aerial construction, heli-logging, aerial inspection, aerial surveillance, flight training, aerial sightseeing, and aerial crop spraying.

2. For the purposes of paragraph 1(a), (b), and (c), the *Canada Transportation Act*, in section 55, defines “Canadian” in the following manner:

- (a) a Canadian citizen or a permanent resident as defined in subsection 2(1) of the *Immigration and Refugee Protection Act*, S.C. 2001, c.27;
- (b) a government in Canada or an agent or mandatary of that government; or

- (c) a corporation or entity that is incorporated or formed under the laws of Canada or a province, that is controlled in fact by Canadians and of which at least 51 percent of the voting interests are owned and controlled by Canadians and where:
 - (i) no more than 25 percent of the voting interests are owned directly or indirectly by any single non-Canadian, either individually or in affiliation with another person; and
 - (ii) no more than 25 percent of the voting interests are owned directly or indirectly by one or more non-Canadians authorized to provide an air service in any jurisdiction, either individually or in affiliation with another person.

3. Regulations made under the *Aeronautics Act* include distinct definitions of “Canadian” referenced in paragraphs 2 and 4. These Regulations require that a Canadian operator of commercial air services operate Canadian-registered aircraft. These Regulations require an operator to be Canadian in order to obtain a Canadian Air Operator Certificate and to qualify to register aircraft as “Canadian”.

4. For the purposes of subparagraph 1(d), the *Canadian Aviation Regulations* define “Canadian” in the following manner:

- (a) a Canadian citizen or a permanent resident as defined in subsection 2(1) of the *Immigration and Refugee Protection Act*;
- (b) a government in Canada or an agent or mandatary of that government; or
- (c) a corporation or entity that is incorporated or formed under the laws of Canada or a province, that is controlled in fact by Canadians and of which at least 75 percent of the voting interests are owned and controlled by Canadians.

5. No foreign individual is qualified to be the registered owner of a Canadian-registered aircraft.

6. Further to the *Canadian Aviation Regulations*, a corporation incorporated in Canada, but that does not meet the Canadian ownership and control requirements, may only register an aircraft for private use where a significant majority of use of the aircraft (at least 60 percent) is in Canada.

7. The *Canadian Aviation Regulations* also have the effect of limiting foreign-registered private aircraft registered to non-Canadian corporations to be present in Canada for a maximum of 90 days per twelve-month period. The foreign-registered private aircraft shall be limited to private use, as would be the case for Canadian-registered aircraft requiring a private operating certificate.

Reservation I(B)-C-4

Sector: Communications services

Sub-sector: Telecommunications Transport Networks and Services
Radiocommunications

Obligations Concerned: National Treatment (Articles 8.3 and 13.6)
Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Senior Management and Boards of Directors
(Article 13.13)

Level of Government: Central

Measures: *Telecommunications Act*, S.C. 1993, c. 38
*Canadian Telecommunications Common Carrier
Ownership and Control Regulations*, SOR/94-667
Radiocommunication Act, R.S.C. 1985, c. R-2
Radiocommunication Regulations, SOR/96-484

Description: Investment and Trade in Services

1. Foreign investment in a facilities-based telecommunications service supplier is restricted to a maximum, cumulative total of 46.7 percent voting interest, based on 20 percent direct investment and 33.3 percent indirect investment.
2. A facilities-based telecommunications service supplier must be controlled in fact by Canadians.
3. At least 80 percent of the members of the board of directors of a facilities-based telecommunications service suppliers must be Canadians.
4. Notwithstanding the restrictions described above:
 - (a) foreign investment is allowed up to 100 percent for a supplier conducting operations under an international submarine cable licence;
 - (b) mobile satellite systems of a foreign service supplier may be used by a Canadian service supplier to supply services in Canada;
 - (c) fixed satellite systems of a foreign service supplier may be used to provide services between points in Canada and all points outside Canada;
 - (d) foreign investment is allowed up to 100 percent for a supplier conducting operations under a satellite authorisation; and

- (e) foreign investment is allowed up to 100 percent for a facilities-based telecommunications service supplier that has revenues, including those of its affiliates, from the supply of a telecommunications service in Canada representing less than 10 percent of the total telecommunications services' annual revenues in Canada. A facilities-based telecommunications service supplier that previously had annual revenues, including those of its affiliates, from the supply of a telecommunication service in Canada representing less than 10 percent of the total telecommunications services annual revenues in Canada may increase to 10 percent or beyond as long as the increase in revenues did not result from the acquisition of control of, or the acquisition of assets used to supply telecommunications services by, another facilities-based telecommunications service supplier that is subject to the legislative authority of the Parliament of Canada.

SCHEDULE OF INDONESIA

Explanatory Notes

1. Each entry sets out the following elements:
 - (a) Sector refers to the sector for which the entry is made;
 - (b) Subsector, refers to the specific subsector for which the entry is made;
 - (c) Industry Classification, if referenced in either the sector or subsector row, refers to the activity covered by the non-conforming measure according to:
 - (i) the provisional 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);
 - (ii) ISIC Rev. 3 which means the International Standard Industrial Classification of All Economic Activities as set out in the Statistical Papers, Series M, No. 4, ISIC Rev. 3, Statistical Office of the United Nations, New York, 1990; or
 - (iii) Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020.
 - (d) Level of Government indicates the level of government maintaining the listed measure;
 - (e) Type of Obligation specifies the obligations referred to in paragraph 1 that, pursuant to Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions), do not apply to the listed measure;
 - (f) Description of Measure sets out the non-conforming measure for which the entry is made;
 - (g) Source of Measure identifies the laws, regulations, or other measures 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 of 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.

2. Entries that specify “All Sectors”, “All Services Sectors”, and “All Non-Services Sectors” in:

- (a) entries one to nine of Annex I-B (Reservations for Existing Measures – standstill) apply to an investment or the supply of a service, where available, on subsectors specified in Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.
- (b) entries one to eight of Annex II (Reservations for Future Measures) apply to an investment or the supply of a service on subsectors specified in the list of Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.

3. In accordance with Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions), the Articles of this Agreement specified in the **Type of Obligation** element of an entry do not apply to the non-conforming measures identified in the **Description of Measure** element of that entry.

4. The Schedule below does not include measures relating to qualification requirements and procedures, technical standards, and licence requirements and procedures when they do not constitute a national treatment or market access violation within the meaning of Article 8.3 (Trade in Services – National Treatment) or Article 8.5 (Trade in Services – Market Access). Those measures (for example, the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, or a non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to the supply of services by a service supplier of Canada in the territory of Indonesia.

5. For the purposes of this Schedule:

Double asterisk ()** after a CPC number indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Joint Operation is an undertaking between one or more foreign and Indonesian enterprises of a temporary nature, to handle one or more projects or businesses without establishing a new statutory body in accordance with Indonesian laws.

Joint Venture is a legal entity organised under Indonesian law and having its domicile in Indonesia, in the form of cooperation between foreign capital and Indonesian (national) capital.

6. In the absence of a specific reference to CPC numbers, the scope of subsectors or activities covered by an entry will be subject to relevant and applicable references.

7. In the interpretation of an entry, all elements of the entry shall be considered in their totality.

8. This note shall form part of Indonesia’s reservations.

ANNEX I-B: Reservations for Existing Measures (standstill)

SCHEDULE OF INDONESIA

Introductory Notes

1. Indonesia’s Schedule to this Annex, pursuant to Article 8.7.2 (Trade in Services – Reservations) and Article 13.18.2 (Investment – Non-Conforming Measures and Exceptions), sets out Indonesia’s existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment);
- (c) Article 8.5 (Trade in Services – Market Access);
- (d) Article 13.6 (Investment – National Treatment);
- (e) Article 13.7 (Investment – Most-Favoured-Nation Treatment);
- (f) Article 13.12 (Investment – Performance Requirements); or
- (g) Article 13.13 (Investment – Senior Management and Boards of Directors).

1.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	Form of Establishment <u>Investment and Trade in Services</u> Foreign investment shall be in the form of a Limited Liability Company, unless stipulated otherwise, in accordance with Indonesia’s laws.

	Source of Measure	:	- Law No. 25 of 2007 Concerning Investment as amended by Law No 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No 2 of 2022 Regarding Job Creation Law - Law No 40 of 2007 concerning Limited Liability Company as amended by Law No 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No 2 of 2022 regarding Job Creation Law - Presidential Regulation No 10 of 2021 concerning Investment Business Sector as amended by Presidential Regulation No. 49 of 2021

2.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	Registration Requirements for the Establishment of Foreign Investment <u>Investment and Trade in Services</u> Foreign investment shall have a total investment value of more than IDR 10 billion (excluding land and buildings) for each business field in each location, unless otherwise required by the specific sector in accordance with Indonesia's laws and regulations. In addition, foreign investment shall have the issued capital or paid-up capital of at least IDR 10 billion, unless otherwise stipulated in any Indonesia's laws and regulations, except in sectors and subsectors where Indonesia has made commitments under GATS.
	Source of Measure	:	- Law No. 25 of 2007 concerning Investment as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 Regarding Job Creation Law - Law No. 7 of 1994 concerning The Ratification of the Agreement Establishing The World Trade Organization - Government Regulation No.5 of 2021 Concerning Implementation Risk-Based Business Licensing - Investment Coordinating Board Regulation No. 4 of 2021 Concerning Guidelines and Procedure Business Licensing Services and Investment Facilities - Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021

3.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	Acquisition or Lease of Land <u>Investment and Trade in Services</u> The right of ownership of land is restricted to Indonesian nationals only. Foreign natural and juridical persons may acquire land, building, or property with a specific title, subject to the permission by the relevant authorities in accordance with Indonesia's law and regulations, on the basis of the following rights: (a) Leasehold (<i>hak guna usaha</i>), granted to a foreign company for a maximum period of 35 years and may be extended for a further period of 25 years; (b) Building rights (<i>hak guna bangunan</i>), granted to a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years; (c) Right of use (<i>hak pakai</i>), granted to a foreign national that is a foreign investor or a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years; (d) Right of lease (<i>hak sewa</i>), granted to a foreign national or a foreign company for a definite period as may be agreed by the parties. Specific rules apply to the ownership of building and limited property rights in the specific geographic regions designated for local communities.

	Source of Measure	:	- Law No. 5 of 1960 Concerning Basic Regulations on Agrarian Principles - Law No. 25 of 2007 concerning Investment as amended by Law No. 6 of 2023 Concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 regarding Job Creation Law - Government Regulation No. 18 of 2021 Concerning Management Rights, Land Rights, Flats and Land Registration

4.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment and Trade in Services</u> Indonesia requires public electronic system operators to manage, use, or locate computing facilities in its territory as a condition for the conduct of business in Indonesia, and to store and process certain information in Indonesia, when that business is performed for and on behalf of government authorities. Indonesia requires private electronic system operators to provide access to electronic system and data for the purpose of law enforcement to ensure compliance with domestic laws and regulations, if that measure is in accordance with due process of law.
	Source of Measure	:	- Government Regulation No. 71 of 2019 concerning Operation of Electronic System and Transaction

5.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description of Measure	:	<u>Investment and Trade in Services</u> The obligations imposed by Article 8.3 (Trade in Services – National Treatment) and Article 13.6 (Investment – National Treatment) do not apply in the event that activities restricted to designated enterprises are liberalised to those other than the designated entities, or in the event that the designated enterprises no longer operate on a non-commercial basis. For example, designated entities may include the State Forestry Public Enterprise denoted as <i>Perum PERHUTANI</i> and the National Money Printing Public Enterprise denoted as <i>Perum PERURI</i> .
	Source of Measure	:	- Government Regulation No. 72 of 2010 Concerning State forestry of Public Company - Government Regulation No. 23 of 2021 concerning Forest Management - Government Regulation No. 23 of 2022 concerning Amendment of Government Regulation No. 45 of 2005 concerning Establishment, Management, Supervision, and Dismissal of State-Owned Enterprise

6.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Board of Directors (Article 13.13)
	Description of Measure	:	<u>Investment and Trade in Services</u> Any conditions imposed in approval for licenses or permits that are in existence prior to the date of entry into force of this Agreement shall continue to apply and any changes to such conditions shall be subject to new approval.
	Source of Measure	:	- Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021

7.	Sector	:	All Non-Services Sectors
	Subsector	:	All Non-Services Subsectors
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> As may be required by the relevant regulatory authorities, and subject to prior notification before the grant of a licence, foreign investors that own 100 percent equity participation in a company, after a certain period following the commencement of commercial production, shall sell a part of the company's shares to domestic investors. In the case of the Mineral and Coal Mining subsector, a mining business licence (<i>Izin Usaha Pertambangan</i>) for foreign investment shall be granted by the Minister of Investment and verified by the Ministry of Energy and Mineral Resources of the Republic of Indonesia. Subject to prior notification before the grant of a mining business licence (<i>Izin Usaha Pertambangan</i>), after a certain period of years following the commencement of production, foreign shareholders of a foreign investment shall sell their shares gradually to Indonesian shareholders according to the following order of priority: central government; local government; state-owned enterprises (<i>Badan Usaha Milik Negara</i>); regional-owned enterprises (<i>Badan Usaha Milik Daerah</i>) or national private business entity. The shares held by Indonesian shareholders shall reach a majority shareholding in the company after a certain period of years following the commencement of production.

	Source of Measure	:	- Law No. 25 of 2007 concerning Investment as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Law No. 4 of 2009 concerning Mineral and Coal Mining as amended by Law No. 3 of 2020 and Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 Concerning Job Creation Law - Law No. 1 of 2014 concerning Management of Coastal Areas and Small Islands as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Government Regulation No. 20 of 1994 concerning Share Ownership in a Company Established as a Foreign investment as amended by Government Regulation No. 83 of 2001

8.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Central and Regional
	Type of Obligation	:	Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Investment and Trade in Services</u> All existing non-conforming measures. For the purposes of this entry, the following is an example of a measure that does not conform with Article 13.12 (Investment – Performance Requirements):¹ <u>Construction services and Professional services related to construction</u> In providing services, a Joint Operation shall comply with the following requirements: (i) at least 50 percent of the value of the services shall be conducted in Indonesia; and (ii) at least 30 percent of the value of the services shall be conducted by the local partner(s) in the Joint Operation.
	Source of Measure	:	- All existing non-conforming measures

¹ For greater certainty, this is only one example of an existing measure that does not comply with the obligation set out in Article 13.12 (Investment – Performance Requirements).

9.	Sector	:	All Sectors
	Subsector	:	All Subsectors
	Level of Government	:	Regional
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description of Measure	:	<u>Investment and Trade in Services</u> All existing non-conforming measures of a province.
	Source of Measure	:	- All existing non-conforming measures of a province.

