

The Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009

UNION OF INDIA

India

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Rule

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The Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009 Published vide Notification No. G.S.R. 937(E), dated 31st December, 2009, No. 189/2009-Customs (N.T.) Ministry of Finance (Department of Revenue) (Central Board of Excise and Customs) G.S.R. 937(E). - In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

(1) These rules may be called the Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009. (2) They shall come into force on the 1st day of January, 2010.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Agreement" means the Agreement on Trade in Goods under the Framework Agreement on the Comprehensive Economic Co-operation between the Republic of India and the Association of Southeast Asian Nations (ASEAN) signed on the 13th day of August, 2009.(b)"AIFTA" means the ASEAN-India Free Trade Area under the Framework Agreement on Comprehensive Economic Co-operation between the Republic of India and the Association of Southeast Asian Nations;(c)"ASEAN" means the Association of Southeast Asian Nations which comprises of the Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao PDR, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam and whose members are referred to in the Agreement collectively as the ASEAN Member States and individually as an ASEAN Member State;(d)"CIF" means the value to the goods imported, the cost of freight and insurance up to the port or place of entry into the country of importation;(e)"FOB" means the free-on-board value as determined in the manner as specified in paragraph 1 of the Annexure I;(f)"Framework Agreement" means the Framework Agreement on Comprehensive Economic Co-operation between the Republic of India and the Association of Southeast Asian Nations, signed in Bali, Indonesia on the 8th October 2003;(g)"identical and interchangeable materials" means the materials being of the same kind possessing similar technical and physical characteristics, and after being incorporated into the finished product, they cannot be distinguished from one another for origin purposes;(h)"material" means raw materials, ingredients, parts, components, sub-assembly or goods that are physically incorporated into another goods or are subject to a process in the production of another goods;(i)"Originating products" means products that qualify as originating in accordance with the provisions of rule 3;(j)"party" means India or an ASEAN Member State and "parties" means India and ASEAN member States collectively;(k)"product" means product which is wholly obtained or produced or being manufactured, even if it is intended for later use in another manufacturing operation;(l)"production" means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling goods.

3. Origin criteria.

- The products imported by a party which are consigned directly under rule 8, shall be deemed to be originating and eligible for preferential tariff treatment if they conform to the origin requirements under my one of the following:-(a)products which are wholly obtained or produced in the exporting party as specified in rule 4; or,(b)products not wholly produced or obtained in the exporting party provided that the said products are eligible under rule 5 or 6.

4. Wholly produced or obtained products.

- For the purpose of clause (a) of rule 3, the following shall be considered as wholly produced or obtained in a party :-(a)plant and plant products grown and harvested in the party;Explanation. - For the purpose of this clause, "plant" means all plant life, including forestry products, fruit, flowers,

vegetables, trees, seaweed, fungi and live plants;(b)live animals born and raised in the party;(c)products obtained from live animals referred to in clause (b);Explanation 1. - For the purpose of clauses (b) and (c), "animals" means all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, and living organisms.Explanation 2. - For the purpose of this clause, "products" means those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung;(d)products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the party;(e)minerals and other naturally occurring substances, not included in clauses (a) to (d) extracted or taken from the party's soil, water, seabed or beneath the seabed;(f)products taken from the water, seabed or beneath the seabed outside the territorial water of the party, provided that party has the right to exploit such water, seabed and beneath the seabed in accordance with the United Nations Convention on the Law of the Sea, 1982;(g)products of sea-fishing and other marine products taken from the high seas by vessels registered with the party and entitled to fly the flag of that party;(h)products processed and/or made on board factory ships registered with the party and entitled to fly the flag of that party, exclusively from products referred to in clause (g);(i)articles collected in the party which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials or for recycling purposes; andExplanation. - For the purpose of this clause, "article" means all scrap and waste including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and all products that can no longer perform the purpose for which they were produced and are fit only for disposal for the recovery of raw materials and such manufacturing or processing operations shall include all types of processing, not only industrial or chemical but also mining, agriculture, construction, refining, incineration and sewage treatment operations;(j)products obtained or produced in the party solely from products referred to in clauses (a) to (i),

5. Not wholly produced or obtained products.

(1)For the purpose of clause (b) of rule 3, a product shall be deemed to be originating, if-(i)the AIFTA content is not less than 35 per cent of the FOB value; and(ii)the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level i.e. at six digit of the Harmonized System:Provided that the final process of the manufacture is performed within the territory of the exporting party.(2)For the purpose of clause (i) of sub-rule (1), the formula for calculating the 35 per cent AIFTA contents is as follows:

(i) Direct Method = $\frac{|\text{AIFTA Material Cost} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Other Cost} + \text{Profit}|}{\text{FOB Price}} \times 100\% \geq 35\%$

(ii) Indirect Method = $\frac{|\text{Value of Imported Non-AIFTA Materials, Parts or Produce} + \text{Value of Undetermined Origin Materials, Parts or Produce}|}{\text{FOB Price}} \times 100\% \geq 65\%$

(3)The parties are free to adopt the method of calculating the AIFTA content,whether it is the direct or indirect method and any verification of the AIFTA content by the importing party shall be done on the basis of the method used by the exporting party.(4)Each party shall adhere to one method of calculating AIFTA content to promote transparency, consistency and certainty:Provided that any change in the method of calculation shall be notified to all the parties at least six months prior to the

adoption of the new method.(5)The value of the non-originating materials shall be-(i)the CIF value at the time of importation of the materials, parts or produce; or(ii)the earliest ascertained price paid for the materials, parts or produce of undetermined origin in the territory of the where the working or processing takes place;(6)The method of calculating for AIFTA content is as set out in Annexure I annexed to these rules.

6. Cumulative rule of origin.

- Unless otherwise provided for, products which comply with origin requirements referred in rule 3 and which are used in a party as materials for a product which is eligible for preferential treatment under these rules shall be considered as products originating in that party where working or processing of the product has taken place.

7. Minimal operations and processes.

(1)Notwithstanding anything contained in these rules, a product shall not be considered originating in a party if the following operations are undertaken exclusively by itself or in combination in the territory of that party:-(a)operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);(b)simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;(c)changes of packing and breaking up and assembly of consignments;(d)simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;(e)affixing of marks, labels or other like distinguishing signs on products or their packaging;(f)simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products;(g)simple assembly of parts of products to constitute a complete product;(h)disassembly;(i)slaughter which means the mere killing of animals; and(j)mere dilution with water or another substance that does not materially alter the characteristics of the products.(2)For textiles and textile products listed in the Annexure II annexed to these rules, an article or material shall not be considered to be originating in a party by virtue of merely having undergone any of the following:-(a)simple combining operations, labelling, pressing, cleaning or dry cleaning or packaging operations, or any combination thereof;(b)cutting to length or width and hemming, stitching or over locking fabrics which are readily identifiable as being intended for a particular commercial use;(c)trimming and/or joining together by sewing, looping, linking, attaching of accessory articles such as straps, bands, beads, cords, rings and eyelets;(d)one or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, water proofing, decating, shrinking, mercerizing, or similar operations; or(e)dyeing or printing of fabrics or yarns.

8. Direct Consignment.

- The following shall be considered as consigned directly from the exporting party to the importing party,-(a)if the products are transported passing through the territory of any other AIFTA parties;(b)if the products are transported without passing through the territory of any non AIFTA parties;(c)if the products whose transport involves transit through one or more intermediate non-parties with or without transshipment or temporary storage in such non-parties provided that -(i)the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;(ii)the products have not entered into trade or consumption there; and(iii)the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition,

9. Treatment of packing.

(1)Packages and packing materials for retail sale, when classified together with the packaged product, shall not be taken into account in considering whether all non-originating materials used in the manufacture of a product fulfill the criterion corresponding to a change of tariff classification of the said product.(2)Where a product is subject to an ad valorem percentage criterion, the value of the packages and packing materials for retail sale shall be taken into account in its origin assessment, in case the packing is considered as forming a whole with products.(3)The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of the goods.

10. Accessories, spare parts, tools and instructional or other information material.

- The origin of accessories, spare parts, tools and instructional or other information materials presented with the products shall not be taken into account in determining the origin of the products, provided that such accessories, spare parts, tools and instructional or other information materials are -(a)in accordance with the standard trade practices in the domestic market of the exporting party; and,(b)classified with the products at the time of assessment of customs duties by the importing party:Provided that, if the products are subject to a qualifying AIFTA content requirement under these rules, the value of such accessories, spare parts tools and instructional or other information material shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying AIFTA content.

11. Indirect Materials.

- For determining whether a product originates in a party, any indirect material such as power and fuel, plant and equipment, or machines and tools used to obtain such products shall be treated as originating whether such material originates in non-parties or not, and its value shall be the cost registered in the accounting records of the producer of the export goods.

12. Identical and interchangeable materials.

- For the purpose of determining origin of a product, when it is manufactured utilising both originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of stock control applicable or inventory management practised in the exporting party.

13. Certificate of Origin.

- Any claim that a product shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin as per the specimen in the Attachment to the Operational Certification Procedures issued by a Government authority designated by the exporting party and notified to the other parties in accordance with the Operational Certification Procedures as set out in Annexure III annexed to these rules. Annexure I [see sub-rule (6) of rule 5] Method of Calculation for the AIFTA content

1. FOB price shall be calculated as follows:

(a) FOB Price = Ex-Factory Price + Other Costs (b) Other Costs in the calculation of the FOB price shall refer to the costs incurred in placing the products in the ship for export, including but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees, service charges, etc.

