

Agreement
on the Establishment of a Free Trade Area
between the Government of Israel
and the Government of the United States of America

[PREAMBLE]

The Government of Israel and the Government of the United States
of America,

- Desiring to promote mutual relations and further the historic
friendship between them;
- Determined to strengthen and develop the economic relations
between them for their mutual benefit;
- Recognizing that Israel's economy is still in a process of
development;
- Wishing to contribute to the harmonious development and
expansion of world trade;
- Wishing to establish bilateral free trade between the two nations
through the removal of trade barriers;
- Wishing to promote cooperation in areas which are of mutual
interest;

have decided to conclude this Agreement:

ARTICLE 1
[ESTABLISHMENT OF A FREE TRADE AREA]

The governments of Israel and the United States of America (the Parties), consistent with Article XXIV (8) (b) of the General Agreement on Tariffs and Trade (GATT), establish hereby between them a Free Trade Area and will in accordance with the provisions of this Agreement eliminate the duties and other restrictive regulations of commerce on trade between the two nations in products originating therein.

ARTICLE 2
[ANNEXES]

Treaties Department - Ministry of Foreign Affairs - Israel

1. Products of Israel shall, when imported into the customs territory of the United States, be governed by the provisions of Annex 1.
2. Products of the United States shall, when imported into Israel, be governed by the provisions of Annex 2.
3. The rules of origin applicable to this Agreement are set forth in Annex 3.
4. The commitment with respect to export subsidies is contained in Annex 4.

5. The Annexes to this Agreement constitute an integral part thereof.

ARTICLE 3

[RELATIONSHIP TO OTHER AGREEMENTS]

The Parties affirm their respective rights and obligations with respect to each other under existing bilateral and multilateral agreements, including the Treaty of Friendship, Commerce and Navigation between the United States and Israel and the GATT. In the event of an inconsistency between provisions of this Agreement and such existing agreements, the provisions of this Agreement shall prevail.

ARTICLE 4

[NEW RESTRICTIONS ON TRADE]

New customs duties on imports or exports or any charge having equivalent effect and new quantitative restrictions on imports or exports or any measure having equivalent effect may be introduced in the trade between the Parties only if permitted by this Agreement or by the GATT as in effect on the date of entry into force of this Agreement and as interpreted by the CONTRACTING PARTIES to the GATT and insofar as not inconsistent with this Agreement.

ARTICLE 5

[RELIEF FROM INJURY CAUSED BY IMPORT COMPETITION]

1. When a product is being imported in such increased quantities

as to be a substantial cause of serious injury or the threat thereof to domestic producers of like or directly competitive products, the importing Party shall consult with the other Party in accordance with Article 18 before taking any action affecting the trade of the other Party.

2. Neither Party shall take an action which provides solely for a suspension of the reduction or elimination of any duty provided for by this Agreement unless the serious injury or threat thereof which is substantially caused by imports to the domestic producers of like or directly competitive products results from the reduction or elimination of a duty provided for by this Agreement.

3. When, in the view of the importing Party, the importation of a product from the other Party is not a substantial cause of the serious injury or threat thereof referred to in paragraph 1, the importing Party may except the product of the other Party from any import relief that may be imposed with respect to imports of that product from third countries, taking into account the objective of achieving bilateral free trade as embodied in this Agreement, the domestic laws and international obligations of the Parties.

ARTICLE 6

[IMPORT RESTRICTIONS ON AGRICULTURE]

Import restrictions, other than customs duties, including,

but not limited to, quantitative restrictions and fees, based on agricultural policy considerations may be maintained by the Parties.

ARTICLE 7

[GENERAL AND SECURITY EXCEPTIONS]

Article XX and XXI of the GATT are hereby incorporated into and made a part of this Agreement.

ARTICLE 8

[SPECIAL EXCEPTION FOR KASHRUTH]

This Agreement shall not preclude the adoption or enforcement by either Party of measures relating to prohibitions on religious or ritual grounds provided that they are applied in accordance with the principle of national treatment.

ARTICLE 9

[HEALTH]

1. The Parties shall review their current and future rules on veterinary and plant health matters to insure that these rules are applied in a non-discriminatory manner, and that these rules do not have the effect of unduly obstructing trade.

2. With reference to the matters in paragraph 1, the Parties shall consult on any difficulties that may arise in their trade in agricultural products and shall seek to provide solutions which will allow trade in agricultural products insofar as they do not endanger animal and plant health.

3. To insure harmonious development of trade in agricultural products, the Joint Committee shall establish a working group, in accordance with subparagraph 3 (b) of Article 17, which shall convene at the request of either Party to consider matters relating to paragraphs 1 and 2 of this Article.

ARTICLE 10

[INFANT INDUSTRY]

Treaties Department - Ministry Of Foreign Affairs - Israel

1. Insofar as its industrialization and development make protective measures necessary Israel may through December 31, 1990, after consultation within the Joint Committee, and after that date, upon agreement within the Joint Committee, introduce, increase or re-introduce ad valorem customs duties not exceeding 20 percentage points above the level that would otherwise be in effect. The total value of the products for which these measures can be applied may not exceed 10% of the total value of Israel's imports from the United States in 1984.

2. These measures may be taken only if they are necessary to protect and favor the development of a new processing industry not already

existing in Israel on the date of the entry into force of the Agreement; they may be applied only with respect to the production of specific goods.

3. Twenty-four months after introducing, increasing or re-introducing customs duties, Israel shall reduce the tariffs by at least 5% per year in respect of imports of the products in question originating in the United States. The abolition of such duties must be completed by not later than January 1, 1995.

ARTICLE 11

[BALANCE OF PAYMENTS]

1. (a) A Party may apply temporary trade measures when it is threatened by, or suffers from, a serious balance of payments situation. A Party may impose temporary trade measures only to provide time for macroeconomic adjustment measures to correct its balance of payments problems to take effect. Temporary trade measures permitted by this paragraph may not be used to protect individual industries or sectors.

(b) A serious balance of payments situation would be indicated by one or more of the following: a substantial deterioration in the trade and current account positions, significant pressure on the exchange rate, or a substantial fall in net reserves, as projected either in a decrease of reserves or in an increase of short term debt.

2. Temporary trade measures which may be applied under paragraph 1 are:

- (a) an import surcharge in the form of import duties;
- (b) an import deposit; or
- (c) quantitative restrictions.

3. (a) Whenever practicable the Parties will prefer the use of the temporary measures specified in subparagraphs 2 (a) and 2 (b). Quantitative restrictions will be imposed when measures 2(a) and 2(b) would be inadequate in terms of their balance of payments effects.

(b) Whenever practicable, the Parties will avoid applying more than one of the measures specified in paragraph 2 to any single product at the same time.

4. A temporary trade measure applied under paragraph 1 may remain in force for a period not exceeding 150 days unless extended by the appropriate legislative body of the Party concerned for a subsequent period of 150 days. Quantitative restrictions may be extended only for one additional period of 150 days.

5. Temporary trade measures applied under paragraph 1 will be consistent in duration and effect with the severity of the balance of payments problem experienced by the Party imposing the measures

and will be progressively relaxed consistent with improvements in that Party's balance of payments situation.

6. In the event that temporary trade measures are applied under paragraph 1, consultations will be held between the Parties on the balance of payments situation, to consider, inter alia, other economic measures which might be taken to deal with the balance of payments problems to permit early elimination of the temporary trade measures. Significant intensification of trade measures may be a cause for consultations between the Parties.

7. In applying temporary trade measures, the Parties will accord treatment no less favorable to imports originating in the other Party than to imports originating in third countries, and will not impair the relative benefits accorded to the other Party under this Agreement.

8. Temporary trade measures specified under subparagraphs 2 (a) and 2 (b) shall apply to all imports, except that certain imports may be excluded if their exclusion improves the effectiveness of the measures consistent with the purposes stated in paragraph 1.

9. Notification and disputes relating to the operation of this Article shall be subject to the procedures of Articles 18 and 19. It is understood that notification for balance of payments

reasons will generally be provided under paragraph 3 of Article 18.

ARTICLE 12

[LICENSING]

1. Neither Party shall impose import licensing requirements on items exported by the other Party, unless licenses issued under such requirements are:

- (a) automatically approved;
- (b) necessary to administer a quantitative ceiling on imports justified under this Agreement or under the GATT insofar as it is not inconsistent with this Agreement; or
- (c) necessary to administer restrictions in conformity with this Agreement or under the GATT insofar as it is not inconsistent with this Agreement.

2. Each Party shall answer within thirty days all reasonable inquiries from the other Party with regard to criteria employed by its respective licensing authorities in granting or denying import licenses. In addition, the Parties recognize the desirability of publication of such criteria.

3. The Parties shall provide each other with a list of items subject to licensing requirements which shall specify whether each item is entitled to automatic or non-automatic import licensing. Notification of changes in this list shall be made on a timely

basis and shall include a justification for each addition.

4. If an import license is denied for an item specified in the list prepared pursuant to paragraph 3 as being entitled to automatic licensing, then such item shall be considered to be subject to non-automatic licensing. Notification and justification for the action shall be provided within sixty days by the Party which has made such denial.

5. In the administration of automatic and non-automatic licensing requirements, the Parties shall adhere to the provisions of the Agreement on Import Licensing Procedures. For the purposes of this Agreement the reporting requirements provided in the Agreement on Import Licensing Procedures between the Contracting Parties of said agreement shall only apply to the United States and Israel.

ARTICLE 13

[TRADE-RELATED PERFORMANCE REQUIREMENTS]

Neither Party shall impose, as a condition of establishment, expansion or maintenance of investments by nationals or companies of the other Party, requirements to export any amount of production resulting from such investments or to purchase locally-produced goods and services. Moreover, neither Party shall impose requirements on investors to purchase locally-produced goods and services as a condition for receiving any type of governmental incentives.

ARTICLE 14

[INTELLECTUAL PROPERTY]

The Parties reaffirm their obligations under bilateral and multilateral agreements relating to intellectual property rights, including industrial property rights, in effect between the Parties. Accordingly, nationals and companies of each Party shall continue to be accorded national and most favored nation treatment with respect to obtaining, maintaining and enforcing patents of invention, with respect to obtaining and enforcing copyrights, and with respect to rights in trademarks, servicemarks, tradenames, trade labels, and industrial property of all kinds.

ARTICLE 15

[GOVERNMENT PROCUREMENT]

1. The Parties agree to endeavor to eliminate all restrictions relating to government procurement.
2. The United States shall waive all Buy National restrictions with respect to government agency purchases of a contract value of \$50,000 or more which would be subject to the Agreement on Government Procurement at the time of entry into force of this Agreement but for the threshold provided for in Article I(1)(b) of the Agreement on Government Procurement.
3. Israel shall waive all Buy National restrictions with respect

to government agency purchases of a contract value of \$50,000 or more which would be subject to the Agreement on Government Procurement at the time of entry into force of this Agreement but for the threshold provided for in Article I(1)(b) of the Agreement on Government Procurement and by the Ministry of Defense subject to exceptions comparable in character and extent to those included in the United States' entity list of the Agreement on Government Procurement with regard to the Department of Defense.

4. In implementing paragraphs 2 and 3 of this Article the Parties shall apply the provisions of the Agreement on Government Procurement.

5. Israel shall relax offset requirements on purchases by government agencies other than the Ministry of Defense.

6. The provisions of this Article with respect to offset requirements and to purchases by government agencies other than Israel's Ministry of Defense and the United States Department of Defense shall be effective one year from the date of entry into force of this Agreement. The provisions of this Article with respect to purchases by Israel's Ministry of Defense and the United States Department of Defense shall be effective one year from the entry into force of this Agreement or one year from the completion by Israel of a list of the exceptions referred to in paragraph 3, whichever is later.

7. The Parties agree to consider promptly further trade liberalizing measures in regard to both government procurement and

offset requirements in the context of the Joint Committee established by this Agreement. In particular it is agreed that should the entity coverage of the Agreement on Government Procurement be expanded, priority consideration will be given to expanding this Agreement to apply to those purchases.

ARTICLE 16

[TRADE IN SERVICES]

The Parties recognize the importance of trade in services and the need to maintain an open system of services exports which would minimize restrictions on the flow of services between the two nations. To this end, the Parties agree to develop means for cooperation on trade in services pursuant to the provisions of a Declaration to be made by the Parties.

ARTICLE 17

[JOINT COMMITTEE]

1. A Joint Committee is hereby established to supervise the proper implementation of this Agreement and to review the trade relationship between the Parties.

2. The functions of the Joint Committee shall include, inter alia:

- (a) reviewing the general functioning of this Agreement;
- (b) holding consultations with respect to any matter affecting the operation and the interpretation of this Agreement, as provided

in Article 18;

(c) reviewing the results of this Agreement, the experience gained during its functioning, and the objectives defined therein, and considering ways of improving trade relations between the Parties, including possible improvements in this Agreement. The adoption of any amendments shall be subject to the domestic legal requirements of both Parties;

(d) reviewing the Declaration on Trade in Services.

3. (a) The Joint Committee shall be composed of representatives of the Parties and shall be headed by the United States Trade Representative and Israel's Minister of Industry and Trade or their designees.

(b) The Joint Committee may establish working groups and delegate its powers to them.

4. Each party shall preside in turn over the Joint Committee, which shall convene at least once a year in regular session in order to review the general functioning of the Agreement. Special meetings of the Joint Committee shall also be convened within 21 days at the request of either Party. Regular sessions of the Joint Committee shall be held alternately in the two countries. The Joint Committee shall establish its own rules of procedure.

ARTICLE 18

[NOTICE AND CONSULTATION]

1. (a). Before either Party takes any trade measure with respect to products traded between the Parties, it shall provide prior written notice to the other Party as far in advance as may be practicable. The notice shall include a description of the circumstances leading to the proposed action.

(b). Before either Party commits itself to take any action, unilaterally or by agreement, which would reduce the barriers to trade applicable to third countries, including those with whom that Party intends to enter into a customs union, free trade area, arrangement for frontier trade or those to whom that Party intends unilaterally to grant trade concessions, it shall provide prior written notice to the other Party as far in advance as may be practicable.

2. If the Party affected by the proposed measure referred to in paragraph 1 requests consultations with regard to such measures, the Party proposing the measure shall afford adequate opportunity for consultations regarding the proposed measures.

3. In special circumstances, where delay or prior notice would cause damage which would be difficult to remedy, action may be taken without prior notice or consultation, provided that notice

and an opportunity to consult in accordance with paragraphs 1 and 2 are provided as soon thereafter as practicable.

ARTICLE 19

[DISPUTE SETTLEMENT]

1. (a). Whenever a dispute arises concerning the interpretation of this Agreement, or whenever a Party considers that the other Party has failed to carry out its obligations under this Agreement, the dispute settlement mechanism described in this Article may be invoked. In addition, the dispute settlement mechanism may also be invoked if one Party considers that measures taken by the other Party, including a violation of the Annex on subsidies, severely distort the balance of trade benefits accorded by this Agreement or substantially undermine fundamental objectives of this Agreement. This paragraph shall not apply to the imposition of antidumping or countervailing duties.

(b). When a dispute arises, the Parties shall make every attempt to arrive at a mutually agreeable resolution through consultations.

(c). If the Parties fail to resolve the dispute through consultations, either Party may refer the matter to the Joint Committee, which shall be convened and shall endeavor to resolve the dispute.

(d). If a dispute referred to the Joint Committee has not been resolved within a period of sixty days after the dispute was referred

to it, or within such longer period as the Joint Committee has agreed upon, either Party may refer the matter to a conciliation panel. The conciliation panel shall be composed of three members: each Party shall appoint, within fifteen days of the date of referral, one member, and the two appointees shall choose, within forty-five days of the date of referral, a third who will serve as the chairman. The panel shall establish its own rules of procedure.

(e). The panel shall endeavor to resolve the dispute through agreement of the Parties. If the panel fails to reach such a resolution, it shall, within three months after the first member is appointed, present to the Parties a report containing findings of fact, its determination as to whether either Party has failed to carry out its obligations under the Agreement or whether a measure taken by either Party severely distorts the balance of trade benefits accorded by this Agreement or substantially undermines the fundamental objectives of this Agreement, and a proposal on the settlement of the dispute. The report of the panel shall be non-binding.

(f) If the conciliation panel under this Agreement or any other applicable international dispute settlement mechanism has been invoked by either Party with respect to any matter, the mechanism invoked shall have exclusive jurisdiction over that matter.

2. After a dispute has been referred to a panel and the panel has presented its report the affected Party shall be entitled

to take any appropriate measure.

ARTICLE 20

[SPECIFIC DUTIES]

1. In the event that the value of the currency of the United States of America, measured in Special Drawing Rights of the International Monetary Fund, decreases by more than twenty percent, specific duties and charges imposed by the United States of America and expressed in the currency of the United States of America may be increased by no more than the amount needed to maintain the value of the specific duty in accordance with Annex 1, measured in Special Drawing Rights. The first such adjustment shall be calculated from the last adjustment prior to January 1, 1985. Subsequent adjustments shall be calculated from the date of the most recent increase in specific duties.

2. In the event that the value of the currency of Israel, measured against the currency of the United States of America, decreases by more than twenty percent, specific duties and charges imposed by Israel and expressed in the currency of Israel may be increased by no more than the amount needed to maintain the value of the specific duty in accordance with Annex 2, measured against the currency of the United States of America. The first such adjustment shall be calculated from the last adjustment prior to January 1, 1985. Subsequent adjustments shall be calculated from the date of the most recent increase in specific duties.