10.	Sector	:	Professional Services
	Subsector	:	Legal Services (CPC 861)
	Level of Government	:	Central
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Trade in Services</u> - A foreign advocate (professional foreign lawyer) is obliged to transfer at least 100 hours each year of knowledge to education, legal research, or government institutions, free of charge. - The share of professional foreign lawyer working in an Indonesian law firm must not exceed 20 percent, and shall be limited to five professional foreign lawyers per firm.
	Source of Measure	:	- Law No. 18 of 2003 concerning Advocate - Minister of Law and Human Rights Regulation No. 26 of 2017 concerning Requirements and Procedures to Employ Foreign Lawyers and Obligation to Provide Pro Bono Law Services towards Education and Law Research

11.	Sector	:	Maritime Transport Services
	Subsector	:	(a) International Passenger Transport ² (CPC 7211) (b) International Freight Transport (CPC 7212) (excluding cabotage)
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Market Access (Article 8.5)
	Description of Measure		<u>Trade in Services</u> A foreign shipping enterprise can only provide international passenger transportation services to and from seaports and special ports that are open for foreign trade³ and is required to appoint an Indonesian shipping enterprise or shipping agent enterprise as its General Agent. A foreign service supplier is permitted to establish a commercial presence through a Joint Venture with foreign equity participation not exceeding 49 percent. The Joint Venture must own and operate an Indonesian-flagged vessel with a minimum 50,000 gross tonnage for each vessel and crewed by Indonesian nationals.

² International passenger transport may have access to and use of port facilities in the port which is opened for international shipping.

³ Seaports and special ports that are open to international trade subject to prevailing laws and regulations at the time of supplying services.

		:	For the cross-border supply of maritime transport services, any person is obliged to use a vessel owned by or leased to an Indonesian vessel company and Indonesian insurance only if: - Exporting coal or Crude Palm Oil (CPO) with capacity up to 10,000 DWT (deadweight tonnage); or - Importing rice or government procurement goods with capacity up to 10,000 DWT (deadweight tonnage).
	Source of Measure	:	- Law No. 17 of 2008 concerning Shipping Law - Law No. 66 of 2024 concerning The Amendment to Law No. 17 of 2008 concerning Shipping Law - Government Regulation No. 20 of 2010 concerning Sea Transport as amended by Government Regulation No. 22 of 2011 - Government Regulation No. 31 of 2021 concerning Shipping - Presidential Regulation No. 49 of 2021 Amendment to Presidential Regulation Number 10 of 2021 concerning Investment Business Field - Minister of Trade Regulation No. 65 of 2020 Concerning the amendment of Minister of Trade Regulation No. 40 of 2020 concerning Provisions for the Use of Sea Transportation and National Insurance for the Export and Import of Certain Goods

12.	Sector	:	Professional Services
	Subsector	:	Architectural Services (CPC 8671)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Trade in Services</u> With respect to commercial presence: (a) a service supplier is required to establish a partnership with a local partner(s) that has “qualification Big” (<i>kualifikasi besar</i>) in the form of a Joint Operation or Joint Venture; and (b) if through Joint Venture company, foreign equity participation not exceeding 67 percent. With respect to movement of natural persons: (a) A foreign architect who will provide services in Indonesia must have a partnership with an Indonesian architect. (b) A foreign architect must fulfil the following requirements: - must be registered in the home country; - architectural plan must be approved by licensed Indonesian architect; - must be registered in Indonesia with validity for one year, with the possibility of extension; and - must transfer expertise and knowledge: • to Indonesia architects; • by developing and enhancing architectural practice in the workplace; and

			• providing education or training to education, research, or development institutions in the field of architecture.
	Source of Measures	:	- Law No. 2 of 2017 concerning Construction Services - Law No. 6 of 2017 concerning Architect - Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - Presidential Regulation No. 49 of 2021 Amendment to Presidential Regulation No. 10 of 2021 concerning Investment Business Field

13.	Sector	:	Professional Services
	Subsector	:	(a) Engineering Services (CPC 8672 excluding CPC 86721, 86725, 86726) (b) Integrated Engineering Services (CPC 8673)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Trade in Services</u> With respect to commercial presence: (a) a service supplier is required to establish a partnership with a local partner(s) that has “qualification Big” (<i>kualifikasi besar</i>) in the form of a Joint Operation or Joint Venture; and (b) if through Joint Venture company, foreign equity participation not exceeding 67 percent. With respect to movement of natural persons: (a) A foreign engineer is subject to transfer of knowledge and technology requirements that include: - developing and improving engineering services in their workplace; - transferring skills and knowledge to Indonesian engineers; and - providing education or training to education, research, or development institutions in the field of engineering.

			(b) A foreign engineer must fulfil the following requirements: - be registered in the home country; and - be registered and licensed in Indonesia.
	Source of Measure	:	- Law No. 2 of 2017 concerning Construction Services - Law No. 11 of 2014 concerning Engineering - Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - Presidential Regulation No. 49 of 2021 Amendment to Presidential Regulation No. 10 of 2021 concerning Investment Business Field

14.	Sector	:	Professional Services
	Subsector	:	Urban Planning Services (CPC 86741)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	<u>Trade in Services</u> With respect to commercial presence: (a) a service supplier is required to establish a partnership with a local partner(s) that has “qualification Big” (<i>klasifikasi besar</i>) in the form of a Joint Operation or Joint Venture; and (b) if through Joint Venture company, foreign equity participation not exceeding 67 percent.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - Presidential Regulation No. 49 of 2021 Amendment to Presidential Regulation No. 10 of 2021 concerning Investment Business Field

15.	Sector	:	Research and Development Services (R&D)
	Subsector	:	(a) R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy (b) R&D services on Social Sciences and Humanities, excluding psychologist services (CPC 852)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Trade in Services</u> Cross-border supply and consumption abroad are permitted subject to a requirement to obtain an ethic clearance and research permit. In addition, commercial presence shall be in the form of a Joint Operation, subject to the following conditions: (a) a Canadian research institution and a Canadian researcher are required to obtain ethical clearance and a research permit for each project. The application to obtain the clearance and permit is submitted to the National Research and Innovation Agency (<i>Badan Riset dan Inovasi Nasional</i> - BRIN); (b) the Canadian research institution is required to engage an Indonesian research institution or higher education institution; (c) subject to technology transfer requirement; and (d) the transfer of materials outside the territory of Indonesia may only be conducted to the extent that the material being tested cannot be tested in Indonesia and must be done through a transfer agreement.

	Source of Measure	:	- Law No. 11 of 2019 concerning National System of Science and Technology - National Research and Innovation Agency Regulation No. 22 of 2022 concerning Research Ethical Clearance - Head of National Research and Innovation Agency Decree No. 171 of 2024 concerning Guidelines for Transfer of Materials

16.	Sector	:	Research and Development (R&D) Services
	Subsector	:	(a) Interdisciplinary R&D (CPC 853, limited to industrial activities) (b) Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description	:	<u>Trade in Services</u> Cross-border supply and consumption abroad are permitted subject to a requirement to obtain an ethic clearance and research permit. In addition, commercial presence shall be in the form of a Joint Operation, subject to the following conditions: (a) a Canadian research institution and a Canadian researcher are required to obtain ethical clearance and a research permit for each project. The application to obtain the clearance and permit is submitted to the National Research and Innovation Agency (<i>Badan Riset dan Inovasi Nasional</i> - BRIN); (b) the Canadian research institution is required to engage an Indonesian research institution or higher education institution; (c) subject to technology transfer requirement; and (d) granting a licence for a foreign service supplier will be subject to an assessment on the object, area, and period of research pursuant to applicable laws and regulation at the time of application.

	Source of Measures	:	- Law No. 11 of 2019 concerning National System of Science and Technology - National Research and Innovation Agency Regulation No. 22 of 2022 concerning Research Ethical Clearance

17.	Sector	:	Construction and Related Engineering Services
	Subsector	:	(a) Pre-erection Work at Construction Site (CPC 511) excluding Site Investigation Work (CPC 51110) and Site Formation and Clearance Work (CPC 51113) (b) Construction Work for Buildings (CPC 512) excluding one- and two-dwelling buildings (CPC 51210) (c) Construction Work for Civil Engineering (CPC 513) (d) Assembly and Erection of Prefabricated Constructions (CPC 514) (e) Special Trade Construction (CPC 515) (f) Installation Work (CPC 516) (g) Building Completion and Finishing Work (CPC 517) (h) Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description 8192	:	<u>Trade in Services</u> With respect to commercial presence: (a) a service supplier is required to establish a partnership with a local partner(s) that has “qualification Big” (<i>klasifikasi besar</i>) in the form of a Joint Operation or Joint Venture; and (b) if through Joint Venture company, foreign equity participation not exceeding 67 percent.

	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - Presidential Regulation No. 49 of 2021 Amendment to Presidential Regulation No. 10 of 2021 concerning Investment Business Field

18.	Sector	:	Distribution Services
	Subsector	:	Wholesale Trade Services of all varieties of consumer goods, limited to modern market, with minimum space above 5,000 square meter (KBLI 46900)
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description	:	<u>Trade in Services</u> Commercial presence shall be in the form of a Joint Venture, subject to the following conditions: (a) must comply with the obligation to provide domestic products as traded goods and cooperate with Indonesian small and medium-sized enterprises acting as supplier and retailer; and (b) A foreign service supplier is only allowed to have a maximum of 150 stores, otherwise the foreign service supplier is required to franchise any additional stores, or to establish a Joint Venture with a local partner or a partnership with a small and medium-sized enterprise, in accordance with prevailing laws and regulations.
	Source of Measure	:	- Government Regulation No. 29 of 2021 concerning the Implementation of the Trade Sector - Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores - Minister of Trade Regulation No. 18 of 2022 concerning The Amendment Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores

19.	Sector	:	Distribution Services
	Subsector	:	Direct Selling (Multi and Single Level Marketing) (KBLI 47999)
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article INV 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Trade in Services</u> Commercial presence shall be in the form of a Joint Venture, subject to the following conditions: (a) a foreign service supplier is expected to join an Indonesian Direct Selling Association; and (b) a foreign service supplier is subject to the requirement to have at least one Indonesian director and one Indonesian commissioner.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - Government Regulation No. 29 of 2021 concerning the Implementation of the Trade Sector

20.	Sector	:	Distribution Services
	Subsector	:	Franchising (CPC 89290)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier shall be in the form of a Joint Venture, subject to the following conditions: (a) whether commercial presence is permitted depends on the business sector or sub-sector that is franchised; (b) it must register intellectual property rights; (c) it must have run the business that will be franchised for at least three years.
	Source of Measures	:	- Government Regulation No. 35 of 2024 concerning Franchise

21.	Sector	:	Distribution Services
	Subsector	:	Retail: Hypermarket (with minimum space above 5,000 square meter)
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description	:	<u>Trade in Services</u> Commercial presence shall be in the form of a Joint Venture, subject to the following conditions: (a) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier; (b) a foreign service supplier has an obligation to provide domestic products as traded goods and cooperate with Indonesian small and medium-sized enterprises acting as supplier and retailer; (c) a foreign service supplier is only allowed to have a maximum of 150 stores, otherwise the foreign service supplier is required to franchise any additional stores, or to establish a Joint Venture with a local partner or a partnership with a small and medium-sized enterprise, in accordance with prevailing laws and regulations; and (d) a foreign natural person is subject to an obligation to have a certificate of competence in Indonesia regarding its assigned working positions.

	Source of Measure	:	- Government Regulation No. 29 of 2021 concerning the Implementation of the Trade Sector - Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores - Minister of Trade Regulation No. 18 of 2022 concerning The Amendment Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores

22.	Sector	:	Distribution Services
	Subsector	:	Retail (a) Supermarket with minimum space above 1,200 square meter (b) Department Store with minimum space above 2,000 square meter
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description	:	<u>Trade in Services</u> Commercial presence shall be in the form of a Joint Venture, subject to the following conditions: (a) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier; (b) a foreign service supplier has an obligation to provide domestic products as traded goods and cooperate with Indonesian small and medium-sized enterprises acting as supplier and retailer; (c) a foreign service supplier is only allowed to have a maximum of 150 stores, otherwise the foreign service supplier is required to franchise any additional stores, or to establish a Joint Venture with a local partner or a partnership with a small and medium-sized enterprise, in accordance with prevailing laws and regulations; (d) a department store shall be integrated with a mall or shopping center that has obtained a permit; and (e) a foreign natural person is subject to an obligation to have a certificate of competence in Indonesia regarding its assigned working positions.

	Source of Measure	:	- Government Regulation No. 29 of 2021 concerning the Implementation of the Trade Sector - Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores - Minister of Trade Regulation No. 18 of 2022 concerning The Amendment Minister of Trade Regulation No. 23 of 2021 concerning Guidelines on Expansion, Arrangement, and Development of Shopping Centers and Retail Stores

23.	Sector	:	Tourism and Travel Related Services
	Subsector	:	Hotels (Only for 3-, 4-, and 5-star hotels)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, subject to an economic needs test and prevailing laws and regulations.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - All existing non-conforming measures at the regional level of government.

24.	Sector	:	Tourism and Travel Related Services
	Subsector	:	(a) Meal Serving Services with Full Restaurant Services (CPC 64210) (b) Beverage Serving Services without Entertainment (CPC 64310) (c) Beverage Serving Services with Entertainment (CPC 64320)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, and licence requirements may vary from those applicable to Indonesian service suppliers.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence

25.	Sector	:	Tourism and Travel Related Services
	Subsector	:	Tourist Resorts ⁴ including hotel (3, 4, and 5 stars), excluding marina facilities and hotel management
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, subject to economic needs test and prevailing laws and regulations.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - All existing non-conforming measures at the regional level of government

⁴ A Tourist Resort is an area built to accommodate the facilities needed for tourists such as hotels, marinas, golf courses, cultural open stages, and other facilities, except casinos and other activities prohibited by law for reasons of public morals, religion, security, and public order.