2. Formula for ex-factory price:

(a) Ex-Factory Price = Production Cost + Profit (b) Formula for production cost, (i) Production Cost = Cost of Raw Materials + Labour Cost + Overhead Cost (ii) Cost of Raw Materials shall include: Cost of raw materials Freight and insurance (iii) Labour Cost shall include: Wages Remuneration Other employee benefits associated with the manufacturing process (iv) Overhead Costs, (non-exhaustive list) shall include, but not limited to: real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage) leasing of and interest payments for plant and equipment factory security insurance (plant, equipment and materials used in the manufacture of the goods) utilities (energy, electricity, water and other utilities directly attributable to the production of the good) research, development, design and engineering dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment royalties or licenses (in connection with patented machines or processes used in the manufacture of the good or the right to manufacture the good) inspection and testing of materials and the goods storage and handling in the factory disposal of recyclable wastes cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component Annexure II [see sub-rule (2) of rule 7] List of Textiles and Textile Products (Based on HS 2002) A. Fibres and yarns

No HS 2002 Description

- 1 5004.00 Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
- 2 5005.00 Yarn spun from silk waste, not put up for retail sale.
- 3 5006.00 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.
Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).
- 4 5105.10 - Carded wool
- Wool tops and other combed wool
- 5 5105.21 - - Combed wool in fragments
- 6 5105.29 - - Other
- Fine animal hair, carded or combed
- 7 5105.31 - - Of Kashmir (cashmere) goats
- 8 5105.39 - - Other
- 9 5105.40 - Coarse animal hair, carded or combed
Yarn of carded wool, not put up for retail sale.
- 10 5106.10 - Containing 85% or more by weight of wool
- 11 5106.20 - Containing less than 85% by weight of wool
Yarn of combed wool, not put up for retail sale.
- 12 5107.10 - Containing 85% or more by weight of wool
- 13 5107.20 - Containing less than 85% by weight of wool
Yarn of fine animal hair (carded or combed), not put up for retail sale.
- 14 5108.10 - Carded
- 15 5108.20 - Combed
Yarn of wool or of fine animal hair, put up for retail sale.
- 16 5109.10 - Containing 85% or more by weight of wool or fine animal hair
- 17 5109.90 - Other
- 18 5110.00 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.
Cotton sewing thread, whether or not put up for retail sale.
- Not put up for retail sale
- 19 5204.11 - - Containing 85% or more by weight of cotton
- 20 5204.19 - - Other
- 21 5204.20 - Put up for retail sale
Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.
- Single yarn, of uncombed fibres
- 22 5205.11 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)
- 23 5205.12 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

- 24 5205.13 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
- 25 5205.14 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
- 26 5205.15 - - Measuring less than 125 decitex (exceeding 80 metric number)
- Single yarn, of combed fibres
- 27 5205.21 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)
- 28 5205.22 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
- 29 5205.23 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
- 30 5205.24 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
- 31 5205.26 - - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)
- 32 5205.27 - - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
- 33 5205.28 - - Measuring less than 83.33 decitex (exceeding 120 metric number)
- Multiple (folded) or cabled yarn, of uncombed fibres
- 34 5205.31 - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
- 35 5205.32 - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
- 36 5205.33 - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
- 37 5205.34 - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
- 38 5205.35 - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
- Multiple (folded) or cabled yarn, of combed fibres
- 39 5205.41 - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
- 40 5205.42 - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
- 41 5205.43 - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
- 42 5205.44 - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
- 43 5205.46 - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)

- 44 5205.47 - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)
- 45 5205.48 - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)
Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.
- Single yarn, of uncombed fibres
- 46 5206.11 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)
- 47 5206.12 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
- 48 5206.13 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
- 49 5206.14 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
- 50 5206.15 - - Measuring less than 125 decitex (exceeding 80 metric number)
- Single yarn, of combed fibres
- 51 5206.21 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)
- 52 5206.22 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
- 53 5206.23 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
- 54 5206.24 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
- 55 5206.25 - - Measuring less than 125 decitex (exceeding 80 metric number)
- Multiple (folded) or cabled yarn, of uncombed fibres
- 56 5206.31 - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
- 57 5206.32 - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
- 58 5206.33
- 59 5206.34 - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
- 60 5206.35 - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
- Multiple (folded) or cabled yarn, of combed fibres
- 61 5206.41 - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
- 62 5206.42 - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
- 63 5206.43

- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
- 64 5206.44 - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
- 65 5206.45 - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
- Cotton yarn (other than sewing thread) put up for retail sale.
- 66 5207.10 - Containing 85% or more by weight of cotton
- 67 5207.90 - Other
- Flax yarn.
- 68 5306.10 - Single
- 69 5306.20 - Multiple (folded) or cabled
- Yarn of jute or of other textile bast fibres of heading 53.03.
- 70 5307.10 - Single
- 71 5307.20 - Multiple (folded) or cabled
- Yarn of other vegetable textile fibres; paper yarn.
- 72 5308.20 - True hemp yarn
- 73 5308.90 - Other
- Sewing thread of man-made filaments, whether or not put up for retail sale.
- 74 5401.10 - Of synthetic filaments
- 75 5401.20 - Of artificial filaments
- Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
- 76 5402.10 - High tenacity yarn of nylon or other polyamides
- 77 5402.20 - High tenacity yarn of polyesters
- Textured yarn
- 78 5402.31 - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex
- 79 5402.32 - - Of nylon or other polyamides, measuring per single yarn more than 50 tex
- 80 5402.33 - - Of polyesters
- 81 5402.39 - - Other
- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre
- 82 5402.41 - - Of nylon or other polyamides
- 83 5402.42 - - Of polyesters, partially oriented
- 84 5402.43 - - Of polyesters, other
- 85 5402.49 - - Other
- Other yarn, single, with a twist exceeding 50 turns per metre
- 86 5402.51 - - Of nylon or other polyamides
- 87 5402.52 - - Of polyesters

- 88 5402.59 - - Other
 - Other yarn, multiple (folded) or cabled
- 89 5402.61 - - Of nylon or other polyamides
- 90 5402.62 - - Of polyesters
- 91 5402.69 - - Other
 - Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
- 92 5403.10 - High tenacity yarn of viscose rayon
- 93 5403.20 - Textured yarn
 - Other yarn, single
- 94 5403.31 - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
- 95 5403.32 - - Of viscose rayon, with a twist exceeding 120 turns per metre
- 96 5403.33 - - Of cellulose acetate
- 97 5403.39 - - Other
 - Other yarn, multiple (folded) or cabled
- 98 5403.41 - - Of viscose rayon
- 99 5403.42 - - Of cellulose acetate
- 100 5403.49 - - Other
 - Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
- 101 5404.10 - Monofilament
- 102 5404.90 - Other
 - 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.
 - Man-made filament yarn (other than sewing thread), put up for retail sale.
- 104 5406.10 - Synthetic filament yarn
- 105 5406.20 - Artificial filament yarn
 - Synthetic filament tow.
- 106 5501.10 - Of nylon or other polyamides
- 107 5501.20 - Of polyesters
- 108 5501.30 - Acrylic or modacrylic
- 109 5501.90 - Other
- 110 5502.00 Artificial filament tow.
 - Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
- 111 5503.10 - Of nylon or other polyamides
- 112 5503.20 - Of polyesters

- 113 5503.30 - Acrylic or modacrylic
- 114 5503.40 - Of polypropylene
- 115 5503.90 - Other
 - Artificial staple fibres, not carded, combed or otherwise processed for spinning.
- 116 5504.10 - Of viscose rayon
- 117 5504.90 - Other
 - Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
- 118 5505.10 - Of synthetic fibres
- 119 5505.20 - Of artificial fibres
 - Synthetic staple fibres, carded, combed or otherwise processed for spinning.
- 120 5506.10 - Of nylon or other polyamides
- 121 5506.20 - Of polyesters
- 122 5506.30 - Acrylic or modacrylic
- 123 5506.90 - Other
- 124 5507.00 Artificial staple fibres, carded, combed or otherwise processed for spinning.
 - Sewing thread of man-made staple fibres, whether or not put up for retail sale.
- 125 5508.10 - Of synthetic staple fibres
- 126 5508.20 - Of artificial staple fibres
 - Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale
 - Containing 85% or more by weight of staple fibres of nylon or other polyamides
- 127 5509.11 - - Single yarn
- 128 5509.12 - - Multiple (folded) or cabled yarn
 - Containing 85% or more by weight of polyester staple fibres
- 129 5509.21 - - Single yarn
- 130 5509.22 - - Multiple (folded) or cabled yarn
 - Containing 85% or more by weight of acrylic or modacrylic staple fibres
- 131 5509.31 - - Single yarn
- 132 5509.32 - - Multiple (folded) or cabled yarn
 - Other yarn, containing 85% or more by weight of synthetic staple fibres
- 133 5509.41 - - Single yarn
- 134 5509.42 - - Multiple (folded) or cabled yarn
 - Other yarn, of polyester staple fibres
- 135 5509.51 - - Mixed mainly or solely with artificial staple fibres
- 136 5509.52 - - Mixed mainly or solely with wool or fine animal hair
- 137 5509.53 - - Mixed mainly or solely with cotton
- 138 5509.59 - - Other
 - Other yarn, of acrylic or modacrylic staple fibres

