| Chapter | HS 2017 | Description | Product Specific Rule |
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| 01 | 01 | LIVE ANIMALS | CC |
| 02 | 02 | MEAT AND EDIBLE MEAT OFFAL | CC |
| 03 | 03 | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES | CC |
| 04 | 04 | DAIRY PRODUCE; BIRDS’ EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | CC |
| 05 | 05 | PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | CC |
|  |  | SECTION II VEGETABLE PRODUCTS  Section Note: For the purposes of chapters 6 through 14, an agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants that are imported from a non-Party. |  |
| 06 | 06 | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE | CC |
| 07 | 07 | EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS |  |
| 07 | 0701 | Potatoes, fresh or chilled | CC |
| 07 | 0702 | Tomatoes, fresh or chilled | CC |
| 07 | 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | CC |
| 07 | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled | CC |
| 07 | 0705 | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled | CC |
| 07 | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | CC |
| 07 | 0707 | INSERTED | CC |
| 07 | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled | CC |
| 07 | 0709 | Other vegetables, fresh or chilled | CC |
| 07 | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen |  |
| 07 | 0710.10 | - Potatoes | CC |
| 07 | 0710.21 | - Leguminous vegetables, shelled or unshelled: peas (Pisum sativum) | CC |
| 07 | 0710.22 | - Leguminous vegetables, shelled or unshelled: beans (Vigna spp., Phaseolus spp.) | CC |
| 07 | 0710.29 | - Leguminous vegetables, shelled or unshelled: other | CC |
| 07 | 0710.30 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | CC |
| 07 | 0710.40 | - Sweet corn | CC |
| 07 | 0710.80 | - Other vegetables | CC |
| 07 | 0710.90 | - Mixtures of vegetables | CC; or  CTH provided that the good is cooked in the territory of the Parties |
| 07 | 0711 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | CTH |
| 07 | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | CTH |
| 07 | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split | CTH |
| 07 | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | CC |
| 08 | 08 | EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS |  |
| 08 | 0801 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled |  |
| 08 | 0801.11 | - Coconuts: desiccated | CTSH |
| 08 | 0801.12 | - Coconuts: in the inner shell (endocarp) | CC |
| 08 | 0801.19 | - Coconuts: other | CTSH |
| 08 | 0801.21 | - Brazil nuts: in shell | CC |
| 08 | 0801.22 | - Brazil nuts: shelled | CTSH |
| 08 | 0801.31 | - Cashew nuts: in shell | CC |
| 08 | 0801.32 | - Cashew nuts: shelled | CTSH |
| 08 | 0802 | Other nuts, fresh or dried, whether or not shelled or peeled |  |
| 08 | 0802.11 | - Almonds: in shell | CC |
| 08 | 0802.12 | - Almonds: shelled | CTSH |
| 08 | 0802.21 | - Hazelnuts or filberts (Corylus spp.): in shell | CC |
| 08 | 0802.22 | - Hazelnuts or filberts (Corylus spp.): shelled | CTSH |
| 08 | 0802.31 | - Walnuts: in shell | CC |
| 08 | 0802.32 | - Walnuts: shelled | CTSH |
| 08 | 0802.41 | - Chestnuts (Castanea spp.): in shell | CC |
| 08 | 0802.42 | - Chestnuts (Castanea spp.): shelled | CTSH |
| 08 | 0802.51 | - Pistachios: in shell | CC |
| 08 | 0802.52 | - Pistachios: shelled | CTSH |
| 08 | 0802.61 | - Macadamia nuts: in shell | CC |
| 08 | 0802.62 | - Macadamia nuts: shelled | CTSH |
| 08 | 0802.70 | - Kola nuts (Cola spp.) | CC |
| 08 | 0802.80 | - Areca nuts | CC |
| 08 | 0802.90 | - Other | CC |
| 08 | 0803 | Bananas, including plantains, fresh or dried | CC |
| 08 | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | CC |
| 08 | 0805 | Citrus fruit, fresh or dried | CC |
| 08 | 0806 | Grapes, fresh or dried | CC |
| 08 | 0807 | Melons (including watermelons) and papaws (papayas), fresh | CC |
| 08 | 0808 | Apples, pears and quinces, fresh | CC |
| 08 | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | CC |
| 08 | 0810 | Other fruit, fresh | CC |
| 08 | 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter | CC |
| 08 | 0812 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | CTH |
| 08 | 0813 | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter | CTH |
| 08 | 0814 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | CTH |
| 09 | 09 | COFFEE, TEA, MATÉ AND SPICES |  |
| 09 | 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion |  |
| 09 | 0901.11 | - Coffee, not roasted: not decaffeinated | CC |
| 09 | 0901.12 | - Coffee, not roasted: decaffeinated | CTSH |
| 09 | 0901.21 | - Coffee, roasted: not decaffeinated | CTSH |
| 09 | 0901.22 | - Coffee, roasted: decaffeinated | CTSH |
| 09 | 0901.90 | - Other | CTSH |
| 09 | 0902 | Tea, whether or not flavoured |  |
| 09 | 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | CTSH; or  blending |
| 09 | 0902.20 | - Other green tea (not fermented) | CTSH; or  blending |
| 09 | 0902.30 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | CTSH; or  blending |
| 09 | 0902.40 | - Other black tea (fermented) and other partly fermented tea | CTSH; or  blending |
| 09 | 0903 | Maté | CC |
| 09 | 0904 | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta |  |
| 09 | 0904.11 | - Pepper: neither crushed nor ground | CC |
| 09 | 0904.12 | - Pepper: crushed or ground | CTSH |
| 09 | 0904.21 | - Fruits of the genus Capsicum or of the genus Pimenta: dried, neither crushed nor ground | CC |
| 09 | 0904.22 | - Fruits of the genus Capsicum or of the genus Pimenta: crushed or ground | CTSH |
| 09 | 0905 | Vanilla |  |
| 09 | 0905.10 | - Neither crushed nor ground | CC |
| 09 | 0905.20 | - Crushed or ground | CTSH |
| 09 | 0906 | Cinnamon and cinnamon-tree flowers |  |
| 09 | 0906.11 | - Neither crushed nor ground: cinnamon (Cinnamomum zeylanicum Blume) | CC |
| 09 | 0906.19 | - Neither crushed nor ground: other | CC |
| 09 | 0906.20 | - Crushed or ground | CTSH |
| 09 | 0907 | Cloves (whole fruit, cloves and stems) |  |
| 09 | 0907.10 | - Neither crushed nor ground | CC |
| 09 | 0907.20 | - Crushed or ground | CTSH |
| 09 | 0908 | Nutmeg, mace and cardamoms |  |
| 09 | 0908.11 | - Nutmeg: neither crushed nor ground | CC |
| 09 | 0908.12 | - Nutmeg: crushed or ground | CTSH |
| 09 | 0908.21 | - Mace: neither crushed nor ground | CC |
| 09 | 0908.22 | - Mace: crushed or ground | CTSH |
| 09 | 0908.31 | - Cardamoms: neither crushed nor ground | CC |
| 09 | 0908.32 | - Cardamoms: crushed or ground | CTSH |
| 09 | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries |  |
| 09 | 0909.21 | - Seeds of coriander: neither crushed nor ground | CC |
| 09 | 0909.22 | - Seeds of coriander: crushed or ground | CTSH |
| 09 | 0909.31 | - Seeds of cumin: neither crushed nor ground | CC |
| 09 | 0909.32 | - Seeds of cumin: crushed or ground | CTSH |
| 09 | 0909.61 | - Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground | CC |
| 09 | 0909.62 | - Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground | CTSH |
| 09 | 0910 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices |  |
| 09 | 0910.11 | - Ginger: neither crushed nor ground | CC |
| 09 | 0910.12 | - Ginger: crushed or ground | CTSH |
| 09 | 0910.20 | - Saffron | CC; or  crushing / grinding |
| 09 | 0910.30 | - Turmeric (curcuma) | CC; or  crushing / grinding |
| 09 | 0910.91 | - Other spices: mixtures referred to in Note 1 (b) to this chapter | CC; or  crushing / grinding |
| 09 | 0910.99 | - Other spices: other | CC; or  crushing / grinding |
| 10 | 10 | CEREALS | CC |
| 11 | 11 | PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN | CC |
| 12 | 12 | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER |  |
| 12 | 1201 | Soya beans, whether or not broken | CC |
| 12 | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | CC |
| 12 | 1203 | Copra | CC |
| 12 | 1204 | Linseed, whether or not broken | CC |
| 12 | 1205 | Rape or colza seeds, whether or not broken | CC |
| 12 | 1206 | Sunflower seeds, whether or not broken | CC |
| 12 | 1207 | Other oil seeds and oleaginous fruits, whether or not broken | CC |
| 12 | 1208 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | CTH |
| 12 | 1209 | Seeds, fruit and spores, of a kind used for sowing | CC |
| 12 | 1210 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin | CC |
| 12 | 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered | CC; or  made into powder |
| 12 | 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included | CC |
| 12 | 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | CC |
| 12 | 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets | CC |
| 13 | 13 | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS | CC |
| 14 | 14 | VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED | CC |
| 15 | 15 | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES |  |
| 15 | 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | CC; or  refining |
| 15 | 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | CC; or  refining |
| 15 | 1503 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared | CC; or  refining |
| 15 | 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | CC; or  refining |
| 15 | 1505 | Wool grease and fatty substances derived therefrom (including lanolin) | CC; or  refining |
| 15 | 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | CC; or  refining |
| 15 | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |  |
| 15 | 1507.10 | - Crude oil, whether or not degummed | CC |
| 15 | 1507.90 | - Other | CC; or  refining |
| 15 | 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified |  |
| 15 | 1508.10 | - Crude oil | CC |
| 15 | 1508.90 | - Other | CC; or  refining |
| 15 | 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified |  |
| 15 | 1509.10 | - Virgin | CC |
| 15 | 1509.20 | INSERTED | CC |
| 15 | 1509.30 | INSERTED | CC |
| 15 | 1509.40 | INSERTED | CC |
| 15 | 1509.90 | - Other | CC; or  refining |
| 15 | 1510 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 | CC; or  refining |
| 15 | 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified |  |
| 15 | 1511.10 | - Crude oil | CC |
| 15 | 1511.90 | - Other | CC; or  refining |
| 15 | 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified |  |
| 15 | 1512.11 | - Sunflower-seed or safflower oil and fractions thereof: crude oil | CC |
| 15 | 1512.19 | - Sunflower-seed or safflower oil and fractions thereof: other | CC; or  refining |
| 15 | 1512.21 | - Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed | CC |
| 15 | 1512.29 | - Cotton-seed oil and its fractions: other | CC; or  refining |
| 15 | 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified |  |
| 15 | 1513.11 | - Coconut (copra) oil and its fractions: crude oil | CC |
| 15 | 1513.19 | - Coconut (copra) oil and its fractions: other | CC; or  refining |
| 15 | 1513.21 | - Palm kernel or babassu oil and fractions thereof: crude oil | CC |
| 15 | 1513.29 | - Palm kernel or babassu oil and fractions thereof: other | CC; or  refining |
| 15 | 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |  |
| 15 | 1514.11 | - Low erucic acid rape or colza oil and its fractions: crude oil | CC |
| 15 | 1514.19 | - Low erucic acid rape or colza oil and its fractions: other | CC; or  refining |
| 15 | 1514.91 | - Other: crude oil | CC |
| 15 | 1514.99 | - Other: other | CC; or  refining |
| 15 | 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified |  |
| 15 | 1515.11 | - Linseed oil and its fractions: crude oil | CC |
| 15 | 1515.19 | - Linseed oil and its fractions: other | CC; or  refining |
| 15 | 1515.21 | - Maize (corn) oil and its fractions: crude oil | CC |
| 15 | 1515.29 | - Maize (corn) oil and its fractions: other | CC; or  refining |
| 15 | 1515.30 | - Castor oil and its fractions | CC; or  refining |
| 15 | 1515.50 | - Sesame oil and its fractions | CC; or  refining |
| 15 | 1515.60 | INSERTED | CC; or  refining |
| 15 | 1515.90 | - Other | CC; or  refining |
| 15 | 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | CC; or  refining |
| 15 | 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516 | CTH |
| 15 | 1518 | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included | CTH |
| 15 | 1520 | Glycerol, crude; glycerol waters and glycerol lyes | CTH |
| 15 | 1521 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured | CTH; or  refining |
| 15 | 1522 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes | CTH |
| 16 | 16 | PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | CC |
| 17 | 17 | SUGARS AND SUGAR CONFECTIONERY |  |
| 17 | 1701 | Cane or beet sugar and chemically pure sucrose, in solid form | CC |
| 17 | 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | CTH |
| 17 | 1703 | Molasses resulting from the extraction or refining of sugar | CTH |
| 17 | 1704 | Sugar confectionery (including white chocolate), not containing cocoa | CTH |
| 18 | 18 | COCOA AND COCOA PREPARATIONS |  |
| 18 | 1801 | Cocoa beans, whole or broken, raw or roasted | CC |
| 18 | 1802 | Cocoa shells, husks, skins and other cocoa waste | CTH |
| 18 | 1803 | Cocoa paste, whether or not defatted | CTH |
| 18 | 1804 | Cocoa butter, fat and oil | CTH |
| 18 | 1805 | Cocoa powder, not containing added sugar or other sweetening matter | CTH |
| 18 | 1806 | Chocolate and other food preparations containing cocoa |  |
| 18 | 1806.10 | - Cocoa powder, containing added sugar or other sweetening matter | CTH |
| 18 | 1806.20 | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | CTH |
| 18 | 1806.31 | - Other, in blocks, slabs or bars: filled | CTSH |
| 18 | 1806.32 | - Other, in blocks, slabs or bars: not filled | CTSH |
| 18 | 1806.90 | - Other | CTSH |
| 19 | 19 | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS’ PRODUCTS |  |
| 19 | 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included | CC |
| 19 | 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | CC |
| 19 | 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | CC |
| 19 | 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | CC |
| 19 | 1905 | Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | CTH |
| 20 | 20 | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS |  |
| 20 | 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | CC |
| 20 | 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | CC |
| 20 | 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid | CC |
| 20 | 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 | CC |
| 20 | 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006 | CC |
| 20 | 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | CC |
| 20 | 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | CTH |
| 20 | 2008 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included | CC |
| 20 | 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter |  |
| 20 | 2009.11 | - Orange juice: frozen | CC |
| 20 | 2009.12 | - Orange juice: not frozen, of a Brix value not exceeding 20 | CC |
| 20 | 2009.19 | - Orange juice: other | CC |
| 20 | 2009.21 | - Grapefruit (including pomelo) juice: of a Brix value not exceeding 20 | CC |
| 20 | 2009.29 | - Grapefruit (including pomelo) juice: other | CC |
| 20 | 2009.31 | - Juice of any other single citrus fruit: of a Brix value not exceeding 20 | CC |
| 20 | 2009.39 | - Juice of any other single citrus fruit: other | CC |
| 20 | 2009.41 | - Pineapple juice: of a Brix value not exceeding 20 | CC |
| 20 | 2009.49 | - Pineapple juice: other | CC |
| 20 | 2009.50 | - Tomato juice | CC |
| 20 | 2009.61 | - Grape juice (including grape must): of a Brix value not exceeding 30 | CC |
| 20 | 2009.69 | - Grape juice (including grape must): other | CC |
| 20 | 2009.71 | - Apple juice: of a Brix value not exceeding 20 | CC |
| 20 | 2009.79 | - Apple juice: other | CC |
| 20 | 2009.81 | - Juice of any other single fruit or vegetable: cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | CC |
| 20 | 2009.89 | - Juice of any other single fruit or vegetable: other | CC |
| 20 | 2009.90 | - Mixtures of juices | CTSH |
| 21 | 21 | MISCELLANEOUS EDIBLE PREPARATIONS |  |
| 21 | 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | CTSH |
| 21 | 2102 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders | CTSH |
| 21 | 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard | CTSH |
| 21 | 2104 | Soups and broths and preparations therefor; homogenised composite food preparations | CTSH |
| 21 | 2105 | Ice cream and other edible ice, whether or not containing cocoa | CTH |
| 21 | 2106 | Food preparations not elsewhere specified or included |  |
| 21 | 2106.10 | - Protein concentrates and textured protein substances | CTSH |
| 21 | 2106.90 | - Other | Production from non-originating materials of any subheading, including that of the product.  For a product classified under subheading 2106.90 to be considered as originating in a Party, the requirement for production shall not be met if the production of the product in a Party consists only of one or both of the following operations conducted on non-originating materials:  (a) an operation to ensure the preservation of a good in good condition for the purposes of transport and storage or  (b) an operation to facilitate shipment or transportation |