26.	Sector	:	Recreational, Cultural, and Sporting Services, excluding Audio Visual Services
	Subsector	:	Marina Facilities
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, and licence requirements may vary from those applicable to Indonesian service suppliers.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence

27.	Sector	:	Recreational, Cultural, and Sporting Services, excluding Audio Visual Services
	Subsector	:	Hotel management (KBLI 55900)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, and licence requirements may vary from those applicable to Indonesian service suppliers.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence

28.	Sector	:	Tourism and Travel Related Services
	Subsector	:	Tour Operator (CPC 74710**)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, subject to economic needs test and prevailing laws and regulations.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - All existing non-conforming measures at the regional level of government

29.	Sector	:	Recreational, Cultural and Sporting Services, excluding Audio Visual Services
	Subsector	:	Golf Courses and Other Facilities within the Tourist Resorts (CPC 96413)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, subject to economic needs test and prevailing laws and regulations.
	Source of Measure	:	- Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licence - All existing non-conforming measures at the regional level of government

30.	Sector	:	Transportation Services Maritime Transportation Services
	Subsector	:	Vessel Salvage and Refloating Services (CPC 7454) (excluding cabotage)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier shall be in the form of a Joint Venture, subject to the following conditions: (a) with foreign equity participation not exceeding 49 percent; (b) every salvage activity shall obtain permit from the Directorate General of Maritime Transportation; and (c) licence requirements for foreign service suppliers may vary from those applicable to Indonesian service suppliers.
	Source of Measure	:	- Law No. 17 of 2008 concerning Shipping Law - Law No. 66 of 2024 concerning The Amendment to Law No. 17 of 2008 concerning Shipping Law - Government Regulation No. 31 of 2021 concerning Shipping - Minister of Transportation Regulation No. 2 of 2021 concerning Procedures and Requirements for Granting Approval to Use Foreign Ships for Other Activities in Indonesian Waters Territory excluding Activities to Transport Passengers and Goods

			- Minister of Transportation Regulation No. 33 of 2016 concerning the Amendment of Minister of Transportation Regulation No. 71 of 2013 concerning Salvage or Underwater Work

31.	Sector	:	Transportation Services
	Subsector	:	Road Freight Transportation (CPC 7123)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, and subject to obtaining a standard certificate and operational permit.
	Source of Measure	:	- Law No. 22 of 2009 concerning Road Traffic and Transportation - Government Regulation No. 74 of 2014 concerning Road Transportation - Minister of Transportation Regulation No. 60 of 2019 concerning Operation of Road Freight Transportation

32.	Sector	:	Transportation Services
	Subsector	:	Supporting Services for Road Transport: - Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description	:	<u>Trade in Services</u> Commercial presence by a foreign service supplier is permitted in the form of a Joint Venture, and subject to the following conditions: (a) the services provided by a foreign service supplier are limited to supporting services in a road transport station; (b) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier. The licence is issued by the Ministry of Transportation; and (c) 30 percent of the area of a road transport station shall be allocated to small and medium-sized enterprises.
	Source of Measure	:	- Law No. 22 of 2009 concerning Road Traffic and Transportation - Government Regulation No. 74 of 2014 concerning Road Transportation - Minister of Transportation Regulation No. 15 of 2019 concerning Public Road Passenger Transportation - Minister of Transportation of Regulation No. 24 of 2021 concerning Operation of Road Transport Station

33.	Sector	:	Transportation Services
	Subsector	:	Supporting Services for Road Transport: - Other supporting services for road transport, only for periodic inspection services (KBLI 71203)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Commercial presence is permitted by a foreign service supplier in the form of a Joint Venture, and subject to the following conditions: (a) accessor, test equipment, and facilities shall be accredited by the Ministry of Transportation; (b) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier. The licence is issued by the Ministry of Transportation.
	Source of Measure	:	- Law No. 22 of 2009 concerning Road Traffic and Transportation - Government Regulation No. 55 of 2012 concerning Vehicle - Government Regulation No. 74 of 2014 concerning Road Transportation - Minister of Transportation Regulation No. 19 of 2021 concerning Periodic Inspection for Motor Vehicle

34.	Sector	:	Fishery
	Sub-Sector	:	Capture Fisheries
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to maintain an existing measure with respect to capture fisheries.
	Source of Measure	:	- Law No. 31 of 2004 concerning Fishery as amended No. 45 of 2009, and further amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation into Law - Law No. 5 of 1983 concerning Indonesia's Exclusive Economic Zone - Government Regulation No. 85 of 2021 concerning Types and Tariffs for Types of Non-tax State Revenues Applicable at the Ministry of Marine Affairs and Fisheries - Government Regulation of The Republic of Indonesia No. 11 of 2023 Concerning Quota-Based Capture Fisheries Policy - Presidential Regulation No. 38 of 2015 concerning Cooperation Between Government and Companies on Infrastructure Provision - Regulation of the Minister of Marine Affairs and Fisheries of the Republic of Indonesia No. 58/PERMEN-KP/2020 concerning Capture Fishery Business - Government Policy

35.	Sector	:	Mining & Quarrying
	Subsector	:	-
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> The establishment and operation of foreign investment in the following business fields is prohibited for foreign investors: - Sea sand extraction - Rock mining and quarrying
	Source of Measure	:	- Law No. 4 of 2009 concerning Mineral and Coal Mining as amended by Law No. 3 of 2020, and further amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation Law - Government Regulation No. 25 of 2024 concerning the amendment of Government Regulation No. 96 of 2021 concerning the Implementation of Mineral and Coal Mining Activities

36.	Sector	:	Manufacturing
	Subsector	:	-
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> Foreign investors are prohibited from establishing the following lines of business in Indonesia: (a) Reserved for micro, small, and medium-sized enterprises and cooperatives: • Fish processing: boiling fish (ISIC 1512) • Manufacture of processed food from soybean: soybean tempeh manufacture; soybean tofu manufacture (ISIC 1513, 1549); • Manufacture of crackers (krupuk), flakes (keripik), fried and flavoured biscuits (peyek) and the likes (ISIC 1513, 1514, 1549); • Manufacture of palm sugar, Javanese sugar or red sugar (ISIC 1542); • Manufacture of prepared meal and dishes: Rendang or meat dishes (ISIC 1511, 1549); • Weaving of textiles industry, not included weaving of gunny sacks or other sacks (ISIC 1711, 1721, 1729), which include: - Weaving of Songket industry; - Weaving of Ulos industry; - Weaving of Cual industry; - Weaving of Ulap Doyo industry; - Weaving of Tenun Grinsing industry; - Weaving of Tenun Tapis industry.

			• Tied woven fabrics (kain tenun ikat) industry (ISIC 1711, 1721, 1729); • Embroidery/embroidery fabric industry (ISIC 1729) which include: - Karawo fabric industry; - Karancang fabric industry; - Sulam usus fabric industry; - Other industry of embroidered fabrics that are not made by machine. • Batik industry: (ISIC 1712, 1729) - Hand painted batik industry; - Combination of hand painted and stamped batik industry. • Traditional clothing industries from textiles/fabric and clothing accessory industries from textiles (ISIC 1810), which include: - Peci/Kopiah/Songkok industry; - Traditional headband industry; - Traditional belt industry; - Mukena-making industry. • Handicrafts industry: rattan and bamboo plait industry; plait industry with plant other than rattan and bamboo (which include pandan, agel, mendong, ketak, purun, eceng gondok, keladi air); carving handicraft from wood, except furniture industry (which include wood carving, relief sculpture, mask, statue, wayang); kitchen household industry from wood, rattan and bamboo; wood, rattan, cork products industry that is not classified elsewhere (ISIC 2029, 3699);

			• Traditional musical instruments industry (ISIC 3692), which include: - Angklung from West Java; - Gordang Sembilan from North Sumatra; - Dambus from Bangka Belitung; - Kolintang from Minahasa; - Gendang Beleg from NTB; - Sasando from NTT; - Tifa from Papua • Rubber curing industry (ISIC 2519); • Clay/ceramic made household necessities industry especially pottery and decorative ceramic (ISIC 2691); • Non-power-driven cutting tools and hand tools for agriculture from metal (ISIC 2893), namely: Hoe, Shovel, Plow, Rake Shovel, Sickle, Ketam, Dodos, Egreg, Rubber Tapping Knife; • Manual or semi mechanical processed hand-tools industry for handwork and cutting (ISIC 2893); • General tools industry (ISIC 2893), including: - Keris; - Rencong; - Mandau; - Kujang; - Badik; - Tombak; • Other traditional tools/weapons

		• Maintenance and repair of motorcycles other than those integrating with sale of motorcycles (agents or distributor) (ISIC 5040); • Repair of personal and household goods and home and garden equipment (ISIC 3610, 5260); • Salt processing industry that acquires geographical indication (ISIC 1549, 2429) which include: - Amed Bali Salt; - Gunung Krayan Salt; - Kusamba Bali Salt (b) 100 percent domestic equity participation: • Stamped batik industry (ISIC 1712); • Traditional medicines processing and industry (ISIC 2423); • Manufacture of raw materials for traditional medicines for humans (ISIC 2423); • Coffee processing industry that acquires geographical indication (ISIC 1549); • Manufacture of wooden goods (construction material industry) (ISIC 2022, 2029); • Traditional cosmetics industry (ISIC 2424); Manufacture of ships: Pinisi, Cadik, and other wooden ships with distinctive traditional designs (ISIC 3511, 3512).

	Source of Measure	:	- Law No. 25 of 2007 Concerning Investment - Law No. 39 of 2014 Concerning Plantations - Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021 - Presidential Decree No. 21 of 2001 Concerning Lubricant Supply and Services

37.	Sector	:	Agriculture
	Subsector	:	-
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> Foreign investors are prohibited from establishing the following businesses in Indonesia: (a) Reserved for micro, small, and medium-sized enterprises and cooperatives: • For each individual crop cultivation in an area less than 25 hectares: - Staple food crops (rice, corn, soybeans, groundnuts, green beans, cassava and sweet potatoes) and other food crops not classified elsewhere (ISIC 0111, 0112, 0113, 0200). • For each individual plantation business in an area less than 25 hectares: - Other sweetener crops, sugar cane, tobacco, textile raw materials and cotton, cashews, coconut palms, oil palms, beverage crops (tea, coffee and cocoa), peppercorns, cloves, essential oil crops, medicinal or pharmaceutical crop, other spice crops, rubber and other trees for extraction of sap, fodder crops, cover crops, other seasonal crops, dates, other oil-producing crops, bit, olives, other plantation farming (ISIC 0111, 0112, 0113, 0200).

	Source of Measure	:	- Law No. 39 of 2014 concerning Plantations as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licensing - Government Regulation No. 18 of 2010 concerning Plant Cultivation Business - Government Regulation No. 26 of 2021 concerning Implementation of The Agricultural Sector - Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021 - Agriculture Minister Regulation No. 98 of 2013 concerning Guidance of Plantation Business Licence as amended by Agriculture Minister Regulation No. 21 of 2017 concerning the Second Amendment of Regulation No. 98 of 2013 - Agriculture Minister Regulation No. 39 of 2010 concerning the Guidelines on Business Licensing for Staple Crops Cultivation - Government Policy

38.	Sector	:	Forestry
	Subsector	:	-
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> Foreign investors are prohibited from establishing the following businesses in Indonesia: (a) Reserved for micro, small, and medium-sized enterprises and cooperatives: - Collecting forest products: shellac, agarwood, palm sugar, incense, masohi bark, lawang bark, cinnamon, other resins, swiftlet's nest in nature, honey (ISIC 0122, 0200); - Collecting forests plants: rattan (ISIC 2010), pine sap (oleo pine resin) (ISIC 0200), bamboo (ISIC 0200), wood rosin or shorea javanica (damar) (ISIC 0200), eaglewood or Aquilaria malaccensis (gaharu), cajuput/eucalyptus leaves (ISIC 0200); - Collecting silkworm cocoon (natural silk farming) (ISIC 0122) (b) 100 per cent domestic equity participation: - Water provisioning in conservation area (ISIC 0200); - Water energy provisioning in conservation area (ISIC 0200); - Capturing and trading of wild plants and wild animal from the natural wildlife habitat (ISIC 0150).

	Source of Measure	:	- Law No. 41 of 1999 concerning Forestry as amended by Law No. 19 of 2004 and further amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Law No. 5 of 1990 concerning Conservation of Natural Resources and Its Ecosystems - Government Regulation No. 5 of 2021 concerning Implementation of Risk-Based Business Licensing - Government Regulation No. 23 of 2021 concerning Forestry Management - Government Regulation No. 36 of 2010 concerning Natural Tourism Concession in the National Park Utilization Zone, Grand Forest Park, Nature Tourism Park - Government Regulation No. 8 of 1999 concerning Utilization of Plant and Wild Animal Species - Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021 - Government Policy

39.	Sector	:	Mining and Quarrying
	Sub-Sector	:	-
	Type of Obligation	:	National Treatment (Article 13.6)
	Level of Government	:	Central
	Description of Measure	:	<u>Investment</u> Mining Business Licence Area (hereinafter referred to as “WIUP”), refers to an area given to the holder of a Mining Business Licence. A foreign investor or a juridical person of the other Party seeking to make an investment in Indonesia is prohibited from participating in the auction of metallic mineral and coal WIUP with a size equal to or under 2,000 hectares.
	Source of Measure	:	- Law No. 4 of 2009 concerning Mineral and Coal Mining as amended by Law No. 3 of 2020 and Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Government Regulation No. 96 of 2021 concerning the Implementation of Mineral and Coal Mining Activities - Minister of Energy and Mineral Resources Regulation No. 7 of 2020 concerning the Procedure for Granting Area, Licence, and Reporting on Mineral and Coal Mining Activities as amended by Minister of Energy and Mineral Resources Regulation No. 16 of 2021

40.	Sector	:	Manufacturing, Agriculture, Fishery, Forestry
	Subsector	:	-
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6) Most-Favoured Nation Treatment (Article 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
	Description of Measure	:	<u>Investment</u> Indonesia reserves the right to maintain existing measures on the following lines of business: • Cultivation and manufacture of class I narcotics (ISIC 0111); • Catching of fish species listed in Appendix I to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (ISIC 0500); • Lifting of valuable artifacts from shipwrecks (ISIC 6303); • Utilization (collection) of coral from nature for construction materials, lime, or calcium, aquarium, and souvenirs or jewellery as well as living coral or dead coral (recently dead) coral from nature (ISIC 0500); • Industrial chemical industry and Ozone Depleting Substances (BPO) industry (ISIC 2411); • Chemical weapon industry (ISIC 2411); • Alcoholic hard liquor industry (ISIC 1551); • Alcoholic beverages industry: wine (ISIC 1552);

			• Malt beverages industry (ISIC 1553).
	Source of Measure	:	- Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation Law - Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021 - Government Policy

41.	Sector	:	Energy
	Subsector	:	Electricity provision for power plant with less than 1 megawatt capacity
	Level of Government	:	Central
	Type of Obligation	:	National Treatment (Article 13.6)
	Description of Measure	:	<u>Investment</u> Indonesia reserves the right to maintain existing measures with respect to investment in electricity provision for a power plant with less than 1 megawatt capacity.
	Source of Measure	:	- Presidential Regulation No. 10 of 2021 concerning Investment Business Fields as amended by Presidential Regulation No. 49 of 2021

ANNEX II: Reservations for Future Measures

SCHEDULE OF CANADA

Introductory Notes

1. Canada's Schedule to this Annex sets out, in accordance with Article 8.7.3 (Trade in Services – Reservations) and Article 13.18.3 (Investment – Non-Conforming Measures and Exceptions), the specific sectors, subsectors, or activities for which Canada may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment) or 13.6 (Investment – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment) or 13.7 (Investment – Most-Favoured-Nation Treatment);
- (c) Article 13.12 (Investment – Performance Requirements);
- (d) Article 13.13 (Investment – Senior Management and Boards of Directors); or
- (e) Article 8.5 (Trade in Services – Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific subsector for which the entry is made;
- (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 8.7 (Trade in Services – Reservations) and 13.18 (Investment – Non-Conforming Measures and Exceptions), do not apply to the sectors, subsectors, or activities listed in the entry;
- (d) **Description** sets out the scope or nature of the sectors, subsectors, or activities covered by the entry to which the reservation applies; and
- (e) **Existing Measures** identifies, for transparency purposes, a non-exhaustive list of existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. For greater certainty, in the interpretation of an entry, all elements of the entry shall be considered, and the **Description** element prevails over all other elements.