- 139 5509.61 - - Mixed mainly or solely with wool or fine animal hair
- 140 5509.62 - - Mixed mainly or solely with cotton
- 141 5509.69 - - Other
- Other yarn
- 142 5509.91 - - Mixed mainly or solely with wool or fine animal hair
- 143 5509.92 - - Mixed mainly or solely with cotton
- 144 5509.99 - - Other
- Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
- Containing 85% or more by weight of artificial staple fibres
- 145 5510.11 - - Single yarn
- 146 5510.12 - - Multiple (folded) or cabled yarn
- 147 5510.20 - Other yarn, mixed mainly or solely with wool or fine animal hair
- 148 5510.30 - Other yarn, mixed mainly or solely with cotton
- 149 5510.90 - Other yarn
- Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
- 150 5511.10 - Of synthetic staple fibres, containing 85% or more by weight of such fibres
- 151 5511.20 - Of synthetic staple fibres, containing less than 85% by weight of such fibres
- 152 5511.30 - Of artificial staple fibres
- B. Fabric/Carpets and Other Textile Floor Coverings; Special Yarns, Twine, Cordage and Ropes and Cables and Articles thereof**
- | No | HS
2002 | Description |
|----|------------|---|
| | | Woven fabrics of silk or of silk waste. |
| 1 | 5007.10 | - Fabrics of noil silk |
| 2 | 5007.20 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk |
| 3 | 5007.90 | - Other fabrics |
| | | Woven fabrics of carded wool or of carded fine animal hair. |
| | | - Containing 85% or more by weight of wool or of fine animal hair |
| 4 | 5111.11 | - - Of a weight not exceeding 300 g/m ² |
| 5 | 5111.19 | - - Other |
| 6 | 5111.20 | - Other, mixed mainly or solely with man-made filaments |
| 7 | 5111.30 | - Other, mixed mainly or solely with man-made staple fibres |
| 8 | 5111.90 | - Other |
| | | Woven fabrics of combed wool or of combed fine animal hair. |
| | | - Containing 85% or more by weight of wool or of fine animal hair |
| 9 | 5112.11 | - - Of a weight not exceeding 200 g/m ² |
| 10 | 5112.19 | - - Other |

- 11 5112.20 - Other, mixed mainly or solely with man-made filaments
- 12 5112.30 - Other, mixed mainly or solely with man-made staple fibres
- 13 5112.90 - Other
- 14 5113.00 Woven fabrics of coarse animal hair or of horsehair.
Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².
- Unbleached
- 15 5208.11 - - Plain weave, weighing not more than 100 g/m²
- 16 5208.12 - - Plain weave, weighing more than 100 g/m²
- 17 5208.13 - - 3-thread or 4-thread twill, including cross twill
- 18 5208.19 - - Other fabrics
- Bleached
- 19 5208.21 - - Plain weave, weighing not more than 100 g/m²
- 20 5208.22 - - Plain weave, weighing more than 100 g/m²
- 21 5208.23 - - 3-thread or 4-thread twill, including cross twill
- 22 5208.29 - - Other fabrics
- Dyed
- 23 5208.31 - - Plain weave, weighing not more than 100 g/m²
- 24 5208.32 - - Plain weave, weighing more than 100 g/m²
- 25 5208.33 - - 3-thread or 4-thread twill, including cross twill
- 26 5208.39 - - Other fabrics
- Of yarns of different colours
- 27 5208.41 - - Plain weave, weighing not more than 100 g/m²
- 28 5208.42 - - Plain weave, weighing more than 100 g/m²
- 29 5208.43 - - 3-thread or 4-thread twill, including cross twill
- 30 5208.49 - - Other fabrics
- Printed
- 31 5208.51 - - Plain weave, weighing not more than 100 g/m²
- 32 5208.52 - - Plain weave, weighing more than 100 g/m²
- 33 5208.53 - - 3-thread or 4-thread twill, including cross twill
- 34 5208.59 - - Other fabrics
Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².
- Unbleached
- 35 5209.11 - - Plain weave
- 36 5209.12 - - 3-thread or 4-thread twill, including cross twill
- 37 5209.19 - - Other fabrics

- Bleached
- 38 5209.21 - - Plain weave
- 39 5209.22 - - 3-thread or 4-thread twill, including crosstwill
- 40 5209.29 - - Other fabrics
- Dyed
- 41 5209.31 - - Plain weave
- 42 5209.32 - - 3-thread or 4-thread twill, including crosstwill
- 43 5209.39 - - Other fabrics
- Of yarns of different colours
- 44 5209.41 - - Plain weave
- 45 5209.42 - - Denim
- 46 5209.43 - - Other fabrics of 3-thread or 4-thread twill, including cross twill
- 47 5209.49 - - Other fabrics
- Printed
- 48 5209.51 - - Plain weave
- 49 5209.52 - - 3-thread or 4-thread twill, including crosstwill
- 50 5209.59 - - Other fabrics
- Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².
- Unbleached
- 51 5210.11 - - Plain weave
- 52 5210.12 - - 3-thread or 4-thread twill, including crosstwill
- 53 5210.19 - - Other fabrics
- Bleached
- 54 5210.21 - - Plain weave
- 55 5210.22 - - 3-thread or 4-thread twill, including crosstwill
- 56 5210.29 - - Other fabrics
- Dyed
- 57 5210.31 - - Plain weave
- 58 5210.32 - - 3-thread or 4-thread twill, including crosstwill
- 59 5210.39 - - Other fabrics
- Of yarns of different colours
- 60 5210.41 - - Plain weave
- 61 5210.42 - - 3-thread or 4-thread twill, including crosstwill
- 62 5210.49 - - Other fabrics
- Printed
- 63 5210.51 - - Plain weave

- 64 5210.52 - - 3-thread or 4-thread twill, including crosstwill
- 65 5210.59 - - Other fabrics
 - Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².
 - Unbleached
- 66 5211.11 - - Plain weave
- 67 5211.12 - - 3-thread or 4-thread twill, including crosstwill
- 68 5211.19 - - Other fabrics
 - Bleached
- 69 5211.21 - - Plain weave
- 70 5211.22 - - 3-thread or 4-thread twill, including crosstwill
- 71 5211.29 - - Other fabrics
 - Dyed
- 72 5211.31 - - Plain weave
- 73 5211.32 - - 3-thread or 4-thread twill, including crosstwill
- 74 5211.39 - - Other fabrics
 - Of yarns of different colours
- 75 5211.41 - - Plain weave
- 76 5211.42 - - Denim
- 77 5211.43 - - Other fabrics of 3-thread or 4-thread twill, including cross twill
- 78 5211.49 - - Other fabrics
 - Printed
- 79 5211.51 - - Plain weave
- 80 5211.52 - - 3-thread or 4-thread twill, including crosstwill
- 81 5211.59 - - Other fabrics
 - Other woven fabrics of cotton.
 - Weighing not more than 200 g/m²
- 82 5212.11 - - Unbleached
- 83 5212.12 - - Bleached
- 84 5212.13 - - Dyed
- 85 5212.14 - - Of yarns of different colours
- 86 5212.15 - - Printed
 - Weighing more than 200 g/m²
- 87 5212.21 - - Unbleached
- 88 5212.22 - - Bleached
- 89 5212.23 - - Dyed
- 90 5212.24 - - Of yarns of different colours

- 91 5212.25 - - Printed
Woven fabrics of flax.
- Containing 85% or more by weight of flax
- 92 5309.11 - - Unbleached or bleached
- 93 5309.19 - - Other
- Containing less than 85% by weight of flax
- 94 5309.21 - - Unbleached or bleached
- 95 5309.29 - - Other
Woven fabrics of jute or of other textilebast fibres of heading 53.03
- 96 5310.10 - Unbleached
- 97 5310.90 - Other
- 98 5311.00 Woven fabrics of other vegetable textilefibres; woven fabrics of paper yarn.
Woven fabrics of synthetic filament yarn,including woven fabrics obtained from materials of heading54.04.
- 99 5407.10 - Woven fabrics obtained from high tenacity yarnof nylon or other polyamides or of polyesters
- 100 5407.20 - Woven fabrics obtained from strip or the like
- 101 5407.30 - Fabrics specified in Note 9 to Section XI
- Other woven fabrics, containing 85% or more byweight of filaments of nylon or other polyamides
- 102 5407.41 - - Unbleached or bleached
- 103 5407.42 - - Dyed
- 104 5407.43 - - Of yarns of different colours
- 105 5407.44 - - Printed
- Other woven fabrics, containing 85% or more byweight of textured polyester filaments
- 106 5407.51 - - Unbleached or bleached
- 107 5407.52 - - Dyed
- 108 5407.53 - - Of yarns of different colours
- 109 5407.54 - - Printed
- Other woven fabrics, containing 85% or more byweight of polyester filaments
- 110 5407.61 - - Containing 85% or more by weight ofnon-textured polyester filaments
- 111 5407.69 - - Other
- Other woven fabrics, containing 85% or more byweight of synthetic filaments
- 112 5407.71 - - Unbleached or bleached
- 113 5407.72 - - Dyed
- 114 5407.73 - - Of yarns of different colours
- 115 5407.74 - - Printed

- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton
- 116 5407.81 - - Unbleached or bleached
- 117 5407.82 - - Dyed
- 118 5407.83 - - Of yarns of different colours
- 119 5407.84 - - Printed
 - Other woven fabrics
- 120 5407.91 - - Unbleached or bleached
- 121 5407.92 - - Dyed
- 122 5407.93 - - Of yarns of different colours
- 123 5407.94 - - Printed
 - Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.
- 124 5408.10 - Woven fabrics obtained from high tenacity yarn of viscose rayon
 - Other woven fabrics, containing 85% or more by weight of artificial filament or strip of the like
- 125 5408.21 - - Unbleached or bleached
- 126 5408.22 - - Dyed
- 127 5408.23 - - Of yarns of different colours
- 128 5408.24 - - Printed
 - Other woven fabrics
- 129 5408.31 - - Unbleached or bleached
- 130 5408.32 - - Dyed
- 131 5408.33 - - Of yarns of different colours
- 132 5408.34 - - Printed
 - Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.
 - Containing 85% or more by weight of polyester staple fibres
- 133 5512.11 - - Unbleached or bleached
- 134 5512.19 - - Other
 - Containing 85% or more by weight of acrylic or modacrylic staple fibres
- 135 5512.21 - - Unbleached or bleached
- 136 5512.29 - - Other
 - Other
- 137 5512.91 - - Unbleached or bleached
- 138 5512.99 - - Other
 - Woven fabrics of synthetic staple fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².