ARTICLE 21

[NOMENCLATURE CHANGES]

In the event that either Party changes its tariff schedules, it shall so notify the other Party. In the case of a change other than a major revision that change shall not adversely affect the tariffs applicable to any product as set forth in Annexes 1 and 2 of this Agreement. In the case of a major revision the balance of tariff concessions set forth in Annexes 1 and 2 shall be preserved. The Joint Committee shall modify the tariff nomenclature of the relevant annexes to conform to such change.

ARTICLE 22

[ENTRY INTO FORCE]

1. The entry into force of this Agreement will be subject to the completion of necessary domestic legal procedures by each Party.
2. This Agreement shall enter into force on the date on which both Parties have provided written notification to each other that such procedures have been completed.

ARTICLE 23

[TERMINATION]

1. The Agreement shall remain in force unless terminated in conformity

with paragraph 2.

2. Either Party may terminate this Agreement by written notification to the other Party. This Agreement shall expire twelve months after the date of such notification.

In Witness Whereof, the respective representatives, having been duly authorized, have signed this Agreement.

Done in duplicate, in the Hebrew and English languages, both equally authentic, at Washington, D.C., this *twenty-second* day of *April*, 1985, which corresponds to *this First day of Iyar, 5745.*

Yitzhak Rabin

FOR THE GOVERNMENT OF
ISRAEL

William E. Brock

FOR THE GOVERNMENT OF
THE UNITED STATES OF AMERICA

ANNEX 1

Implementation of Duty-Free Treatment for United States Imports of Products of Israel

Notes:

A. The product descriptions and the articles provided for in each of the tariff items listed in this annex are the product descriptions and articles provided for in the same numbered item or statistical subdivision(s) of such item in the 1985 edition of the Tariff Schedules of the United States Annotated (TSUSA), as published on November 16, 1984, and effective January 1, 1985.

B. Notwithstanding the provisions of paragraphs 2 and 3 below, to simplify the computation of the amount of duty imposed the rates of duty provided for in subparagraphs 2b and 3a, b, c, d, e, f, and g shall be rounded to the nearest 0.1 percent ad valorem or, if the rate of duty is expressed in monetary units, to the nearest 0.1 cent, in accordance with the following rule:

The rate of duty shall be rounded up to the nearest 0.1 percent or 0.1 cent if the rate of duty provided for in paragraph 2 or 3 has the number 5 or above as the second digit to the right of the decimal point; the rate of duty shall be rounded down to the nearest 0.1 percent or 0.1 cent if the rate of duty provided for in paragraph 2 or 3 has the number 4 or below as the second digit to the right of the decimal point.

1. Articles not covered by the provisions of paragraphs 2, 3, or 4 below shall be free of duty effective September 1, 1985.

2. Articles provided for in the items included in List A shall be subject to the following tariff treatment:

- a) Effective September 1, 1985, the rate of duty listed opposite the item;
- b) Effective January 1, 1987, a rate of duty which is 40 percent of the listed rate;
- c) Effective January 1, 1989, free of duty.

3. Articles provided for in the items included in List B shall be subject to the following tariff treatment:

- a) Effective September 1, 1985, a rate of duty which is 80 percent of the TSUS column 1 rate of duty on that date.
- b) Effective January 1, 1986, a rate of duty which is 70 percent of the TSUS column 1 rate of duty on that date.
- c) Effective January 1, 1987, a rate of duty which is 60 percent of the TSUS column 1 rate of duty on that date.
- d) Effective January 1, 1988, a rate of duty which is 50 percent of the TSUS column 1 rate of duty on that date.
- e) Effective January 1, 1989, a rate of duty which is 40 percent of the TSUS column 1 rate of duty on that date.

- f) Effective January 1, 1990, a rate of duty which is 30 percent of the TSUS column 1 rate of duty on that date.
- g) Effective January 1, 1992, a rate of duty which is 10 percent of the TSUS column 1 rate of duty on that date.
- h) Effective January 1, 1995, free of duty.

4. Articles provided for in the items included in List C shall be subject to the TSUS column 1 rate of duty for the respective item until January 1, 1990. The rates of duty to be applied on and after January 1, 1990, shall be determined after consultations between the Governments of Israel and the United States. Effective January 1, 1995, all such articles shall be free of duty.

List A to Annex 1

The symbol "%" indicates percent ad valorem.

The symbol "/" indicates per stated unit of quantity.

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
100.35	12%	117.60	6.4%
100.79	8%	117.70	12%
		117.75	4¢/lb.
105.50	4¢/lb.	117.81	16%
105.55	10%	117.88	8%
106.75	8%	118.05	1.2¢/lb.
		118.10	16%
107.45	8%	118.15	16%
107.62	8%	118.25	16%
		118.30	14%
112.34	10%	118.35	8%
112.50	10%		
112.52	10%	119.50	2.8¢/doz.
112.54	12%	119.55	2.8¢/doz.
112.58	9.2%	119.65	21.6¢/lb.
112.62	16%	119.70	4.4¢/lb.
112.66	16%		
112.71	9.2%	123.50	8%
112.73	12%		
112.74	24%	130.37	20¢/bu. of 56 lbs.
112.80	9.2%		
112.82	12%	131.25	8%
112.86	20%	131.45	16%
112.90	28%	131.80	8%
		131.85	16%
113.20	8%		
113.25	12%	132.30	12%
113.30	12%		
		135.10	2.8¢/lb.
114.04	14%	135.51	10%
114.20	8.8%	135.90	1.8¢/lb.
		135.95	2.4¢/lb.
116.30	5.6¢/lb.	135.97	2.4¢/lb.
		135.99	1.2¢/lb.
117.00	12%		
117.05	16%	136.80	20%
117.15	12%		
117.20	16%	137.75	10%
117.25	12%	137.78	10%
117.35	8%	137.79	20%
117.42	20%	137.80	10%
117.44	19%	137.88	10%
117.50	8%		
117.55	15%	138.35	14%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
138.41	14%	152.05	12%
138.46	14%	152.42	12.5%
		152.50	4¢/lb.
140.76	10.4%	152.60	12%
		152.65	14%
141.60	9.5%	152.78	12%
141.82	10%		
141.86	10%	154.05	5.6¢/lb. + 8%
141.93	14%	154.53	8%
		154.60	16%
144.10	4¢/lb. + 20%		
144.20	2.6¢/lb. on drained weight + 8%	155.60	1.3¢/lb.
		155.65	1.3¢/lb.
145.18	4¢/lb.	161.05	8%
145.55	12¢/lb.	161.06	12.8%
145.65	14%	161.08	12.8%
145.70	22.4%		
		165.25	8¢/gal.
146.24	28%	165.44	16¢/gal.
146.70	11.2%		
146.78	11.2%	167.10	94¢/gal.
146.83	10%	167.20	20.8¢/gal. + \$1.48/ proof gallon on ethyl alcohol content
146.86	11.2%		
146.93	4.8¢/lb.		
146.96	7.6¢/lb.		
146.99	5.6¢/lb. + 8%	167.30	30¢/gal.
		167.32	50¢/gal.
147.19	1¢/lb.		
147.22	0.8¢/lb.	168.09	\$2.28/proof gallon
147.26	14%	168.74	\$3.40/proof gallon
147.31	0.8¢/lb.	168.76	\$1.25/proof gallon
147.36	17.5%	168.80	50¢/proof gallon
147.54	9.6%		
147.77	7%	169.08	50¢/proof gallon
		169.13	\$1.40/proof gallon
148.03	3¢/lb.	169.14	\$1.40/proof gallon
148.06	3¢/lb.	169.22	25¢/proof gallon
148.25	16%	169.31	\$2.27/proof gallon
148.28	16%	169.32	\$1.25/proof gallon
148.35	17.5%	169.37	\$2.56/proof gallon
148.77	8%	169.47	\$1.25/proof gallon
148.78	16%	169.49	\$1.25/proof gallon
148.86	14.4%		
		170.01	\$1.82/lb.
149.28	14%	170.20	36¢/lb.
149.60	7%	170.25	\$1.24/lb.
		170.32	10.2¢/lb.
150.02	7%	170.35	20¢/lb.
150.05	14%	170.40	12.9¢/lb.

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
170.55	44¢/lb.	240.30	8%
170.60	12.9¢/lb.	240.50	8.2%
170.72	\$1.53/lb. + 8.4%	245.30	6%
176.14	1.2¢/lb.	309.3130	10%
176.52	18%	310.1109	8.9%
177.52	1.6¢/lb.	310.40	11%
177.67	8%	319.07	6%
178.30	8%, but not less than the rate applicable to component material subject to the highest rate of duty	355.25	12.5%
182.10	8%	363.01	23.8%
182.92	16%	365.72	12.8%
183.00	8%	365.76	12.8%
183.01	8%	365.7817	12.8%
183.05	8%	365.8660	12.8%
186.20	12%	366.1855	10.5%
186.60	8.8%	366.1865	10.5%
188.30	20¢/lb.	366.1880	10.5%
190.25	7.7%	366.2160	13.5¢/lb.
192.30	72¢/lb.	366.2180	13.5¢/lb.
200.95	7.6%	366.24	10.5%
204.05	7.7%	366.2780	10.5%
204.30	13.3%	366.65	7.2%
204.40	6.7%	367.6035	8.5%
206.65	13.3%	374.05	20%
220.50	14.4%	374.10	20%
222.40	10%	374.15	20%
222.42	10%	374.20	20%
240.10	8%	374.25	20%
240.19	8%	374.30	20%
240.21	16%	374.40	14.4%
240.25	8%	374.50	12%
		374.55	6.5%
		376.54	6.6%
		376.56	7.6%
		378.05	17%
		378.10	10%
		378.20	6.5%
		378.35	6%
		378.40	8%

TSUS or TSUSA
item number

Rate of duty

378.45	6.5%
378.70	5.8%
379.0405	14%
379.0410	14%
379.0415	14%
379.0418	14%
379.0425	14%
379.0427	14%
379.0429	14%
379.0440	14%
379.0480	14%
379.0610	21%
379.2610	35%
379.2620	35%
379.2630	35%
379.35	8%
379.39	16.5%
379.4020	16.8%
379.4030	16.8%
379.4110	8%
379.4120	8%
379.4130	8%
379.4132	8%
379.4137	8%
379.4141	8%
379.4143	8%
379.4150	8%
379.4190	8%
379.4320	8%
379.4615	6.4%
379.4640	6.4%
379.4670	6.4%
379.5545	16.8%
379.6405	8%
379.6410	8%
379.6420	8%
379.6430	8%
379.6440	8%
379.6443	8%
379.6446	8%
379.6447	8%
379.6450	8%
379.6485	8%
379.8906	30%
379.8930	30%
379.9010	13¢/lb. + 32.5%
379.9020	13¢/lb. + 32.5%
379.9025	13¢/lb. + 32.5%

TSUS or TSUSA
item number

Rate of duty

379.9030	13¢/lb. + 32.5%
379.9555	14¢/lb. + 27.5%
379.9605	17%
379.9610	17%
379.9615	17%
379.9620	17%
379.9625	17%
379.9630	17%
379.9636	17%
379.9638	17%
379.9642	17%
379.9644	17%
379.9646	17%
379.9648	17%
379.9655	17%
379.9660	17%
379.9663	17%
379.9665	17%
379.9690	17%
383.0295	21%
383.0305	14%
383.0306	14%
383.0330	14%
383.0335	14%
383.0340	14%
383.0343	14%
383.0345	14%
383.0347	14%
383.0350	14%
383.0396	14%
383.0606	21%
383.0622	21%
383.0624	21%
383.0626	21%
383.0629	21%
383.0631	21%
383.0633	21%
383.0634	21%
383.0636	21%
383.0638	21%
383.0640	21%
383.0657	21%
383.0680	21%
383.0805	14%
383.0810	14%
383.0815	14%
383.0820	14%
383.0825	14%
383.0826	14%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
383.0828	14%	383.2058	17%
383.0831	14%	383.2090	17%
383.0833	14%	383.2305	17%
383.0836	14%	383.2310	17%
383.0838	14%	383.2315	17%
383.0841	14%	383.2320	17%
383.0844	14%	383.2325	17%
383.0850	14%	383.2327	17%
383.0852	14%	383.2329	17%
383.0854	14%	383.2331	17%
383.0865	14%	383.2333	17%
383.0868	14%	383.2340	17%
383.0870	14%	383.2351	17%
383.0872	14%	383.2368	17%
383.0873	14%	383.2369	17%
383.0896	14%	383.2370	17%
383.1902	30%	383.2374	17%
383.1904	30%	383.2381	17%
383.1906	30%	383.25	8%
383.1909	30%	383.2722	16.8%
383.1911	30%	383.2724	16.8%
383.1913	30%	383.2726	16.8%
383.1915	30%	383.2728	16.8%
383.1920	30%	383.2730	16.8%
383.1922	30%	383.2732	16.8%
383.1924	30%	383.2736	16.8%
383.1926	30%	383.2738	16.8%
383.1928	30%	383.2807	16.5%
383.1950	30%	383.2809	16.5%
383.2005	17%	383.2826	16.5%
383.2007	17%	383.2828	16.5%
383.2009	17%	383.2835	16.5%
383.2011	17%	383.2838	16.5%
383.2013	17%	383.2842	16.5%
383.2014	17%	383.2844	16.5%
383.2016	17%	383.2850	16.5%
383.2020	17%	383.29	12%
383.2025	17%	383.3010	8%
383.2030	17%	383.3020	8%
383.2035	17%	383.3030	8%
383.2040	17%	383.3032	8%
383.2044	17%	383.3034	8%
383.2045	17%	383.3036	8%
383.2046	17%	383.3037	8%
383.2047	17%	383.3038	8%
383.2049	17%	383.3040	8%
383.2051	17%	383.3060	8%
383.2052	17%	383.3062	8%
383.2056	17%	383.3064	8%
		383.3066	8%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
383.3067	8%	383.5096	8%
383.3068	8%	383.5097	8%
383.3080	8%	383.5098	8%
383.3085	8%	383.5099	8%
383.3096	8%	383.5204	5%
383.34	6.4%	383.5208	5%
383.36	8%	383.5212	5%
383.3770	6.4%	383.5216	5%
383.39	9%	383.5222	5%
383.40	6.4%	383.5224	5%
383.42	8%	383.5227	5%
383.43	6.4%	383.5234	5%
383.4724	13.2%	383.5238	5%
383.4726	13.2%	383.5242	5%
383.4753	13.2%	383.5252	5%
383.4754	13.2%	383.5253	5%
383.4756	13.2%	383.5254	5%
383.4757	13.2%	383.5257	5%
383.4758	13.2%	383.5264	5%
383.4760	13.2%	383.5268	5%
383.4761	13.2%	383.5272	5%
383.4762	13.2%	383.5276	5%
383.4764	13.2%	383.5282	5%
383.4765	13.2%	383.5283	5%
383.4770	13.2%	383.5285	5%
383.4814	12%	383.5373	3%
383.4816	12%	383.5374	3%
383.4821	12%	383.5375	3%
383.4823	12%	383.5377	3%
383.4825	12%	383.5378	3%
383.49	6.5%	383.5379	3%
383.5010	8%	383.5380	3%
383.5012	8%	383.5381	3%
383.5014	8%	383.5383	3%
383.5016	8%	383.5384	3%
383.5020	8%	383.5385	3%
383.5026	8%	383.5387	3%
383.5027	8%	383.5389	3%
383.5028	8%	383.5390	3%
383.5029	8%	383.5391	3%
383.5032	8%	383.5393	3%
383.5033	8%	383.5396	3%
383.5034	8%	383.5397	3%
383.5037	8%	383.5399	3%
383.5051	8%	383.78	7.5%
383.5058	8%	383.8028	13¢/lb. + 32.5%
383.5059	8%	383.8030	13¢/lb. + 32.5%
383.5064	8%	383.81	30%
383.5068	8%	383.86	17%
383.5074	8%	383.9070	17¢/lb. + 27.5%
383.5094	8%		

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
383.9203	17%	404.20	1.3¢/lb. + 13.1%
383.9215	17%	404.38	13.5%
383.9225	17%	404.48	7.2%
383.9230	17%	404.60	1.7¢/lb. + 13.6%
383.9235	17%	404.64	10.5%
383.9240	17%	404.88	1.1¢/lb. + 18.8%
383.9242	17%	404.96	7.8%
383.9243	17%		
383.9245	17%	405.02	1.7¢/lb. + 15.6%
383.9246	17%	405.07	1.7¢/lb. + 15.6%
383.9262	17%	405.16	7.2%
383.9264	17%	405.31	1.7¢/lb. + 18.1%
383.9267	17%	405.36	7.3%
383.9268	17%	405.44	7.2%
383.9269	17%	405.68	19.9%
383.9276	17%	405.70	13.5%
383.9296	17%	405.72	7.2%
383.9506	4%	405.80	1.3¢/lb. + 16.2%
383.9508	4%	405.85	1.7¢/lb. + 12.5%
383.9510	4%	405.88	7.3%
383.9517	4%		
383.9519	4%	406.24	7.8%
383.9521	4%	406.28	0.4¢/lb. + 12.5%
383.9523	4%	406.37	1.7¢/lb. + 16.2%
383.9527	4%	406.39	1.7¢/lb. + 16.2%
383.9529	4%	406.44	17.5%
		406.52	7.4%
386.11	10%	406.56	1.7¢/lb. + 18%
386.5042	7%	406.64	0.1¢/lb. + 18.7%
		406.68	0.1¢/lb. + 19.8%
389.62	9%	406.72	1.5¢/lb. + 10%
		406.76	0.9¢/lb. + 12.5%
402.20	1.3¢/lb. + 12.5%	406.81	1.1¢/lb. + 12.5%
402.40	7.6%	406.82	1.7¢/lb. + 12.5%
402.44	9.5%	406.83	1.7¢/lb. + 12.5%
402.48	7.8%	406.96	1¢/lb. + 15.6%
402.52	10.4%		
402.54	10.4%	407.09	7.4%, but not less than the highest rate applicable to any component material
402.60	7.4%		
402.68	15.2%		
402.76	7.6%		
402.84	10%		
402.88	15%	407.14	1.7¢/lb. + 12.5%
403.29	20%	407.16	1.7¢/lb. + 13.6%, but not less than the highest rate applicable to any component material
403.32	7.2%		
403.49	1.7¢/lb. + 13.7%		
403.76	10.6%		
404.00	7.5%		

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
408.00	8.9%	410.48	10.8%
408.22 pt. <u>1</u> /	13.5%	410.52	7.2%
408.32	10.7%	410.56	8.6%
408.41	8.5%	410.66	8.7%
408.76	7.6%	410.72	10.2%
		410.76	7.2%
409.30	7.7%	410.80	7.6%
409.38	8.2%	410.84	10%
409.42	14.3%		
409.46	1.5¢/lb. + 14%	411.12	7.4%
409.50	1.5¢/lb. + 14.4%	411.24	8%
409.54	20%	411.26	11.6%
409.58	14.2%	411.72	7.4%
409.62	9.2%	411.80	15%
409.66	20%	411.82	10.8%
409.68	15%	411.87	10.8%
409.70	9%	411.91	8.1%
409.74	20%		
409.76	15%	412.52	7.8%
409.78	9.5%	412.56	16.2%
409.82	20%	412.72	9.1%
409.84	15%	412.80	23.5%
409.86	9%	412.84	18.9%
409.90	20%	412.88	11.8%
409.92	15%	412.92	16.3%
409.94	8.1%		
409.96	8.2%	413.04	12.2%
		413.12	9.4%
410.00	20%	413.16	8.4%
410.02	15%	413.20	16.3%
410.04	8.3%	413.30	11.9%
410.08	20%	413.32	20%
410.10	15%	413.36	15.7%
410.12	8.4%	413.50	10%
410.16	20%	413.51	10%, but not less than the highest rate applicable to any component material
410.18	15%		
410.19	9%		
410.20	20%		
410.22	15%		
410.24	20%		
410.28	8.3%	416.40	10.5%
410.32	20%	416.45	4.2%
410.34	15%		
410.36	12.5%	417.40	10%
410.40	12.5%	417.42	11.2%
410.44	14%		

1/ Only a,a,a-Trifluoro-2,6-dinitro-N,N-dipropyl-p-toluidine (Trifluralin).