4. In accordance with Articles 8.7 (Trade in Services – Reservations) and 13.18 (Investment – Non-Conforming Measures and Exceptions), 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.

Reservation II-C-1

Sector:	Aboriginal Affairs
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain measures with respect to the rights or preferences provided to Aboriginal peoples, including those recognized and affirmed by section 35 of the <i>Constitution Act, 1982</i> or those set out in self-government agreements between a central or regional level of government and Indigenous Peoples. ¹
Existing Measures:	<i>Constitution Act, 1982</i> , being Schedule B of the <i>Canada Act 1982</i> (U.K.), 1982, c. 11, as well as land claims agreements and self-government agreements that have been implemented by statute

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¹ For greater clarity, Indigenous Peoples of Canada refers to Aboriginal peoples (including First Nations, Inuit, and Métis peoples) as defined in subsection 35(2) of the *Constitution Act, 1982* of Canada.

Reservation II-C-2

Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain a measure relating to residency requirements for the ownership of oceanfront land by an investor of Indonesia or its investments.
Existing Measures:	

Reservation II-C-3

Sector:	Fisheries
Sub-Sector:	Fishing and Services Incidental to Fishing
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured Nation Treatment (Articles 8.4 and 13.7)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain any measure with respect to licensing or otherwise authorizing fishing or fishing related activities, including entry of foreign fishing vessels to Canada's exclusive economic zone, territorial sea, internal waters, or ports, and use of any services therein.
Existing Measures:	<i>Fisheries Act</i> , R.S.C. 1985, c. F14 <i>Coastal Fisheries Protection Act</i> , R.S.C. 1985, c.33 <i>Coastal Fisheries Protection Regulations</i> , C.R.C. 1978, c. 413 <i>Commercial Fisheries Licensing Policy</i> <i>Policy on Foreign Investment in the Canadian Fisheries Sector</i> , 1985

Reservation II-C-4

Sector:	Government Finance
Sub-sector:	Securities
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain a measure relating to the acquisition, sale, or other disposition by a national of Indonesia of bonds, treasury bills, or other kinds of debt securities issued by the Government of Canada or a Canadian sub-national government.
Existing Measures:	<i>Financial Administration Act</i> , R.S.C. 1985, c. F-11

Reservation II-C-5

Sector:	Minority Affairs
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain a measure conferring rights or privileges to a socially or economically disadvantaged minority.
Existing Measures:	

Reservation II-C-6

Sector:	Social Services
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain a measure with respect to the supply of public law enforcement and correctional services, as well as the following services to the extent 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; health; and child care.
Existing Measures:	

Reservation II-C-7

Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 13.6)
Description:	<u>Investment</u> Canada reserves the right to adopt or maintain any measure relating to the acquisition, purchase, or ownership of residential property.
Existing Measures:	

Reservation II-C-8

Sector:	Transportation
Sub-sector:	Air Transportation
Obligations Concerned:	Most-Favoured-Nation Treatment (Article 8.4)
Description:	<u>Trade in Services</u> Canada reserves the right to selectively negotiate agreements or arrangements with other States, organisations of States, aeronautical authorities, or service suppliers to recognise their accreditation of repair, overhaul, and maintenance facilities and certification by such facilities of work performed on Canadian-registered aircraft and other related aeronautical products.
Existing Measures:	

Reservation II-C-9

Sector:	Transportation
Sub-Sector:	Air transportation
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Description:	<u>Investment and Trade in Services</u> Canada reserves the right to adopt or maintain a measure relating to the selling and marketing of air transportation services.
Existing Measures:	

Reservation II-C-10

Sector:	Transportation
Sub-sector:	Water Transportation
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
Description:	<u>Investment and Trade in Services</u> 1. Canada reserves the right to adopt or maintain a measure affecting the investment in or supply of marine cabotage services, including: (a) the transportation of goods or passengers by vessel between points in the territory of Canada or above the continental shelf of Canada, directly or by way of a place outside Canada; but with respect to waters above the continental shelf of Canada, the transportation of goods or passengers only in relation to the exploration, exploitation, or transportation of the mineral or non-living natural resources of the continental shelf of Canada; and (b) engaging by vessel in any other marine activity of a commercial nature in the territory of Canada and, with respect to waters above the continental shelf, in such other marine activities of a commercial nature that are in relation to the exploration, exploitation, or transportation of the mineral or non-living natural resources of the continental shelf of Canada. 2. This reservation relates, among other things, to limitations and conditions for services suppliers entitled to participate in these activities, to criteria for the issuance of a temporary cabotage licence to foreign vessels, and to limits on the number of cabotage licenses issued to foreign vessels. 3. For greater certainty, this reservation applies, among other things, to marine activities of a commercial nature undertaken by or from a vessel, including feeder services and repositioning of empty containers.

Existing Measures:

Coasting Trade Act, S.C. 1992, c. 31

Canada Shipping Act, 2001, S.C. 2001, c.26

Customs Act, R.S.C. 1985, c.1 (2nd Supp.)

Customs and Excise Offshore Application Act, R.S.C. 1985,
c. C-53

Reservation II-C-11

Sector:	Transportation
Sub-Sector:	Water Transportation
Obligations Concerned:	Most-Favoured-Nation Treatment (Article 8.4)
Description:	<u>Trade in Services</u> Canada reserves the right to adopt or maintain a measure relating to the implementation of an agreement, arrangement, or other formal or informal undertaking with other countries with respect to maritime activities in waters of mutual interest in areas such as pollution control (including double hull requirements for oil tankers), safe navigation, barge inspection standards, water quality, pilotage, salvage, drug abuse control, or maritime communications.
Existing Measures:	

Reservation II-C-12

Sector:	Transportation
Sub-sector: Services)	Water Transportation (Technical Testing and Analysis
Obligations Concerned:	National Treatment (Articles 8.3 and 13.6) Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Description:	<u>Investment and Trade in Services</u> 1. Canada reserves the right to adopt or maintain a measure affecting the statutory inspection and certification of a vessel on behalf of Canada. 2. For greater certainty, only a person, classification society, or other organization authorized by Canada may carry out statutory inspections and issue Canadian Maritime Documents to Canadian-registered vessels and their equipment on behalf of Canada.

Reservation II-C-13

Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Description:	<u>Investment and Trade in Services</u> 1. Canada reserves the right to adopt or maintain a measure that accords differential treatment to countries under any international agreement in force or signed prior to the date of entry into force of this Agreement. 2. Canada reserves the right to adopt or maintain a measure that accords differential treatment to countries under any 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:	

Reservation II-C-14

Sector:	All Services Sectors
Sub-sector:	
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 8.4 and 13.7)
Description:	<u>Investment and Trade in Services</u> 1. Canada reserves the right to adopt or maintain a measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement, except with respect to the subsectors listed in Appendix I of this Schedule. 2. For subsectors not listed in Appendix I, if, after the date of entry into force of this Agreement, Canada enters into any international agreement that gives more preferential treatment to another country, Canada will give consideration, on request from Indonesia, to negotiate the extension of equivalent treatment as provided under such agreement.
Existing Measures:	

Reservation II-C-15

Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	Market Access (Article 8.5)
Description:	<u>Trade in Services</u> 1. Canada reserves the right to adopt or maintain a measure that is not inconsistent with: (a) Canada’s obligations under Article XVI of GATS, including obligations resulting from future amendments to Canada’s Schedule to Article XVI of GATS; and (b) Canada’s Schedule of Specific Commitments under GATS (GATS/SC/16, GATS/SC/16/Suppl.1, GATS/SC/16/Suppl.1/Rev.1, GATS/SC/16/Suppl.2, GATS/SC/16/Suppl.2/Rev.1, GATS/SC/16/Suppl.3, GATS/SC/16/Suppl.4, and GATS/SC/16/Suppl.4/Rev.1). 2. For the purposes of this entry only, Canada’s Schedule of Specific Commitments is modified as indicated in Appendix II of this Annex.
Existing Measures:	

Appendix I
List of Most-Favoured Nation Commitments
Canada

- Legal Services (CPC 861)
- Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services)
- Architectural Services (CPC 8671)
- Engineering Services (CPC 8672 - except 86721, 86725, 86726)
- Integrated Engineering Services (CPC 8673)
- Urban Planning Services (CPC 86741)
- Landscape Architectural Services (CPC 86742)
- Related Scientific and Technical Consulting Services (CPC 8675)
- Courier Services (CPC 7512)
- Construction Services (CPC 511 (except 51110, 51113), 512 (except 51210), 513, 514, 515, 516, 517, 518)
- Wholesale Trade Services (CPC 621, 622)
- Direct selling services (retailing services)
- Environmental Services (CPC 9401, 9402, 9403)
- Hotel lodging services (CPC 6411)
- Sports facility operation services (CPC 96413)
- Research and Development (R&D) services (CPC 851, 852, 853)
- Other land transport services (CPC 7121, 7122, 7123, 7124)
- Supporting services for road transport (CPC 7441, 7442, 7443, 7449)

Appendix II

For the following sectors, Canada’s obligations under Article XVI of GATS are modified as described.

Sector/Sub-sector	Market Access Improvements
Accounting, auditing, and book-keeping services	Under Mode 1 remove: <u>Auditing</u> - Commercial presence requirement: Nova Scotia. - Citizenship requirement for accreditation: Manitoba, Quebec. - Permanent residence requirement for accreditation: Alberta, Ontario. Under Mode 2 remove: <u>Auditing</u> - Commercial presence requirement: Nova Scotia. - Citizenship requirement for accreditation: Manitoba, Quebec. - Permanent residence requirement for accreditation: Alberta, Ontario. Under Mode 4 remove: <u>Auditing</u> - Permanent residence requirement for accreditation: Alberta.
Architectural services	Under Mode 1 remove: <u>Architects</u> - Citizenship requirement for accreditation: Quebec.

Engineering services	Under Mode 1 remove: <u>Consulting Engineers</u> - Commercial presence requirement for accreditation: Manitoba. <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia, Newfoundland and Labrador, Nova Scotia. - Citizenship requirement for accreditation: Quebec. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta. Under Mode 2 remove: <u>Consulting Engineers</u> - Commercial presence requirement for accreditation: Manitoba. <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia, Newfoundland and Labrador, Nova Scotia. - Citizenship requirement for accreditation: Quebec. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta. Under Mode 4 remove: <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta.

Integrated engineering services	Under Mode 1 remove: <u>Consulting Engineers</u> - Commercial presence requirement for accreditation: Manitoba. <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia, Newfoundland and Labrador, Nova Scotia. - Citizenship requirement for accreditation: Quebec. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta. Under Mode 2 remove: <u>Consulting Engineers</u> - Commercial presence requirement for accreditation: Manitoba. <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia, Newfoundland and Labrador, Nova Scotia. - Citizenship requirement for accreditation: Quebec. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta. Under Mode 4 remove: <u>Engineers</u> - Permanent residence requirement for accreditation: British Columbia. <u>Engineering Technicians and Technologists</u> - Permanent residence requirement for accreditation: Alberta.

Urban planning and landscape architectural services	Under Mode 1 remove: <u>Community/Urban Planning</u> - Citizenship requirement for use of title: Quebec.
Real estate services	Under Mode 1 remove: <u>Chartered Appraisers</u> - Citizenship requirement for use of title: Quebec.
Management consulting services	Under Mode 1 remove: <u>Agrologists</u> - Citizenship requirement for accreditation: Quebec. <u>Professional Administrators and Certified Management Consultants</u> - Citizenship requirement for use of title: Quebec Professional Corporation of Administrators. <u>Industrial Relations Counsellors</u> - Citizenship requirement for use of title: Quebec. Under Mode 2 remove: <u>Agrologists</u> - Citizenship requirement for accreditation: Quebec.
Investigation and security services	Under Mode 3 remove: <u>Business and Personnel Information Investigations</u> - Foreign ownership restriction to 25 percent in total and 10 percent by any individual holding shares: Ontario.

Related scientific and technical consulting services	Under Mode 1 remove: <u>Land Surveyors</u> - Citizenship requirement for accreditation: Nova Scotia, Quebec. <u>Subsurface Surveying Services</u> - Citizenship requirement for accreditation: Quebec. <u>Professional Technologist</u> - Citizenship requirement for accreditation: Quebec. <u>Chemists</u> - Citizenship requirement for accreditation: Quebec. Under Mode 2 remove: <u>Land Surveyors</u> - Citizenship requirement for accreditation: Nova Scotia, Quebec. <u>Subsurface Surveying Services</u> - Citizenship requirement for accreditation: Quebec.
Other business services	Under Mode 1 remove: <u>Certified Translators and Interpreters</u> - Citizenship requirement for use of title: Quebec. Under Mode 2 remove: <u>Certified Translators and Interpreters</u> - Citizenship requirement for use of title: Quebec. Under Mode 3 remove: <u>Collection Agencies</u> - Foreign ownership restriction to 25 percent in total and 10 percent by any individual: Ontario.

Courier services	Under Mode 3 remove: - Economic needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service; and the fitness, willingness, and ability of the applicant to supply proper service.): Nova Scotia, Manitoba.
General construction work for civil engineering	Under Mode 3 remove: <u>Construction</u> - An applicant and holder of a water power site development permit must be incorporated in Ontario.
Wholesale trade services	Under Mode 1 remove: - Marketing of Fish Products (Nova Scotia): Nova Scotia residents require ministerial approval to enter into agreements with nonresidents.
Railway passenger and freight transport	Under Mode 1 remove: - Cabotage limitation
Road passenger transportation	Under Mode 3 remove: <u>Interurban bus transport and scheduled services:</u> - Public convenience and needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service; and the fitness, willingness, and ability of the applicant to supply proper service.): Prince Edward Island.
Road freight transportation	Under Mode 3 remove: <u>Highway freight transportation</u> - Public convenience and needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service; and the fitness, willingness, and ability of the applicant to supply proper service.): British Columbia, Manitoba, Ontario, Prince Edward Island, Nova Scotia.