| 22 | 22 | BEVERAGES, SPIRITS AND VINEGAR |  |
| 22 | 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | CTH |
| 22 | 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | CTH |
| 22 | 2203 | Beer made from malt | CTH |
| 22 | 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 | CTSH |
| 22 | 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | CTH |
| 22 | 2206 | Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | CTH |
| 22 | 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength | CTH |
| 22 | 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages |  |
| 22 | 2208.20 | - Spirits obtained by distilling grape wine or grape marc | CTH |
| 22 | 2208.30 | - Whiskies | CTH |
| 22 | 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products | CTH |
| 22 | 2208.50 | - Gin and Geneva | CTH |
| 22 | 2208.60 | - Vodka | CTH |
| 22 | 2208.70 | - Liqueurs and cordials | CTSH |
| 22 | 2208.90 | - Other | CTSH |
| 22 | 2209 | Vinegar and substitutes for vinegar obtained from acetic acid | CTH |
| 23 | 23 | RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER |  |
| 23 | 2301 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves | CC |
| 23 | 2302 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants | CC |
| 23 | 2303 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets | CC |
| 23 | 2304 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil | CC |
| 23 | 2305 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil | CC |
| 23 | 2306 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 | CTH |
| 23 | 2307 | Wine lees; argol | CTH |
| 23 | 2308 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | CTH |
| 23 | 2309 | Preparations of a kind used in animal feeding | CTH |
| 24 | 24 | TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES |  |
| 24 | 2401 | Unmanufactured tobacco; tobacco refuse | CC |
| 24 | 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | CC |
| 24 | 2403 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences | CTH |
| 24 | 2404 | INSERTED | CTH |
| 25 | 25 | SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT |  |
| 25 | 2501 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water | CTH; or  RVC40 |
| 25 | 2502 | Unroasted iron pyrites | CTH; or  RVC40 |
| 25 | 2503 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | CTH; or  RVC40 |
| 25 | 2504 | Natural graphite | CTH; or  RVC40 |
| 25 | 2505 | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of chapter 26 | CTH; or  RVC40 |
| 25 | 2506 | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH; or  RVC40 |
| 25 | 2507 | Kaolin and other kaolinic clays, whether or not calcined | CTH; or  RVC40 |
| 25 | 2508 | Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths | CTH; or  RVC40 |
| 25 | 2509 | Chalk | CTH; or  RVC40 |
| 25 | 2510 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk | CTH; or  RVC40 |
| 25 | 2511 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816 | CTH; or  RVC40 |
| 25 | 2512 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less | CTH; or  RVC40 |
| 25 | 2513 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated | CTH; or  RVC40 |
| 25 | 2514 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH; or  RVC40 |
| 25 | 2515 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH; or  RVC40 |
| 25 | 2516 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH; or  RVC40 |
| 25 | 2517 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated | CTH; or  RVC40 |
| 25 | 2518 | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix | CTH; or  RVC40 |
| 25 | 2519 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure | CTH; or  RVC40 |
| 25 | 2520 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders | CTH; or  RVC40 |
| 25 | 2521 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement | CTH; or  RVC40 |
| 25 | 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825 | CTH; or  RVC40 |
| 25 | 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers |  |
| 25 | 2523.10 | - Cement clinkers | CTH; or  RVC40 |
| 25 | 2523.21 | - Portland cement: white cement, whether or not artificially coloured | CTSH; or  RVC40 |
| 25 | 2523.29 | - Portland cement: other | CTSH; or  RVC40 |
| 25 | 2523.30 | - Aluminous cement | CTH; or  RVC40 |
| 25 | 2523.90 | - Other hydraulic cements | CTH; or  RVC40 |
| 25 | 2524 | Asbestos | CTH; or  RVC40 |
| 25 | 2525 | Mica, including splittings; mica waste |  |
| 25 | 2525.10 | - Crude mica and mica rifted into sheets or splittings | CTH; or  RVC40 |
| 25 | 2525.20 | - Mica powder | CTH; or  RVC40 |
| 25 | 2525.30 | - Mica waste | CTSH; or  RVC40 |
| 25 | 2526 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc | CTH; or  RVC40 |
| 25 | 2528 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight | CTH; or  RVC40 |
| 25 | 2529 | Feldspar; leucite, nepheline and nepheline syenite; fluorspar | CTH; or  RVC40 |
| 25 | 2530 | Mineral substances not elsewhere specified or included | CTH; or  RVC40 |
| 26 | 26 | ORES, SLAG AND ASH | CTH; or  RVC40 |
| 27 |  | MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES  Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:    Biotechnological Processing Rule  “Biotechnological processing” means one or more of the following biotechnological processes:  (a) biological or biotechnological culturing, hybridization or genetic modification of:  (i) micro-organisms (including bacteria and viruses (including phages); or  (ii) human, animal or plant cells;    (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or  (c) fermentation.    Change in Particle Size Rule  “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.    Chemical Reaction Rule  “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.  A chemical reaction may be expressed by a change of the "CAS number".    The following processes are not chemical reactions for purposes of origin:  (a) dissolving in water or other solvents;  (b) the elimination of solvents including solvent water; or  (c) the addition or elimination of water of crystallization.    This definition comprises all types of polymerization reactions.    Distillation Rule  Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.    For the purposes of this rule:  (a) atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and    (b) vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials, such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.    Isomer Separation Rule  “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.    Mixing and Blending Rule  “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.    Production of Standard Materials Rule  For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.    Purification Rule  “Purification” means purification which results in one of the following criteria being satisfied:  (a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or  (b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:  (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;  (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;  (iii) elements and components for use in micro-electronics;  (iv) specialised optical uses;  (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);    (vi) carriers used in a separation process; or  (vii) nuclear grade uses. |  |
| 27 | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal | CTH; or  RVC40; or  Process Rule |
| 27 | 2702 | Lignite, whether or not agglomerated, excluding jet | CTH; or  RVC40; or  Process Rule |
| 27 | 2703 | Peat (including peat litter), whether or not agglomerated | CTH; or  RVC40; or  Process Rule |
| 27 | 2704 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon | CTH; or  RVC40; or  Process Rule |
| 27 | 2705 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons | CTH; or  RVC40; or  Process Rule |
| 27 | 2706 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars | CTH; or  RVC40; or  Process Rule |
| 27 | 2707 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents | CTH; or  RVC40; or  Process Rule |
| 27 | 2708 | Pitch and pitch coke, obtained from coal tar or from other mineral tars | CTH; or  RVC40; or  Process Rule |
| 27 | 2709 | Petroleum oils and oils obtained from bituminous minerals, crude | CTH; or  RVC40; or  Process Rule |
| 27 | 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | CTH; or  RVC40; or  Process Rule |
| 27 | 2711 | Petroleum gases and other gaseous hydrocarbons | CTH; or  RVC40; or  Process Rule |
| 27 | 2712 | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | CTH; or  RVC40; or  Process Rule |
| 27 | 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals | CTH; or  RVC40; or  Process Rule |
| 27 | 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks |  |
| 27 | 2714.10 | - Bituminous or oil shale and tar sands | CTH; or  RVC40; or  Process Rule |
| 27 | 2714.90 | - Other | CTH; or  RVC40; or  Process Rule |
| 27 | 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | CTH; or  RVC40; or  Process Rule |
| 27 | 2716 | Electrical Energy | CTH; or  RVC40 |
|  | SECTION VI | SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES  Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:    Biotechnological Processing Rule  “Biotechnological processing” means one or more of the following biotechnological processes:  (a) biological or biotechnological culturing, hybridization or genetic modification of:  (i) micro-organisms (including bacteria and viruses (including phages)); or  (ii) human, animal or plant cells;  (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or  (c) fermentation.    Change in Particle Size Rule  “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.    Chemical Reaction Rule  “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.  A chemical reaction may be expressed by a change of the "CAS number".    The following processes are not chemical reactions for purposes of origin:  (a) dissolving in water or other solvents;  (b) the elimination of solvents including solvent water; or  (c) the addition or elimination of water of crystallization.    This definition comprises all types of polymerization reactions.    Distillation Rule  Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.    For the purposes of this rule:  (a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and    (b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.    Isomer Separation Rule  “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.    Mixing and Blending Rule  “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.    Production of Standard Materials Rule  For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.    Purification Rule  “Purification” means purification which results in one of the following criteria being satisfied:  (a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or  (b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:  (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;  (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;    (iii) elements and components for use in micro-electronics;  (iv) specialised optical uses;  (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);  (vi) carriers used in a separation process; or  (vii) nuclear grade uses.    Additional process rules for 3824.99 and 38.26  Biodiesel is obtained through transesterification, esterification or hydrotreatment. |  |
| 28 | 28 | INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES | CTSH; or  RVC40; or  Process Rule |
| 29 | 29 | ORGANIC CHEMICALS | CTSH; or  RVC40; or  Process Rule |
| 30 | 30 | PHARMACEUTICAL PRODUCTS | CTSH; or  RVC40; or  Process Rule |
| 31 | 31 | FERTILISERS | CTSH; or  RVC40; or  Process Rule |
| 32 | 32 | TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS | CTSH; or  RVC40; or  Process Rule |
| 33 | 33 | ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS | CTSH; or  RVC40; or  Process Rule |
| 34 | 34 | SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER | CTSH; or  RVC40; or  Process Rule |
| 35 | 35 | ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES | CTSH; or  RVC40; or  Process Rule |
| 36 | 36 | EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS | CTSH; or  RVC40; or  Process Rule |
| 37 | 37 | PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS | CTSH; or  RVC40; or  Process Rule |
| 38 | 38 | MISCELLANEOUS CHEMICAL PRODUCTS | CTSH; or  RVC40; or  Process Rule |
| 39 | 39 | PLASTICS AND ARTICLES THEREOF  Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:    Biotechnological Processing Rule  “Biotechnological processing” means one or more of the following biotechnological processes:  (a) biological or biotechnological culturing, hybridization or genetic modification of:  (i) micro-organisms (including bacteria and viruses (including phages); or  (ii) human, animal or plant cells;  (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or  (c) fermentation.    Change in Particle Size Rule  “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.    Chemical Reaction Rule  “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.  A chemical reaction may be expressed by a change of the "CAS number".    The following processes are not chemical reactions for purposes of origin:  (a) dissolving in water or other solvents;  (b) the elimination of solvents including solvent water; or  (c) the addition or elimination of water of crystallization.    This definition comprises all types of polymerization reactions.    Distillation Rule  Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.    For the purposes of this rule:  (a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and    (b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.    Isomer Separation Rule  “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.    Mixing and Blending Rule  “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.    Production of Standard Materials Rule  For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.    Purification Rule  “Purification” means purification which results in one of the following criteria being satisfied:  (a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or  (b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:  (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;  (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;  (iii) elements and components for use in micro-electronics;  (iv) specialised optical uses;  (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);  (vi) carriers used in a separation process; or  (vii) nuclear grade uses. |  |
| 39 | 3901 | Polymers of ethylene, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3902 | Polymers of propylene or of other olefins, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3903 | Polymers of styrene, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3904 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3905 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3906 | Acrylic polymers in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3907 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3908 | Polyamides in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3909 | Amino-resins, phenolic resins and polyurethanes, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3910 | Silicones in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3911 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3913 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3914 | Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms | CTSH; or  RVC40; or  Process Rule |
| 39 | 3915 | Waste, parings and scrap, of plastics | CTSH; or  RVC40; or  Process Rule |
| 39 | 3916 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics | CTSH; or  RVC40 |
| 39 | 3917 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics | CTSH; or  RVC40 |
| 39 | 3918 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this chapter | CTSH; or  RVC40 |
| 39 | 3919 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | CTSH; or  RVC40 |
| 39 | 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | CTSH; or  RVC40 |
| 39 | 3921 | Other plates, sheets, film, foil and strip, of plastics | CTSH; or  RVC40 |
| 39 | 3922 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | CTH; or  RVC40; or  Process Rule |
| 39 | 3923 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics | CTH; or  RVC40; or  Process Rule |
| 39 | 3924 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics | CTH; or  RVC40; or  Process Rule |
| 39 | 3925 | Builders’ ware of plastics, not elsewhere specified or included | CTH; or  RVC40; or  Process Rule |
| 39 | 3926 | Other articles of plastics and articles of other materials of headings 3901 to 3914 | CTH; or  RVC40; or  Process Rule |
| 40 | 40 | RUBBER AND ARTICLES THEREOF  Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:    Biotechnological Processing Rule  “Biotechnological processing” means one or more of the following biotechnological processes:  (a) biological or biotechnological culturing, hybridization or genetic modification of:  (i) micro-organisms (including bacteria and viruses (including phages); or  (ii) human, animal or plant cells;  (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or  (c) fermentation.    Change in Particle Size Rule  “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.    Chemical Reaction Rule  “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.  A chemical reaction may be expressed by a change of the "CAS number".    The following processes are not chemical reactions for purposes of origin:  (a) dissolving in water or other solvents;  (b) the elimination of solvents including solvent water; or  (c) the addition or elimination of water of crystallization.    This definition comprises all types of polymerization reactions.    Distillation Rule  Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.    For the purposes of this rule:  (a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and    (b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.    Isomer Separation Rule  “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.    Mixing and Blending Rule  “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.    Production of Standard Materials Rule  For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer    Purification Rule  “Purification” means purification which results in one of the following criteria being satisfied:  (a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or  (b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:  (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;  (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;  (iii) elements and components for use in micro-electronics;  (iv) specialised optical uses;  (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);  (vi) carriers used in a separation process; or  (vii) nuclear grade uses. |  |
| 40 | 4001 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip |  |
| 40 | 4001.10 | - Natural rubber latex, whether or not pre-vulcanised | CC; or  Process Rule |
| 40 | 4001.21 | - Natural rubber in other forms: smoked sheets | CTSH; or  RVC40; or  Process Rule |
| 40 | 4001.22 | - Natural rubber in other forms: technically specified natural rubber (TSNR) | CTSH; or  RVC40; or  Process Rule |
| 40 | 4001.29 | - Natural rubber in other forms: other | CTSH; or  RVC40; or  Process Rule |
| 40 | 4001.30 | - Balata, gutta-percha, guayule, chicle and similar natural gums | CC; or  Process Rule |
| 40 | 4002 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip | CTH; or  RVC40; or  Process Rule |
| 40 | 4003 | Reclaimed rubber in primary forms or in plates, sheets or strip | CTH; or  RVC40; or  Process Rule |
| 40 | 4004 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom | CTH; or  RVC40; or  Process Rule |
| 40 | 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | CTH; or  RVC40; or  Process Rule |
| 40 | 4006 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4007 | Vulcanised rubber thread and cord | CTH; or  RVC40; or  Process Rule |
| 40 | 4008 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4009 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) | CTH; or  RVC40; or  Process Rule |
| 40 | 4010 | Conveyor or transmission belts or belting, of vulcanised rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4011 | New pneumatic tyres, of rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber |  |
| 40 | 4012.11 | - Retreaded tyres: of a kind used on motor cars (including station wagons and racing cars) | CTSH; or  RVC40; or  Process Rule |
| 40 | 4012.12 | - Retreaded tyres: of a kind used on buses or lorries | CTSH; or  RVC40; or  Process Rule |
| 40 | 4012.13 | - Retreaded tyres: of a kind used on aircraft | CTSH; or  RVC40; or  Process Rule |
| 40 | 4012.19 | - Retreaded tyres: other | CTSH; or  RVC40; or  Process Rule |
| 40 | 4012.20 | - Used pneumatic tyres | CTH; or  RVC40; or  Process Rule |
| 40 | 4012.90 | - Other | CTH; or  RVC40; or  Process Rule |
| 40 | 4013 | Inner tubes, of rubber |  |
| 40 | 4013.10 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries | CTH; or  Process Rule |
| 40 | 4013.20 | - Of a kind used on bicycles | CTH; or  RVC40; or  Process Rule |
| 40 | 4013.90 | - Other | CTH; or  RVC40; or  Process Rule |
| 40 | 4014 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4015 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4016 | Other articles of vulcanised rubber other than hard rubber | CTH; or  RVC40; or  Process Rule |
| 40 | 4017 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber | CTH; or  RVC40; or  Process Rule |
| 41 | 41 | RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER |  |
| 41 | 4101 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split | CTH; or  RVC40 |
| 41 | 4102 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this chapter | CTH; or  RVC40 |
| 41 | 4103 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this chapter | CTH; or  RVC40 |
| 41 | 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared |  |
| 41 | 4104.11 | - In the wet state (including wet-blue): full grains, unsplit; grain splits | CTH; or  RVC40 |
| 41 | 4104.19 | - In the wet state (including wet-blue): other | CTH; or  RVC40 |
| 41 | 4104.41 | - In the dry state (crust): full grains, unsplit; grain splits | CTSH; or  RVC40 or change from the wet state |
| 41 | 4104.49 | - In the dry state (crust): other | CTSH; or  RVC40 or change from the wet state |
| 41 | 4105 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared |  |
| 41 | 4105.10 | - In the wet state (including wet-blue) | CTH; or  RVC40 |
| 41 | 4105.30 | - In the dry state (crust) | CTSH; or  RVC40 or change from the wet state |
| 41 | 4106 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared |  |
| 41 | 4106.21 | - Of goats or kids: in the wet state (including wet-blue) | CTH; or  RVC40 |
| 41 | 4106.22 | - Of goats or kids: in the dry state (crust) | CTSH; or  RVC40 or change from the wet state |
| 41 | 4106.31 | - Of swine: in the wet state (including wet-blue) | CTH; or  RVC40 |
| 41 | 4106.32 | - Of swine: in the dry state (crust) | CTSH; or  RVC40 or change from the wet state |
| 41 | 4106.40 | - Of reptiles | CTSH; or  RVC40 or change from the wet state |
| 41 | 4106.91 | - Other: in the wet state (including wet-blue) | CTH; or  RVC40 |
| 41 | 4106.92 | - Other: in the dry state (crust) | CTSH; or  RVC40 or change from the wet state |
| 41 | 4107 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114 | CTH; or  RVC40 |
| 41 | 4112 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 | CTH; or  RVC40 |
| 41 | 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114 | CTH; or  RVC40 |
| 41 | 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | CTH; or  RVC40 |
| 41 | 4115 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | CTSH; or  RVC40 |
| 42 | 42 | ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) |  |
| 42 | 4201 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | CTH; or  RVC40 |
| 42 | 4202 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | CTH; or  RVC40 |
| 42 | 4203 | Articles of apparel and clothing accessories, of leather or of composition leather | CTH; or  RVC40 |
| 42 | 4205 | Other articles of leather or of composition leather | CTH; or  RVC40 |
| 42 | 4206 | Articles of gut (other than silk-worm gut), of goldbeater’s skin, of bladders or of tendons | CTH; or  RVC40 |
| 43 | 43 | FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF | CTH; or  RVC40 |
| 44 | 44 | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL | CTH; or  RVC40 |
| 45 | 45 | CORK AND ARTICLES OF CORK | CTH; or  RVC40 |
| 46 | 46 | MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK | CTH; or  RVC40 |
| 47 | 47 | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD | CTH; or  RVC40 |
| 48 | 48 | PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD | CTH; or  RVC40 |
| 49 | 49 | PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS | CTH; or  RVC40 |
| 50 | 50 | SILK |  |
| 50 | 5001. | Silk-worm cocoons suitable for reeling | CC; or  RVC40 |
| 50 | 5002. | Raw silk (not thrown) | CC; or  RVC40 |
| 50 | 5003. | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) | CTH; or  RVC40 |
| 50 | 5004. | Silk yarn (other than yarn spun from silk waste) not put up for retail sale | CTH; or  RVC40 |
| 50 | 5005. | Yarn spun from silk waste, not put up for retail sale | CTH; or  RVC40 |
| 50 | 5006. | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut | CTH; or  RVC40 except from headings 50.04 or 50.05 |
| 50 | 5007 | Woven fabrics of silk or of silk waste | CTH; or  RVC40 |
| 51 | 51 | WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC |  |
| 51 | 5101 | Wool, not carded or combed | CC; or  RVC40 |
| 51 | 5102 | Fine or coarse animal hair, not carded or combed | CC; or  RVC40 |
| 51 | 5103 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock | CTH; or  RVC40 |
| 51 | 5104 | Garnetted stock of wool or of fine or coarse animal hair | CTH; or  RVC40 |
| 51 | 5105 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) | CTH; or  RVC40 |
| 51 | 5106 | Yarn of carded wool, not put up for retail sale | CTH; or  RVC40 |
| 51 | 5107 | Yarn of combed wool, not put up for retail sale | CTH; or  RVC40 |
| 51 | 5108 | Yarn of fine animal hair (carded or combed), not put up for retail sale | CTH; or  RVC40 |
| 51 | 5109 | Yarn of wool or of fine animal hair, put up for retail sale | CTH; or  RVC40 except from headings 51.06 through 51.08 |
| 51 | 5110 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale | CTH; or  RVC40 |
| 51 | 5111 | Woven fabrics of carded wool or of carded fine animal hair | CTH; or  RVC40 |
| 51 | 5112 | Woven fabrics of combed wool or of combed fine animal hair | CTH; or  RVC40 |
| 51 | 5113 | Woven fabrics of coarse animal hair or of horsehair | CTH; or  RVC40 |
| 52 | 52 | COTTON |  |
| 52 | 5201 | Cotton, not carded or combed | CC; or  RVC40 |
| 52 | 5202 | Cotton waste (including yarn waste and garnetted stock) | CTH; or  RVC40 |
| 52 | 5203 | Cotton, carded or combed | CTH; or  RVC40 |
| 52 | 5204 | Cotton sewing thread, whether or not put up for retail sale | CTH; or  RVC40 |
| 52 | 5205 | Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale | CTH; or  RVC40 |
| 52 | 5206 | Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale | CTH; or  RVC40 |
| 52 | 5207 | Cotton yarn (other than sewing thread) put up for retail sale | CTH; or  RVC40 except from headings 52.05 or 52.06 |
| 52 | 5208 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2 | CTH; or  RVC40 |
| 52 | 5209 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2 | CTH; or  RVC40 |
| 52 | 5210 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2 | CTH; or  RVC40 |
| 52 | 5211 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2 | CTH; or  RVC40 |
| 52 | 5212 | Other woven fabrics of cotton | CTH; or  RVC40 |
| 53 | 53 | OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN |  |
| 53 | 5301 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) |  |
| 53 | 5301.10 | - Flax, raw or retted | CC; or  RVC40 |
| 53 | 5301.21 | - Flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched | CC; or  RVC40 |
| 53 | 5301.29 | - Flax, broken, scutched, hackled or otherwise processed, but not spun: other | CC; or  RVC40 |
| 53 | 5301.30 | - Flax tow and waste | CTSH; or  RVC40 |
| 53 | 5302 | True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) | CTH |
| 53 | 5303 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) |  |
| 53 | 5303.10 | - Jute and other textile bast fibres, raw or retted | CTH |
| 53 | 5303.90 | - Other | CTH |
| 53 | 5305 | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) | CC; or  RVC40 |
| 53 | 5306 | Flax yarn | CTH; or  RVC40 |
| 53 | 5307 | Yarn of jute or of other textile bast fibres of heading 5303 | CTH; or  RVC40 |
| 53 | 5308 | Yarn of other vegetable textile fibres; paper yarn | CTH; or  RVC40 |
| 53 | 5309 | Woven fabrics of flax | CTH; or  RVC40 |
| 53 | 5310 | Woven fabrics of jute or of other textile bast fibres of heading 5303 | CTH; or  RVC40 |
| 53 | 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn | CTH; or  RVC40 |
| 54 | 54 | MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS |  |
| 54 | 5401 | Sewing thread of man-made filaments, whether or not put up for retail sale | CC; or  RVC40 |
| 54 | 5402 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex | CC; or  RVC40 |
| 54 | 5403 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex | CC; or  RVC40 |
| 54 | 5404 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm | CC; or  RVC40 |
| 54 | 5405 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | CC; or  RVC40 |
| 54 | 5406 | Man-made filament yarn (other than sewing thread), put up for retail sale | CC; or  RVC40 |
| 54 | 5407 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 | CTH; or  RVC40 |
| 54 | 5408 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405 | CTH; or  RVC40 |
| 55 | 55 | MAN-MADE STAPLE FIBRES |  |
| 55 | 5501 | Synthetic filament tow | CC; or  RVC40 |
| 55 | 5502 | Artificial filament tow | CC; or  RVC40 |
| 55 | 5503 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning | CC; or  RVC40 |
| 55 | 5504 | Artificial staple fibres, not carded, combed or otherwise processed for spinning | CC; or  RVC40 |
| 55 | 5505 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres | CTH; or  RVC40 |
| 55 | 5506 | Synthetic staple fibres, carded, combed or otherwise processed for spinning | CTH |
| 55 | 5507 | Artificial staple fibres, carded, combed or otherwise processed for spinning | CTH |
| 55 | 5508 | Sewing thread of man-made staple fibres, whether or not put up for retail sale | CTH; or  RVC40 |
| 55 | 5509 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | CTH; or  RVC40 |
| 55 | 5510 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | CTH; or  RVC40 |
| 55 | 5511 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale | CTH; or  RVC40 except from headings 55.09 or 55.10 |
| 55 | 5512 | Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres | CTH; or  RVC40 |
| 55 | 5513 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2 | CTH; or  RVC40 |
| 55 | 5514 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2 | CTH; or  RVC40 |
| 55 | 5515 | Other woven fabrics of synthetic staple fibres | CTH; or  RVC40 |
| 55 | 5516 | Woven fabrics of artificial staple fibres | CTH; or  RVC40 |
| 56 | 56 | WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF |  |
| 56 | 5601 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps | CC; or  RVC40 |
| 56 | 5602 | Felt, whether or not impregnated, coated, covered or laminated | CC; or  RVC40 |
| 56 | 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated | CTH; or  RVC40 |
| 56 | 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics | CC; or  RVC40 |
| 56 | 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | CC; or  RVC40 |
| 56 | 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | CC; or  RVC40 |
| 56 | 5607 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics | CC; or  RVC40 |
| 56 | 5608 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials | CTH; or  RVC40 |
| 56 | 5609 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included | CTH; or  RVC40 |
| 57 | 57 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS | CC; or  RVC40 |
| 58 | 58 | SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY |  |
| 58 | 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 | CC; or  RVC40 |
| 58 | 5802 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703 | CC; or  RVC40 |
| 58 | 5803 | Gauze, other than narrow fabrics of heading 5806 | CC; or  RVC40 |
| 58 | 5804 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006 | CC; or  RVC40 |
| 58 | 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | CTH; or  RVC40 |
| 58 | 5806 | Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | CC; or  RVC40 |
| 58 | 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered | CC; or  RVC40 |
| 58 | 5808 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles | CC; or  RVC40 |
| 58 | 5809 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included | CC; or  RVC40 |
| 58 | 5810 | Embroidery in the piece, in strips or in motifs | CC; or  RVC40 |
| 58 | 5811 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810 | CC; or  RVC40 |
| 59 | 59 | IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE |  |
| 59 | 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | CC; or  RVC40 |
| 59 | 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon | CC; or  RVC40 |
| 59 | 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | CC; or  RVC40 |
| 59 | 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | CC; or  RVC40 |
| 59 | 5905 | Textile wall coverings | CC; or  RVC40 |
| 59 | 5906 | Rubberised textile fabrics, other than those of heading 5902 | CC; or  RVC40 |
| 59 | 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | CC; or  RVC40 |
| 59 | 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated | CTH; or  RVC40 |
| 59 | 5909 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials | CC; or  RVC40 |
| 59 | 5910 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material | CC; or  RVC40 |
| 59 | 5911 | Textile products and articles, for technical uses, specified in Note 7 to this chapter | CC; or  RVC40 |
| 60 | 60 | KNITTED OR CROCHETED FABRICS | CC; or  RVC40 |
| 61 | 61 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED | CC |
| 62 | 62 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED | CC |
| 63 | 63 | OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS |  |
| 63 | 6301 | Blankets and travelling rugs | CC; or  RVC40 |
| 63 | 6302 | Bed linen, table linen, toilet linen and kitchen linen | CC; or  RVC40 |
| 63 | 6303 | Curtains (including drapes) and interior blinds; curtain or bed valances | CC; or  RVC40 |
| 63 | 6304 | Other furnishing articles, excluding those of heading 9404 | CC; or  RVC40 |
| 63 | 6305 | Sacks and bags, of a kind used for the packing of goods | CC |
| 63 | 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods | CC |
| 63 | 6307 | Other made up articles, including dress patterns | CC |
| 63 | 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | CC |
| 63 | 6309 | Worn clothing and other worn articles | CTH; or  RVC40 |
| 63 | 6310 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials | CTH; or  RVC40 |
| 64 | 64 | FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES | CTH |
| 65 | 65 | HEADGEAR AND PARTS THEREOF | CTH; or  RVC40 |
| 66 | 66 | UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF | CTH; or  RVC40 |
| 67 | 67 | PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR | CTH; or  RVC40 |
| 68 | 68 | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS | CTH; or  RVC40 |
| 69 | 69 | CERAMIC PRODUCTS |  |
| 69 | 6901 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths | CTH; or  RVC40 |
| 69 | 6902 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths | CTH; or  RVC40 |
| 69 | 6903 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths | CTH; or  RVC40 |
| 69 | 6904 | Ceramic building bricks, flooring blocks, support or filler tiles and the like | CTH; or  RVC40 |
| 69 | 6905 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods | CTH; or  RVC40 |
| 69 | 6906 | Ceramic pipes, conduits, guttering and pipe fittings | CTH; or  RVC40 |
| 69 | 6907 | Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics. | CTH; or  RVC40 or glazing |
| 69 | 6909 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods | CTH; or  RVC40 |
| 69 | 6910 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures | CTH; or  RVC40 |
| 69 | 6911 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china | CTH; or  RVC40 |
| 69 | 6912 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | CTH; or  RVC40 |
| 69 | 6913 | Statuettes and other ornamental ceramic articles | CTH; or  RVC40 |
| 69 | 6914 | Other ceramic articles | CTH; or  RVC40 |
| 70 | 70 | GLASS AND GLASSWARE |  |
| 70 | 7001 | Cullet and other waste and scrap of glass; glass in the mass | CTH; or  RVC40 |
| 70 | 7002 | Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked | CTH; or  RVC40 |
| 70 | 7003 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH; or  RVC40 |
| 70 | 7004 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH; or  RVC40 |
| 70 | 7005 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH; or  RVC40 |
| 70 | 7006 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | CTH; or  RVC40 |
| 70 | 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | CTH; or  RVC40 |
| 70 | 7008 | Multiple-walled insulating units of glass | CTH; or  RVC40 |
| 70 | 7009 | Glass mirrors, whether or not framed, including rear-view mirrors |  |
| 70 | 7009.10 | - Rear-view mirrors for vehicles | CTSH; or  RVC40 |
| 70 | 7009.91 | - Other: unframed | CTH; or  RVC40 |
| 70 | 7009.92 | - Other: framed | CTH; or  RVC40 |
| 70 | 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | CTH; or  RVC40 |
| 70 | 7011 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like | CTH; or  RVC40 |
| 70 | 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | CTH; or  RVC40 |
| 70 | 7014 | Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked | CTH; or  RVC40 |
| 70 | 7015 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses | CTH; or  RVC40 |
| 70 | 7016 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms | CTH; or  RVC40 |
| 70 | 7017 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated | CTH; or  RVC40 |
| 70 | 7018 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter | CTH; or  RVC40 |
| 70 | 7019 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) | CTSH; or  RVC40 |
| 70 | 7020 | Other articles of glass | CTH; or  RVC40 |
| 71 | 71 | NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN |  |
| 71 | 7101 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport | CC; or  RVC40 |
| 71 | 7102 | Diamonds, whether or not worked, but not mounted or set |  |
| 71 | 7102.10 | - Unsorted | CC; or  RVC40 |
| 71 | 7102.21 | - Industrial: unworked or simply sawn, cleaved or bruted | CC; or  RVC40 |
| 71 | 7102.29 | - Industrial: other | CTSH; or  RVC40 |
| 71 | 7102.31 | - Non-industrial: unworked or simply sawn, cleaved or bruted | CC; or  RVC40 |
| 71 | 7102.39 | - Non-industrial: other | CTSH; or  RVC40 |
| 71 | 7103 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport | CC; or  RVC40 |
| 71 | 7104 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport |  |
| 71 | 7104.10 | - Piezo-electric quartz | CTH; or  RVC40 |
| 71 | 7104.20 | - Other, unworked or simply sawn or roughly shaped | CTH; or  RVC40 |
| 71 | 7104.90 | - Other | CTSH; or  RVC40 |
| 71 | 7105 | Dust and powder of natural or synthetic precious or semi-precious stones | CTH; or  RVC40 |
| 71 | 7106 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form | CTH; or  RVC40 |
| 71 | 7107 | Base metals clad with silver, not further worked than semi-manufactured | CTH; or  RVC40 |
| 71 | 7108 | Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form | CTSH; or  RVC40 |
| 71 | 7109 | Base metals or silver, clad with gold, not further worked than semi-manufactured | CTH; or  RVC40 |
| 71 | 7110 | Platinum, unwrought or in semi-manufactured forms, or in powder form |  |
| 71 | 7110.11 | - Platinum: unwrought or in powder form | CTH; or  RVC40 |
| 71 | 7110.19 | - Platinum: other | CTSH; or  RVC40 |
| 71 | 7110.21 | - Palladium: unwrought or in powder form | CTH; or  RVC40 |
| 71 | 7110.29 | - Palladium: other | CTSH; or  RVC40 |
| 71 | 7110.31 | - Rhodium: unwrought or in powder form | CTH; or  RVC40 |
| 71 | 7110.39 | - Rhodium: other | CTSH; or  RVC40 |
| 71 | 7110.41 | - Iridium, osmium and ruthenium: unwrought or in powder form | CTH; or  RVC40 |
| 71 | 7110.49 | - Iridium, osmium and ruthenium: other | CTSH; or  RVC40 |
| 71 | 7111 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | CTH; or  RVC40 |
| 71 | 7112 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal | CTH; or  RVC40 |
| 71 | 7113 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | CTH; or  RVC40 |
| 71 | 7114 | Articles of goldsmiths’ or silversmiths’ wares and parts thereof, of precious metal or of metal clad with precious metal | CTH; or  RVC40 |
| 71 | 7115 | Other articles of precious metal or of metal clad with precious metal | CTH; or  RVC40 |
| 71 | 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | CTH; or  RVC40 |
| 71 | 7117 | Imitation jewellery | CTH; or  RVC40 |
| 71 | 7118 | Coin | CTH; or  RVC40 |
| 72 | 72 | IRON AND STEEL | CTH; or  RVC40 |
| 73 | 73 | ARTICLES OF IRON OR STEEL |  |
| 73 | 7301 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel | CTH; or  RVC40 |
| 73 | 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | CTH; or  RVC40 |
| 73 | 7303 | Tubes, pipes and hollow profiles, of cast iron | CTH; or  RVC40 |
| 73 | 7304 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel |  |
| 73 | 7304.11 | - Line pipe of a kind used for oil or gas pipelines: of stainless steel | CTH; or  RVC40 |
| 73 | 7304.19 | - Line pipe of a kind used for oil or gas pipelines: other | CTH; or  RVC40 |
| 73 | 7304.22 | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipe of stainless steel | CTH; or  RVC40 |
| 73 | 7304.23 | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe | CTH; or  RVC40 |
| 73 | 7304.24 | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel | CTH; or  RVC40 |
| 73 | 7304.29 | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other | CTH; or  RVC40 |
| 73 | 7304.31 | - Other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced) | CTSH; or  RVC40 |
| 73 | 7304.39 | - Other, of circular cross-section, of iron or non-alloy steel: other | CTH; or  RVC40 |
| 73 | 7304.41 | - Other, of circular cross-section, of stainless steel: cold-drawn or cold-rolled (cold-reduced) | CTSH; or  RVC40 |
| 73 | 7304.49 | - Other, of circular cross-section, of stainless steel: other | CTH; or  RVC40 |
| 73 | 7304.51 | - Other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced) | CTSH; or  RVC40 |
| 73 | 7304.59 | - Other, of circular cross-section, of other alloy steel: other | CTH; or  RVC40 |
| 73 | 7304.90 | - Other | CTH; or  RVC40 |
| 73 | 7305 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel | CTH; or  RVC40 |
| 73 | 7306 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel | CTH; or  RVC40 |
| 73 | 7307 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel | CTH; or  RVC40 |
| 73 | 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | CTH; or  RVC40 |
| 73 | 7309 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment | CTH; or  RVC40 |
| 73 | 7310 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | CTH; or  RVC40 |
| 73 | 7311 | Containers for compressed or liquefied gas, of iron or steel | CTH; or  RVC40 |
| 73 | 7312 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated | CTH; or  RVC40 |
| 73 | 7313 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel | CTH; or  RVC40 |
| 73 | 7314 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel | CTH; or  RVC40 |
| 73 | 7315 | Chain and parts thereof, of iron or steel | CTH; or  RVC40 |
| 73 | 7316 | Anchors, grapnels and parts thereof, of iron or steel | CTH; or  RVC40 |
| 73 | 7317 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper | CTH; or  RVC40 |
| 73 | 7318 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel | CTH; or  RVC40 |
| 73 | 7319 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included | CTH; or  RVC40 |
| 73 | 7320 | Springs and leaves for springs, of iron or steel | CTH; or  RVC40 |
| 73 | 7321 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel |  |
| 73 | 7321.11 | - Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels | CTSH; or  RVC40 |
| 73 | 7321.12 | - Cooking appliances and plate warmers: for liquid fuel | CTSH; or  RVC40 |
| 73 | 7321.19 | - Cooking appliances and plate warmers: other, including appliances for solid fuel | CTSH; or  RVC40 |
| 73 | 7321.81 | - Other appliances: for gas fuel or for both gas and other fuels | CTSH; or  RVC40 |
| 73 | 7321.82 | - Other appliances: for liquid fuel | CTSH; or  RVC40 |
| 73 | 7321.89 | - Other appliances: other, including appliances for solid fuel | CTSH; or  RVC40 |
| 73 | 7321.90 | - Parts | CTH; or  RVC40 |
| 73 | 7322 | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel | CTH; or  RVC40 |
| 73 | 7323 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel | CTH; or  RVC40 |
| 73 | 7324 | Sanitary ware and parts thereof, of iron or steel | CTH; or  RVC40 |
| 73 | 7325 | Other cast articles of iron or steel | CTH; or  RVC40 |
| 73 | 7326 | Other articles of iron or steel | CTH; or  RVC40 |
| 74 | 74 | COPPER AND ARTICLES THEREOF | CTH; or  RVC40 |
| 75 | 75 | NICKEL AND ARTICLES THEREOF |  |
| 75 | 7501 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy | CTH; or  RVC40 |
| 75 | 7502 | Unwrought nickel | CTH; or  RVC40 |
| 75 | 7503 | Nickel waste and scrap | CTH; or  RVC40 |
| 75 | 7504 | Nickel powders and flakes | CTH; or  RVC40 |
| 75 | 7505 | Nickel bars, rods, profiles and wire | CTH; or  RVC40 |
| 75 | 7506 | Nickel plates, sheets, strip and foil | CTH; or  RVC40 |
| 75 | 7507 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | CTSH; or  RVC40 |
| 75 | 7508 | Other articles of nickel | CTSH; or  RVC40 |
| 76 | 76 | ALUMINIUM AND ARTICLES THEREOF |  |
| 76 | 7601 | Unwrought aluminium | CTSH; or  RVC40 |
| 76 | 7602 | Aluminium waste and scrap | CTH; or  RVC40 |
| 76 | 7603 | Aluminium powders and flakes | CTH; or  RVC40 |
| 76 | 7604 | Aluminium bars, rods and profiles | CTH; or  RVC40 |
| 76 | 7605 | Aluminium wire | CTH; or  RVC40 |
| 76 | 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm | CTH; or  RVC40 |
| 76 | 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm | CTH; or  RVC40 |
| 76 | 7608 | Aluminium tubes and pipes | CTH; or  RVC40 |
| 76 | 7609 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | CTH; or  RVC40 |
| 76 | 7610 | Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | CTH; or  RVC40 |
| 76 | 7611 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | CTH; or  RVC40 |
| 76 | 7612 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | CTH; or  RVC40 |
| 76 | 7613 | Aluminium containers for compressed or liquefied gas | CTH; or  RVC40 |
| 76 | 7614 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated | CTH; or  RVC40 |
| 76 | 7615 | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium | CTH; or  RVC40 |
| 76 | 7616 | Other articles of aluminium | CTH; or  RVC40 |
| 78 | 78 | LEAD AND ARTICLES THEREOF |  |
| 78 | 7801 | Unwrought lead | CTH; or  RVC40 |
| 78 | 7802 | Lead waste and scrap | CTH; or  RVC40 |
| 78 | 7804 | Lead plates, sheets, strip and foil; lead powders and flakes | CTH; or  RVC40 |
| 78 | 7806 | Other articles of lead | CTSH; or  RVC40 |
| 79 | 79 | ZINC AND ARTICLES THEREOF | CTH; or  RVC40 |
| 80 | 80 | TIN AND ARTICLES THEREOF | CTH; or  RVC40 |
| 81 | 81 | OTHER BASE METALS; CERMETS; ARTICLES THEREOF |  |
| 81 | 8101 | Tungsten (wolfram) and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8102 | Molybdenum and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8103 | Tantalum and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8104 | Magnesium and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8105 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8106 | Bismuth and articles thereof, including waste and scrap | CTH; or  RVC40 |
| 81 | 8107 | Cadmium and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8108 | Titanium and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8109 | Zirconium and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8110 | Antimony and articles thereof, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8111 | Manganese and articles thereof, including waste and scrap | CTH; or  RVC40 |
| 81 | 8112 | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap | CTSH; or  RVC40 |
| 81 | 8113 | Cermets and articles thereof, including waste and scrap | CTH; or  RVC40 |
| 82 | 82 | TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL |  |
| 82 | 8201 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry | CTH; or  RVC40 |
| 82 | 8202 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) | CTH; or  RVC40 |
| 82 | 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools | CTH; or  RVC40 |
| 82 | 8204 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles | CTH; or  RVC40 |
| 82 | 8205 | Hand tools (including glaziers’ diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | CTH; or  RVC40 |
| 82 | 8206 | Tools of two or more of headings 8202 to 8205, put up in sets for retail sale | CTH; or  RVC40 |
| 82 | 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | CTSH; or  RVC40 |
| 82 | 8208 | Knives and cutting blades, for machines or for mechanical appliances | CTH; or  RVC40 |
| 82 | 8209 | Plates, sticks, tips and the like for tools, unmounted, of cermets | CTH; or  RVC40 |
| 82 | 8210 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink | CTH; or  RVC40 |
| 82 | 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor | CTSH; or  RVC40 |
| 82 | 8212 | Razors and razor blades (including razor blade blanks in strips) | CC; or  RVC40 |
| 82 | 8213 | Scissors, tailors’ shears and similar shears, and blades therefor | CC; or  RVC40 |
| 82 | 8214 | Other articles of cutlery (for example, hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | CC; or  RVC40 |
| 82 | 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | CTH; or  RVC40 |
| 83 | 83 | MISCELLANEOUS ARTICLES OF BASE METAL |  |
| 83 | 8301 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal | CTSH; or  RVC40 |
| 83 | 8302 | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal | CTSH; or  RVC40 |
| 83 | 8303 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal | CTH; or  RVC40 |
| 83 | 8304 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403 | CTH; or  RVC40 |
| 83 | 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | CTSH; or  RVC40 |
| 83 | 8306 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal | CTH; or  RVC40 |
| 83 | 8307 | Flexible tubing of base metal, with or without fittings | CTH; or  RVC40 |
| 83 | 8308 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | CTH; or  RVC40 |
| 83 | 8309 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal | CTH; or  RVC40 |
| 83 | 8310 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405 | CTH; or  RVC40 |
| 83 | 8311 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying | CTH; or  RVC40 |
| 84 | 84 | NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF |  |
| 84 | 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation |  |
| 84 | 8401.10 | - Nuclear reactors | CTSH; or  RVC40 |
| 84 | 8401.20 | - Machinery and apparatus for isotopic separation, and parts thereof | CTSH; or  RVC40 |
| 84 | 8401.30 | - Fuel elements (cartridges), non-irradiated | CTSH; or  RVC40 |
| 84 | 8401.40 | - Parts of nuclear reactors | CTH; or  RVC40 |
| 84 | 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers |  |
| 84 | 8402.11 | - Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour | CTSH; or  RVC40 |
| 84 | 8402.12 | - Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour | CTSH; or  RVC40 |
| 84 | 8402.19 | - Steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers | CTSH; or  RVC40 |
| 84 | 8402.20 | - Super-heated water boilers | CTSH; or  RVC40 |
| 84 | 8402.90 | - Parts | CTH; or  RVC40 |
| 84 | 8403 | Central heating boilers other than those of heading 8402 |  |
| 84 | 8403.10 | - Boilers | CTSH; or  RVC40 |
| 84 | 8403.90 | - Parts | CTH; or  RVC40 |
| 84 | 8404 | Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units |  |
| 84 | 8404.10 | - Auxiliary plant for use with boilers of heading 8402 or 8403 | CTSH; or  RVC40 |
| 84 | 8404.20 | - Condensers for steam or other vapour power units | CTSH; or  RVC40 |
| 84 | 8404.90 | - Parts | CTH; or  RVC40 |
| 84 | 8405 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers |  |
| 84 | 8405.10 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | CTSH; or  RVC40 |
| 84 | 8405.90 | - Parts | CTH; or  RVC40 |
| 84 | 8406 | Steam turbines and other vapour turbines |  |
| 84 | 8406.10 | - Turbines for marine propulsion | CTSH; or  RVC40 |
| 84 | 8406.81 | - Other turbines: of an output exceeding 40 MW | CTSH; or  RVC40 |
| 84 | 8406.82 | - Other turbines: of an output not exceeding 40 MW | CTSH; or  RVC40 |
| 84 | 8406.90 | - Parts | CTH; or  RVC40 |
| 84 | 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | CTH; or  RVC40 |
| 84 | 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | CTH; or  RVC40 |
| 84 | 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 | CTH; or  RVC40 |
| 84 | 8410 | Hydraulic turbines, water wheels, and regulators therefor |  |
| 84 | 8410.11 | - Hydraulic turbines and water wheels: of a power not exceeding 1,000 kW | CTSH; or  RVC40 |
| 84 | 8410.12 | - Hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW | CTSH; or  RVC40 |
| 84 | 8410.13 | - Hydraulic turbines and water wheels: of a power exceeding 10,000 kW | CTSH; or  RVC40 |
| 84 | 8410.90 | - Parts, including regulators | CTH; or  RVC40 |
| 84 | 8411 | Turbo-jets, turbo-propellers and other gas turbines |  |
| 84 | 8411.11 | - Turbo-jets: of a thrust not exceeding 25 kN | CTSH; or  RVC40 |
| 84 | 8411.12 | - Turbo-jets: of a thrust exceeding 25 kN | CTSH; or  RVC40 |
| 84 | 8411.21 | - Turbo-propellers: of a power not exceeding 1,100 kW | CTSH; or  RVC40 |
| 84 | 8411.22 | - Turbo-propellers: of a power exceeding 1,100 kW | CTSH; or  RVC40 |
| 84 | 8411.81 | - Other gas turbines: of a power not exceeding 5,000 kW | CTSH; or  RVC40 |
| 84 | 8411.82 | - Other gas turbines: of a power exceeding 5,000 kW | CTSH; or  RVC40 |
| 84 | 8411.91 | - Parts: of turbo-jets or turbo-propellers | CTH; or  RVC40 |
| 84 | 8411.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8412 | Other engines and motors |  |
| 84 | 8412.10 | - Reaction engines other than turbo-jet | CTSH; or  RVC40 |
| 84 | 8412.21 | - Hydraulic power engines and motors: linear acting (cylinders) | CTSH; or  RVC40 |
| 84 | 8412.29 | - Hydraulic power engines and motors: other | CTSH; or  RVC40 |
| 84 | 8412.31 | - Pneumatic power engines and motors: linear acting (cylinders) | CTSH; or  RVC40 |
| 84 | 8412.39 | - Pneumatic power engines and motors: other | CTSH; or  RVC40 |
| 84 | 8412.80 | - Other | CTSH; or  RVC40 |
| 84 | 8412.90 | - Parts | CTH; or  RVC40 |
| 84 | 8413 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators |  |
| 84 | 8413.11 | - Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | CTSH; or  RVC40 |
| 84 | 8413.19 | - Pumps fitted or designed to be fitted with a measuring device: other | CTSH; or  RVC40 |
| 84 | 8413.20 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | CTSH; or  RVC40 |
| 84 | 8413.30 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | CTSH; or  RVC40 |
| 84 | 8413.40 | - Concrete pumps | CTSH; or  RVC40 |
| 84 | 8413.50 | - Other reciprocating positive displacement pumps | CTSH; or  RVC40 |
| 84 | 8413.60 | - Other rotary positive displacement pumps | CTSH; or  RVC40 |
| 84 | 8413.70 | - Other centrifugal pumps | CTSH; or  RVC40 |
| 84 | 8413.81 | - Other pumps; liquid elevators: pumps | CTSH; or  RVC40 |
| 84 | 8413.82 | - Other pumps; liquid elevators: liquid elevators | CTSH; or  RVC40 |
| 84 | 8413.91 | - Parts: of pumps | CTH; or  RVC40 |
| 84 | 8413.92 | - Parts: of liquid elevators | CTH; or  RVC40 |
| 84 | 8414 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters |  |
| 84 | 8414.10 | - Vacuum pumps | CTSH; or  RVC40 |
| 84 | 8414.20 | - Hand- or foot-operated air pumps | CTSH; or  RVC40 |
| 84 | 8414.30 | - Compressors of a kind used in refrigerating equipment | CTSH; or  RVC40 |
| 84 | 8414.40 | - Air compressors mounted on a wheeled chassis for towing | CTSH; or  RVC40 |
| 84 | 8414.51 | - Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | CTSH; or  RVC40 |
| 84 | 8414.59 | - Fans: other | CTSH; or  RVC40 |
| 84 | 8414.60 | - Hoods having a maximum horizontal side not exceeding 120 cm | CTSH; or  RVC40 |
| 84 | 8414.70 | INSERTED | CTSH; or  RVC40 |
| 84 | 8414.80 | - Other | CTSH; or  RVC40 |
| 84 | 8414.90 | - Parts | CTH; or  RVC40 |
| 84 | 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated |  |
| 84 | 8415.10 | - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system" | CTSH; or  RVC40 |
| 84 | 8415.20 | - Of a kind used for persons, in motor vehicles | CTSH; or  RVC40 |
| 84 | 8415.81 | - Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | CTSH; or  RVC40 |
| 84 | 8415.82 | - Other: other, incorporating a refrigerating unit | CTSH; or  RVC40 |
| 84 | 8415.83 | - Other: not incorporating a refrigerating unit | CTSH; or  RVC40 |
| 84 | 8415.90 | - Parts | CTH; or  RVC40 |
| 84 | 8416 | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances |  |
| 84 | 8416.10 | - Furnace burners for liquid fuel | CTSH; or  RVC40 |
| 84 | 8416.20 | - Other furnace burners, including combination burners | CTSH; or  RVC40 |
| 84 | 8416.30 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | CTSH; or  RVC40 |
| 84 | 8416.90 | - Parts | CTH; or  RVC40 |
| 84 | 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric |  |
| 84 | 8417.10 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | CTSH; or  RVC40 |
| 84 | 8417.20 | - Bakery ovens, including biscuit ovens | CTSH; or  RVC40 |
| 84 | 8417.80 | - Other | CTSH; or  RVC40 |
| 84 | 8417.90 | - Parts | CTH; or  RVC40 |
| 84 | 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 |  |
| 84 | 8418.10 | - Combined refrigerator-freezers, fitted with separate external doors | CTSH; or  RVC40 |
| 84 | 8418.21 | - Refrigerators, household type: compression-type | CTSH; or  RVC40 |
| 84 | 8418.29 | - Refrigerators, household type: other | CTSH; or  RVC40 |
| 84 | 8418.30 | - Freezers of the chest type, not exceeding 800 l capacity | CTSH; or  RVC40 |
| 84 | 8418.40 | - Freezers of the upright type, not exceeding 900 l capacity | CTSH; or  RVC40 |
| 84 | 8418.50 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment | CTSH; or  RVC40 |
| 84 | 8418.61 | - Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415 | CTSH; or  RVC40 |
| 84 | 8418.69 | - Other refrigerating or freezing equipment; heat pumps: other | CTSH; or  RVC40 |
| 84 | 8418.91 | - Parts: furniture designed to receive refrigerating or freezing equipment | CTH; or  RVC40 |
| 84 | 8418.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8419 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric |  |
| 84 | 8419.11 | - Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters | CTSH; or  RVC40 |
| 84 | 8419.12 | INSERTED | CTSH; or  RVC40 |
| 84 | 8419.19 | - Instantaneous or storage water heaters, non-electric: other | CTSH; or  RVC40 |
| 84 | 8419.20 | - Medical, surgical or laboratory sterilisers | CTSH; or  RVC40 |
| 84 | 8419.31 | - Dryers: for agricultural products | CTSH; or  RVC40 |
| 84 | 8419.32 | - Dryers: for wood, paper pulp, paper or paperboard | CTSH; or  RVC40 |
| 84 | 8419.33 | INSERTED | CTSH; or  RVC40 |
| 84 | 8419.34 | INSERTED | CTSH; or  RVC40 |
| 84 | 8419.35 | INSERTED | CTSH; or  RVC40 |
| 84 | 8419.39 | - Dryers: other | CTSH; or  RVC40 |
| 84 | 8419.40 | - Distilling or rectifying plant | CTSH; or  RVC40 |
| 84 | 8419.50 | - Heat exchange units | CTSH; or  RVC40 |
| 84 | 8419.60 | - Machinery for liquefying air or other gases | CTSH; or  RVC40 |
| 84 | 8419.81 | - Other machinery, plant and equipment: for making hot drinks or for cooking or heating food | CTSH; or  RVC40 |
| 84 | 8419.89 | - Other machinery, plant and equipment: other | CTSH; or  RVC40 |
| 84 | 8419.90 | - Parts | CTH; or  RVC40 |
| 84 | 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor |  |
| 84 | 8420.10 | - Calendering or other rolling machines | CTSH; or  RVC40 |
| 84 | 8420.91 | - Parts: cylinders | CTH; or  RVC40 |
| 84 | 8420.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases |  |
| 84 | 8421.11 | - Centrifuges, including centrifugal dryers: cream separators | CTSH; or  RVC40 |
| 84 | 8421.12 | - Centrifuges, including centrifugal dryers: clothes-dryers | CTSH; or  RVC40 |
| 84 | 8421.19 | - Centrifuges, including centrifugal dryers: other | CTSH; or  RVC40 |
| 84 | 8421.21 | - Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water | CTSH; or  RVC40 |
| 84 | 8421.22 | - Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water | CTSH; or  RVC40 |
| 84 | 8421.23 | - Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines | CTSH; or  RVC40 |
| 84 | 8421.29 | - Filtering or purifying machinery and apparatus for liquids: other | CTSH; or  RVC40 |
| 84 | 8421.31 | - Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines | CTSH; or  RVC40 |
| 84 | 8421.32 | INSERTED | CTSH; or  RVC40 |
| 84 | 8421.39 | - Filtering or purifying machinery and apparatus for gases: other | CTSH; or  RVC40 |
| 84 | 8421.91 | - Parts: of centrifuges, including centrifugal dryers | CTH; or  RVC40 |
| 84 | 8421.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8422 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages |  |
| 84 | 8422.11 | - Dish washing machines: of the household type | CTSH; or  RVC40 |
| 84 | 8422.19 | - Dish washing machines: other | CTSH; or  RVC40 |
| 84 | 8422.20 | - Machinery for cleaning or drying bottles or other containers | CTSH; or  RVC40 |
| 84 | 8422.30 | - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | CTSH; or  RVC40 |
| 84 | 8422.40 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | CTSH; or  RVC40 |
| 84 | 8422.90 | - Parts | CTH; or  RVC40 |
| 84 | 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds |  |
| 84 | 8423.10 | - Personal weighing machines, including baby scales; household scales | CTSH; or  RVC40 |
| 84 | 8423.20 | - Scales for continuous weighing of goods on conveyors | CTSH; or  RVC40 |
| 84 | 8423.30 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | CTSH; or  RVC40 |
| 84 | 8423.81 | - Other weighing machinery: having a maximum weighing capacity not exceeding 30 kg | CTSH; or  RVC40 |
| 84 | 8423.82 | - Other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | CTSH; or  RVC40 |
| 84 | 8423.89 | - Other weighing machinery: other | CTSH; or  RVC40 |
| 84 | 8423.90 | - Weighing machine weights of all kinds; parts of weighing machinery | CTH; or  RVC40 |
| 84 | 8424 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines |  |
| 84 | 8424.10 | - Fire extinguishers, whether or not charged | CTSH; or  RVC40 |
| 84 | 8424.20 | - Spray guns and similar appliances | CTSH; or  RVC40 |
| 84 | 8424.30 | - Steam or sand blasting machines and similar jet projecting machines | CTSH; or  RVC40 |
| 84 | 8424.41 | - Agricultural or horticultural sprayers: Portable sprayers | CTSH; or  RVC40 |
| 84 | 8424.49 | - Agricultural or horticultural sprayers: Other | CTSH; or  RVC40 |
| 84 | 8424.82 | - Other appliances: Agricultural or horticultural | CTSH; or  RVC40 |
| 84 | 8424.89 | - Other appliances: other | CTSH; or  RVC40 |
| 84 | 8424.90 | - Parts | CTH; or  RVC40 |
| 84 | 8425 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks | CTH; or  RVC40 |
| 84 | 8426 | Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | CTH; or  RVC40 |
| 84 | 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | CTH; or  RVC40 |
| 84 | 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | CTH; or  RVC40 |
| 84 | 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers | CTH; or  RVC40 |
| 84 | 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | CTH; or  RVC40 |
| 84 | 8431 | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 | CTH; or  RVC40 |
| 84 | 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers |  |
| 84 | 8432.10 | - Ploughs | CTSH; or  RVC40 |
| 84 | 8432.21 | - Harrows, scarifiers, cultivators, weeders and hoes: disc harrows | CTSH; or  RVC40 |
| 84 | 8432.29 | - Harrows, scarifiers, cultivators, weeders and hoes: other | CTSH; or  RVC40 |
| 84 | 8432.31 | - Seeders, planters and transplanters: No-till direct seeders, planters and transplanters | CTSH; or  RVC40 |
| 84 | 8432.39 | - Seeders, planters and transplanters: Other | CTSH; or  RVC40 |
| 84 | 8432.41 | - Manure spreaders and fertiliser distributors: Manure spreaders | CTSH; or  RVC40 |
| 84 | 8432.42 | - Manure spreaders and fertiliser distributors: Fertiliser distributors | CTSH; or  RVC40 |
| 84 | 8432.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8432.90 | - Parts | CTH; or  RVC40 |
| 84 | 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 |  |
| 84 | 8433.11 | - Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane | CTSH; or  RVC40 |
| 84 | 8433.19 | - Mowers for lawns, parks or sports-grounds: other | CTSH; or  RVC40 |
| 84 | 8433.20 | - Other mowers, including cutter bars for tractor mounting | CTSH; or  RVC40 |
| 84 | 8433.30 | - Other haymaking machinery | CTSH; or  RVC40 |
| 84 | 8433.40 | - Straw or fodder balers, including pick-up balers | CTSH; or  RVC40 |
| 84 | 8433.51 | - Other harvesting machinery; threshing machinery: combine harvester-threshers | CTSH; or  RVC40 |
| 84 | 8433.52 | - Other harvesting machinery; threshing machinery: other threshing machinery | CTSH; or  RVC40 |
| 84 | 8433.53 | - Other harvesting machinery; threshing machinery: root or tuber harvesting machines | CTSH; or  RVC40 |
| 84 | 8433.59 | - Other harvesting machinery; threshing machinery: other | CTSH; or  RVC40 |
| 84 | 8433.60 | -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | CTSH; or  RVC40 |
| 84 | 8433.90 | - Parts | CTH; or  RVC40 |
| 84 | 8434 | Milking machines and dairy machinery |  |
| 84 | 8434.10 | - Milking machines | CTSH; or  RVC40 |
| 84 | 8434.20 | - Dairy machinery | CTSH; or  RVC40 |
| 84 | 8434.90 | - Parts | CTH; or  RVC40 |
| 84 | 8435 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages |  |
| 84 | 8435.10 | - Machinery | CTSH; or  RVC40 |
| 84 | 8435.90 | - Parts | CTH; or  RVC40 |
| 84 | 8436 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders |  |
| 84 | 8436.10 | - Machinery for preparing animal feeding stuffs | CTSH; or  RVC40 |
| 84 | 8436.21 | - Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders | CTSH; or  RVC40 |
| 84 | 8436.29 | - Poultry-keeping machinery; poultry incubators and brooders: other | CTSH; or  RVC40 |
| 84 | 8436.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8436.91 | - Parts: of poultry-keeping machinery or poultry incubators and brooders | CTH; or  RVC40 |
| 84 | 8436.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8437 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery |  |
| 84 | 8437.10 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | CTSH; or  RVC40 |
| 84 | 8437.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8437.90 | - Parts | CTH; or  RVC40 |
| 84 | 8438 | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils |  |
| 84 | 8438.10 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | CTSH; or  RVC40 |
| 84 | 8438.20 | - Machinery for the manufacture of confectionery, cocoa or chocolate | CTSH; or  RVC40 |
| 84 | 8438.30 | - Machinery for sugar manufacture | CTSH; or  RVC40 |
| 84 | 8438.40 | - Brewery machinery | CTSH; or  RVC40 |
| 84 | 8438.50 | - Machinery for the preparation of meat or poultry | CTSH; or  RVC40 |
| 84 | 8438.60 | - Machinery for the preparation of fruits, nuts or vegetables | CTSH; or  RVC40 |
| 84 | 8438.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8438.90 | - Parts | CTH; or  RVC40 |
| 84 | 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard |  |
| 84 | 8439.10 | - Machinery for making pulp of fibrous cellulosic material | CTSH; or  RVC40 |
| 84 | 8439.20 | - Machinery for making paper or paperboard | CTSH; or  RVC40 |
| 84 | 8439.30 | - Machinery for finishing paper or paperboard | CTSH; or  RVC40 |
| 84 | 8439.91 | - Parts: of machinery for making pulp of fibrous cellulosic material | CTH; or  RVC40 |
| 84 | 8439.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8440 | Book-binding machinery, including book-sewing machines |  |
| 84 | 8440.10 | - Machinery | CTSH; or  RVC40 |
| 84 | 8440.90 | - Parts | CTH; or  RVC40 |
| 84 | 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds |  |
| 84 | 8441.10 | - Cutting machines | CTSH; or  RVC40 |
| 84 | 8441.20 | - Machines for making bags, sacks or envelopes | CTSH; or  RVC40 |
| 84 | 8441.30 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | CTSH; or  RVC40 |
| 84 | 8441.40 | - Machines for moulding articles in paper pulp, paper or paperboard | CTSH; or  RVC40 |
| 84 | 8441.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8441.90 | - Parts | CTH; or  RVC40 |
| 84 | 8442 | Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) |  |
| 84 | 8442.30 | - Machinery, apparatus and equipment | CTSH; or  RVC40 |
| 84 | 8442.40 | - Parts of the foregoing machinery, apparatus or equipment | CTH; or  RVC40 |
| 84 | 8442.50 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | CTH; or  RVC40 |
| 84 | 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof |  |
| 84 | 8443.11 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed | CTSH; or  RVC40 |
| 84 | 8443.12 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | CTSH; or  RVC40 |
| 84 | 8443.13 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery | CTSH; or  RVC40 |
| 84 | 8443.14 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing | CTSH; or  RVC40 |
| 84 | 8443.15 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing | CTSH; or  RVC40 |
| 84 | 8443.16 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery | CTSH; or  RVC40 |
| 84 | 8443.17 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery | CTSH; or  RVC40 |
| 84 | 8443.19 | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: other | CTSH; or  RVC40 |
| 84 | 8443.31 | - Other printers, copying machines and facsimile machines, whether or not combined: machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network | CTSH; or  RVC40 |
| 84 | 8443.32 | - Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to an automatic data processing machine or to a network | CTSH; or  RVC40 |
| 84 | 8443.39 | - Other printers, copying machines and facsimile machines, whether or not combined: other | CTSH; or  RVC40 |
| 84 | 8443.91 | - Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 | CTH; or  RVC40 |
| 84 | 8443.99 | - Parts and accessories: other | CTH; or  RVC40 |
| 84 | 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials | CTH; or  RVC40 |
| 84 | 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | CTH; or  RVC40 |
| 84 | 8446 | Weaving machines (looms) | CTH; or  RVC40 |
| 84 | 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | CTH; or  RVC40 |
| 84 | 8448 | Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) |  |
| 84 | 8448.11 | - Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | CTSH; or  RVC40 |
| 84 | 8448.19 | - Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other | CTSH; or  RVC40 |
| 84 | 8448.20 | - Parts and accessories of machines of heading 8444 or of their auxiliary machinery | CTH; or  RVC40 |
| 84 | 8448.31 | - Parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing | CTH; or  RVC40 |
| 84 | 8448.32 | - Parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing | CTH; or  RVC40 |
| 84 | 8448.33 | - Parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers | CTH; or  RVC40 |
| 84 | 8448.39 | - Parts and accessories of machines of heading 8445 or of their auxiliary machinery: other | CTH; or  RVC40 |
| 84 | 8448.42 | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames | CTH; or  RVC40 |
| 84 | 8448.49 | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: other | CTH; or  RVC40 |
| 84 | 8448.51 | - Parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches | CTH; or  RVC40 |
| 84 | 8448.59 | - Parts and accessories of machines of heading 8447 or of their auxiliary machinery: other | CTH; or  RVC40 |
| 84 | 8449 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats | CTH; or  RVC40 |
| 84 | 8450 | Household or laundry-type washing machines, including machines which both wash and dry |  |
| 84 | 8450.11 | - Machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines | CTSH; or  RVC40 |
| 84 | 8450.12 | - Machines, each of a dry linen capacity not exceeding 10 kg: other machines, with built-in centrifugal drier | CTSH; or  RVC40 |
| 84 | 8450.19 | - Machines, each of a dry linen capacity not exceeding 10 kg: other | CTSH; or  RVC40 |
| 84 | 8450.20 | - Machines, each of a dry linen capacity exceeding 10 kg | CTSH; or  RVC40 |
| 84 | 8450.90 | - Parts | CTH; or  RVC40 |
| 84 | 8451 | Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics |  |
| 84 | 8451.10 | - Dry-cleaning machines | CTSH; or  RVC40 |
| 84 | 8451.21 | - Drying machines: each of a dry linen capacity not exceeding 10 kg | CTSH; or  RVC40 |
| 84 | 8451.29 | - Drying machines: other | CTSH; or  RVC40 |
| 84 | 8451.30 | - Ironing machines and presses (including fusing presses) | CTSH; or  RVC40 |
| 84 | 8451.40 | - Washing, bleaching or dyeing machines | CTSH; or  RVC40 |
| 84 | 8451.50 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | CTSH; or  RVC40 |
| 84 | 8451.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8451.90 | - Parts | CTH; or  RVC40 |
| 84 | 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles |  |
| 84 | 8452.10 | - Sewing machines of the household type | CTSH; or  RVC40 |
| 84 | 8452.21 | - Other sewing machines: automatic units | CTSH; or  RVC40 |
| 84 | 8452.29 | - Other sewing machines: other | CTSH; or  RVC40 |
| 84 | 8452.30 | - Sewing machine needles | CTSH; or  RVC40 |
| 84 | 8452.90 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | CTH; or  RVC40 |
| 84 | 8453 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines |  |
| 84 | 8453.10 | - Machinery for preparing, tanning or working hides, skins or leather | CTSH; or  RVC40 |
| 84 | 8453.20 | - Machinery for making or repairing footwear | CTSH; or  RVC40 |
| 84 | 8453.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8453.90 | - Parts | CTH; or  RVC40 |
| 84 | 8454 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries |  |
| 84 | 8454.10 | - Converters | CTSH; or  RVC40 |
| 84 | 8454.20 | - Ingot moulds and ladles | CTSH; or  RVC40 |
| 84 | 8454.30 | - Casting machines | CTSH; or  RVC40 |
| 84 | 8454.90 | - Parts | CTH; or  RVC40 |
| 84 | 8455 | Metal-rolling mills and rolls therefor |  |
| 84 | 8455.10 | - Tube mills | CTSH; or  RVC40 |
| 84 | 8455.21 | - Other rolling mills: hot or combination hot and cold | CTSH; or  RVC40 |
| 84 | 8455.22 | - Other rolling mills: cold | CTSH; or  RVC40 |
| 84 | 8455.30 | - Rolls for rolling mills | CTSH; or  RVC40 |
| 84 | 8455.90 | - Other parts | CTH; or  RVC40 |
| 84 | 8456 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines | CTH; or  RVC40 |
| 84 | 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal | CTH; or  RVC40 |
| 84 | 8458 | Lathes (including turning centres) for removing metal | CTH; or  RVC40 |
| 84 | 8459 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | CTH; or  RVC40 |
| 84 | 8460 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | CTH; or  RVC40 |
| 84 | 8461 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included | CTH; or  RVC40 |
| 84 | 8462 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | CTH; or  RVC40 |
| 84 | 8463 | Other machine-tools for working metal or cermets, without removing material | CTH; or  RVC40 |
| 84 | 8464 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | CTH; or  RVC40 |
| 84 | 8465 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | CTH; or  RVC40 |
| 84 | 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand | CTH; or  RVC40 |
| 84 | 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor |  |
| 84 | 8467.11 | - Pneumatic: rotary type (including combined rotary percussion) | CTSH; or  RVC40 |
| 84 | 8467.19 | - Pneumatic: other | CTSH; or  RVC40 |
| 84 | 8467.21 | - With self-contained electric motor: drills of all kinds | CTSH; or  RVC40 |
| 84 | 8467.22 | - With self-contained electric motor: saws | CTSH; or  RVC40 |
| 84 | 8467.29 | - With self-contained electric motor: other | CTSH; or  RVC40 |
| 84 | 8467.81 | - Other tools: chain saws | CTSH; or  RVC40 |
| 84 | 8467.89 | - Other tools: other | CTSH; or  RVC40 |
| 84 | 8467.91 | - Parts: of chain saws | CTH; or  RVC40 |
| 84 | 8467.92 | - Parts: of pneumatic tools | CTH; or  RVC40 |
| 84 | 8467.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8468 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances |  |
| 84 | 8468.10 | - Hand-held blow pipes | CTSH; or  RVC40 |
| 84 | 8468.20 | - Other gas-operated machinery and apparatus | CTSH; or  RVC40 |
| 84 | 8468.80 | - Other machinery and apparatus | CTSH; or  RVC40 |
| 84 | 8468.90 | - Parts | CTH; or  RVC40 |
| 84 | 8470 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | CTH; or  RVC40 |
| 84 | 8471 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | CTH; or  RVC40 |
| 84 | 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) | CTH; or  RVC40 |
| 84 | 8473 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72. | CTH; or  RVC40 |
| 84 | 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand |  |
| 84 | 8474.10 | - Sorting, screening, separating or washing machines | CTSH; or  RVC40 |
| 84 | 8474.20 | - Crushing or grinding machines | CTSH; or  RVC40 |
| 84 | 8474.31 | - Mixing or kneading machines: concrete or mortar mixers | CTSH; or  RVC40 |
| 84 | 8474.32 | - Mixing or kneading machines: machines for mixing mineral substances with bitumen | CTSH; or  RVC40 |
| 84 | 8474.39 | - Mixing or kneading machines: other | CTSH; or  RVC40 |
| 84 | 8474.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8474.90 | - Parts | CTH; or  RVC40 |
| 84 | 8475 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware |  |
| 84 | 8475.10 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | CTSH; or  RVC40 |
| 84 | 8475.21 | - Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof | CTSH; or  RVC40 |
| 84 | 8475.29 | - Machines for manufacturing or hot working glass or glassware: other | CTSH; or  RVC40 |
| 84 | 8475.90 | - Parts | CTH; or  RVC40 |
| 84 | 8476 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines |  |
| 84 | 8476.21 | - Automatic beverage-vending machines: incorporating heating or refrigerating devices | CTSH; or  RVC40 |
| 84 | 8476.29 | - Automatic beverage-vending machines: other | CTSH; or  RVC40 |
| 84 | 8476.81 | - Other machines: incorporating heating or refrigerating devices | CTSH; or  RVC40 |
| 84 | 8476.89 | - Other machines: other | CTSH; or  RVC40 |
| 84 | 8476.90 | - Parts | CTH; or  RVC40 |
| 84 | 8477 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter |  |
| 84 | 8477.10 | - Injection-moulding machines | CTSH; or  RVC40 |
| 84 | 8477.20 | - Extruders | CTSH; or  RVC40 |
| 84 | 8477.30 | - Blow moulding machines | CTSH; or  RVC40 |
| 84 | 8477.40 | - Vacuum moulding machines and other thermoforming machines | CTSH; or  RVC40 |
| 84 | 8477.51 | - Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | CTSH; or  RVC40 |
| 84 | 8477.59 | - Other machinery for moulding or otherwise forming: other | CTSH; or  RVC40 |
| 84 | 8477.80 | - Other machinery | CTSH; or  RVC40 |
| 84 | 8477.90 | - Parts | CTH; or  RVC40 |
| 84 | 8478 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter |  |
| 84 | 8478.10 | - Machinery | CTSH; or  RVC40 |
| 84 | 8478.90 | - Parts | CTH; or  RVC40 |
| 84 | 8479 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter |  |
| 84 | 8479.10 | - Machinery for public works, building or the like | CTSH; or  RVC40 |
| 84 | 8479.20 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | CTSH; or  RVC40 |
| 84 | 8479.30 | - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | CTSH; or  RVC40 |
| 84 | 8479.40 | - Rope or cable-making machines | CTSH; or  RVC40 |
| 84 | 8479.50 | - Industrial robots, not elsewhere specified or included | CTSH; or  RVC40 |
| 84 | 8479.60 | - Evaporative air coolers | CTSH; or  RVC40 |
| 84 | 8479.71 | - Passenger boarding bridges: of a kind used in airports | CTSH; or  RVC40 |
| 84 | 8479.79 | - Passenger boarding bridges: other | CTSH; or  RVC40 |
| 84 | 8479.81 | - Other machines and mechanical appliances: for treating metal, including electric wire coil-winders | CTSH; or  RVC40 |
| 84 | 8479.82 | - Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | CTSH; or  RVC40 |
| 84 | 8479.83 | INSERTED | CTSH; or  RVC40 |
| 84 | 8479.89 | - Other machines and mechanical appliances: other | CTSH; or  RVC40 |
| 84 | 8479.90 | - Parts | CTH; or  RVC40 |
| 84 | 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | CTH; or  RVC40 |
| 84 | 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves |  |
| 84 | 8481.10 | - Pressure-reducing valves | CTSH; or  RVC40 |
| 84 | 8481.20 | - Valves for oleohydraulic or pneumatic transmissions | CTSH; or  RVC40 |
| 84 | 8481.30 | - Check (nonreturn) valves | CTSH; or  RVC40 |
| 84 | 8481.40 | - Safety or relief valves | CTSH; or  RVC40 |
| 84 | 8481.80 | - Other appliances | CTSH; or  RVC40 |
| 84 | 8481.90 | - Parts | CTH; or  RVC40 |
| 84 | 8482 | Ball or roller bearings |  |
| 84 | 8482.10 | - Ball bearings | CTSH; or  RVC40 |
| 84 | 8482.20 | - Tapered roller bearings, including cone and tapered roller assemblies | CTSH; or  RVC40 |
| 84 | 8482.30 | - Spherical roller bearings | CTSH; or  RVC40 |
| 84 | 8482.40 | - Needle roller bearings | CTSH; or  RVC40 |
| 84 | 8482.50 | - Other cylindrical roller bearings | CTSH; or  RVC40 |
| 84 | 8482.80 | - Other, including combined ball/roller bearings | CTSH; or  RVC40 |
| 84 | 8482.91 | - Parts: balls, needles and rollers | CTH; or  RVC40 |
| 84 | 8482.99 | - Parts: other | CTH; or  RVC40 |
| 84 | 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) | CTSH; or  RVC40 |
| 84 | 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | CTSH; or  RVC40 |
| 84 | 8485 | INSERTED | CTSH; or  RVC40 |
| 84 | 8486 | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this chapter; parts and accessories |  |
| 84 | 8486.10 | - Machines and apparatus for the manufacture of boules or wafers | CTSH; or  RVC40 |
| 84 | 8486.20 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | CTSH; or  RVC40 |
| 84 | 8486.30 | - Machines and apparatus for the manufacture of flat panel displays | CTSH; or  RVC40 |
| 84 | 8486.40 | - Machines and apparatus specified in Note 9 (C) to this chapter | CTSH; or  RVC40 |
| 84 | 8486.90 | - Parts and accessories | CTH; or  RVC40 |
| 84 | 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter | CTSH; or  RVC40 |
| 85 | 85 | ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES |  |
| 85 | 8501 | Electric motors and generators (excluding generating sets) | CTH; or  RVC40 |
| 85 | 8502 | Electric generating sets and rotary converters | CTH; or  RVC40 |
| 85 | 8503 | Parts suitable for use solely or principally with the machines of heading 8501 or 8502 | CTH; or  RVC40 |
| 85 | 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors |  |
| 85 | 8504.10 | - Ballasts for discharge lamps or tubes | CTSH; or  RVC40 |
| 85 | 8504.21 | - Liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA | CTSH; or  RVC40 |
| 85 | 8504.22 | - Liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | CTSH; or  RVC40 |
| 85 | 8504.23 | - Liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA | CTSH; or  RVC40 |
| 85 | 8504.31 | - Other transformers: having a power handling capacity not exceeding 1 kVA | CTSH; or  RVC40 |
| 85 | 8504.32 | - Other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | CTSH; or  RVC40 |
| 85 | 8504.33 | - Other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | CTSH; or  RVC40 |
| 85 | 8504.34 | - Other transformers: having a power handling capacity exceeding 500 kVA | CTSH; or  RVC40 |
| 85 | 8504.40 | - Static converters | CTSH; or  RVC40 |
| 85 | 8504.50 | - Other inductors | CTSH; or  RVC40 |
| 85 | 8504.90 | - Parts | CTH; or  RVC40 |
| 85 | 8505 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads |  |
| 85 | 8505.11 | - Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal | CTSH; or  RVC40 |
| 85 | 8505.19 | - Permanent magnets and articles intended to become permanent magnets after magnetisation: other | CTSH; or  RVC40 |
| 85 | 8505.20 | - Electro-magnetic couplings, clutches and brakes | CTSH; or  RVC40 |
| 85 | 8505.90 | - Other, including parts | CTH; or  RVC40 |
| 85 | 8506 | Primary cells and primary batteries |  |
| 85 | 8506.10 | - Manganese dioxide | CTSH; or  RVC40 |
| 85 | 8506.30 | - Mercuric oxide | CTSH; or  RVC40 |
| 85 | 8506.40 | - Silver oxide | CTSH; or  RVC40 |
| 85 | 8506.50 | - Lithium | CTSH; or  RVC40 |
| 85 | 8506.60 | - Air-zinc | CTSH; or  RVC40 |
| 85 | 8506.80 | - Other primary cells and primary batteries | CTSH; or  RVC40 |
| 85 | 8506.90 | - Parts | CTH; or  RVC40 |
| 85 | 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) | CTSH; or  RVC30; or  Cell manufacture or cell activation |
| 85 | 8508 | Vacuum cleaners |  |
| 85 | 8508.11 | - With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | CTSH; or  RVC40 |
| 85 | 8508.19 | - With self-contained electrical motor: other | CTSH; or  RVC40 |
| 85 | 8508.60 | - Other vacuum cleaners | CTSH; or  RVC40 |
| 85 | 8508.70 | - Parts | CTH; or  RVC40 |
| 85 | 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. |  |
| 85 | 8509.40 | - Food grinders and mixers; fruit or vegetable juice extractors | CTSH; or  RVC40 |
| 85 | 8509.80 | - Other appliances | CTSH; or  RVC40 |
| 85 | 8509.90 | - Parts | CTH; or  RVC40 |
| 85 | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor |  |
| 85 | 8510.10 | - Shavers | CTSH; or  RVC40 |
| 85 | 8510.20 | - Hair clippers | CTSH; or  RVC40 |
| 85 | 8510.30 | - Hair-removing appliances | CTSH; or  RVC40 |
| 85 | 8510.90 | - Parts | CTH; or  RVC40 |
| 85 | 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines |  |
| 85 | 8511.10 | - Sparking plugs | CTSH; or  RVC40 |
| 85 | 8511.20 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | CTSH; or  RVC40 |
| 85 | 8511.30 | - Distributors; ignition coils | CTSH; or  RVC40 |
| 85 | 8511.40 | - Starter motors and dual purpose starter-generators | CTSH; or  RVC40 |
| 85 | 8511.50 | - Other generators | CTSH; or  RVC40 |
| 85 | 8511.80 | - Other equipment | CTSH; or  RVC40 |
| 85 | 8511.90 | - Parts | CTH; or  RVC40 |
| 85 | 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles |  |
| 85 | 8512.10 | - Lighting or visual signalling equipment of a kind used on bicycles | CTSH; or  RVC40 |
| 85 | 8512.20 | - Other lighting or visual signalling equipment | CTSH; or  RVC40 |
| 85 | 8512.30 | - Sound signalling equipment | CTSH; or  RVC40 |
| 85 | 8512.40 | - Windscreen wipers, defrosters and demisters | CTSH; or  RVC40 |
| 85 | 8512.90 | - Parts | CTH; or  RVC40 |
| 85 | 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 |  |
| 85 | 8513.10 | - Lamps | CTSH; or  RVC40 |
| 85 | 8513.90 | - Parts | CTH; or  RVC40 |
| 85 | 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss |  |
| 85 | 8514.10 | - Resistance heated furnaces and ovens | CTSH; or  RVC40 |
| 85 | 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss | CTSH; or  RVC40 |
| 85 | 8514.30 | - Other furnaces and ovens | CTSH; or  RVC40 |
| 85 | 8514.40 | - Other equipment for the heat treatment of materials by induction or dielectric loss | CTSH; or  RVC40 |
| 85 | 8514.90 | - Parts | CTH; or  RVC40 |
| 85 | 8515 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets |  |
| 85 | 8515.11 | - Brazing or soldering machines and apparatus: soldering irons and guns | CTSH; or  RVC40 |
| 85 | 8515.19 | - Brazing or soldering machines and apparatus: other | CTSH; or  RVC40 |
| 85 | 8515.21 | - Machines and apparatus for resistance welding of metal: fully or partly automatic | CTSH; or  RVC40 |
| 85 | 8515.29 | - Machines and apparatus for resistance welding of metal: other | CTSH; or  RVC40 |
| 85 | 8515.31 | - Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic | CTSH; or  RVC40 |
| 85 | 8515.39 | - Machines and apparatus for arc (including plasma arc) welding of metals: other | CTSH; or  RVC40 |
| 85 | 8515.80 | - Other machines and apparatus | CTSH; or  RVC40 |
| 85 | 8515.90 | - Parts | CTH; or  RVC40 |
| 85 | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 |  |
| 85 | 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters | CTSH; or  RVC40 |
| 85 | 8516.21 | - Electric space heating apparatus and electric soil heating apparatus: storage heating radiators | CTSH; or  RVC40 |
| 85 | 8516.29 | - Electric space heating apparatus and electric soil heating apparatus: other | CTSH; or  RVC40 |
| 85 | 8516.31 | - Electro-thermic hair-dressing or hand-drying apparatus: hair dryers | CTSH; or  RVC40 |
| 85 | 8516.32 | - Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus | CTSH; or  RVC40 |
| 85 | 8516.33 | - Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus | CTSH; or  RVC40 |
| 85 | 8516.40 | - Electric smoothing irons | CTSH; or  RVC40 |
| 85 | 8516.50 | - Microwave ovens | CTSH; or  RVC40 |
| 85 | 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | CTSH; or  RVC40 |
| 85 | 8516.71 | - Other electro-thermic appliances: coffee or tea makers | CTSH; or  RVC40 |
| 85 | 8516.72 | - Other electro-thermic appliances: toasters | CTSH; or  RVC40 |
| 85 | 8516.79 | - Other electro-thermic appliances: other | CTSH; or  RVC40 |
| 85 | 8516.80 | - Electric heating resistors | CTSH; or  RVC40 |
| 85 | 8516.90 | - Parts | CTH; or  RVC40 |
| 85 | 8517 | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 |  |
| 85 | 8517.11 | - Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets | CTSH; or  RVC40 |
| 85 | 8517.12 | - Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks | CTSH; or  RVC40 |
| 85 | 8517.13 | INSERTED | CTSH; or  RVC40 |
| 85 | 8517.14 | INSERTED | CTSH; or  RVC40 |
| 85 | 8517.18 | - Telephone sets, including telephones for cellular networks or for other wireless networks: other | CTSH; or  RVC40 |
| 85 | 8517.61 | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): base stations | CTSH; or  RVC40 |
| 85 | 8517.62 | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | CTSH; or  RVC40 |
| 85 | 8517.69 | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): other | CTSH; or  RVC40 |
| 85 | 8517.70 | - Parts | CTH; or  RVC40 |
| 85 | 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets |  |
| 85 | 8518.10 | - Microphones and stands therefor | CTSH; or  RVC40 |
| 85 | 8518.21 | - Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures | CTSH; or  RVC40 |
| 85 | 8518.22 | - Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure | CTSH; or  RVC40 |
| 85 | 8518.29 | - Loudspeakers, whether or not mounted in their enclosures: other | CTSH; or  RVC40 |
| 85 | 8518.30 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | CTSH; or  RVC40 |
| 85 | 8518.40 | - Audio-frequency electric amplifiers | CTSH; or  RVC40 |
| 85 | 8518.50 | - Electric sound amplifier sets | CTSH; or  RVC40 |
| 85 | 8518.90 | - Parts | CTH; or  RVC40 |
| 85 | 8519 | Sound recording or reproducing apparatus | CTH; or  RVC40 |
| 85 | 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | CTH; or  RVC40 |
| 85 | 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 | CTH; or  RVC40 |
| 85 | 8523 | Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37 | CTH; or  RVC40 |
| 85 | 8523.21 | - Magnetic media: cards incorporating a magnetic stripe | CTH; or  RVC40 |
| 85 | 8523.29 | - Magnetic media: other | CTH; or  RVC40 |
| 85 | 8523.41 | - Optical media: unrecorded | CTH; or  RVC40 |
| 85 | 8523.49 | - Optical media: other | CTSH; or  RVC40 |
| 85 | 8523.51 | - Semiconductor media: solid-state non-volatile storage devices | CTH; or  RVC40 |
| 85 | 8523.52 | - Semiconductor media: “smart cards” | CTH; or  RVC40 |
| 85 | 8523.59 | - Semiconductor media: other | CTH; or  RVC40 |
| 85 | 8523.80 | - Other | CTH; or  RVC40 |
| 85 | 8524 | INSERTED | CTH; or  RVC40 |
| 85 | 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders | CTH; or  RVC40 |
| 85 | 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | CTH; or  RVC40 |
| 85 | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | CTH; or  RVC40 |
| 85 | 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | CTH; or  RVC40 |
| 85 | 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | CTH; or  RVC40 |
| 85 | 8530 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) |  |
| 85 | 8530.10 | - Equipment for railways or tramways | CTSH; or  RVC40 |
| 85 | 8530.80 | - Other equipment | CTSH; or  RVC40 |
| 85 | 8530.90 | - Parts | CTH; or  RVC40 |
| 85 | 8531 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 |  |
| 85 | 8531.10 | - Burglar or fire alarms and similar apparatus | CTSH; or  RVC40 |
| 85 | 8531.20 | - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | CTSH; or  RVC40 |
| 85 | 8531.80 | - Other apparatus | CTSH; or  RVC40 |
| 85 | 8531.90 | -Parts | CTH; or  RVC40 |
| 85 | 8532 | Electrical capacitors, fixed, variable or adjustable (pre-set) |  |
| 85 | 8532.10 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | CTSH; or  RVC40 |
| 85 | 8532.21 | - Other fixed capacitors: tantalum | CTSH; or  RVC40 |
| 85 | 8532.22 | - Other fixed capacitors: aluminium electrolytic | CTSH; or  RVC40 |
| 85 | 8532.23 | - Other fixed capacitors: ceramic dielectric, single layer | CTSH; or  RVC40 |
| 85 | 8532.24 | - Other fixed capacitors: ceramic dielectric, multilayer | CTSH; or  RVC40 |
| 85 | 8532.25 | - Other fixed capacitors: dielectric of paper or plastics | CTSH; or  RVC40 |
| 85 | 8532.29 | - Other fixed capacitors: other | CTSH; or  RVC40 |
| 85 | 8532.30 | - Variable or adjustable (pre-set) capacitors | CTSH; or  RVC40 |
| 85 | 8532.90 | - Parts | CTH; or  RVC40 |
| 85 | 8533 | Electrical resistors (including rheostats and potentiometers), other than heating resistors |  |
| 85 | 8533.10 | - Fixed carbon resistors, composition or film types | CTSH; or  RVC40 |
| 85 | 8533.21 | - Other fixed resistors: for a power handling capacity not exceeding 20 W | CTSH; or  RVC40 |
| 85 | 8533.29 | - Other fixed resistors: other | CTSH; or  RVC40 |
| 85 | 8533.31 | - Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W | CTSH; or  RVC40 |
| 85 | 8533.39 | - Wirewound variable resistors, including rheostats and potentiometers: other | CTSH; or  RVC40 |
| 85 | 8533.40 | - Other variable resistors, including rheostats and potentiometers | CTSH; or  RVC40 |
| 85 | 8533.90 | - Parts | CTH; or  RVC40 |
| 85 | 8534 | Printed circuits | CTH; or  RVC40 |
| 85 | 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts | CTH; or  RVC40 |
| 85 | 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables | CTH; or  RVC40 |
| 85 | 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | CTH; or  RVC40 |
| 85 | 8538 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 | CTH; or  RVC40 |
| 85 | 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps. |  |
| 85 | 8539.10 | - Sealed beam lamp units | CTSH; or  RVC40 |
| 85 | 8539.21 | - Other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen | CTSH; or  RVC40 |
| 85 | 8539.22 | - Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V | CTSH; or  RVC40 |
| 85 | 8539.29 | - Other filament lamps, excluding ultra-violet or infra-red lamps: other | CTSH; or  RVC40 |
| 85 | 8539.31 | - Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode | CTSH; or  RVC40 |
| 85 | 8539.32 | - Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps | CTSH; or  RVC40 |
| 85 | 8539.39 | - Discharge lamps, other than ultra-violet lamps: other | CTSH; or  RVC40 |
| 85 | 8539.41 | - Ultra-violet or infra-red lamps; arc-lamps: arc-lamps | CTSH; or  RVC40 |
| 85 | 8539.49 | - Ultra-violet or infra-red lamps; arc-lamps: other | CTSH; or  RVC40 |
| 85 | 8539.50 | - Light-emitting diode (LED) lamps | CTSH; or  RVC40 |
| 85 | 8539.90 | - Parts | CTH; or  RVC40 |
| 85 | 8540 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) |  |
| 85 | 8540.11 | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour | CTSH; or  RVC40 |
| 85 | 8540.12 | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: monochrome | CTSH; or  RVC40 |
| 85 | 8540.20 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | CTSH; or  RVC40 |
| 85 | 8540.40 | - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | CTSH; or  RVC40 |
| 85 | 8540.60 | - Other cathode-ray tubes | CTSH; or  RVC40 |
| 85 | 8540.71 | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons | CTSH; or  RVC40 |
| 85 | 8540.79 | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other | CTSH; or  RVC40 |
| 85 | 8540.81 | - Other valves and tubes: receiver or amplifier valves and tubes | CTSH; or  RVC40 |
| 85 | 8540.89 | - Other valves and tubes: other | CTSH; or  RVC40 |
| 85 | 8540.91 | - Parts: of cathode-ray tubes | CTH; or  RVC40 |
| 85 | 8540.99 | - Parts: other | CTH; or  RVC40 |
| 85 | 8541 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals |  |
| 85 | 8541.10 | - Diodes, other than photosensitive or light-emitting diodes (LED) | CTSH; or  RVC40 |
| 85 | 8541.21 | - Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W | CTSH; or  RVC40 |
| 85 | 8541.29 | - Transistors, other than photosensitive transistors: other | CTSH; or  RVC40 |
| 85 | 8541.30 | - Thyristors, diacs and triacs, other than photosensitive devices | CTSH; or  RVC40 |
| 85 | 8541.40 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) | CTSH; or  RVC40 |
| 85 | 8541.50 | - Other semiconductor devices | CTSH; or  RVC40 |
| 85 | 8541.60 | - Mounted piezo-electric crystals | CTSH; or  RVC40 |
| 85 | 8541.90 | - Parts | CTH; or  RVC40 |
| 85 | 8542 | Electronic integrated circuits |  |
| 85 | 8542.31 | - Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | CTSH; or  RVC40 |
| 85 | 8542.32 | - Electronic integrated circuits: memories | CTSH; or  RVC40 |
| 85 | 8542.33 | - Electronic integrated circuits: amplifiers | CTSH; or  RVC40 |
| 85 | 8542.39 | - Electronic integrated circuits: other | CTSH; or  RVC40 |
| 85 | 8542.90 | - Parts | CTH; or  RVC40 |
| 85 | 8543 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter |  |
| 85 | 8543.10 | - Particle accelerators | CTSH; or  RVC40 |
| 85 | 8543.20 | - Signal generators | CTSH; or  RVC40 |
| 85 | 8543.30 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | CTSH; or  RVC40 |
| 85 | 8543.40 | INSERTED | CTSH; or  RVC40 |
| 85 | 8543.70 | - Other machines and apparatus | CTSH; or  RVC40 |
| 85 | 8543.90 | - Parts | CTH; or  RVC40 |
| 85 | 8544 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | CTSH; or  RVC40 |
| 85 | 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | CTH; or  RVC40 |
| 85 | 8546 | Electrical insulators of any material | CTH; or  RVC40 |
| 85 | 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | CTH; or  RVC40 |
| 85 | 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter | CTH; or  RVC40 |
| 85 | 8549 | INSERTED | CTH; or  RVC40 |
| 86 | 86 | RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO- MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS |  |
| 86 | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators | CTH; or  RVC40 |
| 86 | 8602 | Other rail locomotives; locomotive tenders | CTH; or  RVC40 |
| 86 | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 | CTH; or  RVC40 |
| 86 | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) | CTH; or  RVC40 |
| 86 | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) | CTH; or  RVC40 |
| 86 | 8606 | Railway or tramway goods vans and wagons, not self-propelled | CTH; or  RVC40 |
| 86 | 8607 | Parts of railway or tramway locomotives or rolling-stock | CTSH; or  RVC40 |
| 86 | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | CTH; or  RVC40 |
| 86 | 8609 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | CTH; or  RVC40 |
| 87 | 87 | VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF |  |
| 87 | 8701 | Tractors (other than tractors of heading 8709): | CTH; or  RVC40 |
| 87 | 8702 | Motor vehicles for the transport of ten or more persons, including the driver | CTH; or  RVC40 |
| 87 | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars | RVC25 |
| 87 | 8704 | Motor vehicles for the transport of goods | CTH; or  RVC40 |
| 87 | 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | CTH; or  RVC40 |
| 87 | 8706 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 | CTH; or  RVC40 |
| 87 | 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 | CTH; or  RVC40 |
| 87 | 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 | CTH; or  RVC40 |
| 87 | 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles |  |
| 87 | 8709.11 | - Vehicles: electrical | CTSH; or  RVC40 |
| 87 | 8709.19 | - Vehicles: other | CTSH; or  RVC40 |
| 87 | 8709.90 | - Parts | CTH; or  RVC40 |
| 87 | 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | CTH; or  RVC40 |
| 87 | 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | CTH; or  RVC40 |
| 87 | 8712 | Bicycles and other cycles (including delivery tricycles), not motorised | CTH; or  RVC40 |
| 87 | 8713 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled | CTH; or  RVC40 |
| 87 | 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | CTH; or  RVC40 |
| 87 | 8715 | Baby carriages and parts thereof | CTH; or  RVC40 |
| 87 | 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof |  |
| 87 | 8716.10 | - Trailers and semi-trailers of the caravan type, for housing or camping | CTSH; or  RVC40 |
| 87 | 8716.20 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | CTSH; or  RVC40 |