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
418.30	10%	429.24	15.9%
418.40	7.2%	429.26	20%
418.42	7.2%	429.44	12%
418.44	7.2%	429.47	18%
		429.48	3.7%
420.32	10%	429.70	7.2%
420.34	11.2%	429.95	3.7%
421.06	14%	432.25	3.7%, but not less than the highest rate applicable to any component material
421.14	8.6%		
421.56	10%		
421.60	11.2%		
422.10	7.8%		
422.12	7.8%	437.04	20¢/lb.
422.14	7.8%	437.38	50¢/lb.
422.40	10.5%	437.47	8%
422.42	10%	437.74	12%
422.60	12.8%		
422.62	12.8%	445.30	12.5%
422.74	14%	445.46	10.1%
		445.52	12.5%
423.84	14%		
423.92	10%	460.20	8%
423.94	7.4%	460.55	14.4%
		460.60	8%
425.00	11.6%	460.70	7.2%
425.12	11.3%		
425.24	3.7%	473.40	8%
425.30	12%	473.58	12%
		473.62	8%
426.22	7.2%		
426.94	8.4%	474.02	0.15¢/piece
426.96	14%		
		485.30	7.2%
427.14	7.8%		
427.22	7.5%	490.05	7.4%
427.24	14%		
427.44	20%	493.42	12.8%
427.46	7.2%	493.65	8%
427.92	1.3¢/lb.	493.66	15%
427.97	18%		
		511.31	16.8%
428.06	14%		
428.30	11.5%	520.61	16.8%
428.34	12%	520.75	6%
428.47	12.3%		
428.52	15.9%	522.24	13.5%
428.84	9%		
428.86	12%	531.37	9%
428.94	7.8%		

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
532.22	20%	605.03	8.2%
532.24	19%	605.05	10%
532.27	20%	605.08	8.2%
532.31	10.8%	605.27	7.5%
		605.28	8.2%
533.54	8%	605.46	7.5%
		605.47	10%
534.81	2¢/doz. pcs. + 7%	605.66	16%
534.84	7%		
534.94	9%	606.42	8%
		606.90	8.4%
535.21	12%	606.94	8.4%
535.24	8.2%	606.95	8.4%
535.31	7.2%		
		607.88	8%
536.15	8%	607.90	8%
540.27	13.6%	608.43	8.4%
540.30	14%	608.49	8.4%
540.43	7.5%	608.57	9.2%
540.47	9.6%	608.64	9.2%
540.55	7.2%		
540.65	8.2%	612.61 1-a	7.3%
540.67	10%	612.61 1-b	0.5¢/lb. on copper content + 7%
543.23	2¢/sq. ft.	612.70 1-a	7.3%
		612.70 1-b	0.5¢/lb. on copper content + 7.2%
544.16	7.2%	612.71 1-a	7.4%
544.51	7.8%	612.71 1-b	0.5¢/lb. on copper content + 0.02¢/ lb. + 7%
544.54	8%		
544.64	7.2%		
545.17	7.5%		
545.31	1.6¢ each + 8%	613.15 1-a	11.2%
545.34	2.8¢ each + 8%	613.15 1-b	0.6¢/lb. + 8.8%
545.35	4¢ each + 8%		
545.37	6¢ each + 8%	624.40	11.9%
545.53	11.2%	624.42	9%
545.65	12%		
		626.04	15.2%
546.18	8.4%		
546.23	8%	628.55	8%
546.38	10%		
546.39	9%	629.12	7.2%
546.47	7.8%	629.14	15%
		629.20	15%
547.13	9.6%	629.28	10.5%
547.55	8.4%		
		632.30	14%
548.03	7.5%	632.78	32¢/lb.

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
642.25	10%	656.25	10%
642.27	7.8%	656.30	8%
642.74	7.2%		
644.15	7%	660.74	90¢ each + 14%
644.60	8.2%	661.90	3.9%
646.49	10%	668.32	80¢ each + 8%
646.88	12.3%	668.34	8%
647.10	8%	670.58	10%
648.80	12%	670.62	23¢/1,000 + 8.2%
648.82	12%	670.68	7.8%
649.23	7.2%	674.30	5.8%
649.43	7.2%	674.31	4.2%
649.44	8.4%	674.33	4.2%
649.53	7%	674.34	4.2%
649.71	10%	674.35	4.4%
649.73	10%	680.59	50¢ each + 7.7%
649.75	10%	680.62	9%
649.91	8%		
650.08	0.8¢ each + 10%	682.20	10%
650.10	0.8¢ each + 14%	682.55	10%
650.54	13.6%	683.70	25%
650.56	7.5%	684.15	6.8%
650.83	8%	685.16	6%
650.90	10¢ each + 10%	685.80	8%
650.92	10¢ each + 10%	686.70	7.9%
651.01	7.6%	687.35	12%
651.07	7.2%	690.15	14.4%
651.13	8.1%	700.05	16%
651.62	8.2%	700.10	8%
651.75	The rate of duty, if any, applicable to each article in the set	700.15	8%
652.55	8%	700.20	2%
652.72	8.2%	700.25	13.6%
653.39	7.6%	700.26	13.6¢/pair
653.65	8.2%	700.27	4%
653.70	7.5%	700.29	4%
653.75	8.2%	700.30	4%
656.05	8%	700.32	4%
656.20	7.5%	700.35	6.8%
		700.41	8%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
700.43	12%	707.90	8.4%
700.45	8%		
700.51	6.6%	708.05	8%
700.52	20%	708.07	8%
700.53	30%	708.10	8.4%
700.56	4.8%	708.21	7%
700.57	37.5%	708.25	8%
700.59	37.5%	708.27	8%
700.61	37.5%	708.30	8.4%
700.62	90¢/pair + 20%	708.41	9%
700.63	20%	708.43	7.2%
700.64	48%	708.45	7.2%
700.67	90¢/pair + 37.5%	708.47	7.2%
700.69	90¢/pair + 20%	708.56	16%
700.71	20%	708.58	8%
700.72	12%	708.63	9%
700.73	8%	708.65	The rate applicable to the articles of which the frames and mountings are parts
700.74	6%		
700.75	2.8%		
700.80	10%		
700.83	6.4%		
700.90	7.5%	708.71	8%
700.95	10%	708.72	8%
		708.73	9%
702.45	20%	708.75	9%
		708.80	7.2%
		708.93	9%
703.20	11%		
703.25	9.4%		
703.30	8.2%	709.01	9%
703.40	22%	709.05	10%
703.45	26%	709.13	8.4%
703.50	8.2%	709.23	6.4%
		709.27	7.9%
706.05	6.4%	709.55	9%
706.07	8%	709.56	7.2%
706.13	8%		
706.15	10%	710.06	9%
706.19	18%	710.21	10%
706.21	18%	710.26	47¢ each + 7.4%
706.32	8.4%	710.27	9%
706.34	8.4%	710.86	7%
706.36	7.2%	710.88	9%
706.41	16%	710.90	10%
706.44	8.2%		
706.45	7.8%	711.30	8.4%
706.47	7.8%	711.31	17%
706.50	8.8%	711.32	8.4%
706.55	7.8%	711.40	10%
706.61	16%	711.75	49¢ each + 7.6%
706.62	16%	711.77	9%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
711.86	10%	716.40	90¢ each + 9¢ for each jewel over 7
711.90	15%		
711.93	17%		
		719.—	Column 1 base rate + 35¢ each, if self- winding + 35¢ each adjustment
712.12	10%		
712.25	49¢ each + 7.6%		
712.27	9%		
713.05	30¢ each + 6.4%	720.02	30¢ each
713.15	9%	720.10	5.5¢ each + 6.4% + 2.5¢ for each jewel, if any
713.17	45¢ each + 7%		
715.05	The rates applicable to the cases, plus the rates applicable to the movements, if such cases and movements were imported separately	720.12	10¢ each + 6.4% + 2.5¢ for each jewel, if any
		720.14	15¢ each + 6.4% + 2.5¢ for each jewel, if any
715.25	5.5¢ each + 6.4% + 2.5¢ for each jewel, if any	720.16	30¢ each + 6.4% + 2.5¢ for each jewel, if any
715.27	10¢ each + 6.4% + 2.5¢ for each jewel, if any	720.18	45¢ each + 6.4% + 2.5¢ for each jewel, if any
715.29	15¢ each + 6.4% + 2.5¢ for each jewel, if any	720.21	8%
715.31	30¢ each + 6.4% + 2.5¢ for each jewel, if any	720.22	8%
715.33	45¢ each + 6.4% + 2.5¢ for each jewel, if any	720.32	7.4%
715.45	5.5¢ each + 6.4% + 2.5¢ for each jewel, if any	720.40	0.5¢ each + 9%
715.47	10¢ each + 6.4% + 2.5¢ for each jewel, if any	720.44	10%
715.49	15¢ each + 6.4% + 2.5¢ for each jewel, if any	720.75	9%
715.51	30¢ each + 6.4% + 2.5¢ for each jewel, if any	720.84	13% + 5¢ for each jewel (if any) + 0.6¢ for each other piece or part
715.55	45¢ each + 7% + 2.5¢ for each jewel, if any	720.86	6.4% + 2.5¢ for each jewel (if any) + 0.3¢ for each other piece or part
715.57	45¢ each + 7% + 2.5¢ for each jewel, if any	720.90	11%
715.60	5.5¢ each + 6.4% + 2.5¢ for each jewel, if any	720.92	10%
715.68	45¢ each + 6.4% + 2.5¢ for each jewel, if any	720.94	6.4%
		721.05	9%
716.09	36¢ each	722.14	6.8%
716.17	72¢ each	722.40	7%
716.37	\$1.80 each + 9¢ for each jewel over 7	722.44	7%
		722.46	7%
		722.50	7%
		722.52	7.8%

TSUS or TSUSA item number	Rate of duty	TSUS or TSUSA item number	Rate of duty
722.55	9%	737.40	7%
724.20	0.2¢/lin.ft.	737.60	6.4%
724.35	0.2¢/lin.ft.	740.75	8%
725.08	7%	741.10	8%
725.20	12%	741.40	8%
725.46	6.8%	745.10	11%
725.47	6.8%	745.50	10%
726.20	8.2%	745.52	8.2%
726.55	6.6%	745.56	9%
727.11	7.5%	745.61	11%
727.13	7.5%	745.62	11%
727.14	7.5%	745.67	11%
727.45	7%	748.15	7%
730.15	40¢ each + 11%	748.20	8.4%
730.23	8.1%	748.32	8.8%
730.25	9.1%	748.36	10%
730.29	7.5%	750.10	7.8%
730.37	10%	750.22	11%
730.39	8.4%	750.25	8.1%
730.61	8.4%	750.27	9.6¢ each
730.80	8.4%	750.29	8%
730.85	7.8%	750.32	10%
731.15	7.6%	750.45	0.2¢ each + 7%
731.20	9.2%	750.80	7.5%
731.30	7%	751.20	12%
731.65	9%	751.25	7.5%
731.70	9%	755.20	7.5%
732.02	12%	755.30	6.9%
732.06	8.8%	756.02	7.2%
732.08	12%	756.04	10%
732.12	8.8%	756.06	9%
732.14	8.8%	756.15	10%
732.21	7.2%	756.21	1¢ each + 16%
732.24	8.8%	756.23	0.5¢ each + 8%
732.26	12%	756.40	7%
732.30	7.2%	756.50	7.8%
732.42	10%	760.10	6.6%
732.43	7.8%	760.15	8%
734.05	8.2%	760.34	40¢/1,000 + 7%
735.10	7.8%	770.45	8.1%
737.15	7.8%		

TSUS or TSUSA item number	Rate of duty
771.05	1.5¢/lb.
772.57	12%
773.20	10.5%
774.35	11.6%
790.00	6.4%
790.25	13.6%
790.59	9%
790.61	8.7%
790.62	8.7%
790.63	9%
791.05	7.4%
792.26	7.7%
869.00	8%

List B to Annex 1

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
141.76	301.38	305.20	309.75
141.92	301.39	305.22	309.80
	301.40	305.28	309.90
146.30	301.41	305.30	309.98
	301.42	305.40	309.99
147.03	301.43	305.50	
147.07	301.44		310.01
147.15	301.45	307.30	310.05
	301.46	307.50	310.06
300.60	301.47	307.52	310.10
	301.48	307.62	310.1106
301.01	301.49	307.66	310.1110
301.02	301.50	307.6820	310.1114
301.03	301.51	307.6830	310.1135
301.04	301.52	307.6840	310.1150
301.05	301.53	307.6850	310.1155
301.06	301.54		310.1170
301.07	301.55	308.60	310.20
301.08	301.56	308.65	310.21
301.09	301.57	308.66	310.50
301.10	301.58	308.70	310.60
301.11	301.59	308.71	310.80
301.12	301.60	308.75	310.90
301.13	301.70	308.80	310.9140
301.14	301.80	308.90	
301.15	301.82		315.05
301.16	301.84	309.02	315.10
301.17	301.86	309.03	315.15
301.18	301.88	309.05	315.25
301.19	301.92	309.06	315.30
301.20	301.94	309.10	315.35
301.21	301.96	309.20	315.40
301.22	301.98	309.21	315.45
301.23		309.25	315.55
301.24	302.—	309.28	315.75
301.25		309.29	315.80
301.26	303.10	309.30	315.85
301.27	303.20	309.3110	315.90
301.28		309.3140	315.95
301.29	305.04	309.3150	
301.30	305.06	309.3165	316.05
301.31	305.08	309.35	316.10
301.32	305.09	309.41	316.20
301.33	305.10	309.50	316.25
301.34	305.12	309.60	316.30
301.35	305.14	309.65	316.40
301.36	305.16	309.66	316.50
301.37	305.18	309.70	316.55

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
316.58	320.38 <u>1/</u>	320.88 <u>1/</u>	336.55
316.70	320.39 <u>1/</u>	320.92 <u>1/</u>	336.62
	320.40 <u>1/</u>	320.94 <u>1/</u>	336.64
319.21 <u>1/</u>	320.41 <u>1/</u>	320.96 <u>1/</u>	
319.23 <u>1/</u>	320.42 <u>1/</u>	320.98 <u>1/</u>	337.50
319.25 <u>1/</u>	320.43 <u>1/</u>		337.55
319.27	320.44 <u>1/</u>	321.—	337.60
319.29	320.45 <u>1/</u>		337.68
	320.46 <u>1/</u>	322.—	337.80
320.01 <u>1/</u>	320.47 <u>1/</u>		337.90
320.02 <u>1/</u>	320.48 <u>1/</u>	323.—	
320.03 <u>1/</u>	320.49 <u>1/</u>		338.10
320.04 <u>1/</u>	320.50 <u>1/</u>	324.—	338.25
320.05 <u>1/</u>	320.51 <u>1/</u>		338.27
320.06 <u>1/</u>	320.52 <u>1/</u>	325.—	338.40
320.07 <u>1/</u>	320.53 <u>1/</u>		338.50
320.08 <u>1/</u>	320.54 <u>1/</u>	326.—	
320.09 <u>1/</u>	320.55 <u>1/</u>		339.05
320.10 <u>1/</u>	320.56 <u>1/</u>	327.—	339.10
320.11 <u>1/</u>	320.57 <u>1/</u>		
320.12 <u>1/</u>	320.58 <u>1/</u>	328.—	345.30
320.13 <u>1/</u>	320.59 <u>1/</u>		345.35
320.14 <u>1/</u>	320.60 <u>1/</u>	329.—	345.5011
320.15 <u>1/</u>	320.61 <u>1/</u>		345.5015
320.16 <u>1/</u>	320.62 <u>1/</u>	330.—	345.5018
320.17 <u>1/</u>	320.63 <u>1/</u>		345.5031
320.18 <u>1/</u>	320.64 <u>1/</u>	331.—	345.5033
320.19 <u>1/</u>	320.65 <u>1/</u>		345.5035
320.20 <u>1/</u>	320.66 <u>1/</u>	332.10	345.5037
320.21 <u>1/</u>	320.67 <u>1/</u>	332.4020	345.5051
320.22 <u>1/</u>	320.68 <u>1/</u>		345.5053
320.23 <u>1/</u>	320.69 <u>1/</u>	335.55	345.5055
320.24 <u>1/</u>	320.70 <u>1/</u>	335.60	345.5057
320.25 <u>1/</u>	320.71 <u>1/</u>	335.70	345.5071
320.26 <u>1/</u>	320.72 <u>1/</u>	335.75	345.5075
320.27 <u>1/</u>	320.73 <u>1/</u>	335.85	345.5077
320.28 <u>1/</u>	320.74 <u>1/</u>	335.95	345.60
320.29 <u>1/</u>	320.75 <u>1/</u>		
320.30 <u>1/</u>	320.76 <u>1/</u>	336.10	346.05
320.31 <u>1/</u>	320.77 <u>1/</u>	336.15	346.10
320.32 <u>1/</u>	320.78 <u>1/</u>	336.20	346.20
320.33 <u>1/</u>	320.79 <u>1/</u>	336.25	346.22
320.34 <u>1/</u>	320.80 <u>1/</u>	336.30	346.24
320.35 <u>1/</u>	320.82 <u>1/</u>	336.35	346.30
320.36 <u>1/</u>	320.84 <u>1/</u>	336.40	346.32
320.37 <u>1/</u>	320.86 <u>1/</u>	336.50	346.40

1/ Effective September 1, 1985, the minimum rate of duty provided for this item in headnote 4 of TSUS schedule 3, part 3, subpart A shall not be applicable to imports of products of Israel.