Telecommunications	Under Mode 3 remove: Nova Scotia: no person may vote more than 1,000 shares of Maritime Telegraph and Telephone Ltd.

SCHEDULE OF INDONESIA

Explanatory Notes

1. Each entry sets out the following elements:
 - (a) Sector refers to the sector for which the entry is made;
 - (b) Subsector, refers to the specific subsector for which the entry is made;
 - (c) Industry Classification, if referenced in either the sector or subsector row, refers to the activity covered by the non-conforming measure according to:
 - (i) the provisional 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);
 - (ii) ISIC Rev. 3 which means the International Standard Industrial Classification of All Economic Activities as set out in the Statistical Papers, Series M, No. 4, ISIC Rev. 3, Statistical Office of the United Nations, New York, 1990; or
 - (iii) Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020.
 - (d) Level of Government indicates the level of government maintaining the listed measure;
 - (e) Type of Obligation specifies the obligations referred to in paragraph 1 that, pursuant to Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment – Non-Conforming Measures and Exceptions), do not apply to the listed measure;
 - (f) Description of Measure sets out the non-conforming measure for which the entry is made;
 - (g) Source of Measure identifies the laws, regulations, or other measures 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 of 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.

2. Entries that specify “All Sectors”, “All Services Sectors”, and “All Non-Services Sectors” in:

- (a) entries one to nine of Annex I-B (Reservations for Existing Measures – standstill) apply to an investment or the supply of a service, where available, on subsectors specified in Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.
- (b) entries one to eight of Annex II (Reservations for Future Measures) apply to an investment or the supply of a service on subsectors specified in the list of Annex I-A (Reservations for Existing Measures – ratchet), Annex I-B (Reservations for Existing Measures – standstill), and Annex II (Reservations for Future Measures), unless otherwise provided.

3. In accordance with Article 8.7 (Trade in Services – Reservations) and Article 13.18 (Investment - Non-Conforming Measures and Exceptions), the Articles of this Agreement specified in the **Type of Obligation** element of an entry do not apply to the non-conforming measures identified in the **Description of Measure** element of that entry.

4. The Schedule below does not include measures relating to qualification requirements and procedures, technical standards, and licence requirements and procedures when they do not constitute a national treatment or market access violation within the meaning of Article 8.3 (Trade in Services – National Treatment) or Article 8.5 (Trade in Services – Market Access). Those measures (for example, the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, or a non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to the supply of services by a service supplier of Canada in the territory of Indonesia.

5. For the purposes of this Schedule:

Double asterisk ()** after a CPC number indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Joint Operation is an undertaking between one or more foreign and Indonesian enterprises of a temporary nature, to handle one or more projects or businesses without establishing a new statutory body in accordance with Indonesian laws.

Joint Venture is a legal entity organised under Indonesian law and having its domicile in Indonesia, in the form of cooperation between foreign capital and Indonesian (national) capital.

6. In the absence of a specific reference to CPC numbers, the scope of subsectors or activities covered by an entry will be subject to relevant and applicable references.

7. In the interpretation of an entry, all elements of the entry shall be considered in their totality.

8. This note shall form part of Indonesia’s reservations.

ANNEX II: Reservations for Future Measures

SCHEDULE OF INDONESIA

Introductory Notes

1. Indonesia’s Schedule to this Annex, pursuant to Article 8.7.3 (Trade in Services – Reservations) and Article 13.18.3 (Investment – Non-Conforming Measures and Exceptions), sets out Indonesia’s existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (Trade in Services – National Treatment);
- (b) Article 8.4 (Trade in Services – Most-Favoured-Nation Treatment);
- (c) Article 8.5 (Trade in Services – Market Access);
- (d) Article 13.6 (Investment – National Treatment);
- (e) Article 13.7 (Investment – Most-Favoured-Nation Treatment);
- (f) Article 13.12 (Investment – Performance Requirements); or
- (g) Article 13.13 (Investment – Senior Management and Boards of Directors).

1.	Sector	:	All sectors
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)

	Description	:	<u>Trade in Services and Investment</u> 1. During a three-year transition period beginning on the date of entry into force of this Agreement, Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 8.3 (Trade in Services – National Treatment), Article 8.5 (Trade in Services – Market Access), Article 13.6 (Investment – National Treatment), Article 13.12 (Investment – Performance Requirements), Article 13.13 (Investment – Senior Management and Boards of Directors), except with respect to the following: (a) sectors and subsectors specified in Annex I-A, Annex I-B (entries 10 to 41), and Annex II (entries 9 to 60); (b) the supply of services through cross-border supply and consumption abroad on sectors and subsectors specified in Annex I-A, Annex I-B (entries 10 to 41), and Annex II (entries 9 to 60) of this Schedule unless otherwise reserved in each entry; subject to the terms, limitations, conditions, and qualifications set out therein. 2. Upon conclusion of the transition period, this entry of reserved uncommitted sectors shall be replaced in accordance with Article 26.2 (Final Provisions – Amendments) by sector-specific entries as appropriate. The replacement entries will be located in either: (a) Annex I-A or Annex I-B in the case of any non-conforming measure; or (b) Annex II in the case of sectors, sub- sectors, or activities.

2.	Sector	:	All sectors
	Type of Obligation	:	Most-Favoured-Nation Treatment (Article 8.4) Most-Favoured-Nation Treatment (Article 13.7)
	Description	:	<u>Investment and Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any investors or service suppliers under any international agreement in force or signed prior to the date of entry into force of this Agreement. Indonesia reserves the right to adopt or maintain any measure related to more favourable treatment accorded to investors or service suppliers of a non-Party and their investment resulting from: (a) any existing or future preferential agreement or arrangement between or among ASEAN Member States; (b) for services sectors, advantages accorded to adjacent countries to the extent covered by paragraph 3 of Article II of GATS; and (c) any international agreement in force or signed after the date of entry into force of this Agreement involving: (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.

3.	Sector	:	All services sectors
	Type of Obligation	:	Most-Favoured Nation Treatment (Article 8.4) Most-Favoured Nation Treatment (Article 13.7)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any services or service suppliers under any international agreement signed after the date of entry into force of this Agreement, except with respect to the subsectors listed in Appendix I of this Schedule. For subsectors not listed in Appendix I, if, after the date of entry into force of this Agreement, Indonesia enters into any international agreement with another country other than an ASEAN Member State that gives more preferential treatment to that other country, Indonesia will give consideration on request from Canada to negotiate the incorporation in this Agreement of treatment no less favourable than that provided under such agreement.

4.	Sector	:	All Sector
	Subsector	:	All Subsectors
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Investment and Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure relating to the privatisation, corporatisation, commercialisation, or divestment of government assets, entities, or agencies including: (a) limitations on ownership of assets; (b) transfer or disposal of equity interests or their assets; (c) the right of foreign investors or their investments to control their assets; and (d) nationality of the senior management or members of the board of directors. For greater certainty: (i) where Indonesia transfers an interest in an existing state enterprise to another state enterprise, such transfer shall not be considered to be an initial transfer or disposal of the interest for purposes of this reservation; and (ii) where Indonesia transfers or disposes of an interest in an existing state enterprise in multiple phases, subparagraph (i) shall apply separately to each phase.

5.	Sector	:	All Sector
	Subsector	:	All Subsectors
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 13.6) National Treatment (Article 8.3)
	Description	:	<u>Investment and Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to special preferences given to micro, small and medium-sized enterprises and cooperatives (<i>Usaha Mikro, Kecil, Menengah dan Koperasi or UMKMK</i>) in Indonesia.

6.	Sector	:	All Sector
	Subsector	:	All Subsectors
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Most-Favoured Nation Treatment (Article 13.7) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Investment and Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure relating to a new sector that, at the date of entry into force of this Agreement, is not covered by the United Nations Provisional Central Product Classification (CPC), 1991, the International Standard Industrial Classification (ISIC) Rev.3, or the Indonesian Standard of Industrial Classification 2020 (<i>Klasifikasi Baku Lapangan Usaha Indonesia</i>).

7.	Sector	:	All Sector
	Subsector	:	All Subsectors
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Investment and Trade in Services</u> 1. For a period of three years after the date of entry into force of this Agreement, Indonesia reserves the right to maintain any existing non-conforming measure with respect to foreign investors or investments that has not been listed in Annex I-A or Annex I-B of Indonesia's Schedule on the date of entry into force of this Agreement, provided that the measure is: (a) in force on the date of entry into force of this Agreement; and (b) is with respect to the sectors and subsectors specified in Annex I-A, Annex I-B (entries 10 to 41), and Annex II (entries 9 to 60). 2. All existing non-conforming measures, with respect to sectors and subsectors provided for in subparagraph 1(b), not otherwise listed in Annex I-A or Annex I-B on the date of entry into force of this Agreement will be included in either Annex I-A or Annex I-B of Indonesia's Schedule, as appropriate, no later than three years after the date of entry into force of this Agreement. 3. Indonesia will not withdraw a right or benefit from an investor that has made an investment in accordance with its laws and regulations through the addition of a measure to Annex I-A or Annex I-B that was not otherwise listed on the date of entry into force of this Agreement. 4. Three years from the date of entry into force of this Agreement, this entry shall be removed.

			5. The inclusion of non-conforming measures in Annex I-A or Annex I-B pursuant to paragraph 2 and the removal of this entry pursuant to paragraph 4 shall be in accordance with Article 26.2 (Final Provisions – Amendments).

8.	Sector	:	All Sector
	Subsector	:	All Subsectors
	Type of Obligation	:	National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Investment and Trade in Services</u> The obligations imposed by Article 8.3 (Trade in Services – National Treatment) and Article 13.6 (Investment – National Treatment) do not apply to measures relating to the procedural aspects of investment implementation licences or permits at the provincial level.

9.	Sector	:	Professional Services
	Subsector	:	Accounting, Auditing, and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent.

10.	Sector	:	Professional Services
	Subsector	:	Urban Planning Services (CPC 86741)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Performance Requirements (Article 13.12)
	Description of Measure	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to movement of natural persons that requires a service supplier to: (a) have a valid certificate of competence in its home country; (b) be registered in Indonesia. The registration must be done by a competency mechanism to ensure the compared standard of foreign urban planners; (c) be subject to transfer of skills and knowledge requirements by appointing an Indonesian urban planner as an associate.

11.	Sector	:	Rental or Leasing Services without Operator
	Subsector	:	Rental of Vessel Without Crew (CPC 83103)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description of Measure	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; and (b) be subject to licence requirements for the foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

12.	Sector	:	Other Business Services
	Subsector	:	Convention Services CPC 87909 only for Meetings, Incentives, Conventions and Exhibitions (MICE)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent.

13.	Sector	:	Professional Services
	Subsector	:	(a) Advisory and Consultative Engineering Services (CPC 86721) (b) Engineering Design Services for Industrial Processes and Production (CPC 86725)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply and consumption abroad. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Operation through a representative office in Indonesia, provided that the domestic partner is a member of an Indonesian consultant association.

14.	Sector	:	Professional Services
	Subsector	:	(a) Clinic of specialised medical services for registered health institution (KBLI 86105) (b) Clinic of specialised dental services (KBLI 86105)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent, subject to the following conditions: (a) may only employ a foreign health professional to the extent that there are no sufficiently qualified Indonesians; (b) for foreign health workers and foreign medical workers: - must have a recognized certificate of competence from Indonesian Authority; and - must obtain Temporary Registration Letter (<i>Surat Tanda Registrasi Sementara/STRS</i>) and Practicing Permit Letter (<i>Surat Izin Praktik/SIP</i>); (c) Head of Clinic and Head of Human Resources or Personnel Function are subject to nationality requirement;

			(d) a foreign health worker must have at least a university degree; (e) a foreign medical worker must be at least a specialist doctor.

15.	Sector	:	Computer and Related Services
	Subsector	:	Consultancy Services Related to the Installation of Computer Hardware (CPC 841)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 70 percent.

16.	Sector	:	Computer and Related Services
	Subsector	:	Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent.

17.	Sector	:	Computer and Related Services
	Subsector	:	(a) Software Implementation Services (CPC-842) (b) Data Base Services (CPC 84400*)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 70 percent.

18.	Sector	:	Computer and Related Services
	Subsector	:	Input Preparation Services (CPC 84310)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 67 percent.

19.	Sector	:	Computer and Related Services
	Subsector	:	(a) System Analysis Services (CPC 84320) (b) Time Sharing Services (CPC 84330) (c) Other Data Processing Services (CPC 84390) (d) Other Computer Services (CPC 849)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent.

20.	Sector	:	Business Services
	Subsector	:	Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent.

21.	Sector	:	Management Consulting Services
	Subsector	:	(a) General Management Consulting Services (CPC 86501) (b) Marketing Management Consulting Services (CPC 86503) (c) Human Resources Management Consulting Services (CPC 86504)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent.

22.	Sector	:	Management Consulting Services
	Subsector	:	Project Management Services other than Construction (CPC 86601)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) the domestic partner must be a member of an Indonesian consultant association.

23.	Sector	:	Other Business Services
	Subsector	:	Services Incidental of Manufacturing (CPC 884 excluding CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 33 percent; and (b) the domestic partner must be a member of an Indonesian consultant association.

24.	Sector	:	Other Business Services
	Subsector	:	Services Incidental to Manufacture of Metal Products, machinery, and equipment (CPC 885)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Operation through a representative office in Indonesia and the domestic partner must be a member of an Indonesian consultant association.

25.	Sector		Other Business Services
	Subsector	:	Services Incidental to Mining (CPC 883) (a) Drilling services for offshore oil and gas projects (b) Drilling services for geothermal project
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 75 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

26.	Sector	:	Other Business Services
	Subsector	:	Maintenance and Repair of Equipment (excluding Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861,8866)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 33 percent; and (b) have a domestic partner that is a member of an Indonesian consultant association.

27.	Sector	:	Other Business Services
	Subsector	:	Packaging Services (CPC 876)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 70 percent; and (b) be subject to an economic needs test for geographical limitation.

28.	Sector	:	Other Business Services
	Subsector	:	Market Research Services (CPC 86401)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Operation through a representative office in Indonesia, and the domestic partner must be a member of an Indonesian consultant association.