| 87 | 8716.31 | - Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers | CTSH; or  RVC40 |
| 87 | 8716.39 | - Other trailers and semi-trailers for the transport of goods: other | CTSH; or  RVC40 |
| 87 | 8716.40 | - Other trailers and semi-trailers | CTSH; or  RVC40 |
| 87 | 8716.80 | - Other vehicles | CTSH; or  RVC40 |
| 87 | 8716.90 | - Parts | CTH; or  RVC40 |
| 88 | 88 | AIRCRAFT, SPACECRAFT, AND PARTS THEREOF | CTH; or  RVC40 |
| 89 | 89 | SHIPS, BOATS AND FLOATING STRUCTURES | CTH; or  RVC40 |
| 90 | 90 | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF |  |
| 90 | 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | CTH; or  RVC40 |
| 90 | 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | CTH; or  RVC40 |
| 90 | 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof |  |
| 90 | 9003.11 | - Frames and mountings: of plastics | CTSH; or  RVC40 |
| 90 | 9003.19 | - Frames and mountings: of other materials | CTSH; or  RVC40 |
| 90 | 9003.90 | - Parts | CTH; or  RVC40 |
| 90 | 9004 | Spectacles, goggles and the like, corrective, protective or other | CTH; or  RVC40 |
| 90 | 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy |  |
| 90 | 9005.10 | - Binoculars | CTSH; or  RVC40 |
| 90 | 9005.80 | - Other instruments | CTSH; or  RVC40 |
| 90 | 9005.90 | - Parts and accessories (including mountings) | CTH; or  RVC40 |
| 90 | 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 |  |
| 90 | 9006.30 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | CTSH; or  RVC40 |
| 90 | 9006.40 | - Instant print cameras | CTSH; or  RVC40 |
| 90 | 9006.51 | - Other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | CTSH; or  RVC40 |
| 90 | 9006.52 | - Other cameras: other, for roll film of a width less than 35 mm | CTSH; or  RVC40 |
| 90 | 9006.53 | - Other cameras: other, for roll film of a width of 35 mm | CTSH; or  RVC40 |
| 90 | 9006.59 | - Other cameras: other | CTSH; or  RVC40 |
| 90 | 9006.61 | - Photographic flashlight apparatus and flashbulbs: discharge lamp (“electronic”) flashlight apparatus | CTSH; or  RVC40 |
| 90 | 9006.69 | - Photographic flashlight apparatus and flashbulbs: other | CTSH; or  RVC40 |
| 90 | 9006.91 | - Parts and accessories: for cameras | CTH; or  RVC40 |
| 90 | 9006.99 | - Parts and accessories: other | CTH; or  RVC40 |
| 90 | 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus |  |
| 90 | 9007.10 | - Cameras | CTSH; or  RVC40 |
| 90 | 9007.20 | - Projectors | CTSH; or  RVC40 |
| 90 | 9007.91 | - Parts and accessories: for cameras | CTH; or  RVC40 |
| 90 | 9007.92 | - Parts and accessories: for projectors | CTH; or  RVC40 |
| 90 | 9008 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers |  |
| 90 | 9008.50 | - Projectors, enlargers and reducers | CTSH; or  RVC40 |
| 90 | 9008.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9010 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens |  |
| 90 | 9010.10 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | CTSH; or  RVC40 |
| 90 | 9010.50 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | CTSH; or  RVC40 |
| 90 | 9010.60 | - Projection screens | CTSH; or  RVC40 |
| 90 | 9010.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection |  |
| 90 | 9011.10 | - Stereoscopic microscopes | CTSH; or  RVC40 |
| 90 | 9011.20 | - Other microscopes, for photomicrography, cinephoto-micrography or microprojection | CTSH; or  RVC40 |
| 90 | 9011.80 | - Other microscopes | CTSH; or  RVC40 |
| 90 | 9011.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9012 | Microscopes other than optical microscopes; diffraction apparatus |  |
| 90 | 9012.10 | - Microscopes other than optical microscopes; diffraction apparatus | CTSH; or  RVC40 |
| 90 | 9012.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter |  |
| 90 | 9013.10 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI | CTSH; or  RVC40 |
| 90 | 9013.20 | - Lasers, other than laser diodes | CTSH; or  RVC40 |
| 90 | 9013.80 | - Other devices, appliances and instruments | CTSH; or  RVC40 |
| 90 | 9013.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9014 | Direction finding compasses; other navigational instruments and appliances |  |
| 90 | 9014.10 | - Direction finding compasses | CTSH; or  RVC40 |
| 90 | 9014.20 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | CTSH; or  RVC40 |
| 90 | 9014.80 | - Other instruments and appliances | CTSH; or  RVC40 |
| 90 | 9014.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders |  |
| 90 | 9015.10 | - Rangefinders | CTSH; or  RVC40 |
| 90 | 9015.20 | - Theodolites and tachymeters (tacheometers) | CTSH; or  RVC40 |
| 90 | 9015.30 | - Levels | CTSH; or  RVC40 |
| 90 | 9015.40 | - Photogrammetrical surveying instruments and appliances | CTSH; or  RVC40 |
| 90 | 9015.80 | - Other instruments and appliances | CTSH; or  RVC40 |
| 90 | 9015.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | CTH; or  RVC40 |
| 90 | 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter |  |
| 90 | 9017.10 | - Drafting tables and machines, whether or not automatic | CTSH; or  RVC40 |
| 90 | 9017.20 | - Other drawing, marking-out or mathematical calculating instruments | CTSH; or  RVC40 |
| 90 | 9017.30 | - Micrometers, callipers and gauges | CTSH; or  RVC40 |
| 90 | 9017.80 | - Other instruments | CTSH; or  RVC40 |
| 90 | 9017.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments | CTSH; or  RVC40 |
| 90 | 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | CTH; or  RVC40 |
| 90 | 9020 | Other breathing appliances and gas masks having neither mechanical parts nor replaceable filters. | CTH; or  RVC40 |
| 90 | 9021 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability |  |
| 90 | 9021.10 | - Orthopaedic or fracture appliances | CTSH; or  RVC40 |
| 90 | 9021.21 | - Artificial teeth and dental fittings: artificial teeth | CTSH; or  RVC40 |
| 90 | 9021.29 | - Artificial teeth and dental fittings: other | CTSH; or  RVC40 |
| 90 | 9021.31 | - Other artificial parts of the body: artificial joints | CTSH; or  RVC40 |
| 90 | 9021.39 | - Other artificial parts of the body: other | CTSH; or  RVC40 |
| 90 | 9021.40 | - Hearing aids, excluding parts and accessories | CTSH; or  RVC40 |
| 90 | 9021.50 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | CTSH; or  RVC40 |
| 90 | 9021.90 | - Other | CTH; or  RVC40 |
| 90 | 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like | CTSH; or  RVC40 |
| 90 | 9023 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses | CTH; or  RVC40 |
| 90 | 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) |  |
| 90 | 9024.10 | - Machines and appliances for testing metals | CTSH; or  RVC40 |
| 90 | 9024.80 | - Other machines and appliances | CTSH; or  RVC40 |
| 90 | 9024.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments |  |
| 90 | 9025.11 | - Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading | CTSH; or  RVC40 |
| 90 | 9025.19 | - Thermometers and pyrometers, not combined with other instruments: other | CTSH; or  RVC40 |
| 90 | 9025.80 | - Other instruments | CTSH; or  RVC40 |
| 90 | 9025.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032 |  |
| 90 | 9026.10 | - For measuring or checking the flow or level of liquids | CTSH; or  RVC40 |
| 90 | 9026.20 | - For measuring or checking pressure | CTSH; or  RVC40 |
| 90 | 9026.80 | - Other instruments or apparatus | CTSH; or  RVC40 |
| 90 | 9026.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes |  |
| 90 | 9027.10 | - Gas or smoke analysis apparatus | CTSH; or  RVC40 |
| 90 | 9027.20 | - Chromatographs and electrophoresis instruments | CTSH; or  RVC40 |
| 90 | 9027.30 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | CTSH; or  RVC40 |
| 90 | 9027.50 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | CTSH; or  RVC40 |
| 90 | 9027.80 | - Other instruments and apparatus | CTSH; or  RVC40 |
| 90 | 9027.90 | - Microtomes; parts and accessories | CTH; or  RVC40 |
| 90 | 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor |  |
| 90 | 9028.10 | - Gas meters | CTSH; or  RVC40 |
| 90 | 9028.20 | - Liquid meters | CTSH; or  RVC40 |
| 90 | 9028.30 | - Electricity meters | CTSH; or  RVC40 |
| 90 | 9028.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes |  |
| 90 | 9029.10 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | CTSH; or  RVC40 |
| 90 | 9029.20 | - Speed indicators and tachometers; stroboscopes | CTSH; or  RVC40 |
| 90 | 9029.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations |  |
| 90 | 9030.10 | - Instruments and apparatus for measuring or detecting ionising radiations | CTSH; or  RVC40 |
| 90 | 9030.20 | - Oscilloscopes and oscillographs | CTSH; or  RVC40 |
| 90 | 9030.31 | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device | CTSH; or  RVC40 |
| 90 | 9030.32 | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device | CTSH; or  RVC40 |
| 90 | 9030.33 | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device | CTSH; or  RVC40 |
| 90 | 9030.39 | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device | CTSH; or  RVC40 |
| 90 | 9030.40 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | CTSH; or  RVC40 |
| 90 | 9030.82 | - Other instruments and apparatus: for measuring or checking semiconductor wafers or devices | CTSH; or  RVC40 |
| 90 | 9030.84 | - Other instruments and apparatus: other, with a recording device | CTSH; or  RVC40 |
| 90 | 9030.89 | - Other instruments and apparatus: other | CTSH; or  RVC40 |
| 90 | 9030.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors |  |
| 90 | 9031.10 | - Machines for balancing mechanical parts | CTSH; or  RVC40 |
| 90 | 9031.20 | - Test benches | CTSH; or  RVC40 |
| 90 | 9031.41 | - Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | CTSH; or  RVC40 |
| 90 | 9031.49 | - Other optical instruments and appliances: other | CTSH; or  RVC40 |
| 90 | 9031.80 | - Other instruments, appliances and machines | CTSH; or  RVC40 |
| 90 | 9031.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9032 | Automatic regulating or controlling instruments and apparatus |  |
| 90 | 9032.10 | - Thermostats | CTSH; or  RVC40 |
| 90 | 9032.20 | - Manostats | CTSH; or  RVC40 |
| 90 | 9032.81 | - Other instruments and apparatus: hydraulic or pneumatic | CTSH; or  RVC40 |
| 90 | 9032.89 | - Other instruments and apparatus: other | CTSH; or  RVC40 |
| 90 | 9032.90 | - Parts and accessories | CTH; or  RVC40 |
| 90 | 9033 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90 | CTH; or  RVC40 |
| 91 | 91 | CLOCKS AND WATCHES AND PARTS THEREOF | CTH; or  RVC40 |
| 92 | 92 | MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES | CTH; or  RVC40 |
| 93 | 93 | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF | CTH; or  RVC40 |
| 94 | 94 | FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS |  |
| 94 | 9401 | Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof |  |
| 94 | 9401.10 | - Seats of a kind used for aircraft | CTSH; or  RVC40 |
| 94 | 9401.20 | - Seats of a kind used for motor vehicles | CTSH; or  RVC40 |
| 94 | 9401.30 | - Swivel seats with variable height adjustment | CTSH; or  RVC40 |
| 94 | 9401.40 | - Seats other than garden seats or camping equipment, convertible into beds | CTSH; or  RVC40 |
| 94 | 9401.52 | - Seats of cane, osier, bamboo or similar materials: of bamboo | CTSH; or  RVC40 |
| 94 | 9401.53 | - Seats of cane, osier, bamboo or similar materials: of rattan | CTSH; or  RVC40 |
| 94 | 9401.59 | - Seats of cane, osier, bamboo or similar materials: other | CTSH; or  RVC40 |
| 94 | 9401.61 | - Other seats, with wooden frames: upholstered | CTSH; or  RVC40 |
| 94 | 9401.69 | - Other seats, with wooden frames: other | CTSH; or  RVC40 |
| 94 | 9401.71 | - Other seats, with metal frames: upholstered | CTSH; or  RVC40 |
| 94 | 9401.79 | - Other seats, with metal frames: other | CTSH; or  RVC40 |
| 94 | 9401.80 | - Other seats | CTSH; or  RVC40 |
| 94 | 9401.90 | - Parts | CTH; or  RVC40 |
| 94 | 9402 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists’ chairs); barbers’ chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles | CTH; or  RVC40 |
| 94 | 9403 | Other furniture and parts thereof |  |
| 94 | 9403.10 | - Metal furniture of a kind used in offices | CTSH; or  RVC40 |
| 94 | 9403.20 | - Other metal furniture | CTSH; or  RVC40 |
| 94 | 9403.30 | - Wooden furniture of a kind used in offices | CTSH; or  RVC40 |
| 94 | 9403.40 | - Wooden furniture of a kind used in the kitchen | CTSH; or  RVC40 |
| 94 | 9403.50 | - Wooden furniture of a kind used in the bedroom | CTSH; or  RVC40 |
| 94 | 9403.60 | - Other wooden furniture | CTSH; or  RVC40 |
| 94 | 9403.70 | - Furniture of plastics | CTSH; or  RVC40 |
| 94 | 9403.82 | - Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo | CTSH; or  RVC40 |
| 94 | 9403.83 | - Furniture of other materials, including cane, osier, bamboo or similar materials: of rattan | CTSH; or  RVC40 |
| 94 | 9403.89 | - Furniture of other materials, including cane, osier, bamboo or similar materials: other | CTSH; or  RVC40 |
| 94 | 9403.90 | - Parts | CTH; or  RVC40 |
| 94 | 9404 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered | CTH; or  RVC40 |
| 94 | 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included |  |
| 94 | 9405.10 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares | CTSH; or  RVC40 |
| 94 | 9405.20 | - Electric table, desk, bedside or floor-standing lamps | CTSH; or  RVC40 |
| 94 | 9405.30 | - Lighting sets of a kind used for Christmas trees | CTSH; or  RVC40 |
| 94 | 9405.40 | - Other electric lamps and lighting fittings | CTSH; or  RVC40 |
| 94 | 9405.50 | - Non-electrical lamps and lighting fittings | CTSH; or  RVC40 |
| 94 | 9405.60 | - Illuminated signs, illuminated name-plates and the like | CTSH; or  RVC40 |
| 94 | 9405.91 | - Parts: of glass | CTH; or  RVC40 |
| 94 | 9405.92 | - Parts: of plastics | CTH; or  RVC40 |
| 94 | 9405.99 | - Parts: other | CTH; or  RVC40 |
| 94 | 9406 | Prefabricated buildings. | CTH; or  RVC40 |
| 95 | 95 | TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF | CTH; or  RVC40 |
| 96 | 96 | MISCELLANEOUS MANUFACTURED ARTICLES |  |
| 96 | 9601 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) | CTH; or  RVC40 |
| 96 | 9602 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin | CTH; or  RVC40 |
| 96 | 9603 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) | CTH; or  RVC40 |
| 96 | 9604 | Hand sieves and hand riddles | CTH; or  RVC40 |
| 96 | 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | CTH; or  RVC40 |
| 96 | 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | CTH; or  RVC40 |
| 96 | 9607 | Slide fasteners and parts thereof |  |
| 96 | 9607.11 | - Slide fasteners: fitted with chain scoops of base metal | CTSH; or  RVC40 |
| 96 | 9607.19 | - Slide fasteners: other | CTSH; or  RVC40 |
| 96 | 9607.20 | - Parts | CTH; or  RVC40 |
| 96 | 9608 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 |  |
| 96 | 9608.10 | - Ball point pens | CTSH; or  RVC40 |
| 96 | 9608.20 | - Felt tipped and other porous-tipped pens and markers | CTSH; or  RVC40 |
| 96 | 9608.30 | - Fountain pens, stylograph pens and other pens | CTSH; or  RVC40 |
| 96 | 9608.40 | - Propelling or sliding pencils | CTSH; or  RVC40 |
| 96 | 9608.50 | - Sets of articles from two or more of the foregoing subheadings | CTH; or  RVC40 |
| 96 | 9608.60 | - Refills for ball point pens, comprising the ball point and ink-reservoir | CTH; or  RVC40 |
| 96 | 9608.91 | - Other: pen nibs and nib points | CTH; or  RVC40 |
| 96 | 9608.99 | - Other: other | CTH; or  RVC40 |
| 96 | 9609 | Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors’ chalks |  |
| 96 | 9609.10 | - Pencils and crayons, with leads encased in a rigid sheath | CTSH; or  RVC40 |
| 96 | 9609.20 | - Pencil leads, black or coloured | CTH; or  RVC40 |
| 96 | 9609.90 | - Other | CTH; or  RVC40 |
| 96 | 9610 | Slates and boards, with writing or drawing surfaces, whether or not framed | CTH; or  RVC40 |
| 96 | 9611 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | CTH; or  RVC40 |
| 96 | 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | CTH; or  RVC40 |
| 96 | 9613 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks |  |
| 96 | 9613.10 | - Pocket lighters, gas fuelled, non-refillable | CTSH; or  RVC40 |
| 96 | 9613.20 | - Pocket lighters, gas fuelled, refillable | CTSH; or  RVC40 |
| 96 | 9613.80 | - Other lighters | CTSH; or  RVC40 |
| 96 | 9613.90 | - Parts | CTH; or  RVC40 |
| 96 | 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | CTH; or  RVC40 |
| 96 | 9615 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof | CTH; or  RVC40 |
| 96 | 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations | CTH; or  RVC40 |
| 96 | 9617 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | CTH; or  RVC40 |
| 96 | 9618 | Tailors’ dummies and other lay figures; automata and other animated displays used for shop window dressing | CTH; or  RVC40 |
| 96 | 9619 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. | CTH; or  RVC40 |
| 96 | 9620 | Monopods, bipods, tripods and similar articles. | CTH; or  RVC40 |
| 97 | 97 | WORKS OF ART, COLLECTORS’ PIECES AND ANTIQUES | CTH; or  RVC40 |