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
346.45	351.46	357.35	361.05
346.50	351.50	357.40	361.07
346.52	351.60	357.45	361.10
346.56	351.70	357.60	361.18
346.6010	351.80	357.70	361.21
346.6030	351.90	357.80	361.23
346.6065		357.90	361.24
346.65	352.10	357.95	361.26
346.70	352.20		361.42
346.80	352.30	358.05	361.43
346.82	352.40	358.06	361.45
346.86	352.50	358.08	361.46
346.90	352.80	358.09	361.48
346.95		358.11	361.50
	353.10	358.14	361.53
347.10	353.50	358.16	361.54
347.15		358.24	361.5610
347.20	355.02	358.26	361.5620
347.26	355.04	358.30	361.5630
347.28	355.15	358.35	361.5660
347.30	355.16	358.40	361.80
347.33	355.18	358.50	361.85
347.35	355.20	358.60	
347.40	355.35		363.02
347.45	355.42	359.10	363.10
347.50	355.45	359.20	363.15
347.55	355.50	359.30	363.20
347.60	355.55	359.40	363.25
347.65	355.60	359.50	363.35
347.68	355.65	359.60	363.40
347.69	355.70		363.50
347.72	355.75	360.04	363.5115
347.75	355.81	360.06	363.55
	355.82	360.10	363.60
348.00	355.85	360.1520	363.65
348.05		360.20	363.70
	356.05	360.25	363.75
349.10	356.10	360.30	363.80
349.15	356.15	360.35	363.90
349.25	356.20	360.36	
349.30	356.30	360.40	364.07
	356.35	360.4445	364.09
350.00	356.45	360.65	364.13
	356.70	360.70	364.14
351.05	356.80	360.76	364.16
351.10		360.77	364.18
351.20	357.05	360.78	364.20
351.25	357.10	360.79	364.21
351.30	357.15	360.81	364.25
351.40	357.20	360.82	364.35
351.44	357.30	360.84	

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
365.00	366.51	370.68	379.0420
365.05	366.54	370.72	379.0607
365.11	366.57	370.76	379.0609
365.14	366.60	370.80	379.0615
365.15	366.63	370.84	379.0620
365.20	366.69	370.88	379.0630
365.25	366.72	370.92	379.0640
365.29	366.75		379.0642
365.31	366.77	372.04	379.0646
365.35	366.79	372.06	379.0652
365.40	366.81	372.08	379.0654
365.45	366.84	372.10	379.0660
365.50		372.15	379.08
365.68	367.05	372.20	379.11
365.74	367.10	372.25	379.13
365.77	367.15	372.30	379.15
365.7815	367.20	372.35	379.17
365.7825	367.25	372.40	379.20
365.7855	367.28	372.45	379.23
365.7865	367.31	372.50	379.2640
365.80	367.3428	372.55	379.2650
365.81	367.35	372.60	379.28
365.83	367.40	372.65	379.31
365.84	367.45	372.70	379.3310
365.8610	367.50	372.75	379.3320
365.8620	367.55	372.80	379.3323
365.8640	367.59		379.3325
365.8670	367.6025	373.05	379.3331
365.8680	367.6040	373.10	379.3333
365.91	367.6080	373.15	379.3335
	367.65	373.20	379.3341
366.06		373.22	379.3360
366.09	370.04	373.25	379.3365
366.12	370.08	373.27	379.3370
366.15	370.12	373.30	379.3375
366.1820	370.16		379.3380
366.1840	370.17	376.04	379.3390
366.2120	370.19	376.08	379.37
366.2140	370.21	376.12	379.4010
366.2720	370.22	376.16	379.4040
366.2740	370.24	376.20	379.4050
366.2760	370.28	376.24	379.4060
366.30	370.32	376.28	379.4070
366.33	370.36		379.4135
366.36	370.40	378.30	379.4310
366.39	370.44	378.50	379.4330
366.42	370.48	378.55	379.4610
366.45	370.52	378.60	379.4620
366.46	370.56		379.4630
366.47	370.60	379.00	379.4650
366.48	370.64	379.02	379.4660

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
379.48	379.8922	383.0238	383.2350
379.49	379.8924	383.0242	383.2367
379.51	379.8926	383.0244	383.2375
379.52	379.8928	383.0246	383.2378
379.54	379.8935	383.0248	383.2384
379.5510	379.8940	383.0262	383.2396
379.5520	379.9035	383.0264	383.2706
379.5525	379.9040	383.0266	383.2710
379.5530	379.91	383.0268	383.2712
379.5535	379.92	383.0272	383.2714
379.5540	379.94	383.0320	383.2715
379.5550	379.9501	383.0352	383.2716
379.5555	379.9505	383.0353	383.2718
379.5560	379.9510	383.0356	383.2721
379.5565	379.9515	383.0357	383.2750
379.57	379.9520	383.0358	383.2752
379.58	379.9525	383.0359	383.2754
379.60	379.9530	383.0361	383.2758
379.6210	379.9535	383.0363	383.2805
379.6217	379.9540	383.05	383.2814
379.6219	379.9545	383.0601	383.2816
379.6220	379.9550	383.0603	383.2818
379.6230	379.9560	383.0604	383.2821
379.6240	379.9562	383.0608	383.2822
379.6250	379.9564	383.0612	383.2824
379.6260	379.9566	383.0614	383.3061
379.6270	379.9568	383.0618	383.3069
379.6280	379.9570	383.0644	383.3070
379.6441	379.9575	383.0648	383.3075
379.6448	379.9580	383.0652	383.32
379.6455	379.9585	383.0855	383.33
379.66	379.9601	383.0874	383.3710
379.68	379.98	383.0878	383.45
379.69		383.0882	383.4702
379.71	383.00	383.0886	383.4704
379.72	383.0205	383.10	383.4705
379.74	383.0207	383.12	383.4707
379.75	383.0208	383.13	383.4709
379.76	383.0212	383.15	383.4711
379.78	383.0213	383.16	383.4716
379.79	383.0214	383.18	383.4717
379.81	383.0216	383.1932	383.4718
379.83	383.0217	383.1934	383.4720
379.84	383.0219	383.1952	383.4721
379.86	383.0222	383.1954	383.4747
379.87	383.0223	383.1960	383.4748
379.8904	383.0224	383.2042	383.4750
379.8905	383.0226	383.2054	383.4818
379.8908	383.0228	383.22	383.4820
379.8911	383.0232	383.2301	383.5031
379.8915	383.0234	383.2302	383.5041
379.8920	383.0236	383.2303	383.5042

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
383.5043	383.57	383.9061	383.9595
383.5044	383.58	383.9062	383.9596
383.5046	383.60	383.9063	383.9598
383.5048	383.62	383.9064	
383.5054	383.63	383.9066	385.15
383.5057	383.65	383.9068	385.20
383.5092	383.66	383.9069	385.25
383.5093	383.68	383.9072	385.30
383.5246	383.70	383.9074	385.40
383.5288	383.72	383.9076	385.50
383.5289	383.75	383.9203	385.53
383.5293	383.77	383.9205	385.55
383.5294	383.8002	383.9210	385.60
383.5296	383.8007	383.9211	385.61
383.5297	383.8009	383.9220	385.63
383.5298	383.8011	383.9255	385.70
383.5299	383.8012	383.9261	385.75
383.5304	383.8014	383.9263	385.80
383.5305	383.8017	383.9270	385.85
383.5306	383.8019	383.9273	385.90
383.5307	383.8022	383.9532	
383.5309	383.8024	383.9534	386.04
383.5310	383.8026	383.9536	386.06
383.5311	383.8045	383.9540	386.07
383.5312	383.8048	383.9542	386.15
383.5316	383.8050	383.9544	386.20
383.5326	383.8052	383.9546	386.25
383.5333	383.8069	383.9548	386.40
383.5334	383.8071	383.9550	386.5010
383.5342	383.8073	383.9552	386.5035
383.5346	383.88	383.9562	386.5037
383.5347	383.9005	383.9564	386.5038
383.5348	383.9010	383.9566	
383.5349	383.9015	383.9568	387.10
383.5350	383.9020	383.9570	387.20
383.5351	383.9025	383.9572	387.25
383.5353	383.9027	383.9574	387.32
383.5354	383.9029	383.9576	387.33
383.5355	383.9032	383.9578	387.37
383.5357	383.9035	383.9579	
383.5358	383.9037	383.9580	388.10
383.5359	383.9040	383.9581	388.20
383.5361	383.9042	383.9583	388.30
383.5363	383.9043	383.9584	388.40
383.5364	383.9052	383.9585	
383.5365	383.9055	383.9586	389.10
383.5366	383.9056	383.9587	389.20
383.5369	383.9057	383.9589	389.30
383.5370	383.9058	383.9591	389.40
383.55	383.9059	383.9593	389.50

TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number	TSUS or TSUSA item number
389.61	702.60	704.50	705.69
389.70	702.65	704.55	705.70
	702.70	704.56	705.72
402.80 pt. <u>1</u> /	702.75	704.60	705.73
402.82	702.80	704.65	705.74
	702.85	704.70	705.76
403.56 pt. <u>2</u> /	702.90	704.75	705.78
403.64 pt. <u>3</u> /	702.95	704.80	705.83
403.66		704.85	705.85
	703.05	704.90	705.86
404.36 pt. <u>4</u> /	703.10	704.95	705.90
	703.14		
405.52 pt. <u>5</u> /	703.16	705.35	706.33
	703.65	705.40	706.37
407.07 pt. <u>6</u> /	703.72	705.42	706.39
	703.75	705.43	
422.78	703.80	705.45	727.82
	703.85	705.46	727.86
429.28	703.90	705.48	
	703.95	705.50	737.21
680.37		705.51	
	704.05	705.53	748.45
696.15	704.10	705.54	748.50
	704.15	705.55	
702.06	704.20	705.57	772.30
702.08	704.25	705.58	772.35
702.12	704.30	705.60	
702.14	704.32	705.63	791.45
702.20	704.34	705.66	791.48
702.54	704.40	705.67	791.70
702.56	704.45	705.68	791.74
			791.80

1/ Except pentabromomethylbenzene and tribromocumene.

2/ Except tetrabromobisphenol A.

3/ Except decabromodiphenyl oxide, and octabromodiphenyl oxide.

4/ Except tetrabromophthalic anhydride.

5/ Except ethylenebistetrabromophthalimide.

6/ Except dibromoethyldibromocyclohexane.

ANNEX 2

Implementation of Duty-Free Treatment for Israeli Imports of Products of the United States of America

Notes:

- A. The product descriptions and the articles provided for in each of the tariff items listed in this annex are the product descriptions and articles provided for in the same numbered item in the Tariff Schedules of Israel (TSI), as published in the Customs Tariff and Exemption Order (Substitution of Schedule), 5744-1984, and as effective January 1, 1985.
- B. Notwithstanding the provisions of paragraphs 2 and 3 below, to simplify the computation of the amount of duty imposed the rates of duty provided for in subparagraphs 2b and 3a, b, c, d, e, f, and g shall be rounded to the nearest 0.1 percent ad valorem, or if the rate of duty is expressed in monetary units, to the nearest lowest currency value specified in the TSI, in accordance with the following rule:

The rate of duty shall be rounded up to the nearest 0.1 percent or to the lowest currency value specified in the TSI if the rate of duty provided for in paragraph 2 or 3 has the number 5 or above as the second digit to the right of the decimal point in the case of ad valorem duties, or as the first digit to the right of the lowest currency value specified in the TSI in the case of specific duties; the rate of duty shall be rounded down to the nearest 0.1 percent or to the lowest currency value specified in the TSI if the rate of duty provided for in paragraph 2 or 3 has the number 4 or below as the second digit to the right of the decimal point in the case of ad valorem duties, or as the first digit to the right of the lowest currency value specified in the TSI in the case of specific duties.

- C. As regards tariff headings 3005.1000, 8904.1000, 9905.9900, 9906.9900, for which no duty rates are specified in the TSI, the duty rates and tariff reduction formula under this Annex shall be in accordance with the duty rates and tariff reductions applicable to all articles comprising such tariff headings.

List C to Annex 1

TSUS
item number

140.30
140.40
140.60
140.65
140.74

141.65
141.66

148.42
148.44
148.46
148.48
148.50
148.56

165.27
165.29
165.32
165.36

192.19

TSUS
item number

402.80 pt.1/

403.51
403.56 pt.2/
403.59
403.64 pt.3/

404.36 pt.4/

405.52 pt.5/

407.07 pt.6/

420.82

740.11
740.12
740.13
740.70

- 1/ Only pentabromomethylbenzene and tribromocumene.
- 2/ Only tetrabromobisphenol A.
- 3/ Only decabromodiphenyl oxide and octabromodiphenyl oxide.
- 4/ Only tetrabromophthalic anhydride.
- 5/ Only ethylenebistetrabromophthalimide.
- 6/ Only dibromoethyldibromocyclohexane.

ANNEX 2

Implementation of Duty-Free Treatment for Israeli Imports of Products of the United States of America

Notes:

A. The product descriptions and the articles provided for in each of the tariff items listed in this annex are the product descriptions and articles provided for in the same numbered item in the Tariff Schedules of Israel (TSI), as published in the Customs Tariff and Exemption Order (Substitution of Schedule), 5744-1984, and as effective January 1, 1985.

B. Notwithstanding the provisions of paragraphs 2 and 3 below, to simplify the computation of the amount of duty imposed the rates of duty provided for in subparagraphs 2b and 3a, b, c, d, e, f, and g shall be rounded to the nearest 0.1 percent ad valorem, or if the rate of duty is expressed in monetary units, to the nearest lowest currency value specified in the TSI, in accordance with the following rule:

The rate of duty shall be rounded up to the nearest 0.1 percent or to the lowest currency value specified in the TSI if the rate of duty provided for in paragraph 2 or 3 has the number 5 or above as the second digit to the right of the decimal point in the case of ad valorem duties, or as the first digit to the right of the lowest currency value specified in the TSI in the case of specific duties; the rate of duty shall be rounded down to the nearest 0.1 percent or to the lowest currency value specified in the TSI if the rate of duty provided for in paragraph 2 or 3 has the number 4 or below as the second digit to the right of the decimal point in the case of ad valorem duties, or as the first digit to the right of the lowest currency value specified in the TSI in the case of specific duties.

C. As regards tariff headings 3005.1000, 8904.1000, 9905.9900, 9906.9900, for which no duty rates are specified in the TSI, the duty rates and tariff reduction formula under this Annex shall be in accordance with the duty rates and tariff reductions applicable to all articles comprising such tariff headings.

1. Articles not covered by the provisions of paragraphs 2, 3 and 4 below shall be free of duty effective September 1, 1985.

2. Articles provided for in the items included in List A shall be subject to the following tariff treatment:

- a) Effective September 1, 1985, the rate of duty listed opposite the item;
- b) Effective January 1, 1987, a rate of duty which is 40 percent of the listed rate;
- c) Effective January 1, 1989, free of duty.

Provided that prior to January 1, 1989 the rates of duty will not be lower than the rates of duty applied to imports originating in the European Economic Community.

3. Articles provided for in the items included in List B shall be subject to the following tariff treatment:

- a) Effective September 1, 1985, a rate of duty which is 80 percent of the general rate of duty of the TSI on that date;

- b) Effective January 1, 1986, a rate of duty which is 70 percent of the general rate of duty of the TSI on that date;
- c) Effective January 1, 1987, a rate of duty which is 60 percent of the general rate of duty of the TSI on that date;
- d) Effective January 1, 1988, a rate of duty which is 50 percent of the general rate of duty of the TSI on that date;
- e) Effective January 1, 1989, a rate of duty which is 40 percent of the general rate of duty of the TSI on that date;
- f) Effective January 1, 1990, a rate of duty which is 30 percent of the general rate of duty of the TSI on that date;
- g) Effective January 1, 1992, a rate of duty which is 10 percent of the general rate of duty of the TSI on that date;
- h) Effective January 1, 1995, free of duty.