29.	Sector	:	Telecommunication Services ¹
	Subsector	:	(a) Local Services, Long Distance and International Services: ○ Public Switched Telephone Service (CPC 7521) ○ Teleconferencing Services (CPC 75292) ○ Circuit Switched Public Data Network Services (CPC 7523**) (b) Packet-switched public data network services (CPC 7523**) ○ X. 25 ○ Frame relay ○ Local ○ Local distance ○ International (c) Private Leased Circuit Services (CPC 7522**,7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (7522) (f) Facsimile (CPC 7521**, 7529**) (g) Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**) (h) On-line Information and database Retrieval (CPC 7523**) (i) On-line Information and or Data Processing (Including transaction processing) (CPC 843) (j) Dedicated Network Services (CPC 7523**) (k) Domestic Services: ○ Mobile Cellular Telephone Services (CPC 75213)

¹ For greater certainty, the coverage of this sector does not include telecommunication tower construction services.

			○ Internet Access Services Regional and National Paging Services (CPC 75291) ○ Public Payphone Services Voice Mail Service (CPC 7523) (l) Voice Mail Services (CPC 7523**) (m) Electronic Data Interchange (EDI) (CPC 7523**) (n) Electronic Mail Services (CPC 75232) (o) Video text Services (CPC 75299) (p) Electronic Mail Box (CPC 75232) (q) File Transfer Services (CPC 75299) (r) Home Telemeter Alarm (CPC 75299) (s) Entertainment Services (CPC 75299) (t) Management Information Services (CPC 75299)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 67 percent.

30.	Sector	:	Educational Services
	Subsector	:	(a) Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230); (b) Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924); (c) Sport and recreation education (KBLI 8541).
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture subject to the following conditions: (a) a mutual recognition arrangement between relevant institutions on credits, programs, and certifications is required; (b) a foreign education service supplier must establish partnership with domestic partner. The foreign language instructors must be native and Indonesian speakers;

			(c) a foreign education service supplier must be listed in the Ministry of Higher Education, Science and Technology’s List of Accredited Foreign Education and its domestic partner must be accredited; (d) the foreign education institution in cooperation with a local partner may open an educational institution in the cities outside Jakarta; (e) commercial presence shall be established in the form of <i>yayasan</i> (foundation); (f) the number of educators shall include at least 30 percent Indonesian educators; (g) the number of employees other than educators and the head shall include at least 80 percent Indonesian employees; (h) a foreign worker engaged in education activities in Indonesia is subject to approval by the Ministry of Higher Education, Science and Technology. Approval is granted on a case-by-case basis.

31.	Sector	:	Environmental Services
	Subsector	:	Sewage Services (CPC 9401) only for wastewater management
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 67 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval and an operational feasibility letter (Surat Kelayakan Operasional (SLO)).

32.	Sector	:	Environmental Services
	Subsector	:	(a) Refuse Disposal Services (CPC 9402) Solid Waste Disposal Services only for integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The product will be used as a new material or energy power (b) Refuse Disposal Services (CPC 9402) Solid Waste Disposal Services only for on-site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval and an operational feasibility letter (Surat Kelayakan Operasional (SLO)).

33.	Sector	:	Environmental Services
	Subsector	:	Refuse Disposal Services (CPC 94020) only for non-hazardous garbage, trash, waste, and rubbish
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval.

34.	Sector	:	Environmental Services
	Subsector	:	Sanitation and similar services (CPC 9403) only for public sanitation facilities
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval.

35.	Sector	:	Environmental Services
	Subsector	:	Cleaning Services of Exhaust Gases (CPC 9404) only for air pollution control
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval and an operational feasibility letter (<i>Surat Kelayakan Operasional</i> (SLO)).

36.	Sector	:	Environmental Services
	Subsector	:	Other Environmental Protection Services (CPC 9409) only for Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers; and (c) be registered by Ministry of Environment and Forestry and accredited by National Accreditation Body (KAN) in accordance with prevailing laws and regulations.

37.	Sector	:	Environmental Services
	Subsector	:	Water Management ² only for drinkable water (KBLI 36001)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; and (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers, such as technical approval and an operational feasibility letter (<i>Surat Kelayakan Operasional</i> (SLO)).

² Water management includes a series of supplying service activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose of selling drinkable water to consumers.

38.	Sector	:	Health Related and Social Services
	Subsector	:	Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6) Senior Management and Boards of Directors (13.13)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent, subject to the following conditions: (a) may only employ a foreign health professional to the extent that there are not sufficient Indonesian health professionals; (b) a foreign service supplier shall provide a minimum of 200 beds or as required for a General or Specialized Hospital as provided for in prevailing laws and regulations; (c) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier; (d) a foreign service supplier may only establish for specialistic services and sub-specialistic services; (e) a foreign service supplier shall have three types of sub-specialist services; (f) must fulfil the international service standards which are accredited by an international accreditation body or institution;

		(g) a foreign health professional must have a recognized certificate of competence from Indonesian Authority; (h) a foreign medical worker or a foreign health worker is only allowed to practice in the hospital and prohibited from providing an independent health and medical practice; (i) Indonesia permits foreign natural persons only for registered marketing management consultant, planning management consultant, hospital quality assurance management consultant, and hospital health services management consultant. That foreign natural person is subject to the following conditions: (i) the employment of foreign health professional only if there are no sufficient Indonesian health professionals; (ii) technical requirements are pursuant to applicable prevailing laws and regulations; (iii) for foreign health workers and foreign medical workers: - must have a recognized certificate of competence and recommendation from Indonesian Authority; - must obtain Temporary Registration Letter (<i>Surat Tanda Registrasi Sementara/STRS</i>) and Practicing Permit Letter (<i>Surat Izin Praktik/SIP</i>); (iv) head of hospital and head of human resources or personnel function are subject to nationality requirement; (v) a foreign health worker must have at least a university degree; and (vi) a foreign medical worker must be at least a specialist doctor.

39.	Sector	:	Social Services
	Subsector	:	Social Services (CPC 933) - Welfare services delivered through residential institutions to elderly and the handicapped (CPC 93311) - Welfare services not delivered through residential institutions (CPC 93323)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent, subject to the following conditions: (a) the employment of foreign health professional only if there are not sufficiently qualified Indonesian nationals; (b) an aged care facility may deliver health services for the aged only by having networked with registered health care facilities localized within the responsible area of work.

40.	Sector	:	Transportation Services Internal Waterways Transportation Services
	Subsector	:	Passenger Transportation (CPC 7221) (excluding cabotage)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

41.	Sector	:	Transportation Services Internal Waterways Transport
	Subsector	:	Maintenance and Repair of Vessels (internal waterways) (CPC 8868**)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent , for vessel classification above 50,000 DWT (<i>deadweight tonnage</i>); (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

42.	Sector	:	Transportation Services Maritime Transportation Services
	Subsector	:	Maritime Cargo Handling Services (excluding cabotage)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; (b) be subject to a requirement that loading and unloading of goods from and to vessels shall have the business licence provided by the Governor; (c) be subject to a requirement that holders of business licenses may only undertake goods unloading activities at certain ports as stipulated by the Government; and (d) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

43.	Sector	:	Transportation Services
	Subsector	:	(a) Aircraft Repair and Maintenance Services (b) Computer Reservation System (CRS) (c) Selling and Marketing
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

44.	Sector	:	Transportation Services Road Transportation Services
	Subsector	:	Maintenance and Repair of Road Transport Equipment (CPC 8867) excluding motorcycle
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 35 percent, subject to the following conditions: (a) a foreign service supplier shall have manufacturing activities in Indonesia, including its local group companies, relating to the maintenance and repair of automobiles; (b) a licence requirement for a foreign service supplier may vary from that applicable to an Indonesian service supplier.

45.	Sector	:	Transportation Services
	Subsector	:	Maritime Freight Forwarding Services (CPC 7480**) (excluding cabotage)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

46.	Sector	:	Transportation Services
	Subsector	:	Supporting Services for Road Transport: only for highway, bridge and tunnel operation services (CPC 74420) limited to highway services
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 49 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

47.	Sector	:	Transportation Services
	Subsector	:	Storage and Warehousing Services Outside Port Area and 1st Area for: (a) Storage Services of Frozen or Refrigerated Goods (CPC 7421) (b) Other Storage or Warehousing Services (CPC 7429)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to cross-border supply. Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 30 percent; (b) be subject to licence requirements for foreign service suppliers that may vary from those applicable to Indonesian service suppliers.

48.	Sector	:	Other Services
	Subsector	:	Liquefaction and Gasification only for coal (a) According to Indonesia Proposal of Energy Services Classification is under (i) Coal Liquefaction (2.4.4.4) (ii) Coal Gasification (2.4.4.5) (b) According to W 120 is under: Services Incidental to Manufacturing (CPC 884)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent, subject to the following conditions: (a) a requirement on licensing and procedure authorized by Central Government or Provincial Government; (b) a foreign service supplier shall be subject to any measure relating to the privatisation, corporatisation, or commercialisation of Government assets, entities, or agencies including: (i) limitations on ownership of assets; (ii) transfer or disposal of equity interests or their assets; (iii) the right of the foreign investors or their investments to control their assets; and nationality of the senior management or members of the board of directors;

			(c) for greater certainty: (i) where Indonesia transfers an interest in an existing state enterprise to another state enterprise, such transfer shall not be considered to be an initial transfer or disposal of the interest for purposes of this entry, and (ii) where Indonesia transfers or disposes of an interest in an existing state enterprise in multiple phases, subparagraph (i) shall apply separately to each phase.

49.	Sector	:	Distribution Services
	Subsector	:	Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5,000 square meter (KBLI 46900)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 70 percent.

50.	Sector	:	Distribution Services
	Subsector	:	Direct Selling (Multi and Single Level Marketing) (KBLI 47999)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 80 percent.

51.	Sector	:	Distribution Services
	Subsector	:	Retail: Hypermarket (with minimum space above 5,000 square meter)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 70 percent.

52.	Sector	:	Distribution Services
	Subsector	:	Retail (a) Supermarket with minimum space above 1.200 square meter (b) Department Store with minimum space above 2.000 square meter
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent.

53.	Sector	:	Recreational, Cultural and Sporting Services excluding Audio Visual Services
	Subsector	:	Theatre and Opera House (CPC 96193)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent.

54.	Sector	:	Tourism and Travel Related Services
	Subsector	:	International Hotel Operator (CPC 91135)
	Type of Obligation	:	Market Access (Article 8.5) National Treatment (Article 8.3) National Treatment (Article 13.6)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to commercial presence that requires a service supplier to: (a) be established in the form of a Joint Venture with foreign equity participation not exceeding 51 percent; and (b) supply services only in certain provinces or areas to be subject to an economic needs test.

55.	Sector	:	Manufacturing
	Subsector	:	-
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure for the establishment and operation of foreign investment in the following subsectors: (a) Limitation on Foreign Equity Participation: • industry of main equipment for defense and security (ISIC 2520, 2893, 2927, 2929, 3530). In the event of a strategic interest, foreign equity ownership may exceed the limitation with the approval of the Minister of Defense (b) Partnership requirement: • manufacture of copra (ISIC 1514); • sweetening and saline fruits and vegetable industry (ISIC 1513); • manufacture of soy sauce (ISIC 1549); • manufacture of foods from soybeans and beans other than soy sauce, tempeh, and tofu (ISIC 1513, 1514, 1531, 1549); • milk powder and condensed milk processing and industry (ISIC 1520); • rattan processing industry (ISIC 2010); • preserving industry of rattan, bamboo, and the likes (ISIC 2010); • coconut industry: coconut charcoal/briquettes industry; coconut coir fiber industry (ISIC 2411, 3699); • essential oil industry (ISIC 2429);

			• bricks and clay or ceramic industry (ISIC 2691, 2692, 2693); • other goods made from clay or ceramic industry (ISIC 2691, ISIC 2693); • lime industry (ISIC 2694); • goods made from cement industry (ISIC 2695); • goods made from lime industry (ISIC 2695); • other goods made from cement and lime industry (ISIC 2695); • nails, nuts and bolts industry; component and spare parts industry for engine and turbine; other pumps, compressors, taps, and valves industry; component and accessories for two- and three-wheels motor vehicles industry (ISIC 2899, 2911, 2912, 3591, 3592); • spare parts accessories for motor vehicles with four or more wheels (ISIC 3430); • manufacture of devices and fittings of wooden ships for marine tourism and fishing (ISIC 3511); • manufacture of jewelry products from precious metal for personal use (ISIC 3330, 3691); • manufacture of jewelry products from precious metal for non-personal use (ISIC 3330, 3691); • manufacture of imitation jewelry and similar goods (ISIC 3330, 3699); • manufacture of precious stones (ISIC 3691); • manufacture of handicraft not elsewhere classified (ISIC 3699); • repair of boat, ship, and floating structure (ISIC 3511, 3512);

			• repair of other transport equipment other than motor vehicles (ISIC 3520, 3530, 3599); • non-metal waste recycling and materials recovery (ISIC 3720); • sugar industry (ISIC 1542); • fishery processing industry: salting and drying of fish and biota from other waters (ISIC 1512); smoking of fish and biota from other waters (ISIC 1512); fish yeasting or fermentation, and other cooked products for extraction and fish jelly (ISIC 1512, 1549); processing of minced fish and surimi (ISIC 1512); • fish cannery (ISIC 1512); • saw mill or lumbering industry with production or output capacity below or equal to 2,000 cubic meters per year (ISIC 2010); • manufacture of medical devices in class A (ISIC 2423)

56.	Sector	:	Agriculture
	Subsector	:	-
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure for the establishment and operation of foreign investment in the following subsectors: (a) Limitation on Foreign Equity Participation: - For each individual crops cultivation business in an area of more than 25 hectares: staple food crops (rice, corn, soybeans, groundnuts, green beans and other food crops including cassava and sweet potatoes) (ISIC 0111, 0112, 0113, 0200) (b) Locational requirement: - Swine breeding and farming (ISIC 0122) (c) Partnership requirement: - Breeding of broiler chicken (ISIC 0122)

57.	Sector	:	Forestry
	Subsector	:	-
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure for the establishment and operation of foreign investment in the following subsectors: (a) Security and environmental restriction: • hunting business in Hunting Parks and Hunting Blocks (ISIC 0150, 9219, 9241, 9249); • captive breeding of animals and plants, and conservation institutions (ISIC 0150) (b) Recommendation or specific requirements by relevant authorities: • Development of Technology used on plant and wildlife genetics (ISIC 0200)

58.	Sector	:	Fishery
	Subsector	:	-
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure for the establishment and operation of foreign investment in the following subsectors: (a) Partnership requirement: • fish hatchery and grow-out for freshwater, brackish water, and marine aquaculture (ISIC 0500) (b) Recommendation or specific requirements by relevant authorities: • cultivation of coral or ornamental coral reef (ISIC 0150)

59.	Sector	:	Mining and Quarrying
	Subsector	:	Extraction Salt
	Type of Obligation	:	National Treatment (Article 13.6)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure for the establishment and operation of foreign investment in the following subsectors: Partnership requirement: • Salt extraction/production

60.	Sector	:	Manufacturing, Agriculture, Fishery, and Forestry
	Subsector	:	-
	Type of Obligation	:	National Treatment (Article 13.6) Performance Requirements (Article 13.12) Senior Management and Boards of Directors (Article 13.13)
	Description	:	<u>Investment</u> Indonesia reserves the right to adopt or maintain any measure to address a food security emergency as declared under relevant laws and regulations and only for the duration of the declared food security emergency.