- Unbleached or bleached
- 139 5513.11 - - Of polyester staple fibres, plain weave
- 140 5513.12 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 141 5513.13 - - Other woven fabrics of polyester staplefibres
- 142 5513.19 - - Other woven fabrics
 - Dyed
- 143 5513.21 - - Of polyester staple fibres, plain weave
- 144 5513.22 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 145 5513.23 - - Other woven fabrics of polyester staplefibres
- 146 5513.29 - - Other woven fabrics
 - Of yarns of different colours
- 147 5513.31 - - Of polyester staple fibres, plain weave
- 148 5513.32 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 149 5513.33 - - Other woven fabrics of polyester staplefibres
- 150 5513.39 - - Other woven fabrics
 - Printed
- 151 5513.41 - - Of polyester staple fibres, plain weave
- 152 5513.42 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 153 5513.43 - - Other woven fabrics of polyester staplefibres
- 154 5513.49 - - Other woven fabrics
 - Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.
 - Unbleached or bleached
- 155 5514.11 - - Of polyester staple fibres, plain weave
- 156 5514.12 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 157 5514.13 - - Other woven fabrics of polyester staplefibres
- 158 5514.19 - - Other woven fabrics
 - Dyed
- 159 5514.21 - - Of polyester staple fibres, plain weave
- 160 5514.22 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 161 5514.23 - - Other woven fabrics of polyester staplefibres
- 162 5514.29 - - Other woven fabrics
 - Of yarns of different colours
- 163 5514.31 - - Of polyester staple fibres, plain weave
- 164 5514.32 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 165 5514.33 - - Other woven fabrics of polyester staplefibres
- 166 5514.39 - - Other woven fabrics

- Printed
- 167 5514.41 - - Of polyester staple fibres, plain weave
- 168 5514.42 - - 3-thread or 4-thread twill, including crosstwill, of polyester staple fibres
- 169 5514.43 - - Other woven fabrics of polyester staplefibres
- 170 5514.49 - - Other woven fabrics
- Other woven fabrics of synthetic staplefibres.
- Of polyester staple fibres
- 171 5515.11 - - Mixed mainly or solely with viscose rayonstaple fibres
- 172 5515.12 - - Mixed mainly or solely with man-made filaments
- 173 5515.13 - - Mixed mainly or solely with wool or fine animal hair
- 174 5515.19 - - Other
- Of acrylic or modacrylic staple fibres
- 175 5515.21 - - Mixed mainly or solely with man-made filaments
- 176 5515.22 - - Mixed mainly or solely with wool or fine animal hair
- 177 5515.29 - - Other
- Other woven fabrics
- 178 5515.91 - - Mixed mainly or solely with man-made filaments
- 179 5515.92 - - Mixed mainly or solely with wool or fine animal hair
- 180 5515.99 - - Other
- Woven fabrics of artificial staple fibres.
- Containing 85% or more by weight of artificial staple fibres
- 181 5516.11 - - Unbleached or bleached
- 182 5516.12 - - Dyed
- 183 5516.13 - - Of yarns of different colours
- 184 5516.14 - - Printed
- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments
- 185 5516.21 - - Unbleached or bleached
- 186 5516.22 - - Dyed
- 187 5516.23 - - Of yarns of different colours
- 188 5516.24 - - Printed
- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair
- 189 5516.31 - - Unbleached or bleached
- 190 5516.32 - - Dyed
- 191 5516.33 - - Of yarns of different colours
- 192 5516.34 - - Printed

- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton
- 193 5516.41 - - Unbleached or bleached
- 194 5516.42 - - Dyed
- 195 5516.43 - - Of yarns of different colours
- 196 5516.44 - - Printed
- Other
- 197 5516.91 - - Unbleached or bleached
- 198 5516.92 - - Dyed
- 199 5516.93 - - Of yarns of different colours
- 200 5516.94 - - Printed
- Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
- 201 5601.10 - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding
- Wadding; other articles of wadding
- 202 5601.21 - - Of cotton
- 203 5601.22 - - Of man-made fibres
- 204 5601.29 - - Other
- 205 5601.30 - Textile flock and dust and mill neps
- Felt, whether or not impregnated, coated, covered or laminated.
- 206 5602.10 - Needleloom felt and stitch-bonded fibre fabrics
- Other felt, not impregnated, coated, covered or laminated
- 207 5602.21 - - Of wool or fine animal hair
- 208 5602.29 - - Of other textile materials
- 209 5602.90 - Other
- Nonwovens, whether or not impregnated, coated, covered or laminated.
- Of man-made filaments
- 210 5603.11 - - Weighing not more than 25 g/m²
- 211 5603.12 - - Weighing more than 25 g/m² but not more than 70 g/m²
- 212 5603.13 - - Weighing more than 70 g/m² but not more than 150 g/m²
- 213 5603.14 - - Weighing more than 150 g/m²
- Other
- 214 5603.91 - - Weighing not more than 25 g/m²
- 215 5603.92 - - Weighing more than 25 g/m² but not more than 70 g/m²
- 216 5603.93 - - Weighing more than 70 g/m² but not more than 150 g/m²
- 217 5603.94 - - Weighing more than 150 g/m²

- Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.
- 218 5604.10 - Rubber thread and cord, textile covered
- 219 5604.20 - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated
- 220 5604.90 - Other
- 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.
- 221 5605.00
- 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.
- 222 5606.00
- Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
- 223 5607.10 - Of jute or other textile bast fibres of heading 53.03
- Of sisal or other textile fibres of the genus Agave
- 224 5607.21 - - Binder or baler twine
- 225 5607.29 - - Other
- Of polyethylene or polypropylene
- 226 5607.41 - - Binder or baler twine
- 227 5607.49 - - Other
- 228 5607.50 - Of other synthetic fibres
- 229 5607.90 - Other
- Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
- Of man-made textile materials
- 230 5608.11 - - Made up fishing nets
- 231 5608.19 - - Other
- 232 5608.90 - Other
- Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.
- 233 5609.00
- Carpets and other textile floor coverings, knotted, whether or not made up.
- 234 5701.10 - Of wool or fine animal hair
- 235 5701.90 - Of other textile materials
- Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
- 236 5702.10 - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
- 237 5702.20 - Floor coverings of coconut fibres (coir)

- Other, of pile construction, not made up
- 238 5702.31 - - Of wool or fine animal hair
- 239 5702.32 - - Of man-made textile materials
- 240 5702.39 - - Of other textile materials
- Other, of pile construction, made up
- 241 5702.41 - - Of wool or fine animal hair
- 242 5702.42 - - Of man-made textile materials
- 243 5702.49 - - Of other textile materials
- Other, not of pile construction, not made up
- 244 5702.51 - - Of wool or fine animal hair
- 245 5702.52 - - Of man-made textile materials
- 246 5702.59 - - Of other textile materials
- Other, not of pile construction, made up
- 247 5702.91 - - Of wool or fine animal hair
- 248 5702.92 - - Of man-made textile materials
- 249 5702.99 - - Of other textile materials
- Carpets and other textile floor coverings, tufted, whether or not made up.
- 250 5703.10 - Of wool or fine animal hair
- 251 5703.20 - Of nylon or other polyamides
- 252 5703.30 - Of other man-made textile materials
- 253 5703.90 - Of other textile materials
- Carpets and other textile floor coverings, other, not tufted or flocked, whether or not made up.
- 254 5704.10 - Tiles, having a maximum surface area of 0.3 m²
- 255 5704.90 - Other
- 256 5705.00 Other carpets and other textile floor coverings, whether or not made up.
- Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.
- 257 5801.10 - Of wool or fine animal hair
- Of cotton
- 258 5801.21 - - Uncut weft pile fabrics
- 259 5801.22 - - Cut corduroy
- 260 5801.23 - - Other weft pile fabrics
- 261 5801.24 - - Warp pile fabrics, *épinglé* (uncut)
- 262 5801.25 - - Warp pile fabrics, cut
- 263 5801.26 - - Chenille fabrics
- Of man-made fibres
- 264 5801.31 - - Uncut weft pile fabrics

- 265 5801.32 - - Cut corduroy
- 266 5801.33 - - Other weft pile fabrics
- 267 5801.34 - - Warp pile fabrics, épinglé(uncut)
- 268 5801.35 - - Warp pile fabrics, cut
- 269 5801.36 - - Chenille fabrics
- 270 5801.90 - Of other textile materials
 - Terry towelling and similar woven terryfabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.
 - Terry towelling and similar woven terryfabrics, of cotton
- 271 5802.11 - - Unbleached
- 272 5802.19 - - Other
- 273 5802.20 - Terry towelling and similar woven terryfabrics, of other textile materials
- 274 5802.30 - Tufted textile fabrics
 - Gauze, other than narrow fabrics of heading 58.06.
- 275 5803.10 - Of cotton
- 276 5803.90 - Of other textile materials
 - Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.
- 277 5804.10 - Tulles and other net fabrics
 - Mechanically made lace
- 278 5804.21 - - Of man-made fibres
- 279 5804.29 - - Of other textile materials
- 280 5804.30 - Hand-made lace
 - Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.
 - Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).
- 282 5806.10 - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
- 283 5806.20 - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread
 - Other woven fabrics
- 284 5806.31 - - Of cotton
- 285 5806.32 - - Of man-made fibres
- 286 5806.39 - - Of other textile materials
 - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
- 287 5806.40

Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.

288 5807.10 - Woven

289 5807.90 - Other

Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.

290 5808.10 - Braids in the piece

291 5808.90 - Other

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.

Embroidery in the piece, in strips or in motifs.

293 5810.10 - Embroidery without visible ground

- Other embroidery

294 5810.91 - - Of cotton

295 5810.92 - - Of man-made fibres

296 5810.99 - - Of other textile materials

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.

Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.

298 5901.10 - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like

299 5901.90 - Other

Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.

300 5902.10 - Of nylon or other polyamides

301 5902.20 - Of polyesters

302 5902.90 - Other

Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.

303 5903.10 - With poly(vinyl chloride)

304 5903.20 - With polyurethane

305 5903.90 - Other

Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.

306 5904.10 - Linoleum

- 307 5904.90 - Other
- 308 5905.00 Textile wall coverings.
Rubberised textile fabrics, other than those of heading 59.02.
- 309 5906.10 - Adhesive tape of a width not exceeding 20 cm
- Other
- 310 5906.91 - - Knitted or crocheted
- 311 5906.99 - - Other
- 312 5907.00 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.
Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like;
- 313 5908.00 incandescent gas mantles and tubular knitted gas mantle fabric thereof or, whether or not impregnated.
- 314 5909.00 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.
Transmission or conveyor belts or belting, of textile material, whether or not
- 315 5910.00 impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.
Textile products and articles, for technical uses, specified in Note 7 to this Chapter.
- 316 5911.10 - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)
- 317 5911.20 - Bolting cloth, whether or not made up
- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)
- 318 5911.31 - - Weighing less than 650 g/m²
- 319 5911.32 - - Weighing 650 g/m² or more
- 320 5911.40 - Straining cloth of a kind used in oil presses or the like, including that of human hair
- 321 5911.90 - Other
Pile fabrics, including "long-pile" fabrics and terry fabrics knitted or crocheted.
- 322 6001.10 - "Long pile" fabrics
- Looped pile fabrics
- 323 6001.21 - - Of cotton
- 324 6001.22 - - Of man-made fibres
- 325 6001.29 - - Of other textile materials
- Other
- 326 6001.91 - - Of cotton
- 327 6001.92 - - Of man-made fibres
- 328 6001.99 - - Of other textile materials

- Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01
- 329 6002.40 - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
- 330 6002.90 - Other
- Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.
- 331 6003.10 - Of wool or fine animal hair
- 332 6003.20 - Of cotton
- 333 6003.30 - Of synthetic fibres
- 334 6003.40 - Of artificial fibres
- 335 6003.90 - Other
- Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01
- 336 6004.10 - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
- 337 6004.90 - Other
- Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04
- 338 6005.10 - Of wool or fine animal hair
- Of cotton
- 339 6005.21 - - Unbleached or bleached
- 340 6005.22 - - Dyed
- 341 6005.23 - - Of yarns of different colours
- 342 6005.24 - - Printed
- Of synthetic fibres
- 343 6005.31 - - Unbleached or bleached
- 344 6005.32 - - Dyed
- 345 6005.33 - - Of yarns of different colours
- 346 6005.34 - - Printed
- Of artificial fibres
- 347 6005.41 - - Unbleached or bleached
- 348 6005.42 - - Dyed
- 349 6005.43 - - Of yarns of different colours
- 350 6005.44 - - Printed
- 351 6005.90 - Other
- Other knitted or crocheted fabrics.
- 352 6006.10 - Of wool or fine animal hair

- Of cotton

353 6006.21 - - Unbleached or bleached

354 6006.22 - - Dyed

355 6006.23 - - Of yarns of different colours

356 6006.24 - - Printed

- Of synthetic fibres

357 6006.31 - - Unbleached or bleached

358 6006.32 - - Dyed

359 6006.33 - - Of yarns of different colours

360 6006.34 - - Printed

- Of artificial fibres

361 6006.41 - - Unbleached or bleached

362 6006.42 - - Dyed

363 6006.43 - - Of yarns of different colours

364 6006.44 - - Printed

365 6006.90 - Other

C. Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

No	HS2002	Description
		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
1	3005.90	-Other Other plates, sheets, film, foil and strip, of plastics. -Cellular
	3921.12	-- Of polymers of vinyl chloride
2	ex.3921.12	(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)
	3921.13	-- Of polyurethanes
3	ex.3921.13	(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)
	3921.90	-Other
4	ex.3921.90	(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics) Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with

		paper.
		-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers
	4202.12	-- With outer surface of plastics or of textile materials
5	ex.4202.12	(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)
		-Handbags, whether or not with shoulder strap, including those without handle
	4202.22	-- With outer surface of plastic sheeting or of textile materials
6	ex.4202.22	(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)
		-Articles of a kind normally carried in the pocket or in the handbag
	4202.32	-- With outer surface of plastic sheeting or of textile materials
7	ex.4202.32	(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)
		-Other
	4202.92	-- With outer surface of plastic sheeting or of textile materials
8	ex.4202.92	(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)
		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.
9	6101.10	-Of wool or fine animal hair
10	6101.20	-Of cotton
11	6101.30	-Of man-made fibres
12	6101.90	-Of other textile materials
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.
13	6102.10	-Of wool or fine animal hair
14	6102.20	-Of cotton
15	6102.30	-Of man-made fibres
16	6102.90	-Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
		-Suits
17	6103.11	-- Of wool or fine animal hair
18	6103.12	-- Of synthetic fibres
19	6103.19	-- Of other textile materials
		-Ensembles

20	6103.21	-- Of wool or fine animal hair
21	6103.22	-- Of cotton
22	6103.23	-- Of synthetic fibres
23	6103.29	-- Of other textile materials -Jackets and blazers
24	6103.31	-- Of wool or fine animal hair
25	6103.32	-- Of cotton
26	6103.33	-- Of synthetic fibres
27	6103.39	-- Of other textile materials -Trousers, bib and brace overalls, breeches and shorts
28	6103.41	-- Of wool or fine animal hair
29	6103.42	-- Of cotton
30	6103.43	-- Of synthetic fibres
31	6103.49	-- Of other textile material Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. -Suits
32	6104.11	-- Of wool or fine animal hair
33	6104.12	-- Of cotton
34	6104.13	-- Of synthetic fibres
35	6104.19	-- Of other textile materials -Ensembles
36	6104.21	-- Of wool or fine animal hair
37	6104.22	-- Of cotton
38	6104.23	-- Of synthetic fibres
39	6104.29	-- Of other textile materials -Jackets and blazers
40	6104.31	-- Of wool or fine animal hair
41	6104.32	-- Of cotton
42	6104.33	-- Of synthetic fibres
43	6104.39	-- Of other textile materials -Dresses
44	6104.41	-- Of wool or fine animal hair
45	6104.42	-- Of cotton
46	6104.43	-- Of synthetic fibres
47	6104.44	-- Of artificial fibres

48	6104.49	-- Of other textile materials -Skirts and divided skirts
49	6104.51	-- Of wool or fine animal hair
50	6104.52	-- Of cotton
51	6104.53	-- Of synthetic fibres
52	6104.59	-- Of other textile materials -Trousers, bib and brace overalls, breeches and shorts
53	6104.61	-- Of wool or fine animal hair
54	6104.62	-- Of cotton
55	6104.63	-- Of synthetic fibres
56	6104.69	-- Of other textile materials Men's or boys' shirts, knitted or crocheted.
57	6105.10	-Of cotton
58	6105.20	-Of man-made fibres
59	6105.90	-Of other textile materials Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
60	6106.10	-Of cotton
61	6106.20	-Of man-made fibres
62	6106.90	-Of other textile materials Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. -Underpants and briefs
63	6107.11	-- Of cotton
64	6107.12	-- Of man-made fibres
65	6107.19	-- Of other textile materials -Nightshirts and pyjamas
66	6107.21	-- Of cotton
67	6107.22	-- Of man-made fibres
68	6107.29	-- Of other textile materials -Other
69	6107.91	-- Of cotton
70	6107.92	-- Of man-made fibres
71	6107.99	-- Of other textile materials Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted. -Slips and petticoats
72	6108.11	-- Of man-made fibres

73	6108.19	-- Of other textile materials -Briefs and panties
74	6108.21	-- Of cotton
75	6108.22	-- Of man-made fibres
76	6108.29	-- Of other textile materials -Nightdresses and pyjamas
77	6108.31	-- Of cotton
78	6108.32	-- Of man-made fibres
79	6108.39	-- Of other textile materials -Other
80	6108.91	-- Of cotton
81	6108.92	-- Of man-made fibres
82	6108.99	-- Of other textile materials T-shirts,singlets and other vests, knitted or crocheted.
83	6109.10	-Of cotton
84	6109.90	-Of other textile materials Jerseys,pullovers, cardigans, waistcoats and similar articles, knittedor crocheted. -Of wool or fine animal hair
85	6110.11	-- Of wool
86	6110.12	-- Of Kashmir (cashmere) goats
87	6110.19	-- Other
88	6110.20	-Of cotton
89	6110.30	-Of man-made fibres
90	6110.90	-Of other textile materials Babies'garments and clothing accessories, knitted or crocheted.
91	6111.10	-Of wool or fine animal hair
92	6111.20	-Of cotton
93	6111.30	-Of synthetic fibres
94	6111.90	-Of other textile materials Tracksuits, ski suits and swimwear, knitted or crocheted. -Track suits
95	6112.11	-- Of cotton
96	6112.12	-- Of synthetic fibres
97	6112.19	-- Of other textile materials
98	6112.20	-Ski suits -Men's or boys' swimwear

99	6112.31	-- Of synthetic fibres
100	6112.39	-- Of other textile materials -Women's or girls' swimwear
101	6112.41	-- Of synthetic fibres
102	6112.49	-- Of other textile materials
103	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. Other garments, knitted or crocheted.
104	6114.10	-Of wool or fine animal hair
105	6114.20	-Of cotton
106	6114.30	-Of man-made fibres
107	6114.90	-Of other textile materials Pantyhose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted. -Panty hose and tights
108	6115.11	-- Of synthetic fibres, measuring per single yarn less than 67 decitex
109	6115.12	-- Of synthetic fibres, measuring per single yarn 67 decitex or more
110	6115.19	-- Of other textile materials
111	6115.20	-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex -Other
112	6115.91	-- Of wool or fine animal hair
113	6115.92	-- Of cotton
114	6115.93	-- Of synthetic fibres
115	6115.99	-- Of other textile materials Gloves, mittens and mitts, knitted or crocheted.
116	6116.10	-Impregnated, coated or covered with plastics or rubber -Other
117	6116.91	-- Of wool or fine animal hair
118	6116.92	-- Of cotton
119	6116.93	-- Of synthetic fibres
120	6116.99	-- Of other textile materials Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.
121	6117.10	-Shawls, scarves, mufflers, mantillas, veils and the like
122	6117.20	-Ties, bow ties and cravats
123	6117.80	-Other accessories
124	6117.90	-Parts

		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles
125	6201.11	-- Of wool of fine animal hair
126	6201.12	-- Of cotton
127	6201.13	-- Of man-made fibres
128	6201.19	-- Of other textile materials
		-Other
129	6201.91	-- Of wool or fine animal hair
130	6201.92	-- Of cotton
131	6201.93	-- Of man-made fibres
132	6201.99	-- Of other textile materials
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles
133	6202.11	-- Of wool or fine animal hair
134	6202.12	-- Of cotton
135	6202.13	-- Of man-made fibres
136	6202.19	-- Of other textile materials
		-Other
137	6202.91	-- Of wool or fine animal hair
138	6202.92	-- Of cotton
139	6202.93	-- Of man-made fibres
140	6202.99	-- Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
		-Suits
141	6203.11	-- Of wool or fine animal hair
142	6203.12	-- Of synthetic fibres
143	6203.19	-- Of other textile materials
		-Ensembles
144	6203.21	-- Of wool or fine animal hair
145	6203.22	-- Of cotton
146	6203.23	-- Of synthetic fibres
147	6203.29	-- Of other textile materials
		-Jackets and blazers

148	6203.31	-- Of wool or fine animal hair
149	6203.32	-- Of cotton
150	6203.33	-- Of synthetic fibres
151	6203.39	-- Of other textile materials -Trousers, bib and brace overalls, breeches and shorts
152	6203.41	-- Of wool or fine animal hair
153	6203.42	-- Of cotton
154	6203.43	-- Of synthetic fibres
155	6203.49	-- Of other textile materials Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). -Suits
156	6204.11	-- Of wool or fine animal hair
157	6204.12	-- Of cotton
158	6204.13	-- Of synthetic fibres
159	6204.19	-- Of other textile materials -Ensembles
160	6204.21	-- Of wool or fine animal hair
161	6204.22	-- Of cotton
162	6204.23	-- Of synthetic fibres
163	6204.29	-- Of other textile materials -Jackets and blazers
164	6204.31	-- Of wool or fine animal hair
165	6204.32	-- Of cotton
166	6204.33	-- Of synthetic fibres
167	6204.39	-- Of other textile materials -Dresses
168	6204.41	-- Of wool or fine animal hair
169	6204.42	-- Of cotton
170	6204.43	-- Of synthetic fibres
171	6204.44	-- Of artificial fibres
172	6204.49	-- Of other textile materials -Skirts and divided skirts
173	6204.51	-- Of wool or fine animal hair
174	6204.52	-- Of cotton
175	6204.53	-- Of synthetic fibres
176	6204.59	-- Of other textile materials

		-Trousers, bib and brace overalls, breeches and shorts
177	6204.61	-- Of wool or fine animal hair
178	6204.62	-- Of cotton
179	6204.63	-- Of synthetic fibres
180	6204.69	-- Of other textile materials
		Men's or boys' shirts.
181	6205.10	-Of wool or fine animal hair
182	6205.20	-Of cotton
183	6205.30	-Of man-made fibres
184	6205.90	-Of other textile materials
		Women's or girls' blouses, shirts and shirt-blouses.
185	6206.10	-Of silk or silk waste
186	6206.20	-Of wool or fine animal hair
187	6206.30	-Of cotton
188	6206.40	-Of man-made fibres
189	6206.90	-Of other textile materials
		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
		-Underpants and briefs
190	6207.11	-- Of cotton
191	6207.19	-- Of other textile materials
		-Nightshirts and pyjamas
192	6207.21	-- Of cotton
193	6207.22	-- Of man-made fibres
194	6207.29	-- Of other textile materials
		-Other
195	6207.91	-- Of cotton
196	6207.92	-- Of man-made fibres
197	6207.99	-- Of other textile materials
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles.
		-Slips and petticoats
198	6208.11	-- Of man-made fibres
199	6208.19	-- Of other textile materials
		-Nightdresses and pyjamas
200	6208.21	-- Of cotton
201	6208.22	-- Of man-made fibres

202	6208.29	-- Of other textile materials
		-Other
203	6208.91	-- Of cotton
204	6208.92	-- Of man-made fibres
205	6208.99	-- Of other textile materials
		Babies'garments and clothing accessories.
206	6209.10	-Of wool or fine animal hair
207	6209.20	-Of cotton
208	6209.30	-Of synthetic fibres
209	6209.90	-Of other textile materials
		Garments,made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or59.07.
210	6210.10	-Of fabrics of heading 56.02 or 56.03
211	6210.20	-Other garments, of the type described in subheadings 6201.11 to6201.19
212	6210.30	-Other garments, of the type described in subheadings 6202.11 to6202.19
213	6210.40	-Other men's or boys' garments
214	6210.50	-Other women's or girls' garments
		Tracksuits, ski suits and swimwear; other garments.
		-Swimwear
215	6211.11	-- Men's or boys'
216	6211.12	-- Women's or girls'
217	6211.20	-Ski suits
		-Other garments, men's or boys'
218	6211.31	-- Of wool or fine animal hair
219	6211.32	-- Of cotton
220	6211.33	-- Of man-made fibres
221	6211.39	-- Of other textile materials
		-Other garments, women's or girls'
222	6211.41	-- Of wool or fine animal hair
223	6211.42	-- Of cotton
224	6211.43	-- Of man-made fibres
225	6211.49	-- Of other textile materials
		Brassières,girdles, corsets, braces, suspenders, garters and similararticles and parts thereof, whether or not knitted or crocheted.
226	6212.10	-Brassieres
227	6212.20	-Girdles and panty-girdles
228	6212.30	-Corselettes
229	6212.90	-Other

	Handkerchiefs.
230 6213.10	-Of silk or silk waste
231 6213.20	-Of cotton
232 6213.90	-Of other textile materials
	Shawls,scarves, mufflers, mantillas, veils and the like.
233 6214.10	-Of silk or silk waste
234 6214.20	-Of wool or fine animal hair
235 6214.30	-Of synthetic fibres
236 6214.40	-Of artificial fibres
237 6214.90	-Of other textile materials
	Ties,bow ties and cravats.
238 6215.10	-Of silk or silk waste
239 6215.20	-Of man-made fibres
240 6215.90	-Of other textile materials
241 6216.00	Gloves,mittens and mitts.
	Othermade up clothing accessories; parts of garments or of clothingaccessories, other than those of heading 62.12.
242 6217.10	-Accessories
243 6217.90	-Parts
	Blanketsand travelling rugs.
244 6301.10	-Electric blankets
245 6301.20	-Blankets (other than electric blankets) and travelling rugs, ofwool or of fine animal hair
246 6301.30	-Blankets (other than electric blankets) and travelling rugs, ofcotton
247 6301.40	-Blankets (other than electric blankets) and travelling rugs, ofsynthetic fibres
248 6301.90	-Other blankets and travelling rugs
	Bedlinen, table linen, toilet linen and kitchen linen.
249 6302.10	-Bed linen, knitted or crocheted
	-Other bed linen, printed
250 6302.21	-- Of cotton
251 6302.22	-- Of man-made fibres
252 6302.29	-- Of other textile materials
	-Other bed linen
253 6302.31	-- Of cotton
254 6302.32	-- Of man-made fibres
255 6302.39	-- Of other textile materials
256 6302.40	-Table linen, knitted or crocheted

	-Other table linen
257 6302.51	-- Of cotton
258 6302.52	-- Of flax
259 6302.53	-- Of man-made fibres
260 6302.59	-- Of other textile materials
261 6302.60	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
	-Other
262 6302.91	-- Of cotton
263 6302.92	-- Of flax
264 6302.93	-- Of man-made fibres
265 6302.99	-- Of other textile materials
	Curtains(including drapes) and interior blinds; curtain or bed valances.
	-Knitted or crocheted
266 6303.11	-- Of cotton
267 6303.12	-- Of synthetic fibres
268 6303.19	-- Of other textile materials
	-Other
269 6303.91	-- Of cotton
270 6303.92	-- Of synthetic fibres
271 6303.99	-- Of other textile materials
	Other furnishing articles, excluding those of heading 94.04.
	-Bedspreads
272 6304.11	-- Knitted or crocheted
273 6304.19	-- Other
	-Other
274 6304.91	-- Knitted or crocheted
275 6304.92	-- Not knitted or crocheted, of cotton
276 6304.93	-- Not knitted or crocheted, of synthetic fibres
277 6304.99	-- Not knitted or crocheted, of other textile materials
	Sacks and bags, of a kind used for the packing of goods.
278 6305.10	-Of jute or of other textile bast fibres of heading 53.03
279 6305.20	-Of cotton
	-Of man-made textile materials
280 6305.32	-- Flexible intermediate bulk containers
281 6305.33	-- Other, of polyethylene or polypropylene strip or the like
282 6305.39	-- Other