Provided that prior to January 1, 1989 the rates of duty will not be lower than the rates of duty applied to imports originating in the European Economic Community.

4. Articles provided for in the items included in List C shall be subject to the general rate of duty of the TSI for the respective item until January 1, 1990. The rates of duty to be applied on and after January 1, 1990, shall be determined after consultations between the Governments of the United States and Israel. Effective January 1, 1995, all such articles shall be free of duty.

LIST A TO ANNEX 2

TARIFF HEADING	RATE OF DUTY
-8059900	2.0%
01061090	40.0%
02019900	128.00 IS per kg
02040000	128.00 IS per kg
02060000	128.00 IS per kg
03014030	96.76 IS per kg
03015090	40.0%
03023000	20.0%
03024000	16.78 IS per kg
03025000	16.78 IS per kg
05043000	10.0%
05049900	8.0%
05153000	40.0%
07031000	16.0%
07041000	8.0%
07043000	16.0%
07052000	12.30 IS per kg
07060000	8.0%
08012000	25.0%
08029900	25.0%
08032000	9.5%
08051000	15.0%
08119900	25.0%
08130000	8.0%
09011000	4.0%
09021000	8.0%
09029910	5.0%
09030000	free
09050000	8.0%
09060000	25.0%
09070000	25.0%
09080000	25.0%
09090000	25.0%
09109900	25.0%
10069900	5.0%
10071000	12.30 IS per kg
10073000	30.0%
11013000	12.30 IS per kg
11022000	12.8%
11041000	16.0%
11049900	8.0%
11090000	8.0%
12011000	28.0%
12011500	23.0%
12021000	28.0%
12022000	25.80 IS per kg
12040000	3.0%

TARIFF HEADING	RATE OF DUTY
12075000	20.0%
12077000	16.0%
12079910	20.0%
12079920	20.0%
12079930	10.0% + 100.00 IS per kg
12079940	10.0%
13020900	51.10 IS per kg
13023000	free
13031000	10.2%
13032000	8.0%
13033000	free
13039900	5.0%
14055000	free
15049910	32.0%
15049990	8.0%
15071010	18.0%
15071020	8.0%
15079910	12.0%
15079920	4.0%
15079990	8.0%
15089991	free
15119900	12.5%
16041100	20.0% + 776.00 IS per kg
16042010	158.00 IS per kg
17012000	8.0%
17024000	25.80 IS per kg
17025000	12.0%
17029900	7.01 IS per kg
17044000	7.5% + 34.93 IS per kg
17049900	34.98 IS per kg
18031000	11.23 IS per kg
18039900	26.66 IS per kg
18050000	3.7% + 13.48 IS per kg
18063000	19.78 IS per kg
19029900	10.0%
19050000	10.0%
20011000	16.0%
20021000	16.0%
20041000	30.76 IS per kg
20049900	14.0%
20071010	8.0%
20071090	14.0% bnl than 19.78 IS per kg
21021000	4.2%
21022000	109.00 IS per kg
21023000	8.0%

TARIFF HEADING	RATE OF DUTY	
21024000	5.0%	
21025000	12.0%	
21029900	8.7%	
21061000	7.4%	
21069900	8.7%	
21075000	16.2%	
21076000	16.0%	
22019900	6.22 IS per liter	
22020000	10.0%	
22030000	6.3%	
22060000	7.5%	+ 62.35 IS per liter
22092000	12.5%	+ 258.00 IS per liter
23071000	25.0%	
24021000	10.0%	
24022000	15.0%	+ 2972.00 IS per kg
24024000	96.32 IS per kg	
24025000	96.32 IS per kg	
25010000	6.3%	
25100000	4.5%	
25150000	6.3%	
25160000	6.3%	
25170000	5.0%	
25200000	6.2%	
25232000	8.66 IS per kg	
25260000	free	
25324000	4.7%	
27030000	5.0%	
27105500	22.5%	
28011000	4.0%	
28043010	7.5%	
28061090	4.0%	
28171000	7.4%	
28172000	8.7%	
28191000	10.0%	
28219900	7.5%	
28230000	7.5%	
28281000	6.0%	
28291000	7.5%	
28292000	8.7%	
28301000	5.0%	
28302000	5.0%	
28311000	6.0%	
28321000	9.6%	
28351000	6.3%	
28370000	11.2%	

TARIFF HEADING	RATE OF DUTY		
28381000	6.2%		
28382000	5.0%		
28383000	8.7%		
28384000	9.5%		
28401000	8.5%		
28402000	8.7%		
28403000	6.7%		
28421000	10.0%		
28423000	9.5%	bnl than	11.40 IS per kg
28461000	9.5%	bnl than	11.40 IS per kg
28471020	10.0%		
28491000	9.3%		
28492010	free		
28501000	9.3%		
28511000	9.3%		
28521000	9.3%		
28540000	8.0%		
29011010	.92 IS per kg		
29021020	10.6%		
29021030	10.6%		
29021050	1.5%		
29041030	3.5%		
29051000	10.0%		
29062000	9.3%		
29071010	5.0%		
29141000	5.6%		
29143000	7.4%		
29144000	7.4%		
29145000	5.3%		
29149910	5.3%		
29162000	4.2%	+	4.06 IS per kg
29163000	10.0%		
29164000	5.0%	+	4.06 IS per kg
29191000	10.0%		
29192000	10.0%		
29211000	10.0%		
29212000	3.5%		
29221000	16.0%		
29233000	16.0%		
29234000	12.5%		
29241000	9.3%		
29242000	8.0%		
29243000	10.0%		
29251000	16.0%		
29253100	10.0%		

TARIFF HEADING	RATE OF DUTY
29253200	10.0%
29253300	10.0%
29254000	10.6%
29254100	12.0%
29254200	10.6%
29255000	10.0%
29256000	10.0%
29257000	10.0%
29261000	16.0%
29301000	16.0%
29311000	11.2%
29341000	free
29342000	10.0%
29349910	5.0%
29351500	10.0%
29352000	10.0%
29353000	10.0%
29353500	10.0%
29354000	10.6%
29354100	10.6%
29354200	10.6%
29354300	10.6%
29354400	10.6%
29354500	10.6%
29354600	10.6%
29354700	10.6%
29355000	10.0%
29356000	10.0%
29361000	10.6%
29361500	10.6%
29362000	10.6%
29381031	3.2%
29381039	1.2%
29411000	10.6%
29431000	8.30 IS per kg
30021010	free
30053010	8.7%
30053090	3.5%
30059900	3.5%
31030000	8.7%
31042090	6.2%
31049900	8.7%
31059900	free
32041000	free
32042000	free

TARIFF HEADING	RATE	OF	DUTY
32049990	free		
32081090	9.3%		
32089900	9.3%		
32091000	13.8%		
32092000	22.5%		
32099910	6.2%		
32099990	8.4%		
32100000	10.0%		
32110000	10.0%		
32120000	10.0%		
33012010	7.5%		
33012090	8.4%		
33019900	10.0%		
33041000	13.8%		
33049900	8.4%		
33061000	14.8%		
33062000	8.5%		
33063000	8.5%		
33064010	8.5%		
33064090	12.5%		
33065000	3.5%		
33067500	10.0%	+	32.21 IS per kg
33068000	18.0%		
34011000	7.5%		
34019900	11.2%		
34021000	13.5%		
34022000	4.9%		
34023000	10.0%		
34024000	10.0%		
34025000	8.5%		
34029990	8.5%		
34039910	19.1%		
34041000	10.0%		
34049900	3.5%		
34052090	8.5%		
34059900	13.5%		
34060000	6.2%		
34071000	3.5%		
34079900	22.5%		
35019900	10.0%		
35021000	7.5%		
35029900	10.0%		
35031000	7.5%		
35039900	10.0%		
35040000	7.5%		

TARIFF HEADING	RATE OF DUTY	
35051000	9.0%	
35052000	5.0%	
35059900	10.0%	
35060000	10.0%	
35071000	12.0%	
36010000	5.0%	
36020000	5.0%	
36040000	5.0%	
36052000	12.2%	
36059900	3.5%	
36081000	22.5%	
36089900	3.5%	
37011000	8.0%	
37032000	18.0%	
37039991	20.0%	bni than 111.00 IS per sq.m
37053000	15.0%	
37059900	free	
37071000	free	
37072090	free	
37079900	free	
38011000	5.3%	
38060000	free	
38089900	free	
38112000	8.5%	
38119900	6.3%	+ 32.21 IS per kg
38131000	10.0%	
38132000	10.0%	
38140000	22.5%	
38170000	10.0%	
38191000	10.0%	
38191900	4.2%	
38192090	4.7%	
38192600	7.5%	
38192800	3.5%	
38193000	3.5%	
38193200	3.5%	
38193600	3.5%	
38193810	10.0%	
38194400	3.5%	
38194610	10.0%	
38194620	9.5%	
38194630	6.3%	
38195290	9.3%	
38195600	3.5%	
38195800	7.5%	

TARIFF HEADING	RATE OF DUTY	
-----	-----	
38196000	7.5%	
38196400	7.5%	
38196600	7.5%	
38196800	14.8%	
38197000	10.0%	
38197200	13.8%	
38197400	10.0%	
38197600	9.3%	
38197800	9.3%	
38198500	6.2%	
38198700	3.5%	+ 12.47 IS per kg
38199910	3.5%	
38199920	8.5%	
38199990	22.5%	
39011010	9.3%	
39011030	7.5%	
39011040	8.5%	
39011059	7.0%	
39011060	8.5%	
39011070	10.6%	
39011080	10.0%	
39011094	free	
39011099	8.5%	
39012000	7.5%	
39012500	9.0%	
39013000	8.4%	
39013510	8.5%	+ 103.00 IS per sq.m
39013531	12.7%	
39013539	8.5%	+ 140.00 IS per kg
39014019	11.2%	
39014030	7.0%	
39014040	5.6%	
39014090	22.0%	
39014500	8.5%	
39017510	12.7%	
39021012	12.5%	
39021031	8.0%	
39021034	7.5%	
39021070	9.3%	
39022000	7.5%	
39022500	10.0%	
39023000	8.4%	
39025020	10.0%	
39025030	9.5%	
39025510	11.2%	

TARIFF HEADING	RATE OF DUTY		
39025530	5.6%		
39025599	7.8%		
39029911	8.7%		
39029912	12.7%		
39029919	8.5%	+	127.00 IS per kg
39031000	free		
39032000	free		
39034021	12.7%		
39034029	8.5%	+	127.00 IS per kg
39034031	10.0%		
39034090	20.2%		
39035000	free		
39039913	10.0%		
39039920	11.2%		
39039990	22.5%		
39041000	10.5%	+	56.75 IS per kg
39049900	16.8%		
39051000	10.0%		
39059900	free		
39061090	free		
39062000	7.5%		
39063000	6.7%		
39069900	20.2%		
39071020	8.7%		
39071200	15.0%		
39071410	8.5%	+	103.00 IS per sq.m
39071441	12.7%		
39071600	10.0%		
39073400	3.5%		
39073700	3.5%		
39074000	3.5%		
39075090	18.0%		
39075200	10.1%		
39075300	17.5%		
39075400	4.2%		
39075510	8.5%		
39075590	10.6%		
39075629	8.5%	bnl than	29.69 IS per pair
39075690	16.8%		
39075700	17.5%		
39075800	14.0%		
39075900	1834.00 IS per kg		
39076400	20.0%		
39076520	7.4%		
39076590	8.0%		

TARIFF HEADING	RATE OF DUTY	
39076800	3.5%	
39077000	6.7%	
39077700	5.6%	
39077800	17.5%	
39079910	11.7%	
39079949	8.5%	+ 127.00 IS per kg
39079950	10.5%	+ 56.75 IS per kg
39079960	15.0%	bnl than 121.00 IS each
39079970	12.5%	bnl than 128.00 IS per pair
40011000	free	
40013000	free	
40021000	11.2%	
40039900	12.7%	
40040000	15.7%	
40051000	3.5%	
40062090	7.5%	
40069900	10.0%	
40079900	11.2%	
40089900	6.3%	
40111090	10.6%	
40121000	3.5%	
40129900	11.7%	
40132099	8.5%	bnl than 17.02 IS per pair
40139900	16.8%	
40141020	3.7%	
40144000	9.3%	
40145000	7.5%	
40146010	8.5%	
40146090	10.6%	
40147090	free	
40148000	14.0%	
40148100	7.5%	
40148200	16.0%	
40149910	7.5%	
40149991	17.5%	
40149999	18.7%	
40159900	12.0%	
40160000	6.7%	
41021020	1.7%	
41029930	1.7%	
41031000	2.1%	
41041000	2.1%	
41051000	2.5%	
41060000	free	
41090000	3.5%	

TARIFF HEADING	RATE OF DUTY		
42010000	7.5%		
42031011	7.5%		
42031012	12.5%		
42031019	8.5%	bnl than	113.00 IS per pair
42031090	10.5%		
42039910	12.5%	bnl than	51.18 IS each
42039920	12.5%	bnl than	20.42 IS each
42039990	22.5%		
42041000	5.0%		
42042000	17.5%		
42043000	17.5%		
42049990	7.5%		
42051000	5.3%	bnl than	40.85 IS per sqft
42059900	7.5%		
43021510	2.1%	+	43.87 IS per kg
43024010	2.5%	+	190.00 IS per kg
43024090	2.5%	+	3518.00 IS per kg
43031010	2.2%	+	190.00 IS per kg
43031020	2.2%	+	9541.00 IS per kg
43031090	2.2%	+	3869.00 IS per kg
43039900	9.0%		
43040000	13.5%		
44013000	15.7%	+	776.00 IS per ton
44019900	18.0%		
44020000	3.5%		
44032000	4.2%		
44032500	646.00 IS	per ton	
44034000	9.0%	+	776.00 IS per ton
44035000	15.7%	+	776.00 IS per ton
44036000	15.7%	+	776.00 IS per ton
44037000	7.5%		
44039900	17.0%		
44041000	646.00 IS	per ton	
44042000	9.0%	+	776.00 IS per ton
44043000	15.7%	+	776.00 IS per ton
44044000	15.7%	+	776.00 IS per ton
44045000	11.2%	+	266.00 IS per ton
44049900	18.0%		
44051000	8.5%	+	3384.00 IS per m ³
44051510	14.0%	+	1852.00 IS per m ³
44051520	8.0%	+	3384.00 IS per m ³
44052500	11.2%	+	266.00 IS per ton
44053000	15.7%		
44053600	10.6%		
44054500	21.2%		

TARIFF HEADING	RATE OF DUTY	
44055500	25.0%	
44059900	10.0%	+ 4033.00 IS per m ³
44071000	3.2%	
44079900	32.0%	
44091000	22.5%	
44099900	5.6%	
44111000	6.3%	+ 76.54 IS per sq.m
44119900	9.5%	
44120000	3.5%	
44131000	25.0%	
44132000	21.2%	
44139900	10.0%	+ 4033.00 IS per m ³
44149920	8.5%	
44149990	10.6%	
44160000	22.5%	
44170000	22.5%	
44181000	6.7%	+ 76.99 IS per sq.m
44190000	23.7%	
44200000	23.7%	
44219990	18.7%	
44241000	20.2%	
44249900	14.6%	
44252000	7.4%	+ 100.00 IS per sq.m
44253000	22.0%	+ 12.30 IS per kg
44263000	6.5%	
44270000	15.7%	
44281000	17.5%	
44283000	22.5%	
44289900	22.0%	+ 12.30 IS per kg
45010000	7.5%	
45020000	10.0%	
45030000	7.5%	
45040000	5.6%	
46022000	126.00 IS per sq.m	
46029900	20.2%	
46030000	5.0%	+ 120.00 IS per kg
48011090	6.8%	
48013020	8.5%	
48013090	6.3%	
48015000	7.5%	
48016000	3.5%	
48017000	7.5%	
48018090	8.7%	bnl than 16.78 IS per kg
48019920	10.0%	
48019930	16.0%	

TARIFF HEADING	RATE OF DUTY	
48019940	10.0%	
48039900	18.0%	
48041000	10.0%	
48049900	15.7%	
48051000	3.5%	
48052090	8.0%	
48054000	9.5%	
48059900	19.1%	
48071010	8.7%	bnl than 16.78 IS per kg
48071500	10.6%	
48072000	9.5%	
48073010	14.8%	
48073090	14.8%	
48074000	7.5%	
48075000	16.0%	
48076000	3.5%	
48077000	7.5%	
48077100	11.7%	bnl than 161.00 IS per kg incl bearer
48079190	8.7%	bnl than 16.73 IS per kg
48080000	7.5%	
48111000	12.7%	
48119900	8.5%	+ 140.00 IS per kg
48131000	9.5%	
48132000	13.5%	
48139900	18.0%	
48140000	20.0%	
48151000	7.5%	
48151500	10.6%	
48152000	7.5%	
48155000	3.5%	
48157000	3.5%	
48159100	14.8%	
48159910	11.7%	bnl than 161.00 IS per kg incl bearer
48159920	15.0%	
48159930	10.0%	
48162000	3.7%	
48199900	14.9%	
48201000	7.4%	
48209900	15.7%	
48211500	10.6%	
48212500	3.5%	
48213000	7.0%	
48216000	10.0%	
48218000	20.0%	
48219910	17.5%	