APPENDIX I

LIST OF MOST-FAVOURED NATION COMMITMENTS ON SERVICES SECTORS

- Legal Services (CPC 861)
- Accounting, Auditing, and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)
- Architectural Services (CPC 8671)
- Engineering Services (CPC 8672 - except CPC 86721, 86725, 86726)
- Integrated Engineering Services (CPC 8673)
- Urban Planning Services (CPC 86741)
- Landscape Architectural Services (CPC 86742)
- Advertising Services (CPC 871)
- Related Scientific and Technical Consulting Services (CPC 8675)
- Courier Services (CPC 7512)
- Pre-erection Work at Construction Site (CPC 511), except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)
- Construction Work for Buildings (CPC 512), except For one- and two-dwelling buildings (CPC 51210)
- Construction Work for Civil Engineering (CPC 513)
- Assembly and Erection of Prefabricated Constructions (CPC 514-5140)
- Special Trade Construction (CPC 515)
- Installation Work (CPC 516)
- Building Completion and Finishing Work (CPC 517)
- Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)
- Wholesale Trade Services of all varieties of consumer goods, limited to modern market, with minimum space above 5,000 square meter (KBLI 46900)
- Direct Selling (Multi and Single Level Marketing) (KBLI 47999)
- Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)

- Other higher education services (CPC 9239): priorities for Science, Technology, Engineering, Mathematics, and Modern Business programs
- Language, Tourism, Electronics, Culinary Art, and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924)
- Environmental Services (CPC 94**)
- Sport and recreation education (KBLI 8541)
- Hotels³ (only for 3, 4 and 5 star⁴ hotels)
- Golf Courses and other facilities (only within tourist resorts) (CPC 96413)
- R&D services on natural sciences (CPC 851)
- R&D services on social sciences and humanities (CPC 852)
- Interdisciplinary R&D services (CPC 853)
- Other land transport services (KBLI 42911, 42913, 42914, 42915, 42916)
- Supporting services for road transport (CPC 7441/KBLI 52211; CPC 7443/KBLI 55212 and KBLI 52214; CPC 7449/KBLI 71203)

³ A Tourist Resort is an area built to accommodate the facilities needed for tourists such as hotels, marinas, golf courses, cultural open stages, and other facilities, except casinos and other activities prohibited by law for reasons of public morals, religion, security, and public order.

⁴ Starred Hotel is a service business which provides accommodation and food and beverage facilities and other services typically provided by hotels, except casinos and other activities prohibited by law for reasons of public morals, religion, security, and public order.

ANNEX III

SCHEDULE OF CANADA

Introductory Notes

1. For Canada, in the interpretation of a reservation in Section A, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Chapter against which the reservation is taken. To the extent that:

- (a) the **Measures** element is qualified by a specific reference in the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

2. For Canada, in the interpretation of a reservation in Section B, all elements of the reservation shall be considered. The **Description** element shall prevail over all other elements.

Headnotes

1. Commitments under this Agreement, in the subsectors listed in this Schedule, are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedule below.

2. To clarify Canada's commitment with respect to Article 10.5 (Financial Services – Market Access for Financial Institutions), a juridical person supplying a financial service and constituted under the laws of Canada is subject to non-discriminatory limitations on juridical form.¹

3. Article 10.10.1(c) (Financial Services – Non-Conforming Measures) does not apply to non-conforming measures relating to Article 10.5(b) (Financial Services – Market Access for Financial Institutions).

¹ For example, partnerships and sole proprietorships are generally not acceptable juridical forms for financial institutions in Canada. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

Section A

A-1.

Sector: Financial Services

Sub-Sector: Banking and other financial services (excluding insurance)

Obligations Concerned: Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Bank Act*, S.C. 1991, c. 46, s. 524

Description: In order to establish a bank branch, a foreign bank must be a bank in the jurisdiction under whose laws it is incorporated.

A-2.

Sector: Financial Services

Sub-Sector: Banking and other financial services (excluding insurance)

Obligations Concerned: National Treatment (Article 10.3)

Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Bank Act*, S.C. 1991, c. 46, s. 520, 524, 540, 545

Sales or Trades (Authorized Foreign Banks) Regulations, SOR/2000-52

Description: A foreign bank must establish a subsidiary as a condition for accepting retail deposits. Foreign lending branches may not accept deposits.

A-3.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Trust and Loan Companies Act*, S.C. 1991, c. 45

Bank Act, S.C. 1991, c. 46

Cooperative Credit Associations Act, S.C. 1991, c. 48

Insurance Companies Act, S.C. 1991, c. 47

Description: Federal laws do not permit a trust and loan company, credit union, or fraternal benefit society in Canada to be established through branches of corporations organised under a foreign country’s law.

A-4.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Bank Act*, S.C. 1991, c. 46, s. 510, 522.16, 524

Insurance Companies Act, S.C. 1991, c. 47, s. 573, 574, 581

Description: A bank branch must be established directly under the authorised foreign bank incorporated in the jurisdiction where the authorised foreign bank principally carries on business.

A foreign entity authorised to insure, in Canada, risks must be established directly under the foreign insurance company incorporated in the jurisdiction where the foreign insurance company, either directly or through a subsidiary, principally carries on business.

A-5.

Sector: Financial Services

Sub-Sector: Banking and other financial services (excluding insurance)

Obligations Concerned:	National Treatment (Article 10.3)
	Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Bank Act*, S.C. 1991, c. 46, s. 520, 540, 545

Bank Act, S.C. 1991, c. 46, sch. I, II

Canada Deposit Insurance Corporation Act, R.S.C., 1985, c. C-3,
s. 2, 8, 17

Description: Full service foreign bank branches and lending foreign bank branches are prohibited from becoming member institutions of the Canada Deposit Insurance Corporation.

A-6.

Sector: Financial Services

Sub-Sector: Banking and other financial services (excluding insurance)

Obligations Concerned:	National Treatment (Article 10.3)
	Market Access for Financial Institutions (Article 10.5)

Level of Government: Central

Measures: *Canadian Payments Act*, R.S.C., 1985, c. C-21, s. 2, 4
Bank Act, S.C. 1991, c. 46, s. 524, 540

Description: Lending branches of foreign banks are prohibited from being members of the Canadian Payments Association.

A-7.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: National Treatment (Article 10.3)
 Most-Favoured-Nation Treatment (Article 10.4)
 Cross-Border Trade (Article 10.6)
 Senior Management and Boards of Directors (10.9)

Level of Government: Regional

Measures: -

Description: All existing non-conforming measures of all provinces and territories.

Section B

B-1.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Description: With regard to the Canada Mortgage and Housing Corporation and its subsidiaries, Canada reserves the right to adopt or maintain any measure that grants advantages to that entity or any new, reorganised, or transferee entity having similar functions and objectives with respect to housing finance.

B-2.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: Market Access for Financial Institutions (Article 10.5)

Level of Government: Regional

Description: Canada reserves the right to adopt or maintain any measure that is not inconsistent with Canada’s obligations under Article XVI of GATS.

B-3.

Sector: Financial Services

Sub-Sector: All

Obligations Concerned: Most-Favoured-Nation Treatment (Article 10.4)

Level of Government: Central and Regional

Description: Canada reserves the right to adopt or maintain a measure that accords differential treatment to an investor, a financial institution, or a cross-border financial service supplier of another country under any international agreement in force or signed after the date of entry into force of this Agreement.

If, after the date of entry into force of this Agreement, Canada enters into any international agreement with another country that accords more preferential treatment to an investor, a financial institution, or a cross-border financial service supplier of that country, Indonesia may request consultations to discuss the possibility of extending that treatment to Indonesia's own investors, financial institutions, or cross-border financial service suppliers. On request from Indonesia, Canada will give consideration to negotiate the incorporation in this Agreement of treatment that is no less favourable than that provided for under the other agreement. Consideration by Canada to incorporate that treatment shall take into account the overall balance of benefits between the Parties.

ANNEX III
SCHEDULE OF INDONESIA

Explanatory notes

1. Indonesia's Schedule to this Annex, pursuant to Article 10.10 (Financial Services – Non-Conforming Measures) and Annex 10-B (Financial Services – Transition for the Application of Article 10.10.1(c)(i) (Financial Services – Non-Conforming Measures)), sets out Indonesia's existing measures that are not subject to some or all the obligations imposed by:
 - (a) Article 10.3 (Financial Services – National Treatment);
 - (b) Article 10.4 (Financial Services – Most-Favoured-Nation Treatment);
 - (c) Article 10.5 (Financial Services – Market Access for Financial Institutions);
 - (d) Article 10.6 (Financial Services – Cross-Border Trade); or
 - (e) Article 10.9 (Financial Services – Senior Management and Boards of Directors).
2. Each entry in this Annex sets out the following elements:
 - (a) **Sector** refers to Financial Services;
 - (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 measure;
 - (d) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant to Article 10.10 (Financial Services – Non-Conforming Measures), do not apply to the listed measures;
 - (e) **Description of Measures** sets out the non-conforming measure for which the entry is made; and
 - (f) **Source of Measures** 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 of 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.
3. In accordance with Article 10.10 (Financial Services – Non-Conforming Measures), the Articles specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming measure identified in the **Description of Measures** element of that entry.

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

5. Commitments under this Agreement, in the subsectors listed in this Schedule, are undertaken subject to the limitations and conditions set forth in these Explanatory Notes and in the entries below.

Section A

1.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services (a) Life Insurance Services (Conventional Insurance and Takaful/Sharia Insurance) (b) Non-Life Insurance Services (Conventional Insurance and Takaful/Sharia Insurance) (c) Reinsurance Services (d) Insurance & Reinsurance Brokerage Services
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Cross-Border Trade (Article 10.6)
	Level of Government	:	Central
	Description of Measures	:	(a) An insurance company must be established under an Indonesian legal entity as a limited liability company or cooperative. (b) A foreign insurance company is not permitted to own more than 80% of share capital of an insurance company in Indonesia. (c) An insurance company can only be owned by: (i) Indonesian nationals or Indonesian legal entities that are fully, either directly or indirectly, owned by Indonesian nationals; (ii) Indonesian nationals or Indonesian legal entities as referred to in subparagraph (i), together with foreign nationals or foreign legal entities that must be insurance companies engaged in a similar business or a parent company with a subsidiary operating in a similar insurance business; or

			(iii) a foreign entity through direct placement provided that the foreign entity complies with the following criteria: (A) is a company that has a similar business or is a parent company that has a subsidiary engaged in a similar insurance business; (B) has equity of at least five times the amount of direct investment in the company at the time of establishment and at the time of change in ownership of the company; and (C) has a rating of at least “A” or equivalent from an internationally recognized rating agency.
	Source of Measures		- Law No. 40 year 2014 concerning Insurance - OJK Regulation No. 14 year 2015 concerning Own Retention and Domestic Reinsurance Support - OJK Regulation No. 73 year 2016 concerning Good Corporate Governance for Insurance Companies - Government Regulation No. 3 year 2020 concerning Amendments to Government Regulation No. 14 of 2018 on Foreign Ownership in Insurance Companies - OJK Regulation No. 23 year 2023 on Licensing of Insurance Business and Company, Sharia Insurance Company, Reassurance Company, and Sharia Reassurance Company - Law No. 4 year 2023 concerning Development and Strengthening of the Financial Sector (Omnibus Law)

2.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services (a) Life Insurance Services (Conventional Insurance and Takaful/Sharia Insurance) (b) Non-Life Insurance Services (Conventional Insurance and Takaful/Sharia Insurance) (c) Reinsurance Services (d) Insurance & Reinsurance Brokerage Services
	Obligations concerned	:	Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures	:	(a) Members of the boards of directors and members of the boards of commissioners of insurance companies with direct foreign participation must be Indonesian citizens and foreign citizens, or all Indonesian citizens. (b) Expatriates may only occupy positions as directors, technical experts at the executive level, actuaries, or consultants that are responsible for underwriting, marketing, and information systems. (c) The utilization of expatriates must take into consideration their expertise, the availability of Indonesian nationals for the positions, and prevailing laws and regulations. (d) An expatriate employed as technical expert or executive shall have Indonesian understudies for knowledge and technology transfer.
	Source of Measures		- Law No. 40 year 2014 concerning Insurance - OJK Regulation No. 14 year 2015 concerning Own Retention and Domestic Reinsurance Support - OJK Regulation No. 73 year 2016 concerning Good Corporate Governance for Insurance Companies - Government Regulation No. 3 year 2020 concerning Amendments to Government Regulation No. 14 of 2018 on Foreign Ownership in Insurance Companies

			- OJK Regulation No. 23 year 2023 on Licensing of Insurance Business and Company, Sharia Insurance Company, Reassurance Company, and Sharia Reassurance Company - Law No. 4 year 2023 concerning Development and Strengthening of the Financial Sector (Omnibus Law)

3.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services (a) Reinsurance Services (b) Reinsurance Brokerage Services
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Cross-Border Trade (Article 10.6)
	Level of Government	:	Central
	Description of Measures	:	(a) In the case of automatic reinsurance support or facultative reinsurance support obtained from foreign reinsurers or foreign Sharia reinsurers, insurance companies and Sharia insurance companies are required to obtain support from foreign reinsurers or foreign Sharia reinsurers with at least a “BBB” rating or equivalent from an internationally recognized rating agency. (b) Reinsurance companies and Sharia reinsurance companies must have an adequate, secure retrocession program supported by a retrocession panel with a “BBB” rating or equivalent from an internationally recognized rating company.
	Source of Measures		- Law No. 40 year 2014 concerning Insurance - OJK Regulation No. 14 year 2015 concerning Own Retention and Domestic Reinsurance Support - OJK Regulation No. 73 year 2016 concerning Good Corporate Governance for Insurance Companies - Government Regulation No. 3 year 2020 concerning Amendments to Government Regulation No. 14 of 2018 on Foreign Ownership in Insurance Companies - OJK Regulation No. 23 year 2023 on Licensing of Insurance Business and Company, Sharia Insurance Company, Reassurance Company, and Sharia Reassurance Company