283	6305.90	-Of other textile materials Tarpaulins,awnings and sunblinds; tents; sails for boats, sailboards orlandcraft; camping goods. -Tarpaulins, awnings and sunblinds
284	6306.11	-- Of cotton
285	6306.12	-- Of synthetic fibres
286	6306.19	-- Of other textile materials -Tents
287	6306.21	-- Of cotton
288	6306.22	-- Of synthetic fibres
289	6306.29	-- Of other textile materials -Sails
290	6306.31	-- Of synthetic fibres
291	6306.39	-- Of other textile materials -Pneumatic mattresses
292	6306.41	-- Of cotton
293	6306.49	-- Of other textile materials -Other
294	6306.91	-- Of cotton
295	6306.99	-- Of other textile materials Othermade up articles, including dress patterns.
296	6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths
297	6307.20	-Life-jackets and life-belts
298	6307.90	-Other Setsconsisting of woven fabric and yarn, whether or not withaccessories, for making up into rugs, tapestries, embroideredtable-cloths or serviettes, or similar textile articles, put upin packings for retail sale.
300	6309.00	Wornclothing and other worn articles. Otherfootwear.
	6405.20	-With uppers of textile materials
301	ex.6405.20	(Footwearwith soles and uppers of wool felt) Partsof footwear (including uppers whether or not attached to solesother than outer soles); removable in-soles, heel cushions andsimilar articles; gaiters, leggings and similar articles, andparts thereof.
	6406.10	-Uppers and parts thereof, other than stiffeners (Footwearuppers of which 50% or more of the external surface area istextile material)
302	ex.6406.10	-Other

	6406.99	-- Of other materials
303	ex.6406.99	(Legwarmers and gaiters of textile material)
304	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons of felt)
305	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
306	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed
307	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
308	6505.90	-Other
		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
309	6601.10	-Garden or similar umbrellas
		-Other
310	6601.91	-- Having a telescopic shaft
311	6601.99	-- Other
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).
		-Slivers, rovings, yarn and chopped strands
	7019.19	-- Other
312	7019.19.10 (AHTN 2002/1)	-- - Yarn
		-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products
		-Other woven fabrics
	7019.51	-- Of a width not exceeding 30 cm
313	ex.7019.51	(Woven fabrics of fibre glass)
	7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex
314	ex.7019.52	(Woven fabrics of fibre glass)
	7019.59	-- Other
315	ex.7019.59	(Woven fabrics of fibre glass)
		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
		-Other parts and accessories of bodies (including cabs)
316	8708.21	-- Safety seat belts

317	8804.00	Parachutes(including dirigible parachutes and paragliders) and rotochutes;parts thereof and accessories thereto
		Watchstraps, watch bands and watch bracelets, and parts thereof.
318	9113.90	-Other
		Mattresssupports; articles of bedding and similar furnishings (forexample, mattresses, quilts, eiderdowns, cushions, pouffes andpillows) fitted with springs or stuffed or internally fittedwith any material or of cellular rubber or plastics, whether ornot covered.
	9404.90	-Other
319	ex.9404.90	(Pillowsand cushions of cotton; quilts, eiderdowns; comforters andsimilar articles of textile materials)
		Dollsrepresenting only human beings.
		-Parts and accessories
320	9502.91	-- Garments and accessories therefor, footwear and headgear
		Typewriteror similar ribbons, inked or other wise prepared for givingimpressions, whether or not on spools or in cartridges;ink-pads, whether or not inked, with or without boxes.
	9612.10	-Ribbons
321	9612.10.10(AHTN 2002/1)	-- Of textile fabric

Annexure III[see rule 13]Operational Certification Procedures for the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India Rules, 2009.For the purpose of implementing the rules, the following Operational Certification Procedures on the issuance and verification of the AIFTA Certificate of Origin and the other related administrative matters shall be followed:Authorities

1. The AIFTA Certificate of Origin shall be issued by the Government authorities (Issuing Authority) of the exporting party.

2. Each party shall provide 11 original sets of or through electronic means, specimen signatures and specimen of official seals used by their Issuing Authorities, including their names and addresses, through the ASEAN Secretariat for dissemination to the other parties. Any change in names, addresses, specimen signatures or official seals shall be promptly informed in the same manner or electronically.

3. For the purposes of determining originating status, the Issuing Authority shall have the right to call for any supporting documentary evidence or carry out any checks considered appropriate.

Applications

4. The exporter and/or the manufacturer of the products qualified for preferential tariff treatment shall apply in writing to the Issuing Authority of the exporting party requesting for the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or when cover appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to products, the origin of which by their nature can be easily verified.

5. At the time of carrying out the formalities for exporting the products under preferential tariff treatment, the exporter or his authorised representative shall submit a written application for the AIFTA Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of an AIFTA Certificate of Origin.

6. Pre-Exportation Examination

(a)The Issuing Authority shall, to the best of their competence and ability, carry out proper examination upon each application for the AIFTA Certificate of Origin to ensure that-(i)the application and the AIFTA Certificate of Origin are duly completed and signed by the authorised signatory;(ii)the origin of the product is in conformity with the Rules.(iii)other statements of the AIFTA Certificate of Origin correspond to supporting documentary evidence submitted; and(iv)description, quantity and weight of goods, marks and numbers on packages, and number and type of package, as specified, conform to the products to be exported.(b)Multiple items declared on a single invoice and single AIFTA Certificate of Origin shall be allowed, provided that each item qualifies separately in its own right.

7. Issuance of AIFTA Certificate of Origin

(a)The AIFTA Certificate of Origin shall be in International Organisation for Standardisation (ISO) A4 size, and white paper in conformity with the specimen as in the Attachment to these Operational Certification Procedures. It shall be made in English. The AIFTA Certificate of Origin shall comprise one (1) original and three (3) copies. Each AIFTA Certificate of Origin shall bear a reference number as given separately by each place or office of issuance.(b)The original copy shall be forwarded, together with the triplicate, by the exporter to the importer. Only the original copy will be submitted

by the importer to the Customs Authority at the port or place of importation. The duplicate shall be retained by the Issuing Authority in the exporting party. The triplicate shall be retained by the importer. The quadruplicate shall be retained by the exporter.(c)In cases where an AIFTA Certificate of Origin is not accepted by the Customs Authority of the importing party such AIFTA Certificate of Origin shall be marked accordingly in box 4 and the original AIFTA Certificate of Origin shall be returned to the Issuing Authority within a reasonable period but not to exceed two months. The Issuing Authority shall be duly notified of the grounds for the denial of preferential tariff treatment.(d)In cases where an AIFTA Certificate of Origin is not accepted, as stated in paragraph (c), the Issuing Authority shall provide detailed, exhaustive clarification addressing the grounds for the denial of preferential tariff treatment raised by the importing party. The Customs Authority of the importing party shall accept the AIFTA Certificate of Origin and grant the preferential tariff treatment if the clarification is found satisfactory.

8. To implement the provisions of rules 5 and 6 the AIFTA Certificate of Origin issued by the exporting party shall indicate the relevant rules and applicable percentage of AIFTA content in box 8.

9. No erasures or super impositions shall be allowed on the AIFTA Certificate of Origin. Any alteration shall be made by skiting out the the errors and making any required corrections. Such alterations and corrections shall be approved and certified by an official of the Issuing Authority authorised to sign the AIFTA Certificate of Origin. Unused spaces shall be crossed out to prevent any subsequent addition.

10. (a) The AIFTA Certificate of Origin shall be issued by the Issuing Authority of the exporting party at the time of exportation, or within three working days from the date of shipment whenever the products to be exported can be considered originating in that party within the meaning of these rules.

(b)In exceptional cases where a AIFTA Certificate of Origin has not been issued at the time of exportation or within three working days from the date of shipment due to inadvertent errors or omissions or other valid causes, the AIFTA Certificate of Origin may be issued retroactively but no longer than twelve months from the date of shipment, bearing the words "Issued Retroactively".

11.

(a)Notwithstanding anything in sub-paragraph (b) of paragraph 7, paragraph 13 and 14(b), the Issuing Authority of the intermediate party may issue a back-to-back AIFTA Certificate of Origin if an application is made by the exporter of that party while the product is passing through than party's territory provided that :(i)a valid AIFTA Certificate of Origin from the original exporting

party is presented only to the issuing Authority of the intermediate party.(ii)the importer of the intermediate party and the exporter who applies for the back-to-back AIFTA Certificate of Origin in the intermediate party are the same;(iii)validity of the back-to-back AIFTA Certificate of Origin shall have the same end-date as the original AIFTA Certificate of Origin;(iv)the originating products re-exported could either be full or part of the original consignment;(v)the consignment which is to be re-exported using the back-to-back AIFTA Certificate of Origin must not undergo any further processing in the intermediate party, except for repacking and logistics activities consistent with rule 8 of these rules.:(vi)the product shall remain in the intermediate party's customs control, including its free trade zones and bonded areas approved by the customs. The product shall not enter into trade or consumption in the intermediate party;(vii)information on the back-to-back AIFTA Certificate of Origin includes the name of the party which issued the original AIFTA Certificate of Origin, date of issuance and reference number; and(viii)verification procedures as set out in paragraph 16 and 17 are applied.(b)The original exporting party, the intermediate party and the importing party shall cooperate in the process of verification. The copy of the AIFTA Certificate of Origin issued by the original exporting party shall be given to the Customs Authority of the importing party if it requests for the same during the process of verification.

12. In the event of theft, loss or destruction of an AIFTA Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words "Certified True Copy" (in lieu of the original certificate) in box 12. This copy shall bear the date of the original AIFTA Certificate of Origin. The certified true copy of an AIFTA Certificate of Origin shall be issued within the validity period of the original AIFTA Certificate of Origin and on condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy.

Presentation

13. Except for the AIFTA Certificate of Origin referred to in paragraph 11 (a), the original AIFTA Certificate of Origin shall be submitted to the Customs Authority at the time of lodging the import entry for the products concerned.

14. The following time limit for the presentation of the AIFTA Certificate of Origin shall be observed :-

(a)the AIFTA Certificate of Origin shall be valid for twelve months from the date of its issuance;(b)the AIFTA Certificate of Origin shall be submitted to the Customs Authority of the importing party within its validity period;(c)where the AIFTA Certificate of Origin is submitted to the relevant Customs Authority of the importing party after the expiration of its validity period, such

AIFTA Certificate of Origin shall be accepted, if failure to observe the time limit was as a result of force majeure or any other cause beyond the control of the exporter; and (d) in all cases, the relevant Customs Authority in the importing party may accept such AIFTA Certificate of Origin provided that the products have been imported before the expiry of the validity of that AIFTA Certificate of Origin.