TARIFF HEADING	RATE OF DUTY	
48219920	13.7%	
48219930	17.5%	
49030000	20.0%	
49061000	1.7%	
49079990	22.5%	
49081000	11.2%	
49089900	22.5%	
49090000	20.0%	
49113000	free	
49119900	11.2%	
50040000	3.5%	
50050000	3.5%	
50071000	7.8%	bnl than 674.00 IS per kg
50079900	3.5%	
50090000	10.6%	bnl than 103.00 IS per sq.m
51011020	11.2%	bnl than 880.00 IS per kg
51011093	9.5%	
51011099	11.2%	
51012030	11.2%	bnl than 880.00 IS per kg
51012092	8.4%	
51012099	10.0%	
51021090	11.2%	bnl than 61.49 IS per kg
51022010	9.3%	
51022090	11.2%	bnl than 61.49 IS per kg
51029911	11.2%	bnl than 880.00 IS per kg
51029919	11.2%	
51031010	9.5%	
51031020	11.2%	bnl than 880.00 IS per kg
51031090	5.0%	
51032020	11.2%	bnl than 880.00 IS per kg
51032090	10.0%	
51041000	9.5%	
51041100	9.0%	
51042000	20.0%	
51049130	56.75 IS	per sq.m
51049900	10.6%	bnl than 85.12 IS per sq.m
52010000	10.0%	bnl than 880.00 IS per kg
52020000	10.6%	bnl than 103.00 IS per sq.m
53051090	96.76 IS	per kg
53109900	4.2%	+ 83.13 IS per kg
53129900	10.6%	
54050000	10.6%	bnl than 103.00 IS per sq.m
55071000	10.6%	
55079900	10.6%	
56052099	6.2%	

TARIFF HEADING	RATE OF DUTY	
56061099	4.2%	+ 88.13 IS per kg
56062099	6.2%	
57060000	7.4%	bnl than 28.82 IS per kg
57071000	10.0%	
57079900	2.0%	
57100000	8.0%	bnl than 28.82 IS per kg
57110000	16.0%	
58010000	4.2%	+ 2364.00 IS per sq.m
58020000	4.2%	+ 2364.00 IS per sq.m
58030000	14.6%	
58052030	7.4%	bnl than 28.10 IS per kg
58052040	8.5%	
58052090	10.6%	bnl than 97.18 IS per sq.m
58059900	15.0%	
58061000	4.2%	+ 103.00 IS per sq.m
58069900	15.0%	
58071010	9.5%	bnl than 841.00 IS per kg
58079900	10.6%	+ 182.00 IS per kg
58080000	10.6%	
58091031	10.6%	bnl than 103.00 IS per sq.m
58091032	10.6%	bnl than 323.00 IS per sq.m
58091039	4.2%	+ 196.00 IS per sq.m bnl than 235.00 IS per sq.m
58091040	15.0%	
58099900	10.6%	bnl than 103.00 IS per sq.m
58103010	10.6%	bnl than 97.18 IS per sq.m
58103091	10.6%	bnl than 323.00 IS per sq.m
59011010	10.0%	
59011020	12.5%	bnl than 1.22 IS each
59011030	16.0%	+ 372.00 IS per kg-acryl
59011090	16.0%	
59021020	5.6%	+ 1368.00 IS per sq.m
59021091	13.1%	
59021099	13.1%	
59029910	13.1%	
59029990	13.1%	
59031092	6.3%	+ 1481.00 IS per sq.m
59031093	7.5%	
59039910	4.9%	
59039990	13.1%	
59041000	5.6%	
59042000	5.6%	bnl than 21.67 IS per kg
59049900	5.6%	bnl than 18.06 IS per kg
59061000	17.5%	
59069910	13.5%	
59069990	10.6%	+ 18.49 IS per kg

TARIFF HEADING	RATE OF DUTY	
59071000	15.0%	
59072000	7.5%	
59079990	13.8%	bnl than 56.32 IS per sq.m
59082000	7.5%	
59083020	11.7%	bnl than 193.00 IS per kg incl bearer
59083030	12.7%	bnl than 372.00 IS per sq.m
59083040	12.7%	bnl than 372.00 IS per sq.m
59083050	10.6%	bnl than 323.00 IS per sq.m
59083060	4.2%	+ 193.00 IS per sq.m bnl than 235.00 IS per sq.m
59083090	8.5%	+ 127.00 IS per kg
59089900	15.7%	
59111100	10.3%	bnl than 174.00 IS per kg
59119990	10.5%	
59122000	9.3%	
59131000	10.6%	bnl than 103.00 IS per sq.m
59139900	10.6%	+ 182.00 IS per kg
59140000	20.0%	
59150000	13.7%	
59172010	17.5%	
59172020	13.5%	
59172040	7.5%	
60012010	10.6%	bnl than 103.00 IS per sq.m
60012099	4.2%	+ 218.00 IS per sq.m bnl than 251.00 IS per sq.m
60013000	15.0%	
60020000	12.5%	
60033000	10.6%	+ 14.53 IS per pair
60041000	12.7%	
60043010	3.5%	
60043090	10.6%	+ 14.53 IS each
60049900	10.6%	
60059920	10.0%	
60059990	12.5%	+ 182.00 IS per kg
60061000	10.6%	bnl than 103.00 IS per sq.m
60062000	13.5%	
60063010	3.5%	
60063091	12.5%	+ 182.00 IS per kg
60063099	15.0%	
60064020	11.2%	
60064090	15.0%	
61021000	10.6%	+ 74.38 IS each
61050000	10.6%	+ 595.00 IS per kg
61060000	10.6%	+ 595.00 IS per kg
61070000	6.3%	+ 61.49 IS each
61091000	10.6%	+ 88.99 IS each
61092010	19.1%	

TARIFF HEADING	RATE OF DUTY	
61092090	10.6%	+ 43.87 IS each
61093000	10.6%	+ 103.00 IS each
61099900	15.0%	
61101021	8.5%	bnl than 17.20 IS per pair
61101022	8.5%	bnl than 31.38 IS per pair
61101090	12.5%	
61109900	25.80	IS per pair
61110000	20.0%	
62011000	12.5%	
62019900	6.3%	+ 122.00 IS per sq.m
62032090	6.7%	
62039911	6.3%	
62039990	6.7%	
62049910	8.5%	
62049990	10.6%	
62051000	3.5%	
62052000	7.5%	
62053000	5.6%	
62054000	7.5%	
62055000	17.5%	
62056000	10.6%	+ 18.49 IS per kg
62059900	10.6%	+ 12.49 IS per kg
64011000	10.5%	
64012000	20.0%	bnl than 372.00 IS per pair
64021000	16.0%	
64022000	7.5%	
64051000	8.5%	bnl than 35.69 IS per pair
64052000	82.97	IS per pair
64059910	16.9%	bnl than 128.00 IS per pair
64059990	16.9%	
64060000	16.9%	
65010000	free	
65020000	free	
65030000	6.3%	+ 95.89 IS each
65040000	6.3%	+ 95.89 IS each
65050000	14.8%	
65062000	14.8%	
65063000	11.2%	
65069900	6.3%	+ 95.89 IS each
65070000	22.5%	
66010000	6.3%	+ 95.89 IS each
66029900	22.5%	
66031000	19.1%	
67011000	17.5%	
67019900	5.0%	

TARIFF HEADING	RATE OF DUTY		
67020000	17.5%		
67031000	6.3%	+	646.00 IS per kg
67039900	7.5%		
67041000	10.6%	bnl than	646.00 IS each
67049900	13.1%		
68010000	free		
68029900	4.2%	+	21.50 IS per kg
68030000	15.7%		
68041000	3.7%		
68061000	free		
68069900	15.0%		
68070000	10.0%		
68080000	10.0%		
68102000	17.5%		
68110000	7.5%		
68120000	4.7%		
68131000	10.0%		
68132000	7.5%	+	646.00 IS per kg
68133000	3.5%		
68134000	6.3%	+	25.63 IS per kg
68139900	15.7%		
68142000	7.5%		
68149900	21.2%		
68150000	15.7%		
68161500	20.0%		
68167000	3.5%		
68167500	17.5%		
68169900	22.5%		
69019900	8.7%		
69029900	8.7%		
69039900	8.7%		
69040000	3.5%		
69070000	11.2%	+	62.35 IS per sq.m
69080000	11.2%	+	62.35 IS per sq.m
69090000	3.5%		
69101000	11.2%		
69109900	9.5%		
69110000	25.5%		
69120000	25.5%		
69130000	20.0%		
69140000	22.5%		
70039900	free		
70041000	free		
70042011	9.5%	bnl than	22.52 IS per kg
70042019	7.4%		

TARIFF HEADING	RATE OF DUTY		
70042090	17.5%		
70049911	7.4%	bnl than	12.47 IS per kg
70049919	17.5%		
70049991	4.7%		
70049999	6.2%	+	128.00 IS per sq.m
70051011	9.5%	bnl than	22.52 IS per kg
70051019	8.7%		
70051090	17.5%		
70059911	7.4%	bnl than	10.39 IS per kg
70059919	17.5%		
70059991	4.7%		
70059999	6.2%	+	128.00 IS per sq.m
70061000	free		
70069900	22.5%		
70071000	free		
70079900	22.5%		
70081000	24.0%		
70082000	7.5%	bnl than	3196.00 IS per sq.m
70091000	24.0%		
70099900	15.0%		
70101500	7.4%		
70102000	6.2%		
70103000	5.0%		
70104000	4.7%		
70111000	13.5%		
70112000	22.0%		
70120000	free		
70130000	20.0%		
70142000	24.0%		
70144000	30.0%		
70149910	17.5%		
70149990	22.5%		
70151000	11.2%		
70152000	7.5%		
70159900	22.5%		
70160000	free		
70171010	4.0%		
70181099	7.4%		
70192010	12.5%	bnl than	1852.00 IS per kg
70192090	1852.00 IS per kg		
70193000	10.0%		
70199900	17.5%		
70201050	3.5%		
70202000	7.5%		
70203010	11.7%	bnl than	161.00 IS per kg incl bearer

TARIFF HEADING	RATE OF DUTY	
70203021	128.00 IS	per kg
70203029	6.3%	+ 30.66 IS per kg
70203030	17.5%	
70203090	15.7%	
70203500	15.0%	
70206000	13.5%	
70207000	7.5%	
70209910	7.0%	
70209990	15.7%	
70212000	3.5%	
70219900	17.5%	
71122000	3.7%	
71129911	9.3%	
71129919	10289.00 IS	per kg
71129990	9.3%	
71131000	12.0%	
71132010	2.0%	
71132020	1.0%	
71132090	12.5%	
71139911	3.5%	
71139919	10289.00 IS	per kg
71139990	3.5%	
71140000	5.0%	
71152090	6.7%	
71159900	18.7%	
71162500	16.2%	
71169900	1852.00 IS	per kg
73101010	4.2%	
73111010	4.2%	
73112000	24.0%	
73124000	4.5%	
73126000	6.0%	
73129910	8.0%	
73129992	2.6%	
73131000	3.7%	
73139910	8.0%	
73143020	9.3%	
73151019	7.4%	
73152000	4.2%	
73153010	4.2%	
73153040	4.2%	
73154010	4.2%	
73154040	4.2%	
73155030	4.2%	
73179900	8.0%	bnl than 10.16 IS per kg

TARIFF HEADING	RATE OF DUTY		
73185000	5.3%		
73189990	5.3%		
73201019	3.5%		
73202000	3.5%		
73205010	7.4%	bnl than	32.21 IS per kg
73221000	5.0%		
73231000	7.4%		
73239900	5.0%		
73249910	2.1%		
73249990	1.1%		
73250000	3.5%		
73260000	10.6%		
73272000	4.7%		
73279900	9.5%		
73299911	10.0%	bnl than	102.00 IS per kg
73299912	7.5%	bnl than	32.68 IS per kg
73299991	8.7%	bnl than	19.78 IS per kg
73299992	7.0%	bnl than	19.78 IS per kg
73319900	10.6%		
73320000	12.5%		
73332000	4.2%		
73339900	7.8%		
73340000	10.6%		
73351000	7.4%		
73352000	7.4%		
73361000	8.5%		
73369910	11.7%		
73369990	11.7%		
73370000	8.7%		
73381010	9.5%		
73381090	6.3%		
73382000	4.2%	+	30.66 IS per kg
73383000	6.7%		
73389900	10.6%		
73401010	17.5%		
73401020	10.6%		
73401050	3.2%		
73401090	7.8%		
73402500	7.4%		
73404510	7.4%		
73406011	3.7%		
73407090	7.4%		
73407500	6.2%		
73408000	5.6%		
73409900	14.7%		

TARIFF HEADING	RATE OF DUTY
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74031190	1.2%
74039900	1.2%
74041500	free
74059900	7.5%
74089900	5.3%
74113000	4.7%
74119900	7.4%
74171000	8.5%
74179900	418.00 IS per kg
74181000	8.5%
74189900	418.00 IS per kg
74191000	3.5%
74192000	17.5%
74193010	20.0%
74193090	7.5%
74195000	5.6%
74199910	5.0%
74199920	4.3%
74199990	11.2%
75060000	3.5%
76022000	24.0%
76029910	1.7%
76033000	10.6%
76039900	4.2%
76049910	5.0%
76079900	5.0%
76090000	3.5%
76101000	6.5%
76102000	4.2%
76103000	5.6%
76105000	9.5%
76109900	5.3%
76129900	free
76151000	8.7%
76159900	7.4%
76161000	1.8%
76162000	3.7%
76162500	10.6%
76163000	6.3% bnl than 52.67 IS per sq.m
76163500	5.3%
76165000	4.7%
76165500	22.5%
76166000	7.4%
76166500	6.2%
76167000	6.3%

TARIFF HEADING	RATE OF DUTY		
76167500	10.6%		
76168090	11.2%		
76168500	10.0%		
76168700	3.5%		
76168800	1.0%		
76169900	13.5%		
78011010	3.5%		
78011091	8.0%		
78021000	7.5%		
78050000	7.5%		
78061000	1.0%		
78063000	5.6%		
78069920	3.5%		
78069990	7.5%		
79062000	3.5%		
79069900	7.5%		
80011020	7.5%		
80021000	7.5%		
80069900	5.6%		
82019900	10.0%		
82021000	12.5%		
82022031	8.5%		
82022032	10.6%		
82022033	10.6%		
82022099	9.0%		
82030000	7.5%		
82034000	16.0%		
82043210	10.6%		
82043290	6.2%	btl than	192.00 IS each
82056000	8.5%		
82069900	9.3%		
82070000	10.6%		
82080000	10.6%		
82091010	12.5%		
82091020	10.6%	btl than	16.78 IS each
82091090	12.5%		
82093010	10.6%		
82093090	5.6%		
82112010	7.80	IS each	
82112020	7.5%		
82113000	7.80	IS each	
82119900	6.3%		
82129900	10.6%		
82139900	11.2%		
82140000	10.6%	btl than	16.78 IS each

TARIFF HEADING	RATE OF DUTY
82150000	12.5%
83010000	8.5%
83020000	8.5%
83030000	8.5%
83040000	8.5%
83050000	10.6%
83062000	10.6%
83069910	418.00 IS per kg
83069990	17.5%
83071090	9.3%
83072091	418.00 IS per kg
83072099	10.0%
83089900	8.5%
83090000	10.5%
83119900	10.6%
83139900	6.3%
83149900	6.7%
83151010	5.3%
83159910	3.5%
83159990	8.5%
84011090	10.0%
84012000	10.0%
84061010	24.0%
84061040	8.0%
84061050	3.5%
84062010	20.0%
84062090	24.0%
84065090	15.7%
84069930	3.5%
84071000	11.2%
84081000	11.2%
84101000	12.5%
84102000	7.5%
84103500	3.5%
84104019	12.5%
84104029	8.7%
84104039	12.5%
84104042	21.2%
84104043	8.5%
84104049	9.3%
84104050	12.5%
84104060	7.5%
84105010	21.2%
84105090	8.7%
84111090	9.0%

TARIFF HEADING	RATE OF DUTY	
84113012	7.5%	
84113019	8.5%	
84113094	7.5%	
84113099	10.0%	
84114000	9.3%	
84115011	7.5%	
84115012	7.5%	
84115092	7.5%	
84115010	3.5%	
84132000	10.0%	
84139900	7.5%	
84141010	7.5%	
84142000	7.5%	
84154000	7.5%	
84164019	10.0%	bnl than 77264.00 IS per ton
84164090	10.0%	
84172500	7.5%	
84173000	10.6%	
84174000	10.0%	
84175000	8.5%	
84176000	10.0%	
84177090	8.5%	bnl than 77264.00 IS per ton
84178099	9.3%	
84179090	12.5%	
84181011	11.2%	
84181019	7.5%	
84189911	1.0%	
84189914	21.2%	
84189919	12.7%	
84189920	12.7%	
84191000	14.8%	
84193000	10.0%	
84194000	7.5%	
84199910	3.5%	
84205020	6.2%	
84205030	10.6%	
84209010	4.2%	
84209090	8.5%	
84212000	10.0%	
84215011	10.0%	
84215019	8.5%	
84215020	8.5%	
84216000	1.0%	
84216900	9.0%	
84217019	10.6%	