			- Law No. 4 year 2023 concerning Development and Strengthening of the Financial Sector (Omnibus Law

4.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking (a) Financial Lease Services (b) Factoring Services (c) Consumer Finance Services
	Obligations concerned	:	National Treatment (Article 10.3)
	Level of Government	:	Central
	Description of Measures	:	Foreign ownership in financing companies, whether direct or indirect, is prohibited from exceeding 85 percent of the company's paid-in capital.
	Source of Measures		- OJK Regulation No. 47 year 2020 concerning Business Licensing and Institutional Framework for Financing Companies and Sharia Financing Companies - OJK Regulation No. 30 year 2014 concerning Good Corporate Governance for Financing Companies

5.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking: Credit card business (issuer and agent of credit card)
	Obligations concerned	:	National Treatment (Article 10.3)
	Level of Government	:	Central
	Description of Measures	:	Foreign equity participation not exceeding 85 percent or 49 percent for foreign ownership with control or voting rights.
	Source of Measures		- Bank Indonesia Regulation No. 22/23/PBI/2020 on Payment System - Bank Indonesia Regulation No. 23/6/PBI/2021 on Payment Service Provider

Section B

1.	Sector	:	Financial Services
	Type of Obligation	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Description	:	1. During a three-year transition period beginning on the date of entry into force of this Agreement, Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) with respect to: (a) the sub-sectors specified in Appendix I; and (b) subject to the terms, limitations, conditions, and qualifications set out therein. 2. Upon conclusion of the transition period, this entry shall be replaced in accordance with Article 26.2 (Final Provisions – Amendments) with sub-sector-specific entries in either Annex III, Section A or Annex III, Section B. The entries shall not result in a decrease in the level of commitment agreed to by Indonesia in Appendix I at the entry into force of this Agreement. 3. Any entries made upon conclusion of the transition period pursuant to paragraph 2, shall not be less favourable than Indonesia’s commitments in respect of financial services under an international trade agreement providing market access for financial services in force prior to the signing of this Agreement, except those committed among ASEAN Member States under the framework of the ASEAN Economic Community.

2.	Sector	:	Financial Services
	Sub-sector	:	All sub-sectors
	Obligations concerned	:	Most-Favoured-Nation Treatment (Article 10.4)
	Description of Measures	:	Notwithstanding Indonesia's Reservation II-2 (Annex II – Reservations for Future Measures), any measure that Indonesia adopts or maintains shall not be less favourable than Indonesia's commitments in respect of financial services under an international trade agreement providing market access for financial services in force prior to the signing of this Agreement, except those committed among ASEAN Member States under the framework of the ASEAN Economic Community. Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any investor, financial institution, or cross-border financial service supplier of a non-Party under any international agreement signed after the date of entry into force of this Agreement. If, after the date of entry into force of this Agreement, Indonesia enters into any international agreement with another country other than an ASEAN Member State that gives more preferential treatment to that other country, Indonesia will give consideration on request from Canada to negotiate the incorporation in this Agreement of treatment no less favourable than that provided under such agreement.

3.	Sector	:	Financial Services
	Sub-sector	:	All Sub-Sectors
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Most-Favoured Nation Treatment (Article 10.4)
	Description of Measures	:	- A computing facility or electronic system, a data center and its disaster recovery center, shall be located in Indonesian territory. - Payment transactions that are conducted in Indonesian territory and using a source of funds from Indonesia shall be processed in Indonesian territory.

APPENDIX I

1.	Sector	:	Financial Services
	Sub-sector	:	Commercial Banking Services 1. Acceptance of deposits and other repayable funds from the public 2. Lending of all types, including consumer credit, mortgage, credit, factoring, and financing of commercial transaction 3. All payment and money transmission services including credit, charge and debit cards, travelers cheques and bankers drafts 4. Guarantees and commitments 5. 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) Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements (d) Transferable securities issued in the money market 6. Cash management, custodial, and depository services
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	(a) Indonesia reserves the right to require the new licence of locally incorporated banks and foreign bank branches to be subject to feasibility studies and economic needs test. (b) Foreign equity participation not exceeding 49percent. (c) Acquisition of local existing banks through the purchase in the stock exchange is allowed up to 51 percent of the listed shares in the stock exchange.

		(d) Expatriates may only occupy positions as directors, commissioners, managers, and technical experts or advisors in locally incorporated banks with 25 percent or more foreign ownership or with less than 25 percent foreign ownership but the foreign owner is deemed as the controlling shareholder of the bank. Locally incorporated banks with foreign ownership of less than 25 percent can only utilize expatriates as technical experts or advisors. (e) Foreign bank branches can only employ expatriates as head of the branch or technical experts or advisors. (f) Expatriates may not be employed in the fields of human resources and compliance. (g) The utilization of expatriates must take into consideration the availability of Indonesian nationals. (h) An expatriate employed as manager or as technical expert or advisor shall have at least two Indonesian understudies during his or her term.

2.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services 1. Securities Business (broker dealer) Trading for their own account or for the account of customers on an exchange or over-the-counter market, only for: - Listed shares - Bonds 2. Participation in issues of securities, including underwriting and placement as agent (whether publicly or privately), and provision of services related to such issues 3. Portfolio management and all forms of collective investment management 4. Asset management, limited only to investment fund management 5. Investment Advisory Services limited only to investment advisory in capital market
	Level of Government	:	Central
	Obligation Concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	(a) A foreign investor may invest in Indonesian securities companies engaging in the business of underwriter, broker-dealer, or investment manager as shareholder. The securities company shall be in the form of a limited liability enterprise (Perseroan Terbatas) under Indonesian Company Law. (b) The permissible composition of foreign shareholding in a securities company is based on prevailing laws and regulations. (c) In addition to measures (a) and (b): - for securities business and participation in issues of securities, expatriates may only occupy positions as directors, commissioners, managers, and technical experts or advisors; and - for portfolio management, asset management, and investment advisory, expatriates may only occupy positions as directors.

3.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services 1. All payment and money transmission services, including provision of Source of Fund information, payment initiation or acquiring services, administration of Source of Fund, remittance services, payment infrastructure provider 2. Rupiah Currency Management Services Providers, including distribution and processing of money 3. Money Market and Foreign Exchange Market Service Providers, including money broking, bilateral or multi-matching electronic trading platform, central counterparty
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

4.	Sector	:	Financial Services
	Sub-sector	:	-
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure in the form of subsidies or grants provided by Indonesia that affects the supply of any financial service by any financial service supplier, for the development of local micro, small, and medium-sized enterprises, such as interest rate subsidy on “ <i>Kredit Usaha Rakyat</i> ”.

5.	Sector	:	Financial Services
	Sub-sector	:	Commercial Banking Services 1. Banking and other financial services (excludes insurance) (a) Trading for their own account or for the account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (i) derivative products including, but not limited to, futures and options (ii) other negotiable instruments and financial assets, including bullion (b) 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 (c) Money broking (d) Asset management - trust services (e) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (f) Advisory and other auxiliary financial services on all the activities listed in Article 1B of MTN.TNC/W/50, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (g) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services 2. Islamic Commercial Bank 3. Rural Bank and Islamic Rural Bank 4. Credit Bureau 5. Holding Company Activity
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)

	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

6.	Sector	:	Financial Services
	Sub-sector	:	Venture Capital, Financing, Microfinance and Other Financial Institution Subsector 1. Investment Banking Services 2. Investment Financing in Financing Institution 3. Working Capital Financing in Financing Institution 4. Other Financing business activities based on <i>Otoritas Jasa Keuangan</i> Approval in Financing Institution 5. Rent Operations (Operating Lease) or Return-Based Activities Service in Financing Institution 6. Equity Capital in Venture Capital Institution 7. Investment Through the Purchase of Convertible Bonds in Venture Capital Institution 8. Financing Through the Purchase of Debt Securities Issued by Business Partners at the Initial Start-Up Stage or Business Development in Venture Capital Institution 9. Financing in Venture Capital Institution 10. Business activities of Microfinance Institutions include business development and community empowerment services, through either loans or financing for micro-scale businesses to members and community, savings management, and business development consulting services 11. Business activities of a Pawnbroker Institution including: (a) Secured lending based on Pawn Law (b) Secured lending based on Fiduciary Law (c) Safekeeping services for valuables (d) Valuation services (e) Other non-pawnbroking activities generating fee-based income (f) Other business activities subject to <i>Otoritas Jasa Keuangan</i> approval 12. Business activities of Peer-to-Peer Lending Companies include the provision, management, and operation of Information Technology-Based Co-Funding Services

		13. Business activities of LPEI (Indonesia Eximbank) include provision of export financing, export guarantee, and export insurance services 14. Business activities of TAPERA (Public Housing Savings) include: (a) TAPERA Fund Collection (b) TAPERA Fund Accumulation (c) TAPERA Fund Utilization 15. Business activities of Infrastructure Financing Institution include: (a) Direct lending for Infrastructure Financing (b) Refinancing of Infrastructure previously financed by other parties (c) Provision of subordinated financing related to Infrastructure Financing (d) Other activities or facilities related to Infrastructure Financing subject to <i>Otoritas Jasa Keuangan</i> approval (e) Other activities or facilities not related to Infrastructure Financing based on government assignment 16. Business activities of Secondary Mortgage Institution include: (a) Securitization (b) Distribution of loans or financing to support sustainable home ownership, occupancy, and housing or settlement availability (c) Capacity building for parties involved in housing or settlement financing (d) Implementation of special assignments from the government (e) Other business activities in housing or settlement financing to promote secondary mortgage market development, subject to shareholder approval

	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

7.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services – Insurance, Surety and Pension Funds Subsector 1. Employer Pension Fund 2. Financial Institution Pension Fund 3. Guarantee Company 4. Re-guarantee Company 5. Risk and Loss Assessment Activities 6. Insurance Agent Activities 7. Guarantee Agent Activities 8. Guarantee Brokage Activities 9. Re-guarantee Brokage Activities 10. Other Supporting Activities for Insurance, Guarantees, and Pension Funds
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

8.	Sector	:	Financial Services
	Sub-sector		Non-Banking Financial Services – Capital Market, Derivative Finance and Carbon Exchange Subsector Capital Market Infrastructure Providers 1. Securities Exchange 2. Clearing and Guarantee Institution and all its activities in the capital market 3. Central Securities Depository (CSD) and all its depository and settlement activities in the capital market 4. Securities Pricing Agency and its business activities in the capital market 5. Investor Protection Fund and Investor Protection Fund Management 6. Securities Financing Company 7. Alternative Trading System Providers and their activities in the capital market 8. Securities Crowdfunding Platform Providers and their activities 9. Other Capital Market Infrastructure Providers Intermediaries in Capital Market other than Broker Dealer, Underwriter, and Investment Manager. 1. Sharia Investment Manager 2. Other Fund Management Activities 3. Regional Securities Companies 4. Securities Broker-Dealer Agent 5. Mutual Fund Selling Agent 6. Mutual Fund Sales Outlet 7. Other activities of Securities Companies (excluding Investment Manager, Underwriter, and Broker Dealer) 8. Other Intermediaries in Capital Market not Elsewhere Classified

		: Capital Market Supporting Institutions 1. Securities Administration Agency (Share Registrar) 2. Trust-Agents/Trustee 3. Custodian 4. Credit Rating Agency 5. Issuing Party of Sharia Securities List 6. Provider of Electronic General Meeting of Shareholders and General Meeting of Debt/Sharia Securities Holders 7. Financial Instrument Management Agency (Special Purpose Vehicle) 8. Trust Fund Manager in the Form of a Company (Trustee) 9. Trust Fund Manager in the Form of an Individual 10. Other Capital Market Supporting Institutions Capital Market Supporting Professionals 1. Public Accountant Firm 2. Accountants 3. Legal Consultants 4. Appraisers 5. Notaries 6. Underwriter Representatives 7. Broker-Dealer Representatives 8. Limited Marketing Broker-Dealer Representatives 9. Investment Manager Representatives 10. Marketing Broker-Dealer Representatives 11. Mutual Fund Selling Agent Representatives 12. Individual Investment Advisors 13. Sharia Capital Market Expert

		14. Financial Services Sharia Expert 15. Other Capital Market Supporting Professionals Financial Derivatives Market Infrastructure Providers 1. Provider of Financial Derivative Transactions or Trading Facilities 2. Provider of Clearing, Guarantee, and Settlement Facilities for Financial Derivative Transactions 3. Provider of Storage and Administration Facilities for Financial Derivative Transactions 4. Provider of Reporting Facilities for Financial Derivative Transactions 5. Broker Dealer for Financial Derivatives 6. Broker Dealer Representatives for Financial Derivatives 7. Other Financial Derivative Trading Support Activities Carbon Market Infrastructure Providers 1. Carbon Exchange 2. Other Carbon Trading Support Activities 3. Other Financial Services Support Activities in Capital Market Not Elsewhere Classified
	Obligations concerned	: Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	: Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	: Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

9.	Sector	:	Financial Services
	Sub-sector	:	Non-Banking Financial Services – Financial Sector Technology Innovation, Digital Asset and Crypto Asset Subsector 1. Alternative Credit Scoring Provider 2. Aggregator Service Provider 3. Other Financial Sector Technology Innovation Provider 4. Digital and Crypto Asset Exchange 5. Digital and Crypto Asset Clearing, Settlement and Guarantee Institution 6. Digital and Crypto Asset Custodian 7. Digital and Crypto Asset Trader
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.

10.	Sector	:	Financial Services
	Sub-sector	:	Other Financial Services Sub-Sectors 1. Commodity Futures Trading Intermediaries 2. Futures Trader 3. Futures Broker 4. Physical Commodity Trader 5. Physical Commodity Trading Intermediary 6. Other Commodity Futures Trading Intermediaries 7. Commodity Futures Trading Support Activities 8. Alternative Trading System Provider 9. Futures Fund Center Manager 10. Futures Advisor 11. Physical Commodity Storage Facility Manager 12. Other Commodity Futures Trading Support Activities
	Obligations concerned	:	Market Access for Financial Institutions (Article 10.5) National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.9)
	Level of Government	:	Central
	Description of Measures, Terms, Limitations, Conditions, and Qualifications	:	Indonesia reserves the right to adopt or maintain any measure that does not conform with the obligations imposed by Article 10.3 (Financial Services – National Treatment), Article 10.5 (Financial Services – Market Access for Financial Institutions), or Article 10.9 (Financial Services – Senior Management and Boards of Directors) relating to the above sub-sectors.