15.

(a) Where the origin of a product is not in doubt, the discovery of minor discrepancies between the statements made in the AIFTA Certificate of Origin and those made in the documents submitted to the Customs Authority of the importing party for the purpose of carrying out the formalities for importing the products shall not invalidate the AIFTA Certificate of Origin, if it does in fact correspond to the said products. (b) For multiple items declared under the same AIFTA Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that AIFTA Certificate of Origin. Sub-paragraph a (iii) of paragraph 16 may be applied to the problematic items. Verification

16.

(a) The importing party may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof. The Issuing Authority shall conduct a retroactive check on the producer/exporter's cost statement based on the current cost and prices within a six-month time frame prior to the date of exportation subject to the following procedures: (i) the request for a retroactive check shall be accompanied by the AIFTA Certificate of Origin concerned and specify the reasons and any additional information suggesting that the particulars given in the said AIFTA Certificate of Origin may be inaccurate unless the retroactive check is requested on a random basis; (ii) the Issuing Authority shall respond to the request promptly and reply within three months after receipt of the request for retroactive check; (iii) In case of reasonable doubt as to the authenticity or accuracy of the document, the Customs Authority of the importing party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not subject to import prohibition or restriction and there is no suspicion of fraud; and (iv) the retroactive check process, including the actual process and the determination of whether the subject good is originating or not, should be completed and the result communicated to the Issuing Authority within six months. While the process of the retroactive check is being undertaken, sub-paragraph (iii) shall be applied. (b) The Customs Authority of the importing party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph (a).

17. (a) If the importing party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting party. Prior to conducting a verification visit-

(i) the importing party shall deliver a written notification of its intention to conduct the verification visit, through the competent authority, simultaneously to,-

- 1. the producer/exporter whose premises are to be visited;**
- 2. the Issuing Authority of the party in the territory of which the verification visit is to occur;**
- 3. the competent authority of the party in the territory of which the verification visit is to occur; and**

4. the importer of the goods subject to the verification visit;

(ii) the written notification mentioned in sub-paragraph (i) shall be as comprehensive as possible and include:

- 1. the name of the competent authority issuing the notification;**
- 2. the name of the producer/exporter whose premises are to be visited;**
- 3. the proposed date of the verification visit;**
- 4. the coverage scope or purpose of the proposed verification visit, including reference to the goods subject to the verification; and**
- 5. the names and designation of the officials performing the verification visit;**

(iii) an importing party shall obtain the written consent of the producer/exporter whose premises are to be visited; (iv) when a written consent from the producer/exporter is not obtained within thirty days from the date of receipt of the notification pursuant to sub-paragraph (i), the notifying party may deny preferential tariff treatment to the goods referred to in the said AIFTA Certificate of Origin that would have been subject to the verification visit; and (v) the Issuing Authority receiving the notification may postpone the proposed verification visit and notify the importing party of such intention within fifteen days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty days from the date of such receipt, or for such longer period as the parties may agree. (b) The importing party conducting the

verification visit shall provide the producer/exporter whose goods are subject to the verification and the relevant Issuing Authority with a written determination of whether that goods qualify as originating goods.(c)The determination of whether the goods qualify as originating goods shall be notified to the producer/exporter, and the relevant Issuing Authority. Any suspended preferential tariff treatment shall be reinstated upon a determination that the goods qualify as originating goods.(d)If the goods are determined to be non-originating, the producer/exporter shall be given thirty days from the date of receipt of the written determination to provide any written comments or additional information regarding the eligibility of the goods for preferential tariff treatment. If the goods are still found to be non-originating, the final written determination issued by the importing party shall be communicated to the Issuing Authority within thirty days from the date of receipt of the comments/additional information from the producer/exporter.(e)The verification visit process, including the actual visit and the determination whether or not the goods subject to verification is originating, shall be carried out and its results communicated to the Issuing Authority within a maximum period of six months from the date when the verification visit was conducted. While the process of verification is being undertaken, sub-paragraph a(iii) of paragraph 16 shall be applied.

18. (a) The application for AIFTA Certificates of Origin and all documents related to such application shall be retained by the Issuing Authorities for not less than two years from the date of issuance.

(b)Information relating to the validity of the AIFTA Certificate of Origin shall be furnished upon request of the importing party.(c)Any information communicated between the authorities concerned shall be treated as confidential and shall be used for the validation of AIFTA Certificates of Origin purposes only.Special Cases

19. When destination of all or part of the products exported to a specified port of a party is changed, before or after their arrival in the importing party, the following shall be observed:-

(a)If the products have already been submitted to the Customs Authority in the specified importing party, the AIFTA Certificate of Origin shall, by a written application of the importer, be endorsed to this effect for all or part of products by the said authorities and the original returned to the importer.(b)If the changing of destination occurs during transportation to the importing party as specified in the AIFTA Certificate of Origin, the exporter shall apply in writing, accompanied with the issued AIFTA Certificate of Origin, for issuance of new AIFTA Certificate(s) of Origin for all or part of products.

20. For the purpose of implementing clause (c) of rule 8, where transportation is effected through the territory of one or more non-AIFTA party, the following shall be produced to the Customs Authority of the importing party:-

(a)a through Bill of Lading issued in the exporting party;(b)a AIFTA Certificate of Origin issued by

the relevant Issuing Authority of the exporting party;(c)a copy of the original commercial invoice in respect of the product; and(d)other relevant supporting documents, if any, in evidence that the requirements of clause (c) of rule 8 are being complied with.

21. (a) Products sent from a party for exhibition in another party, when sold during or after the exhibition, shall benefit from the preferential tariff treatment if the products meet the requirements of these rules, provided it is shown to the satisfaction of the relevant Customs Authority of the importing party that:-

(i)an exporter has dispatched those products from the exporting party to the party where the exhibition is held and has exhibited them there:(ii)the exporter has sold the products or transferred them to a consignee in the importing party; and(iii)the products have been consigned during the exhibition or immediately thereafter to the importing party in the state in which they were sent for exhibition.(b)For the purposes of implementing paragraph (a), the AIFTA Certificate of Origin must be produced to the relevant Customs Authority of the importing party. The name and address of the exhibition must be indicated, a certificate issued by the relevant authority of the party where the exhibition took place together with supporting documents prescribed in paragraph 20(d) may be required.(c)Paragraph (a) shall apply to any exhibition, fair or similar show or display in the venue where the products remain under customs control during these events.

22. The Customs Authority in the importing party shall accept an AIFTA Certificate of Origin where the sales invoice is issued either by a company located in a third country or an AIFTA exporter for the account of the said company, provided that the product meets the requirements of these rules.

Action against Fraudulent Acts

23. (a) When it is suspected that fraudulent acts in connection with the AIFTA Certificate of Origin have been committed, the relevant Government Authorities concerned shall co-operate in any action taken against the persons involved.

(b)Each party shall be responsible for providing legal sanctions against fraudulent acts related to the AIFTA Certificate of Origin.Attachment to the OCPOriginal (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from
(exporter's business name,
address,country)

Reference No.ASEAN-INDIA FREE
TRADE
AREAPREFERENTIALTARIFFCERTIFICATE
OF ORIGIN(Combined Declaration
andCertificate)FORM A1Issued

		in _____ (Country) See Notes Overleaf	
2. Goods consigned to (Consignees name, address, country)		4. For Official Use Preferential Tariff Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff Treatment Not Given (Please state reason/s)..... Signature of Authorised Signatory of the Importing Country	
3. Means of transport and route (as far as known) Departure date Vessel's name / Aircraft etc. Port of Discharge			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-India Free Trade Area Preferential Tariff for the goods exported to (Importing Country)..... Place, date, signature of authorised signatory		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct..... Place, date, signature of certifying authority	
13. Where appropriate please tick :			
Third Country Invoicing	Exhibition	Back-to-Back CO	Cumulation
Overleaf Notes			

1. Parties which accept this form for the purpose of preferential tariff treatment under the the ASEAN-INDIA free trade agreement (AIFTA)

BRUNDI DARUSSALAM CAMBODIA INDONESIA
INDIA LAOS MALAYSIA
MYANMAR PHILIPPINES SINGAPORE
THAILAND VIETNAM

2. Conditions : To enjoy preferential tariff under the AIFTA goods sent to any Parties listed above:

(i) must fall within a description of goods eligible for concessions in the Party of destination. (ii) must comply with the consignment conditions in accordance with Rule 8 of the Rules; and (iii) must comply with the origin criteria in the Rules

3. Origin Criteria : For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this form the origin criteria met in the manner shown in the following table :

Circumstances of production or manufacture in the first country named in Box 11 if this from	Insert in Box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying Rule 5 (Not wholly Produced or Obtained Products) of the Rules	"RVC[]% + CTSH"

4. Each Article Must Qualify : It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. Description of Goods : The description of goods be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. Harmonized System Number : The Harmonized System number shall be that of the importing party.

7. Exporter : The term "Exporter" in Box may include the manufacturer or the producer.

8. For Official Use : The Customs Authority of the importing party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.

9. Third Country Invoicing : In cases where invoices are issued by a third country. "Third Country Invoicing" in Box 13 should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.

10. Exhibitions : In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a party, in accordance with paragraph 21 of the Operational Certification Procedures "Exhibitions" in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.

11. Back-to-Back Certificate of Origin : In cases of Back-to-Back Certificate of Origin in accordance with paragraph 11 of the Operational Certification Procedures "Back-to-Back CO" in Box 13 should be ticked (√). The name of original exporting party to be indicated in Box 11 and the date of the issuance of CO and the reference number will be indicated in Box 7.