TARIFF HEADING	RATE	OF	DUTY
84217020	10.6%		
84217100	10.6%		
84217210	8.5%		
84217220	10.6%		
84217311	12.5%		
84217320	12.5%		
84219920	9.0%		
84219930	9.0%		
84221000	6.3%		
84222010	4.5%		
84222090	11.2%		
84223000	9.3%		
84225039	8.5%		
84225090	9.0%		
84226010	12.5%		
84226091	5.0%		
84226099	10.0%		
84228010	12.5%		
84228091	7.5%		
84229990	9.3%		
84239900	10.0%		
84251000	free		
84281000	7.5%		
84301000	8.5%		
84302049	10.0%	bnl than	77264.00 IS per ton
84302090	12.5%		
84321000	7.5%		
84331000	7.0%		
84341000	7.5%		
84343000	7.5%		
84344000	7.5%		
84345000	6.3%		
84351010	6.3%		
84373000	3.5%		
84389920	7.5%		
84401010	7.5%		
84401090	7.5%		
84403013	8.5%	bnl than	2273.00 IS each
84403014	8.5%	bnl than	11345.00 IS each
84403015	17.5%		
84403099	8.5%		
84404019	5.3%		
84404020	10.6%		
84405000	6.3%		
84409921	6.3%		

TARIFF HEADING	RATE OF DUTY	
84411021	12.7%	+ 3196.00 IS each
84411022	3196.00	IS each
84411023	20.0%	
84411031	13.7%	+ 3196.00 IS each
84411033	3196.00	IS each
84411051	22.0%	+ 1092.00 IS each
84411052	192.00	IS per kg
84411060	192.00	IS per kg
84412000	192.00	IS per kg
84421119	7.5%	
84421190	7.5%	
84423000	8.5%	bnm than 1878.00 IS each
84451000	8.5%	
84455090	10.6%	
84456000	9.3%	
84457000	8.5%	bnm than 1878.00 IS each
84459910	5.2%	
84459939	7.5%	
84462090	12.5%	
84463090	7.5%	
84464000	8.5%	bnm than 1878.00 IS each
84469911	7.5%	
84469920	7.5%	
84472090	10.6%	
84473090	7.5%	
84474000	8.5%	bnm than 1878.00 IS each
84479919	9.3%	
84484000	9.3%	
84487000	12.5%	
84489900	7.5%	
84490000	7.0%	
84501000	12.5%	
84523000	8.5%	
84529900	12.7%	
84534000	2.0%	
84539900	2.0%	
84541000	free	
84542000	10.6%	
84543010	10.6%	
84543090	5.6%	bnl than 192.00 IS each
84544000	4.0%	
84546000	4.2%	
84549900	19.1%	
84552010	2.0%	
84552090	7.0%	

TARIFF HEADING	RATE OF DUTY	
84559900	17.0%	
84561000	10.0%	
84562090	9.3%	
84569910	9.3%	
84580000	7.5%	
84591010	10.0%	
84591062	7.5%	
84591063	7.5%	
84591070	8.5%	bnm than 1878.00 IS each
84591219	11.2%	
84591220	11.2%	
84591559	10.0%	
84591580	10.0%	
84591593	10.0%	
84591599	11.2%	
84591710	7.5%	
84593600	11.2%	
84598500	22.5%	
84599990	8.5%	
84609900	6.2%	
84621000	3.5%	
84622000	4.0%	
84631010	7.5%	
84632020	12.5%	
84632093	10.0%	
84633091	10.0%	
84634000	5.0%	
84635090	7.5%	
84639990	7.5%	
84640000	17.5%	
84653000	8.5%	
85011012	8.5%	
85011013	8.5%	
85011022	8.5%	
85011023	8.5%	
85011060	8.5%	
85011079	6.3%	
85011099	10.0%	
85012130	6.3%	
85012199	9.5%	
85019930	3.5%	
85019940	3.5%	
85021090	15.7%	
85022010	10.0%	
85024000	9.5%	

TARIFF HEADING	RATE OF DUTY
----------------	--------------

85032000	9.3%	
85051000	11.2%	bnm than 2550.00 IS each
85052000	11.2%	bnm than 2550.00 IS each
85058000	7.5%	
85059910	11.2%	
85059990	7.5%	
85061000	12.7%	
85062000	13.1%	
85063000	10.6%	
85064000	10.6%	
85069900	10.6%	
85089930	10.0%	
85089990	24.0%	
85099900	24.0%	
85100000	13.8%	
85111090	7.5%	
85112059	7.5%	
85112099	5.6%	
85113090	7.5%	
85118000	7.5%	
85119190	7.5%	
85121090	12.7%	
85123099	10.6%	
85124000	8.5%	
85129910	10.6%	
85129990	10.6%	
85131049	3.5%	
85131050	3.5%	
85132010	4.2%	
85132020	3.5%	
85141010	3.5%	
85141099	9.3%	
85149900	10.6%	
85153020	3.5%	
85153090	11.2%	
85154511	20.0%	
85154519	20.0%	
85154591	20.0%	
85154599	20.0%	
85154600	22.0%	
85157000	17.0%	
85159900	17.5%	
85181010	10.6%	
85181020	12.5%	
85181030	3.5%	

TARIFF HEADING	RATE OF DUTY
85192000	14.9%
85194010	3.5%
85194090	13.1%
85195500	14.9%
85195700	14.9%
85196500	14.9%
85196610	14.0%
85196690	14.9%
85197030	4.2%
85201090	12.7%
85202012	3.5%
85202019	12.7%
85202090	13.1%
85207010	4.0%
85207090	13.1%
85211000	21.0%
85223000	3.5%
85224500	7.5%
85224600	14.9%
85225000	7.5%
85225500	7.5%
85226091	3.5%
85231019	6.3%
85231090	3.5%
85232090	7.5%
85234010	4.2%
85239911	5.6%
85239919	7.5%
85249910	24.0%
85249990	10.0%
85259900	10.6%
85262000	free
85270000	10.0%
85281000	15.0%
87012000	20.0%
87021011	25.0%
87021012	25.0%
87021019	32.5%
87021090	24.5%
87022000	12.5%
87022519	21.2%
87022529	21.2%
87022610	10.0%
87022690	20.2%
87023010	3.5%

TARIFF HEADING	RATE OF DUTY
87023090	12.5%
87025010	12.5%
87025020	10.0%
87025030	7.5%
87025090	20.0%
87025100	174.00 IS per kg
87025510	20.0%
87025520	25.0%
87025590	23.7%
87029911	25.0%
87029919	23.7%
87029920	18.0%
87029930	20.0%
87029990	17.5%
87033000	7.5%
87035000	22.5%
87036000	20.0%
87036500	20.0%
87036600	10.0%
87037000	4.0%
87038000	4.0%
87039900	10.0%
87041000	3.7%
87042090	21.2%
87045000	20.0%
87046030	25.0%
87046090	23.7%
87046500	25.0%
87049900	24.0%
87059900	24.0%
87062000	.9%
87063000	14.8%
87064000	1.8%
87067000	15.0%
87069900	24.0%
87071013	10.0%
87071018	13.5%
87071020	24.0%
87073000	.9%
87079900	4.0%
87091000	10.0%
87099900	12.5%
87121010	8.5%
87121090	24.0%
87130000	12.7%

TARIFF HEADING	RATE OF DUTY	
87141020	10.0%	
87141090	5.0%	
87145010	15.0%	
87145020	.9%	
87145080	4.0%	
87145090	24.0%	
88049900	22.5%	
89011000	11.2%	
89012090	10.6%	
90012000	7.4%	
90013000	24.0%	
90031000	11.7%	
90032000	10.3%	
90040000	11.7%	
90052000	22.5%	
90059900	7.5%	
90071010	3.5%	
90079990	26.0%	
90084094	17.5%	
90129900	8.7%	bnm than 571.00 IS each
90133000	14.0%	
90134090	free	
90135000	21.2%	
90139990	3.5%	
90141020	9.3%	
90141090	3.5%	
90149900	8.5%	
90150000	3.5%	
90162020	7.5%	
90162030	8.5%	
90162090	3.5%	
90169910	7.5%	
90169990	12.7%	
90171000	3.5%	
90172113	1.2%	
90172114	10.6%	bnl than 2.58 IS each
90172119	3.7%	
90172190	3.7%	
90174000	12.5%	
90176000	12.5%	
90182010	4.0%	
90182090	12.5%	
90187010	7.5%	
90187021	5.3%	bnl than 128.00 IS each
90192020	11.2%	

TARIFF HEADING	RATE	OF	DUTY
90192040	3.5%		
90199900	3.5%		
90220000	3.5%		
90233090	13.8%		
90239930	16.2%		
90239990	4.0%		
90241010	24.0%		
90241090	8.5%		
90242021	12.7%		
90242031	15.0%		
90244090	3.5%		
90249900	3.5%		
90251000	9.3%		
90252000	12.2%		
90256000	13.5%		
90262100	11.2%		
90274030	3.5%		
90274090	24.0%		
90277000	12.5%		
90279900	3.7%		
90281010	24.0%		
90281090	2.8%		
90282500	3.5%		
90285030	free		
90285050	13.5%		
90286022	3.5%		
90286029	24.0%		
90286040	12.5%		
90286090	3.7%		
90289910	18.7%		
90289990	7.5%		
90292090	10.0%		
90293090	13.5%		
90299900	2.8%		
91019910	7.5%		
91019991	6.7%	+	158.00 IS each
91019999	5.6%		
91020000	14.8%		
91030000	4.0%		
91042000	13.1%		
91043000	22.5%		
91049900	14.8%		
91051000	15.7%		
91052000	13.1%		
91059900	5.6%		

TARIFF HEADING	RATE OF DUTY	
91061000	13.1%	
91069900	7.5%	
91071000	6.3%	
91079900	14.8%	
91081000	22.5%	
91082000	7.5%	
91083000	7.5%	
91089900	14.8%	
91099900	6.7%	
91100000	11.2%	
91111000	8.5%	
91119920	8.5%	
91119990	22.5%	
92012090	7.5%	bnl than 32941.00 IS each
92019900	free	
92021000	14.8%	
92029900	7.5%	
92030000	free	
92040000	free	
92050000	free	
92061000	9.0%	
92069900	14.8%	
92071000	14.8%	
92079900	free	
92080000	free	
92101000	free	
92103500	12.0%	
92109900	14.8%	
92111000	11.2%	
92112000	11.2%	
92119900	8.7%	
92121020	3.5%	
92121030	7.5%	
92121090	4.0%	bnl than 61.49 IS each
92122019	7.5%	+ .20 IS per m
92122020	9.3%	
92122090	18.7%	
92123000	3.5%	
92124000	3.5%	
92129900	12.0%	
92131000	20.0%	
92139900	26.0%	
93010000	free	
93029990	free	
93041099	free	

TARIFF HEADING	RATE OF DUTY	
93049900	free	
93051090	free	
93052000	free	
93059900	free	
93061010	free	
93061090	free	
93069900	free	
94011000	25.0%	
94019900	25.0%	
94022000	3.5%	
94029900	15.7%	
94030000	25.0%	
94042000	2.5%	+ 971.00 IS per kg
94042510	12.5%	
94042590	5.0%	
94042600	10.6%	
94043010	6.3%	
94043020	4.0%	
94043090	10.6%	
94049900	10.6%	
95051010	1852.00 IS per kg	
95051090	22.5%	
95059900	free	
95081000	13.5%	
96011010	16.0%	
96011099	14.8%	
96012000	11.7%	
96013000	14.8%	
96019900	11.7%	
97010000	14.8%	
97020000	14.8%	
97035090	14.8%	
97039900	14.8%	
97041000	17.5%	
97042000	10.0%	
97049900	14.8%	
97059900	17.5%	
97069900	9.5%	
97079900	free	
97081000	5.2%	
97089900	22.5%	
98013000	13.8%	bnl than 258.00 IS per kg
98019900	14.0%	
98021000	10.6%	
98022010	10.6%	

TARIFF HEADING	RATE OF DUTY		
98022090	12.5%		
98031010	6.3%	bnl than	3.44 IS each
98031020	6.3%	bnl than	2.10 IS each
98031030	13.5%		
98032020	10.0%	+	1.22 IS each
98032090	13.5%		
98033000	10.6%	bnl than	19.81 IS each
98039900	13.5%		
98040000	13.5%		
98054000	10.0%		
98056090	17.0%		
98060000	15.7%		
98070000	16.0%		
98081000	10.0%		
98089900	14.8%		
98090000	22.5%		
98101000	15.7%		
98109900	37.43	IS each	
98119000	10.6%		
98120000	15.0%		
98140000	12.5%		
98150000	10.6%		
98162000	4.2%		
98169900	17.0%		

LIST B TO ANNEX 2

TARIFF HEADING	TARIFF HEADING	TARIFF HEADING	TARIFF HEADING
51011011	56012010	58049900	61019900
51011019	56021010	58071090	61022000
51011098	56021091	58103099	61029900
51029990	56022010	58104000	61031000
51049190	56041011	59031010	61032000
53051010	56041012	59031099	61033000
53061000	56041021	59079910	61039900
53069900	56042010	59100000	61041000
53071000	56051020	59119910	61042000
53079900	56051091	59129900	61049900
53081000	56051092	60011020	62020000
53089900	56051099	60011030	63010000
53091000	56052030	60011090	85031091
53099900	56052093	60012091	85031099
53101000	56052094	60019910	85132090
53110000	56061020	60019990	85199999
53121000	56061091	60039900	90259900
55050000	56061092	60042000	90285090
55061000	56062030	60044000	
55069900	56062093	60051010	
55080000	56062094	60051090	
55094000	56071000	60063020	
55099990	56072000	60063030	
56011010	58043000	60064010	
56011091	58044000	61012000	

LIST C TO ANNEX 2

TARIFF HEADING	TARIFF HEADING	TARIFF HEADING	TARIFF HEADING
-8051000	06029900	08090000	15129990
01040000	06030000	08100000	15130000
02011010	06049900	08120000	16010000
02011020	07013000	09040000	16020000
02020000	07014000	10040000	16030000
02030000	07019900	11021000	16042090
02050000	07020000	11029900	16049900
03011000	07039900	11050000	16050000
03011500	07042000	11080000	17041000
03014020	07044000	12012000	17042000
03014090	07049900	12013000	17043000
03019900	08011000	12013500	17045000
03029900	08019911	12014000	18069910
03030000	08019919	12015000	18069990
04010000	08019920	12019900	19030000
04021000	09021000	12100000	19071000
04023000	08031000	15010000	19079900
04029000	08041000	15021000	19089900
04030000	08042000	15031000	20019900
04040000	08059900	15039900	20024010
04059900	08061000	15071031	20024090
04060000	08069900	15071032	20029900
04070000	08071000	15071034	20030000
05159900	08079900	15121000	20050000
06019900	08080000	15122000	20061000

TARIFF HEADING	TARIFF HEADING	TARIFF HEADING	TARIFF HEADING
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20063000	23060000	30041000	39017000
20069900	23072000	30042010	39017590
20079900	23073000	30042090	39019900
21030000	23079900	30043000	39021019
21042000	24010000	30044000	39021021
21049900	24023000	30045000	39021029
21052000	27101510	30049900	39021033
21059910	27101590	31021000	39021036
21059990	27102500	32130000	39021039
21071000	27103000	33069900	39021040
21071500	27105090	34039990	39021069
21072000	27106000	36061000	39021090
21073000	27109990	36069900	39024000
21077000	27110000	37039999	39024500
21078000	27120000	37089900	39025010
21079900	27130000	38111090	39025031
22040000	27160000	38160000	39025059
22051000	29021040	39011053	39025060
22059900	29041010	39013520	39025093
22070000	29041020	39013540	39025094
22080000	29111000	39013593	39025095
22091000	29151000	39013594	39025096
22099900	29253000	39013596	39025097
23010000	30039910	39013597	39025099
23040000	30039990	39013599	39025591

TARIFF HEADING

TARIFF HEADING

TARIFF HEADING

TARIFF HEADING

39025592

39029990

39033000

39034032

39039941

39039949

39071010

39071300

39071420

39071430

39071449

39071450

39071460

39071471

39071479

39071481

39071489

39071490

39075100

39075621

39076530

39076540

39079920

39079930

39079941

39079990

40090000

40100000

40113099

40114090

40119900

40132010

40132091

40141090

41021090

41029920

41029990

41039900

41049900

41059900

41080000

41100000

42022000

42023000

42029900

44151500

44152000

44159900

44189900

44230000

48012090

48019910

48019990

48071090

48078000

48079910

48079990

48153000

48159990

48169900

48189900

48192000

48212000

48219990

49109900

64019900

64029900

64030000

64040000

68049990

68090000

68109900

70089900

70171090

70172000

70181010

73103500

73109992

73109999

73183010

73184090

73203090

73204010

73204090

73209990

73219900

73359900

74031120

74079900

74103000

74150000

74160000

76029990

76049990

76069900

76089900

82049900

82059900

82062000

83151090

TARIFF HEADING

TARIFF HEADING

84069990	85131090
84115091	85131000
84116090	85179900
84120000	85193590
84131000	85197090
84139911	85197500
84159919	85202020
84159991	85226099
84159999	85233000
84172000	85234090
84205090	85239929
84224000	85239990
84592090	85269900
84612000	86080000
84612500	87051000
84614000	90177090
84619900	90261020
84631021	90269900
85011089	90283690
85012140	97034000
85012182	98035000
85012189	98059900
85019990	
85029900	
85049900	

ANNEX 3

[Rules of Origin]

1. This Agreement shall apply to any article if:

(a) that article is wholly the growth, product, or manufacture of a party or is a new or different article of commerce that has been grown, produced, or manufactured in a Party;

(b) that article is imported directly from one Party into the other Party; and

(c) the sum of (i) the cost or value of the materials produced in the exporting Party, plus (ii) the direct costs of processing operations performed in the exporting Party is not less than 35 percent of the appraised value of the article at the time it is entered into the other Party.

2. No article shall be considered a new or different article of commerce under this Agreement and no material shall be eligible for inclusion as domestic content under this Agreement by virtue of having merely undergone (1) simple combining or packaging operations or (2) mere dilution with water or with another substance that does not materially alter the characteristics of the article or material.

3. For the purposes of this Agreement, the expression "wholly

the growth, product, or manufacture of a Party" refers both to any article which has been entirely grown, produced, or manufactured in a Party and to all materials incorporated in an article which have been entirely grown, produced, or manufactured in a Party, as distinguished from articles or materials imported into a Party from a non-participating country, whether or not such articles or materials were substantially transformed into new or different articles of commerce after their importation into the Party.

4. For the purposes of this Agreement, "country of origin" requires that an article or material, not wholly the growth, product, or manufacture, of a Party, be substantially transformed into a new and different article of commerce, having a new name, character, or use, distinct from the article or material from which it was so transformed.

5. For purposes of determining the 35 percent domestic content requirement under this Agreement, the cost or value of materials which are used in the production of an article in one Party, and which are products of the other Party, may be counted in an amount up to 15 percent of the appraised value of the article. Such materials must in fact be products of the importing Party under the country of origin criteria set forth in this Agreement.

6. (a) For the purposes of this Agreement, the cost or value of materials produced in a Party includes:

- (i) The manufacturer's actual cost for the materials;
 - (ii) When not included in the manufacturer's actual cost for the materials, the freight, insurance, packing, and all other costs incurred in transporting the materials to the manufacturer's plant;
 - (iii) The actual cost of waste or spoilage (material list), less the value of recoverable scrap; and
 - (iv) Taxes and/or duties imposed on the materials by a Party, provided they are not remitted upon exportation.
- (b) Where a material is provided to the manufacturer without charge, or at less than fair market value, its cost or value shall be determined by computing the sum of:
- (i) All expenses incurred in the growth, production, or manufacture of the material, including general expenses;
 - (ii) An amount for profit; and
 - (iii) Freight, insurance, packing, and all other costs incurred in transporting the material to the manufacturer's plant. If the pertinent information needed to compute the cost or value of a material is not available, the appraising officer may ascertain or estimate the value thereof using all reasonable ways and means

at his disposal.

7. For the purposes of this Agreement, direct costs of processing operations performed in a Party mean those costs either directly incurred in, or which can be reasonably allocated to, the growth, production, manufacture, or assembly, of the specific article under consideration. Such costs include, but are not limited to the following, to the extent that they are includible in the appraised value of articles imported into a Party:

- (a) all actual labor costs involved in the growth, production, manufacture, or assembly, of the specific article, including fringe benefits, on-the-job training, and the cost of engineering, supervisory, quality control, and similar personnel;
- (b) dies, molds, tooling and depreciation on machinery and equipment which are allocable to the specific article;
- (c) research, development, design, engineering, and blueprint costs insofar as they are allocable to the specific article; and
- (d) costs of inspecting and testing the specific article.

Those items that are not included as direct costs of processing operations are those which are not directly attributable to the articles under consideration or are not costs of manufacturing the product. These include, but are not limited to:

(i) profit; and

(ii) general expenses of doing business which are either not allocable to the specific article or are not related to the growth, production, manufacture, or assembly, of the article, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions, or expenses.

8. For the purposes of this Agreement, "imported directly" means:

(a) direct shipment from one Party into the other Party without passing through the territory of any intermediate country; or

(b) if shipment is through the territory of an intermediate country, the articles in the shipment do not enter into the commerce of any intermediate country and the invoices, bills of lading, and other shipping documents, show the other Party as the final destination; or

(c) if shipment is through an intermediate country and the invoices and other documents do not show the other Party as the final destination, then the articles in the shipment, upon arrival in that Party, are imported directly only if they

(i) remain under the control of the customs authority in an intermediate country;

(ii) do not enter into the commerce of an intermediate country except for the purpose of a sale other than at retail, provided that the articles are imported as a result of the original commercial transaction between the importer and the producer or the latter's sales agent;

(iii) have not been subjected to operations other than loading and unloading, and other activities necessary to preserve the article in good condition; and

(iv) comply with the origin requirements for articles exported to a Party from the other Party under this Agreement as stated in the documents required under the certification procedure.

9. All articles entered under this Agreement shall be documented by a certificate, specimens of which are given in the attachment to this Annex, signed by the exporter to be completed in accordance with the rules specified in the certificate. The certificate should contain sufficient information to identify the articles described on the certificate as the articles to be exported and a statement as to the percentage of value added in a Party and that the articles comply with the country of origin requirements set forth in this Agreement. The certificate will be presented to the Customs authorities of the importing Party in accordance with its internal regulations.

Notwithstanding the above, either Party may waive production of the certificate on a case by case basis for articles imported into such Party and for which the benefits of this Agreement are claimed, if the Party is otherwise satisfied that the imported articles comply with the country of origin requirements set forth in this Agreement.

The exporter or person signing the certificate of origin shall be prepared to submit a declaration setting forth all pertinent details, concerning the production or manufacture of the articles, which were used to prepare the certificate of origin. The information on the declaration should contain at least the following pertinent details:

A. a description of the article, quantity, numbers and marks of packages, invoice numbers, and bills of lading;

B. a description of the operations performed in the production of the article in a Party and identification of the direct costs of processing operations;

C. a description of any materials used in production of the article which are wholly the growth, product, or manufacture of either Party, and a statement as to the cost or value of such materials;

D. a description of the operations performed on, and a statement

as to the origin and cost or value of, any foreign materials used in the article which are claimed to have been sufficiently processed in a Party so as to be materials produced in that Party; and

E. a description of the origin and cost or value of any foreign materials used in the article which have not been substantially transformed in a Party.

This declaration shall be prepared and submitted upon request by a Party. A declaration should only be requested when a Party has reason to question the accuracy of the statements on a certificate of origin, or when a Party randomly verifies certificates of origin.

10. In order to further the administration of this Agreement, the Parties agree to assist each other in obtaining information for the purpose of reviewing transactions made under this Agreement in order to verify compliance with the conditions set forth in this Agreement.

11. The Parties will consult from time to time on the interpretation of these provisions and on practical problems which may arise with a view to prevent unnecessary barriers to trade which are inconsistent with the objectives of this Agreement. In this connection, amendments of the present rules could be proposed.

Attachment

Specimens of Certificates of Origin

An original of Attachment I shall be used for exports of the United States and an original of Attachment II shall be used for exports of Israel.

1. Goods consigned from exporter's business (name, address):			Reference No. U.S.-ISRAEL FREE TRADE AREA CERTIFICATE OF ORIGIN (Combined declaration and certificate) (See notes overleaf)		
2. Goods consigned to (consignee's name, address):					
3. Means of transport and route (as far as known):			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross Weight or other quantity	10. Number and date of invoices
11. CERTIFICATION The _____ a recognized chamber of commerce, board of trade, or _____ under the laws of the State of _____ has examined the manufacturer's invoice or shipper's affidavit concerning the origin of the merchandise and, according to the best of its knowledge and belief, finds that the products named originated in the United States of America. _____ Certifying Official			12. DECLARATION BY THE EXPORTER The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in the the United States of America and that they comply with the origin requirements specified for those goods in the U.S.-Israel Free Trade Area Agreement for goods exported to Israel. _____ Signature of Exporter Sworn to before me this _____ day of _____ 19____ _____ Signature of Notary Public		

NOTES

1. Conditions. The main conditions¹ for admission under the Free Trade Area (FTA) Agreement between the United States of America and Israel (the Agreement) are:

- (a) The goods must be consigned direct from the United States of America to Israel but in most cases shipment through one or more intermediate countries is accepted provided that the goods did not enter into the commerce of that country and otherwise complied with the direct shipment requirements of the Agreement.
- (b) The goods comply with the origin criteria specified in the Agreement. Indication of the origin requirements is given in paragraph 2.
- (c) Each article in a consignment must qualify separately in its own right concerning the rules of origin and direct shipment.

2. Origin requirements for goods originating in the United States of America.

¹The conditions specified on this Form are for reference purposes only and do not change in any way or manner the binding rules of origin as specified in Annex III to the FTA Agreement between the United States of America and Israel.

The Agreement shall apply to any article if:

- (a) That article is wholly the growth, product, or manufacture of the United States of America or is a new or different article of commerce that has been grown, produced, or manufactured in the United States of America.
- (b) The sum of (a) the cost or value of the materials produced in the United States of America plus (b) the direct cost of processing operations performed in the United States of America is not less than 35 percent of the appraised value of the article at the time it is entered into Israel.

No article shall be considered a new or different article of commerce under the Agreement and no material shall be eligible for inclusion as domestic content under the Agreement by virtue of having merely undergone (a) the simple combining or packaging operations or (b) mere dilution with water or with another substance that does not materially alter the characteristics of the article or material.

The expression "wholly the growth, product, or manufacture of the United States of America" refers both to any article which has been entirely grown, produced, or manufactured in the United States of America and to all materials incorporated in an article which have been entirely grown, produced, or manufactured in the United States, as dis-

tinguished from articles or materials imported into the United States of America from a third country, whether or not such articles or materials were substantially transformed into new or different articles of commerce after their importation into the United States of America.

"Country of origin" requires that an article or material, not wholly the growth, product, or manufacture of the United States of America, be substantially transformed into a new and different article of commerce, having a new name, character, or use, distinct from the article or material from which it was so transformed.

For purpose of determining the 35 percent U.S.A. content requirement under the Agreement, the cost or value of materials which are used in the production of an article in the United States of America, and which are the products of Israel, may be counted in an amount up to 15 percent of the appraised value of the article. Such materials must in fact be products of Israel under the country or origin criteria set forth in the Agreement.

3. Entries to be made in Box 8.

Products must be either wholly obtained in accordance with the rules of the Free Trade Agreement or sufficiently worked or processed to fulfill the requirements of the

Free Trade Area Agreement.

(1) Products wholly grown, produced, or manufactured in the United States: enter the letter P in Box 8.

(2) Products sufficiently worked or processed in the United States of America: enter in Box 8 a Y value for the sum of the cost or value of the domestic materials and the direct cost of processing expressed as a percentage of the ex-factory price of the exported products. (Example: Y=35%.)

4. The declaration of the exporter on this certificate shall be notarized by a notary public and certified by an appropriately constituted local business organization, such as a chamber of commerce or board of trade.

1. Goods consigned from exporter's business (name, address):		Reference No. CERTIFICATE OF ORIGIN FOR: (Indicate one of the following.) 1) UNITED STATES-ISRAEL FREE TRADE AREA (Declaration only) 2) GENERALIZED SYSTEM OF PREFERENCES (Combined Declaration & Certificate) FORM A			
2. Goods consigned to (consignee's name, address):					
3. Means of transport and route (as far as known)		4. For official use (See notes overleaf)			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification (To be used for entries under the Generalized System of Preferences ONLY) It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. _____ Place and date, signature and stamp of certifying authority.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in Israel and that they comply with the requirements specified for those goods in the (select one) (1) U.S.-Israel Free Trade Area; or (2) U.S. Generalized System of Preferences for goods exported to the United States of America. _____ Place and date, signature of exporter or authorized signatory.		

NOTES

1. Conditions. The main conditions² for admission under the Trade Area (FTA) Agreement between Israel and the United States of America are:

- (a) The goods must be consigned direct from Israel to the United States of America but in most cases shipment through one or more intermediate countries is accepted provided that the goods did not enter into the commerce of that country and otherwise complied with the direct shipment requirements of the Agreement.
- (b) The goods comply with the origin criteria specified in the Agreement. Indication of the origin requirements is given in paragraph 2.
- (c) Each article in a consignment must qualify separately in its own right concerning the rules of origin and direct shipment.

2. Origin requirements for goods originating in Israel.

The Agreement shall apply to any article if:

²The conditions specified on this Form are for reference purposes only and do not change in any way or manner the binding rules of origin as specified in Annex III of the FTA Agreement between Israel and the United States of America.

- (a) That article is wholly the growth, product, or manufacture of Israel or is a new or different article of commerce that has been grown, produced or manufactured in Israel.
- (b) The sum of (a) the cost or value of the materials produced in Israel plus (b) the direct cost of processing operations performed in Israel is not less than 35 percent of the appraised value of the article at the time it is entered into the United States of America.

No article shall be considered a new or different article of commerce under the Agreement and no material shall be eligible for inclusion as domestic content under the Agreement by virtue of having merely undergone (a) simple combining or packaging operations or (b) mere dilution with water or with another substance that does not materially alter the characteristics of the article or material.

The expression "wholly the growth, product, or manufacture of Israel" refers both to any article which has been entirely grown, produced or manufactured in Israel and to all materials incorporated in an article which have been entirely grown, produced, or manufactured in Israel, as distinguished from articles or materials imported into Israel from a third country, whether or not such articles or materials were substantially transformed into new or different articles

of commerce after their importation into Israel.

"Country of origin" requires that an article or material, not wholly the growth, product, or manufacture of Israel, be substantially transformed into a new and different article of commerce, having a new name, character or use, distinct from the article or material from which it was so transformed.

For purposes of determining the 35 percent Israeli content requirement under the Agreement, the cost or value of materials which are used in the production of an article in Israel, and which are the products of the United States of America, may be counted an amount up to 15 percent of the appraised value of the article. Such materials must in fact be products of the United States of America under the country of origin criteria set forth in the Agreement.

3. Entries to be made in Box 8.

Products must be either wholly obtained in accordance with the rules of the Free Trade Area Agreement or sufficiently worked or processed to fulfill the requirements of the Free Trade Area Agreement.

(1) Products wholly grown, produced, or manufactured in

the United States of America: enter the letter P in Box 8.

(2) Products sufficiently worked or processed in Israel: enter in Box 8 a Y value for the sum of the cost or value of the domestic materials and the direct cost of processing expressed as a percentage of the ex-factory price of the exported products. (Example: Y=35%.)

4. The declaration of the exporter on this certificate shall be required.

Treaties Department - Ministry Of Foreign Affairs - Israel
Generalized System of Preferences

The Notes included in Form A will apply to the use of this form for the purposes of the Generalized System of Preferences.

ANNEX 4

[Commitment on Subsidies]

Dear Ambassador Brock:

Our two governments have just concluded a historic agreement establishing a Free Trade Area between Israel and the United States of America.

One of the fundamental objectives of the agreement is to remove trade barriers and other non-tariff distortions to trade, including the elimination of export subsidies. In furtherance of these objectives, I am honoured to propose the following agreement by the Government of Israel with regard to major programs which contain or have contained export subsidy elements.

I am pleased to inform you that the Government of Israel will accede to the Agreement on Interpretation and Application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade no later than the effective date of this Agreement.

In the meeting of July 11, 1984 between Minister Patt and yourself it was agreed that export subsidy elements exist in the following major programs for encouraging exports maintained by Israel:

programs for financing exports or processing for exports

- (a) Export Shipment Fund
- (b) Export Production Fund
- (c) Imports for Export Fund
- (d) Medium Term Capital Goods Export Credits

I am honoured to inform you that the Government of Israel commits itself, pursuant to Article 14 of the Agreement on Interpretation and Application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade (the Subsidies Code), and relating to exports of products other than certain primary products,¹ not to institute any new export subsidy programs, and not to increase the level of subsidization² in these programs above their level as existed on July 11, 1984, and to eliminate the subsidy elements in these programs as follows:

- o With regard to the Export Shipment Fund and the foreign currency portion of the Export Production Fund, the Government of Israel will continue its current practice of providing no export subsidy elements.

¹"Certain primary products" shall be defined in accordance with footnote 29 to Article 9 of the Subsidies Code.

²"Level of subsidization" shall be defined, for the purposes of this letter, as the percentage point spread between the lending rates for each program and the rates which the Government of Israel (or special institutions controlled by and/or acting under the authority of the Government of Israel) actually has to pay for the funds so employed (or, if applicable, would have to pay if it borrowed on international capital markets in order to obtain funds of the same maturity and denominated in the same currency as the program funds).

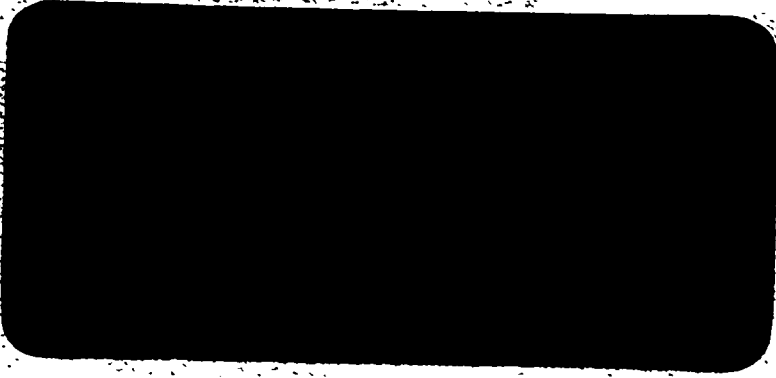
- o With regard to local currency financing under the Export Production Fund, Israel will freeze the export subsidy element for four years from the date of accession to the Subsidies Code, and will eliminate the export subsidy element by six years from the date of accession to the Subsidies Code.
- o With regard to the Imports for Export Fund, Israel will freeze the export subsidy element for one year from the date of accession to the Subsidies Code, and will eliminate the export subsidy element by two years from the date of accession to the Subsidies Code.
- o With regard to the Medium Term Capital Goods Export Credits or any other officially-sanctioned export financing with a maturity of two years or more, Israel will apply the interest rates provisions of the Arrangement on Guidelines for Officially Supported Export Credits of the Organization for Economic Cooperation and Development for any loans granted on and after the effective date of this Agreement.

On and after April 1, 1985, neither Party shall impose requirements to export as a condition for receiving any type of investment incentive.

It is understood that the parties will consult upon request of either party, or whenever special circumstances so require including balance of payments circumstances concerning the functioning of this agreement.

Sincerely,

Ariel Sharon



FRIED, FRANK, HARRIS, SHRIVER & JACOBSON
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS
