



DOCUMENTO EXTERNO

Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
JAPAN





Generalized System of Preferences

HANDBOOK ON THE SCHEME OF JAPAN



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PREFACE

This handbook is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various Generalized System of Preferences (GSP) schemes. The series comprises the following publications:

Publications in the Generalized System of Preferences series

- Handbook on the Scheme of Australia
(UNCTAD/ITCD/TSB/Misc.56)
- Handbook on the Scheme of the Bulgaria
(UNCTAD/ITCD/TSB/Misc.67)
- Handbook on the Scheme of Canada
(UNCTAD/ITCD/TSB/Misc.66)
- Handbook on the Scheme of the European Community
(UNCTAD/ITCD/TSB/Misc.25/Rev.3)
- Handbook on the Scheme of Japan
(Present volume)
- Handbook on the Scheme of New Zealand
(UNCTAD/ITCD/TSB/Misc.48)
- Handbook on the Scheme of Norway
(UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- Handbook on the Scheme of Switzerland
(UNCTAD/ITCD/TSB/Misc.28/Rev.1)
- Handbook on the Scheme of Turkey
(UNCTAD/ITCD/TSB/Misc.74)
- Handbook on the Scheme of the United States of America
(UNCTAD/ITCD/TSB/Misc.58/Rev.2)
- List of GSP Beneficiaries
(UNCTAD/ITCD/TSB/Misc.62/Rev.3)
- AGOA: A Preliminary Assessment
(UNCTAD/ITCD/TSB/2003/1)
- Quantifying the Benefits Obtained by Developing Countries from the GSP
(UNCTAD/ITCD/TSB/Misc.52)
- Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvement
(UNCTAD/ITCD/TSB/2003/8)

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NOTES

This handbook has been prepared by the UNCTAD secretariat based on the information provided by the Ministry of Foreign Affairs of Japan. It provides a general explanation of Japan's scheme to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

The handbook is based on the Temporary Tariff Measures Law, the Cabinet Order for Enforcement of the Temporary Tariff Measures Law and the Administrative Rule for Enforcement of the Temporary Tariff Measures Law. The original Japanese language versions of these texts are the sole authoritative versions in the event of a dispute.

The tariff item numbers used in this publication are in accordance with the nomenclature of the International Convention on the Harmonized Commodity Description and Coding System (Harmonized System (HS) number). The product descriptions found in the lists have been reformulated to help understanding. Readers may wish refer to the Customs Tariff Schedules of Japan, published by the Japan Tariff Association, for further information on tariff item numbers and descriptions of Japanese GSP-eligible products and other products.

Further information on the Japanese GSP scheme is available on the following Ministry of Foreign Affairs of Japan website: <http://www.mofa.go.jp>.

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CHECKLIST: HOW TO BENEFIT FROM THE JAPANESE GSP

Step 1: Establish the product's tariff classification

- You should establish the correct tariff classification (Tariff Item Number, HS-based) of the product intended for export to Japan.

Step 2: Check the product coverage

- You should find out whether your product is eligible for preference under Japan's GSP scheme.
- To do this, you should examine the product lists of the GSP scheme in relation to the precise tariff classification and product description.

Step 3: Assess the preferential margin

- If your product is eligible for preferential treatment under Japan's GSP scheme, you should assess the preferential margin to determine the price you can offer your buyer/importer.

Step 4: Comply with origin criteria

- You should ensure that your product complies with the origin criteria set by Japan. Each scheme lays down its own origin criteria.

Step 5: Check consignment conditions

- You must ensure that the consignment conditions specified are met.

Step 6: Prepare documentary evidence

- The GSP scheme requires the combined Declaration and Certificate of Origin Form A as documentary evidence. If necessary, additional certificates are also required.
-

EXPLANATORY NOTES ON JAPAN'S GSP SCHEME

The Generalized System of Preferences (GSP), based on the agreement reached at UNCTAD, aims at contributing to the economic development of developing countries. GSP provides benefits to developing countries by enabling qualified products to enter the markets of preference, thereby giving reduced or free rates of duty to developed countries.

Japan's GSP started on 1 August 1971 and is effective until 31 March 2021.

1. Beneficiaries

Japan grants preferential tariff treatment under its GSP scheme to 137 developing countries and 14 territories (See Annex 1).

Beneficiaries are designated by Cabinet Order from countries/territories requesting for preferential treatment. The latter is subject to meeting the following criteria:

- The beneficiary country or the territory must have a developing economy.
- The territory must have its own tariff and trade system.
- The country or the territory wishes to receive preferential tariff treatment under the GSP scheme.
- The beneficiaries must be prescribed by a Cabinet Order as a country or a territory to which such preferences may appropriately be extended.
- Only beneficiary countries designated as least developed countries (LDCs) in the General Assembly of the United Nations are eligible for special preferential treatment for LDCs.

2. Product coverage (under the GPT treatment)

2.1. Agricultural and fishery products (HS chapters 1-24)

Japan grants General Preferential Tariff (GPT) treatment for selected agricultural and fishery products in 337 items (9-digit base, hereinafter the same).

2.2. Industrial products (HS chapters 25-97)

Japan grants GSP treatment for selected industrial products in 3141 items.

For the comprehensive list of products covered under the GSP scheme, see Annex 2.

3. Depth of tariff cuts (GSP rates)

3.1. Agricultural and fishery products (HS chapters 1-24)

Various tariff reductions, including duty-free treatment, apply to certain agricultural and fishery products originating in developing country beneficiaries, except LDCs.

3.2. Industrial products (HS chapters 25-97)

All industrial products are in principle given duty-free treatment while GSP rates on some sensitive items are 20, 40, 60 or 80 per cent of Most-Favoured-Nation (MFN) rates. (See Annex 3, List of products for which duty-free, quota-free market access is granted to LDCs.)

4. Escape clause

Where increased preferential imports of a product cause, or threaten to cause, damage to a domestic industry, preferential treatment on the product may be suspended temporarily.

5. Graduation of advanced beneficiaries

Advanced beneficiaries are to be excluded from the list of GSP beneficiaries under the annual review. The "graduation" process begins with "partial graduation", if applicable, in order to mitigate its impact on "graduating" economies.

In cases of "partial graduation," a product of a beneficiary country or territory is to be excluded from the GSP-treatment product coverage if : the country or territory in question is classified as a high-income economy in the previous year's World Bank Atlas; if it is not in the World Bank Atlas, the country in question needs to have the same level of GNI (gross national income) per capita; and its exports of the product to Japan exceed 25 per cent of the world's exports of the product to Japan, and at the same time are more than one billion yen.

Each country or territory and product shall be reviewed every year. If any above conditions are not met, preferential tariff treatment shall be given.

Furthermore, starting from 1 April 2000, a beneficiary country or territory is to be excluded from the list of GSP beneficiaries if it is classified as a high-income economy in the World Bank Atlas for the previous three years in a row; in the event it is not in the World Bank Atlas, it needs to have the same level of GNI per capita.

When a country or territory which is not on the list of GSP beneficiaries is not classified as a high-income economy for three consecutive years, it shall be subject to the GSP scheme if it formulates a request to Japan to apply the GSP beneficiary status to it once again.

6. Competitiveness-focused, product-by-product exclusion

Under the annual review, a product highly competitive in the Japanese market, of a developing beneficiary country or territory is excluded for three years from the GSP treatment product coverage, when the following criteria are met for the past three years on average: imports of a product from a developing beneficiary (except LDCs) to Japan in value term, account for more than 50 per cent of its import from the world to Japan, and at the same time amount to over one and a half billion yen.

Preferential tariff treatment shall be re-introduced for the products that would not meet the criteria above after exclusion.

7. Special preferential treatment for least developed countries (LDCs)

Tariff-free and quota-free are special preferential treatment which are offered to the beneficial LDCs for all products under the GSP treatment and additional products for which preferences are granted only to LDCs. See Annex 3.

8. Rules of origin

In order for goods exported from a preference-receiving country to be eligible for preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the Japanese GSP scheme, and transported to Japan in accordance with its rules for transportation.

8.1. Rules for transportation (direct consignment)

This rule is to ensure that the goods retain their identity and are not manipulated or further processed in the course of shipment.

- (i) In principle, the goods must be transported directly to Japan without passing through any territory other than the exporting preference-receiving country.
- (ii) However, with regard to goods transported to Japan through the territories of countries other than the exporting preference-receiving country, they are entitled to preferential treatment if:
 - (a) they have not undergone any operations in the transit countries other than trans-shipment or temporary storage exclusively on account of transport requirements; and
 - (b) the trans-shipment or temporary storage has been carried out in a bonded area or any other similar place, under the supervision of the customs authorities of those transit countries.
- (iii) With regard to goods exported from a preference-receiving country, for temporary storage or display at exhibitions, fairs and similar performances in another country, which have been exported by the person who has so exported the goods from another country to Japan, they are entitled to preferential treatment if:
 - (a) the transportation to Japan from the country where the exhibition (etc.) has been held falls under (i) or (ii) above; and
 - (b) the exhibition (etc.) has been held in a bonded area or any other similar place under the supervision of the Customs authorities of that country.

8.2. Origin criteria

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country.

Goods which have been partially or completely produced from materials or parts imported from other countries, or of unknown origin, are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country. As a general rule, working or processing operations will be considered sufficient when the resulting goods is classified under an HS tariff heading (4 digits), other than that covering each of the non-originating materials or parts used in the production.

However, there are two exceptions to this rule. One is that some working or processing will not be considered sufficient when working or processing is actually so simple even if there is a change in the HS heading (see Annex 4, Minimal processes which are not accepted as obtaining original status).

The other is that some goods which are required to satisfy the specific conditions in order to obtain originating status without a change in the HS heading (see Annex 5, List of processed products for which the condition for origin country acknowledgement is specified).

8.3. Use of materials imported from Japan

In application of the origin criteria, the following special treatment will be given to the materials imported from Japan into a preference-receiving country and used in the production of goods to be later exported to Japan (this rule is known as the "Donor Country Content Rule"):

- (i) In the case of the goods produced in a preference-receiving country only from materials imported from Japan, or those produced in a preference-receiving country only from materials wholly obtained in the preference-receiving country and materials imported from Japan, such goods will be regarded as being wholly obtained in that country.
- (ii) Any goods exported from Japan which have been used as part of raw materials or components for the production of any goods produced other than those goods as provided for in the above-mentioned paragraph (i) shall be regarded as wholly obtained in that country.

However, with regard to some products obtained in a preference-receiving country (see Annex 6, List of processed products to which donor country content rule is not applied), special treatment will not be granted.

8.4. Rules of cumulative origin

In the case of the goods produced in Indonesia, Malaysia, the Philippines, Thailand and Viet Nam (hereinafter “the five countries”), the five countries are regarded as a single preference-receiving country for the purpose of applying the above-mentioned origin criteria and Preference-giving country content rule.

In detail, the five countries enjoy the following effects when applying the substantial manufacturing standards.

- (i) When calculating the rate of use of materials not originating in the five countries, the goods listed below are treated as having originated in the five countries.
 - (a) All raw materials consisting only of goods originating in the five countries.
 - (b) All raw materials consisting only of goods exported from Japan to the five countries.
 - (c) All raw materials consisting only of the goods prescribed in (a) and (b).
 - (d) If mixed with raw materials from other countries (with the exception of goods exported from Japan), the portion of the raw materials which conform to the provisions of (a) through (c).
- (ii) The goods are qualified to have originated in one of the countries when certain requirements related to the manner they were processed or manufactured are satisfied in all the countries involved in their production.

The origin of goods which are eligible for the preferential tariff treatment according to the rules of cumulative origin is the country that exports the goods to Japan.

To make use of cumulative origin system, Cumulative Working/processing Certificate should be presented to the Customs at the time of import declaration in addition to the Certificate of Origin Form A.

8.5. De Minimis (DMI) for Textiles and Textile Articles

In application of the origin criteria, non-originating materials used in the production of a good classified under Chapters 50 through 63 of the Harmonized System that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such non-originating materials does not exceed 10 per cent in weight of the good.

8.6. Documentary evidence

- (i) Evidence relating to origin of goods:
 - (a) Documentary requirements for all goods to receive GSP treatment

In order for goods to receive the preferential tariff treatment, a Certificate of Origin (combined declaration and certificate) Form A must be submitted to the Japanese Customs authorities on importation of the goods into Japan. The Certificate shall be issued by the customs authorities (or other competent government authorities of the exporting preference-receiving country or other bodies of that country, such as chambers of commerce, which are registered as the issuers by the Japanese customs authorities) upon application from the exporter when he exports the goods concerned. However, with regard to consignments of customs value not exceeding 200,000 Yen or goods whose origins are evident (see Annex 7, HS Heading number of products which are exempted from documentary requirements), this Certificate will not be required.

- (b) Material imported from Japan

When one or other of the special treatments under the “Preference-giving Country Content Rule” is sought in respect of goods to be exported from a preference-receiving country to Japan, a “Certificate of Materials Imported from Japan” issued by the same competent authorities issuing the Certificate of Origin (Form A) will be required to establish that the materials used in the production of the goods were originally imported from Japan into that country.

(c) Cumulative origin

When one or other of the special treatments under the Rules of Cumulative Origin is sought in respect of goods produced in one of the countries (Indonesia, Malaysia, the Philippines, Thailand and Viet Nam), a "Cumulative Working/Processing Certificate" must be submitted, on importation of the goods into Japan, to the Japanese customs authorities, together with a Certificate of Origin (Form A). The Cumulative Working/Processing Certificate shall be issued by the same authorities issuing the Certificate of Origin. The term reference number of the Cumulative Working/Processing Certificate must be entered in Box 4 ("For official use") of the Certificate of Origin.

(ii) Evidence relating to transport

In the case of transportation coming under (ii) or (iii) of the above-mentioned rules for transportation, the following evidence is needed to establish that the transportation was in conformity with the conditions specified respectively:

- (a) a through bill of lading;
 - (b) a certification by the Customs authorities or other government authorities of the transit countries; or
 - (c) failing these, any other substantiating document deemed sufficient. However, with regard to consignments of Customs value not exceeding 200,000 Yen, this evidence will not be required.
-

ANNEX 1
BENEFICIARIES OF THE JAPANESE GSP SCHEME
(as of April 2011)
(* : least developed country)

Afghanistan*	Cuba	Libya	South Africa
Albania	Croatia	Madagascar*	Sri Lanka
Algeria	Djibouti*	Malawi*	Saint Kitts and Nevis
American Samoa	Dominica	Malaysia	Saint Helena and Dependencies
Angola*	Dominican Republic	Maldives	Saint Lucia
Antigua and Barbuda	Ecuador	Mali*	Saint Vincent and the Grenadines
Argentina	Egypt	Marshall Islands	Sudan*
Armenia	El Salvador	Mauritania*	Suriname
Azerbaijan	Equatorial Guinea*	Mauritius	Swaziland
Bangladesh*	Eritrea*	Mexico	Syrian Arab Republic
Belarus	Ethiopia*	Micronesia, Federated States of	Tajikistan
Belize	Falkland Islands (Malvinas) and Dependencies	Moldova, Republic of	Tanzania, United Republic of*
Benin*	Fiji	Mongolia	Thailand
Bhutan*	Gabon	Montenegro	The former Yugoslav Republic of Macedonia
Bolivia, Plurinational State of	Gambia*	Montserrat	Timor-Leste*
Bosnia and Herzegovina	Georgia	Morocco	Togo*
Botswana	Ghana	Mozambique*	Tokelau Islands
Brazil	Gibraltar	Myanmar*	Tonga
British Anguilla	Grenada	Namibia	Tunisia
British Virgin Islands	Guatemala	Nepal*	Turkey
Burkina Faso*	Guinea*	Nicaragua	Turkmenistan
Burundi*	Guinea-Bissau*	Niger*	Turks and Caicos Islands
Cambodia*	Guyana	Nigeria	Tuvalu*
Cameroon	Haiti*	Niue	Uganda*
Canary Islands	Honduras	Pakistan	Ukraine
Cape Verde	India	Palau	Uruguay
Central African Republic*	Indonesia	Panama	Uzbekistan
Ceuta and Melilla	Iran, Islamic Republic of	Papua New Guinea	Vanuatu*
Chad*	Iraq	Paraguay	Venezuela, Bolivarian Republic of
China (except for Hong Kong and Macao)	Jamaica	Peru	Viet-Nam
Chile	Jordan	Philippines	West Bank and Gaza Strip
Colombia	Kazakhstan	Rwanda*	Yemen*
Comoros*	Kenya	Samoa*	Zambia*
Congo	Kiribati*	Sao Tome and Principe*	Zimbabwe
Congo, Democratic Republic of*	Kyrgyzstan	Senegal*	
Cook Islands	Lao People's Democratic Republic*	Serbia	
Costa Rica	Lebanon	Seychelles	
Côte d'Ivoire	Lesotho*	Sierra Leone*	
	Liberia*	Solomon Islands*	
		Somalia*	

Note: Maldives was officially taken off the United Nations list of Least Developed Countries (LDCs) on 1 January 2011 and is excluded (graduated) from the List of LDC special beneficiaries under the Japan's scheme as from 1 July 2011.

Annex 2

LIST OF PRODUCTS UNDER THE GSP TREATMENT (as of 1 April 2011)

HS code	MFN Rate	GSP Rate
020630091	8.50%	4.30%
020641090	8.50%	4.30%
020649091	8.50%	4.30%
020714100	3%	free
020724000	3%	free
020725000	3%	free
020726000	3%	free
020727100	3%	free
020727200	3%	free
020732200	9.60%	4.80%
020733100	9.60%	4.80%
020733200	9.60%	4.80%
020734000	3%	free
020735200	9.60%	4.80%
020736100	3%	free
020736210	9.60%	4.80%
020736220	9.60%	4.80%
020900000	6%	3%
030110020	1.70%	free
030520090	2.80%	free
030621200	5%	4%
030622200	5%	4%
030623200	5%	4%
030629210	5%	4%
030751000	7%	5%
030759100	7%	5%
030799242	10%	9%
041000100	1.50%	free
041000200	9%	4.50%
051000200	3%	free
051191200	1.70%	free
051199290	3.50%	free
051199900	1.50%	free
060410000	3%	free
060491000	3%	free
060499000	3%	free
070110000	3%	free

HS code	MFN Rate	GSP Rate
070521000	3%	1.50%
070529000	3%	1.50%
070690010	2.50%	free
070959011	3%	free
070959012	3%	free
070990092	3%	1.50%
071120000	9%	4.50%
071190094	9%	7.50%
071290010	9%	7.50%
071290050	12.80%	10%
071310211	6%	3%
071320020	8.50%	4.30%
071333210	6%	3%
071339210	6%	3%
071340020	8.50%	4.30%
071350210	6%	3%
071390210	6%	3%
080111000	3%	free
080119000	3%	free
080121000	3%	free
080122000	3%	free
080211200	2.40%	free
080212200	2.40%	free
080221000	6%	free
080222000	6%	free
080260000	5%	2.50%
080290300	4.50%	free
080300100	20% or 25%	10% or 20%
080300200	3%	free
080420010	6%	3%
080420090	6%	3%
080440010	3%	free
080440090	3%	free
080450011	3%	free
080450019	3%	free
080450090	3%	free
080620000	1.20%	free
080720000	2%	free
081020000	6%	3%
081040000	6%	3%
081060000	5%	2.50%

HS code	MFN Rate	GSP Rate
081090210	5%	2.50%
081090291	6%	3%
081120100	9.60%	4.80%
081120200	6%	3%
081190120	12%	6%
081190130	9.60%	4.80%
081190140	13.80%	6.90%
081190220	7.20%	3.60%
081190230	6%	3%
081190280	12%	2%
081290420	12%	6%
081320000	2.40%	free
081340010	9%	4.50%
081340021	7.50%	3.80%
081340023	9%	4.50%
081350010	6%	3%
081350090	12%	6%
081400000	1.50%	free
090121000	12%	10%
090122000	12%	10%
090190200	12%	free
090240210	3%	2.50%
090300000	12%	6%
090411100	3%	free
090412100	3%	free
090420100	6%	free
090700100	3.60%	free
090810100	3.60%	free
090820100	3.60%	free
090830100	3.60%	free
090910100	6%	free
090910220	3%	free
090920100	6%	free
090920220	3%	free
090930100	6%	free
090930220	3%	free
090940100	6%	free
090940220	3%	free
090950100	6%	free
090950220	3%	free
091010210	5%	free

HS code	MFN Rate	GSP Rate
091010231	2.50%	free
091010239	2.50%	free
091020100	3.60%	free
091030100	3.60%	free
091091100	3.60%	free
091099200	7.20%	3.60%
091099911	3.60%	free
091099919	3.60%	free
100200021	4.20%	free
100200029	4.20%	free
100510020	9 yen/kg	4.50 yen/kg
100700099	3%	free
100890099	3%	free
110210000	15%	7.50%
110319300	17%	8.50%
110319400	12%	6%
110320200	12%	6%
110320600	17%	8.50%
110412000	12%	6%
110419300	17%	8.50%
110422000	12%	6%
120810000	4.20%	free
120890000	4.20%	free
121190700	12%	free
121190910	2.50%	free
121190920	3%	free
121190990	2.50%	free
121220131	10.50%	8%
121220211	3.50%	free
121299200	9%	4.50%
121299910	3%	free
121299990	3%	free
130220000	3%	free
140110000	8.50%	5%
140190210	3%	free
140190290	3%	free
140490300	6%	free
140490410	3%	free
140490491	6%	free
140490492	6%	free
140490499	6%	3%

HS code	MFN Rate	GSP Rate
150500100	1.20%	free
151110000	3.50%	free
151190010	2.50%	free
151190090	3.50%	free
151311000	4.5% or 5yen/kg, whichever is the greater	free
151319000	4.5% or 5yen/kg, whichever is the greater	free
151321100	4%	free
151329100	4%	free
151530000	4.50%	free
151590410	8.50 yen/kg	4.20 yen/kg
151610000	4%	free
151620010	3.50%	free
151620090	3.50%	free
151790110	4%	free
151790210	3.50%	free
151800000	2.50%	free
152000000	5%	free
152190010	12.80%	6.40%
152190091	5.30%	free
152190099	4.50%	free
160220091	6%	3%
160231290	6%	3%
160290290	6%	3%
160300010	12%	6%
160300090	9.60%	6.40%
160411010	9.60%	7.20%
160412000	9.60%	7.20%
160413010	9.60%	7.20%
160413090	9.60%	7.20%
160414010	9.60%	6.40%
160414091	9.60%	7.20%
160414092	9.60%	7.20%
160414099	9.60%	7.20%
160415000	9.60%	7.20%
160416000	9.60%	7.20%
160419010	9.60%	7.20%
160419020	9.60%	7.20%
160419090	9.60%	7.20%
160420011	11%	9.60%
160420020	9.60%	7.20%
160430010	6.40%	4.80%

HS code	MFN Rate	GSP Rate
160430090	6.40%	4.80%
160510021	9.60%	7.20%
160510029	9.60%	7.20%
160520011	4.80%	3.20%
160520019	4.80%	3.20%
160530010	4.80%	3.20%
160540011	4.80%	3.20%
160540200	9.60%	7.20%
160590190	6.70%	6.40%
160590211	10%	8%
160590212	10.50%	9%
160590213	10.50%	9%
160590220	10%	8%
160590290	9.60%	7.20%
160590293	9.60%	7.20%
160590294	9.60%	7.20%
160590295	9.60%	7.20%
160590299	9.60%	7.20%
170211000	8.50%	4.30%
170219000	8.50%	4.30%
170250000	9%	free
180310000	5%	3.50%
180320000	10%	7%
180500000	12.90%	10.50%
180610200	15%	12.50%
180620290	21.30%	12.50%
180632220	21.30%	12.50%
180690220	21.30%	12.50%
190190230	9%	4.50%
190240000	24 yen/kg	12 yen/kg
190510000	9%	4.50%
190520000	18%	9%
190532000	18%	15%
190540000	9%	4.50%
190590313	24%	15%
190590319	25.50%	15%
190590329	21.30%	12.50%
200110100	15%	12%
200110200	12%	9%
200190110	7.50%	3.80%
200190140	15%	12%

HS code	MFN Rate	GSP Rate
200190210	6%	3%
200190220	6%	3%
200190240	15%	9%
200190250	12%	9%
200190290	12%	9%
200210000	9%	7.60%
200290290	9%	7.60%
200320010	9.60%	4.80%
200320020	10.50%	5.30%
200490240	15%	9%
200510200	12%	9.60%
200520210	12%	9.60%
200540211	12%	9.60%
200540212	15%	7.50%
200540222	13.60%	6.80%
200559210	12%	9.60%
200570010	5.40%	2.70%
200570020	9%	4.50%
200599211	15%	9%
200599230	12%	9.60%
200599919	12%	9.60%
200599991	10.50%	8%
200600021	18%	9%
200600029	18%	9%
200819110	21%	10.50%
200819191	11%	5.50%
200819192	11%	5.50%
200819211	10%	5%
200819219	10%	5%
200819221	5%	2.50%
200819222	5%	2.50%
200819223	5%	2.50%
200819224	10%	4%
200819225	10%	5%
200819227	5%	2.50%
200840219	15%	7.50%
200840299	10.80%	5.40%
200850210	12%	6%
200850290	12%	6%
200860290	12%	6%
200870211	17%	8.50%

HS code	MFN Rate	GSP Rate
200870219	21.30%	10.70%
200891000	15%	7.50%
200892120	6%	3%
200899211	21%	10.50%
200899212	11%	5.50%
200899213	11%	5.50%
200899214	11%	5.50%
200899216	14%	7%
200899221	15%	7.50%
200899222	15%	7.50%
200899223	7.70%	3.90%
200899224	9.60%	4.80%
200899225	9.60%	4.80%
200899226	15%	7.50%
200899231	10%	5%
200899232	9%	4.50%
200899234	21.30%	2%
200899236	12%	2%
200980221	9%	7.60%
210111100	24%	15%
210111290	15%	free
210112110	24%	15%
210112122	15%	free
210120110	10%	5%
210130000	6%	3%
210210000	10.50%	10%
210220100	3.80%	free
210230000	10.50%	5.30%
210310000	7.20%	6%
210390130	7.20%	6%
210390210	7.20%	3.60%
210390221	9.60%	4.80%
210420000	12%	6%
210690247	11%	free
210690251	28%	20%
210690259	23.80%	20%
210690297	17.50%	10%
220110000	3%	free
220300000	free	free
220410000	182 yen/l	145.60 yen/l
220429090	45 yen/l	24 yen/l

HS code	MFN Rate	GSP Rate
220430200	45 yen/l	free
220510000	69.30 yen/l	50.40 yen/l
220590200	69.30 yen/l	50.40 yen/l
220600210	70.40 yen/l	free
220600229	42.40 yen/l	30.80 yen/l
220890123	82.50 yen/l	48 yen/l
220890129	16%	25.20 yen/l
220890220	70.40 yen/l	free
220890240	88 yen/l	free
220900000	7.50%	4.80%
230910099	36 yen/kg	18 yen/kg
230990110	3%	free
230990190	3%	free
250900000	1.40%	free
251320000	1.10%	free
252020090	2.50%	free
252310000	2.20%	free
252321000	2.20%	free
252329000	2.20%	free
252330000	2.20%	free
252390000	2.20%	free
270120000	3.90%	free
270400010	3.20%	free
270740000	2.50%	free
271011900	3.30%	free
271019210	3.30%	free
271019291	3.30%	free
271019293	3.30%	free
271019299	3.30%	free
271210000	2.50%	free
271220000	2.70%	free
271290000	2.70%	free
271390100	3.90%	free
280110000	2.50%	free
280300000	3.90%	free
280410000	3.30%	free
280430000	3.30%	free
280440000	3.30%	free
280450000	3.30%	free
280461200	free	free
280480000	3.30%	free

HS code	MFN Rate	GSP Rate
280490000	3.90%	free
280511000	3.90%	free
280540000	5.40%	free
280610000	2.50%	free
280700000	2.50%	free
280800000	2.50%	free
280910000	3.30%	free
280920000	3.30%	free
281111000	3.30%	free
281119100	free	free
281119910	3.30%	free
281119990	3.30%	free
281121000	3.30%	free
281122000	3.30%	free
281129900	3.60%	free
281210010	3.30%	free
281210020	3.30%	free
281210030	3.30%	free
281210040	3.30%	free
281210050	3.30%	free
281210060	3.30%	free
281210070	3.30%	free
281210090	3.30%	free
281290000	3.30%	free
281390000	3.30%	free
281410000	2.50%	free
281420000	2.50%	free
281511000	5.30%	free
281512000	5.30%	free
281520000	3.90%	free
281530000	3.90%	free
281610000	3.30%	free
281640000	•3.3%~(3.9%)	free
281700000	4.30%	free
281810010	3.30%	free
281810090	3.30%	free
281830000	3.30%	free
281910000	3.30%	free
281990000	3.30%	free
282010000	3.30%	free
282090000	3.30%	free

HS code	MFN Rate	GSP Rate
282110010	3.30%	free
282110090	3.30%	free
282120000	3.30%	free
282300000	4%	free
282410000	4.70%	free
282490100	4.70%	free
282510050	3.90%	free
282510090	3.90%	free
282540000	4.80%	free
282550000	4.80%	free
282560200	3.90%	free
282580010	5.50%	4.40%
282580021	4.80%	3.84%
282580029	4.80%	free
282590100	3.30%	free
282590900	free	free
282612000	3.30%	free
282619010	3.30%	free
282619090	3.30%	free
282690100	3.30%	free
282720000	3.30%	free
282731000	3.30%	free
282732000	3.30%	free
282735000	3.30%	free
282739100	3.90%	free
282739910	3.30%	free
282739920	3.30%	free
282739990	•3.3%~(3.9%)	free
282741000	3.30%	free
282749000	3.30%	free
282751000	free	free
282759100	free	free
282759900	3.90%	free
282760000	3.30%	free
282810000	3.30%	free
282890000	3.30%	free
282911000	3.30%	free
282919000	3.30%	free
282990100	free	free
282990900	3.90%	free
283010000	2.50%	free

HS code	MFN Rate	GSP Rate
283110000	3.30%	free
283190000	3.30%	free
283210000	5.40%	free
283220000	5.40%	free
283230000	5.40%	free
283311000	3.30%	free
283319000	3.30%	free
283324000	3.90%	free
283325000	3.90%	free
283327000	3.90%	free
283329100	3.90%	free
283410000	3.30%	free
283421000	3.90%	free
283429300	3.30%	free
283510000	3.90%	free
283522000	3.90%	free
283524000	3.90%	free
283525000	3.90%	free
283526000	3.90%	free
283529010	3.90%	free
283529090	3.90%	free
283531000	4.70%	free
283539000	3.90%	free
283620200	3.30%	free
283630000	3.90%	free
283640000	3.90%	free
283650000	3.30%	free
283660000	3.90%	free
283692000	3.30%	free
283699000	3.30%	free
283711000	4.30%	free
283719000	3.30%	free
283720000	3.30%	free
283911000	3.30%	free
283919000	3.30%	free
283990010	3.30%	free
283990090	3.30%	free
284150010	4%	free
284150090	4%	free
284161000	3.90%	free
284169000	3.90%	free

HS code	MFN Rate	GSP Rate
284170000	3.30%	free
284180000	3.30%	free
284190010	3.30%	free
284190090	3.30%	free
284210000	•2.6%~3.3%	free
284290010	3.30%	free
284290090	3.30%	free
284310000	2.50%	free
284321000	2.50%	free
284329000	2.50%	free
284330000	2.50%	free
284390000	2.50%	free
284700000	3.30%	free
284800000	3.30%	free
284910000	2.50%	free
284920010	3.30%	free
284920090	3.30%	free
284990010	2.50%	free
284990090	2.50%	free
285000000	3.30%	free
285200220	free	free
285200291	2.50%	free
285200299	•2.5%~(3%)	free
285200911	2.50%	free
285200920	5.10%	free
285200990	•2.5%~3%	free
285300010	3.30%	free
285300090	3.30%	free
290110000	free	free
290121000	free	free
290122000	free	free
290123000	free	free
290124020	free	free
290129000	free	free
290211000	free	free
290219090	free	free
290220000	free	free
290230000	free	free
290250000	free	free
290270000	free	free
290311000	3.10%	free

HS code	MFN Rate	GSP Rate
290312000	3.10%	free
290313000	3.90%	free
290314000	3.90%	free
290315000	3.90%	free
290319010	3.10%	free
290319090	3.10%	free
290321000	3.90%	free
290322000	3.90%	free
290323000	3.90%	free
290329000	3.10%	free
290331000	free	free
290339011	free	free
290339019	free	free
290339021	3.10%	free
290339022	3.10%	free
290339023	3.10%	free
290339024	3.10%	free
290339026	3.10%	free
290339029	3.10%	free
290339031	3.10%	free
290339039	3.10%	free
290339041	3.10%	free
290339049	3.10%	free
290339090	3.10%	free
290341000	3.10%	free
290342000	3.10%	free
290343000	3.10%	free
290344100	3.10%	free
290344200	3.10%	free
290345010	3.10%	free
290345020	3.10%	free
290345030	3.10%	free
290345040	3.10%	free
290345050	3.10%	free
290345060	3.10%	free
290345070	3.10%	free
290345080	3.10%	free
290345100	3.10%	free
290345110	3.10%	free
290345900	3.10%	free
290346100	3.10%	free

HS code	MFN Rate	GSP Rate
290346200	3.10%	free
290346300	3.10%	free
290347000	3.10%	free
290349100	free	free
290349110	3.10%	free
290349120	3.10%	free
290349130	3.10%	free
290349140	3.10%	free
290349150	3.10%	free
290349160	3.10%	free
290349170	3.10%	free
290349180	3.10%	free
290349900	3.10%	free
290351000	3.90%	free
290352900	3.10%	free
290359020	free	free
290359090	3.10%	free
290361000	3.10%	free
290362000	3.90%	free
290369100	free	free
290369900	3.10%	free
290410000	3.10%	free
290420200	3.10%	free
290490010	3.10%	free
290490090	3.10%	free
290512000	3.10%	free
290513000	5.50%	free
290514000	5.50%	free
290516100	5.5% or 11.20yen/kg, whichever is the less	free
290516200	3.90%	free
290517000	4.70%	free
290519000	4.70%	free
290522000	4.40%	free
290529000	3.90%	free
290531000	5.50%	free
290532000	5.50%	free
290539000	3.10%	free
290541000	3.10%	free
290542000	3.10%	free
290543000	2.80%	free
290544000	17%	10.20%

HS code	MFN Rate	GSP Rate
290545000	5%	free
290549000	3.10%	free
290551000	free	free
290559010	free	free
290559090	3.90%	free
290611000	5.50%	4.40%
290612000	3.90%	free
290619100	4.40%	free
290619900	3.90%	free
290621000	4.40%	free
290629000	3.90%	free
290713000	3.10%	free
290715000	3.90%	free
290719910	3.10%	free
290719990	3.10%	free
290721000	3.10%	free
290722000	3.10%	free
290723000	3.10%	free
290729000	•3.1%~3.9%	free
290811000	3.10%	free
290819900	3.10%	free
290891000	3.10%	free
290899000	3.10%	free
290911000	3.10%	free
290919090	3.10%	free
290920000	3.10%	free
290930200	3.10%	free
290941000	4.80%	free
290943000	3.40%	free
290944000	3.70%	free
290949010	3.10%	free
290949090	3.10%	free
290950000	3.10%	free
290960000	3.10%	free
291010000	3.90%	free
291020000	4.70%	free
291030000	3.70%	free
291040000	3.70%	free
291090090	3.70%	free
291100000	3.90%	free
291211000	3.30%	free

HS code	MFN Rate	GSP Rate
291212000	3.10%	free
291219000	3.10%	free
291221000	3.10%	free
291229000	3.10%	free
291230000	4.40%	free
291241000	4.40%	free
291242000	4.40%	free
291249000	3.10%	free
291250000	3.10%	free
291260000	3.10%	free
291300000	3.90%	free
291411000	3.90%	free
291412000	3.90%	free
291413000	3.90%	free
291419000	3.90%	free
291421090	5.40%	free
291422000	3.90%	free
291423000	4.40%	free
291429000	3.90%	free
291431000	3.90%	free
291439000	3.90%	free
291440000	3.90%	free
291450000	3.90%	free
291461000	3.90%	free
291469000	3.90%	free
291470000	3.90%	free
291511000	4.30%	free
291512000	4.30%	free
291513000	4.30%	free
291521000	2%	free
291524000	4.30%	free
291529010	3.90%	free
291529020	3.90%	free
291529090	3.90%	free
291531000	3.70%	free
291532000	3.70%	free
291533000	3.70%	free
291536000	3.90%	free
291539100	3.70%	free
291539910	3.90%	free
291539990	3.90%	free

HS code	MFN Rate	GSP Rate
291540000	4.30%	free
291550000	4.30%	free
291560000	4.30%	free
291570010	3.30%	free
291570020	3.90%	free
291590011	3.90%	free
291590019	3.90%	free
291590090	4.30%	free
291611000	4.30%	free
291612000	4.30%	free
291613000	3.90%	free
291614000	3.90%	free
291615000	3.30%	free
291619000	4.30%	free
291620000	4.30%	free
291631000	4.10%	free
291632000	4.30%	free
291634000	free	free
291635000	free	free
291636000	4.30%	free
291639000	4.30%	free
291711000	3.30%	free
291712010	3.90%	free
291712090	3.90%	free
291713000	3.10%	free
291714000	3.90%	free
291719000	3.10%	free
291720000	3.10%	free
291732000	3.90%	free
291733000	3.10%	free
291734010	3.10%	free
291734090	3.10%	free
291735000	3.30%	free
291736000	5.30%	free
291737000	5.30%	free
291739010	3.10%	free
291739020	free	free
291739090	3.10%	free
291811000	4.40%	free
291812000	3.90%	free
291813000	3.90%	free

HS code	MFN Rate	GSP Rate
291814000	6.50%	5.20%
291815010	6.50%	5.20%
291815090	3.90%	free
291816000	3.90%	free
291818000	3.90%	free
291819090	3.90%	free
291821000	3.90%	free
291822000	3.90%	free
291823000	3.90%	free
291829000	3.90%	free
291830200	3.90%	free
291891000	3.90%	free
291899000	3.90%	free
291910000	3.90%	free
291990000	3.90%	free
292011000	3.90%	free
292019000	3.90%	free
292090010	3.90%	free
292090020	3.90%	free
292090030	3.90%	free
292090040	3.90%	free
292090050	3.90%	free
292090090	3.90%	free
292111000	3.10%	free
292119000	3.10%	free
292121000	3.10%	free
292122000	3.10%	free
292129000	3.10%	free
292130000	3.10%	free
292141010	5.40%	free
292141020	3.10%	free
292142000	3.10%	free
292143000	3.10%	free
292144000	3.10%	free
292145000	3.10%	free
292146000	3.10%	free
292149000	3.10%	free
292151000	3.50%	free
292159000	3.10%	free
292211000	3.10%	free
292212000	3.10%	free

HS code	MFN Rate	GSP Rate
292213010	3.10%	free
292213090	3.10%	free
292214000	3.90%	free
292219090	3.90%	free
292221000	3.90%	free
292229000	3.90%	free
292231000	3.90%	free
292239000	3.90%	free
292241000	3.90%	free
292242100	6.50%	5.20%
292242200	3.90%	free
292243000	3.90%	free
292244000	3.90%	free
292249010	3.90%	free
292249090	3.90%	free
292250000	3.90%	free
292310000	3.90%	free
292320000	6%	free
292390000	3.90%	free
292411000	free	free
292412000	3.10%	free
292419029	3.10%	free
292421000	3.10%	free
292423000	3.10%	free
292424000	free	free
292429010	free	free
292429090	3.10%	free
292511000	3.90%	free
292512000	free	free
292519100	free	free
292519900	free	free
292521000	2.50%	free
292529900	2.50%	free
292610000	4.30%	free
292620000	3.10%	free
292630000	3.10%	free
292690000	3.10%	free
292700000	3.90%	free
292800000	3.90%	free
292910010	3.10%	free
292910020	3.10%	free

HS code	MFN Rate	GSP Rate
292910090	3.10%	free
292990000	3.10%	free
293020000	4.40%	free
293030000	4.40%	free
293040000	3.90%	free
293050000	free	free
293090900	free	free
293100000	3.10%	free
293211000	3.10%	free
293213000	3.10%	free
293219010	3.10%	free
293219090	3.10%	free
293221000	4.40%	free
293229020	3.10%	free
293291000	3.10%	free
293292000	3.10%	free
293293000	3.10%	free
293294000	3.10%	free
293295000	3.10%	free
293299000	3.10%	free
293311000	3.10%	free
293319000	3.10%	free
293321100	free	free
293321900	3.10%	free
293329000	3.10%	free
293332000	3.10%	free
293333000	3.10%	free
293339220	3.10%	free
293341000	3.10%	free
293349100	3.30%	free
293349900	3.10%	free
293352000	3.10%	free
293353000	3.10%	free
293354000	3.10%	free
293355000	3.10%	free
293359300	3.10%	free
293359400	3.10%	free
293361000	3.10%	free
293369000	3.10%	free
293371000	4.70%	free
293372000	free	free

HS code	MFN Rate	GSP Rate
293379000	3.90%	free
293391000	3.10%	free
293399010	3.30%	free
293399090	3.10%	free
293410000	3.10%	free
293420000	4.40%	free
293430000	3.10%	free
293491000	3.10%	free
293499091	free	free
293499099	3.10%	free
293500000	3.90%	free
293810000	2.30%	free
293890000	3.90%	free
294000010	6%	free
294000090	6.50%	free
294200000	3.90%	free
300610910	•3.1%~4.6%	free
300610991	•5.3%~5.6%	free
300610999	•5.3%~5.6%	4.24%~4.48%
300670000	2.60%	free
300691010	3.90%	3.12%
300691090	3.90%	free
320190100	2.50%	free
320290000	3.90%	free
320411000	4.40%	free
320412010	4.40%	free
320412090	4.40%	free
320413000	4.40%	free
320414000	4.40%	free
320415020	4.40%	free
320415090	4.40%	free
320416000	4.40%	free
320417010	3.50%	free
320417090	3.50%	free
320419020	4.40%	free
320419090	4.40%	free
320420000	4.40%	free
320490000	4.40%	free
320500000	4.40%	free
320611000	3.20%	free
320619000	2.60%	free

HS code	MFN Rate	GSP Rate
320620000	2.60%	free
320641010	4.40%	free
320641090	2.60%	free
320642010	3.90%	free
320642090	2.60%	free
320649100	2.50%	free
320649900	2.60%	free
320650000	3.30%	free
320710000	3.20%	free
320720000	2.20%	free
320730000	2.20%	free
320740000	2.50%	free
320810000	3.20%	free
320820000	3.10%	free
320890020	3.20%	free
320890090	3.20%	free
320910000	4%	free
320990000	4%	free
321000010	1.60%	free
321000020	3.90%	free
321100000	3.90%	free
321210000	3.90%	free
321290010	2.10%	free
321290020	4.10%	free
321310000	3.90%	free
321390000	3.90%	free
321410000	3.30%	free
321490000	3.30%	free
321511000	3.90%	free
321519000	3.90%	free
321590000	3.90%	free
330119210	3.20%	free
330119290	3.20%	free
330124000	3.20%	free
330125019	9%	7.20%
330125020	3.20%	free
330125030	2.20%	free
330129200	2.20%	free
330129400	2.20%	free
330129910	3.20%	free
330129990	3.20%	free

HS code	MFN Rate	GSP Rate
330210100	free	free
330210210	free	free
330210290	free	free
330290000	free	free
330300000	free	free
330410000	free	free
330420000	free	free
330430000	free	free
330491010	free	free
330491090	free	free
330499011	free	free
330499012	free	free
330499019	free	free
330499090	free	free
330510000	free	free
330520000	free	free
330530000	free	free
330590010	free	free
330590090	free	free
330620000	2.70%	free
330690000	free	free
330710000	4.80%	free
330720000	3.90%	free
330730000	3.90%	free
330741000	5.40%	free
330749000	3.90%	free
330790010	4.80%	free
330790090	4%	free
340111000	free	free
340119010	free	free
340119020	free	free
340120010	free	free
340120020	free	free
340130000	free	free
340211000	free	free
340212000	free	free
340213000	free	free
340219000	free	free
340220010	free	free
340220090	free	free
340290010	free	free

HS code	MFN Rate	GSP Rate
340290090	free	free
340311000	4.40%	free
340319091	3.20%	free
340319099	3.20%	free
340391000	4.40%	free
340399000	3.10%	free
340420000	free	free
340490010	free	free
340490090	free	free
340510000	free	free
340520000	free	free
340530000	free	free
340540000	free	free
340590000	free	free
340600000	free	free
340700000	free	free
350190000	5.40%	free
350211000	8%	6.40%
350219000	8%	6.40%
350220000	2.90%	free
350290000	2.90%	free
350300020	2.20%	free
350300091	3.90%	free
350300099	3.90%	free
350400010	2.90%	free
350400021	5.10%	free
350400029	5.10%	free
350510100	6.80%	1.36%
350510200	21.3% or 25.50yen/kg, whichever is the greater	4.26% or 5.10yen/kg, whichever is the greater
350520000	21.3% or 25.50yen/kg, whichever is the greater	4.26% or 5.10yen/kg, whichever is the greater
350610000	3.90%	free
350691000	3.90%	free
350699000	3.90%	free
350710000	3.90%	free
350790000	3.90%	free
360100000	6.40%	free
360200000	6.40%	free
360300200	6.40%	free
360410010	4%	3.20%
360410090	4%	3.20%
360490000	4%	3.20%

HS code	MFN Rate	GSP Rate
360500100	4.40%	free
360500200	4.40%	free
360610000	3.30%	free
360690000	3.30%	free
370210010	free	free
370210090	free	free
370310090	free	free
370390000	free	free
370710000	free	free
370790000	free	free
380110000	2.50%	free
380120000	2.50%	free
380130000	2.60%	free
380190000	3.20%	free
380210000	2.90%	free
380290000	2.50%	free
380590900	2.50%	free
380630000	3.30%	free
380850000	3.90%	free
380891010	3.90%	free
380891091	3.90%	free
380891092	3.90%	free
380891099	3.90%	free
380892010	3.90%	free
380892091	3.90%	free
380892099	3.90%	free
380893010	3.90%	free
380893091	3.90%	free
380893099	3.90%	free
380894000	3.90%	free
380899010	3.90%	free
380899090	3.90%	free
380910000	21.3% or 25.50yen/kg, whichever is the greater	free
380991010	3.20%	free
380991090	3.20%	free
380992000	3.90%	free
380993000	3.90%	free
381010000	3.90%	free
381090000	3.90%	free
381210000	4.40%	free
381220000	2.60%	free

HS code	MFN Rate	GSP Rate
381230100	4.40%	free
381230200	2.60%	free
381300000	3.90%	free
381400000	3.90%	free
381511000	2.20%	free
381512220	2.20%	free
381519210	2.20%	free
381519290	2.20%	free
381590200	3.90%	free
381590310	2.20%	free
381590390	2.20%	free
381600010	3.30%	free
381600090	3.30%	free
381700000	3.30%	free
381800020	free	free
381900000	2.60%	free
382000000	2.60%	free
382100000	2.50%	free
382311000	2.50%	free
382312000	2.50%	free
382313000	3%	free
382319000	2.50%	free
382370000	2.50%	free
382410000	2.50%	free
382430100	3.20%	free
382430200	2.60%	free
382440000	2.60%	free
382450000	2.60%	free
382460000	2.30%	free
382471000	2.60%	free
382472000	2.60%	free
382473000	2.60%	free
382474000	2.60%	free
382475000	2.60%	free
382476000	2.60%	free
382477000	2.60%	free
382478000	2.60%	free
382479000	2.60%	free
382481000	2.60%	free
382482000	2.60%	free
382483000	2.60%	free

HS code	MFN Rate	GSP Rate
382490200	3.90%	free
382490300	3.30%	free
382490910	free	free
382490920	2.60%	free
382490991	2.60%	free
382490992	2.60%	free
382490999	2.60%	free
382541000	2.60%	free
382549000	2.60%	free
382550000	2.60%	free
382561000	2.60%	free
382569000	2.60%	free
382590900	2.60%	free
390110020	6.5% or 22.40yen/kg, whichever is the less	2.6% or 8.96yen/kg, whichever is the less
390110060	6.5% or 22.40yen/kg, whichever is the less	2.6% or 8.96yen/kg, whichever is the less
390110090	2.80%	free
390120010	6.5% or 22.40yen/kg, whichever is the less	2.6% or 8.96yen/kg, whichever is the less
390120090	6.5% or 22.40yen/kg, whichever is the less	free
390130010	2.80%	1.12%
390130090	2.80%	free
390190010	2.80%	1.12%
390190090	2.80%	free
390210010	6.5% or 25.60yen/kg, whichever is the less	2.6% or 10.24yen/kg, whichever is the less
390210090	6.5% or 25.60yen/kg, whichever is the less	free
390220010	2.80%	1.12%
390220090	2.80%	free
390230010	2.80%	1.12%
390230090	2.80%	free
390290010	2.80%	1.12%
390290090	2.80%	free
390311010	3.90%	1.56%
390311090	3.90%	free
390319010	6.50%	2.60%
390319090	2.80%	free
390320010	3.10%	1.24%
390320090	3.10%	free
390330010	3.10%	1.24%
390330090	3.10%	free
390390010	3.10%	1.24%
390390090	3.10%	free
390410010	3.90%	1.56%

HS code	MFN Rate	GSP Rate
390410090	3.90%	free
390421010	3.90%	1.56%
390421090	3.90%	free
390422010	3.90%	1.56%
390422090	3.90%	free
390430010	3.10%	1.24%
390430090	3.10%	free
390440010	2.80%	1.12%
390440090	2.80%	free
390450010	2.80%	1.12%
390450090	2.80%	free
390461010	5.60%	2.24%
390461020	2.80%	free
390469010	5.60%	2.24%
390469020	2.80%	free
390490010	2.80%	1.12%
390490090	2.80%	free
390512000	3.90%	free
390519000	3.90%	free
390521000	3.90%	free
390529000	3.90%	free
390530000	3.90%	free
390591010	3.90%	free
390591091	2.80%	free
390591099	2.80%	free
390599000	2.80%	free
390610010	3.40%	1.36%
390610090	3.40%	free
390690010	2.80%	1.12%
390690090	3.90%	free
390710000	2.80%	free
390720100	free	free
390720910	2.80%	free
390720990	2.80%	free
390730010	3.10%	free
390730090	3.10%	free
390740100	free	free
390740900	2.80%	free
390750010	3.10%	free
390750090	3.90%	free
390760000	3.10%	free

HS code	MFN Rate	GSP Rate
390770000	3.10%	free
390791000	3.10%	free
390799010	3.10%	free
390799090	3.10%	free
390810000	3.70%	free
390890010	3.70%	free
390890090	3.70%	free
390910000	3.90%	free
390920000	3.90%	free
390930100	2.80%	free
390930900	3.90%	free
390940010	3.90%	free
390940090	3.90%	free
390950010	3.10%	free
390950090	3.10%	free
391000010	3.90%	free
391000090	3.90%	free
391110010	2.80%	1.12%
391110090	2.80%	free
391190030	2.80%	free
391190090	2.80%	free
391211000	4.60%	free
391212000	3.90%	free
391220000	3.90%	free
391231000	3.10%	free
391239010	3.10%	free
391239090	3.10%	free
391290010	3.10%	free
391290090	3.10%	free
391310000	3.30%	free
391390000	3.40%	free
391400010	5%	2.00%
391400020	5%	2.00%
391400090	5%	free
391510000	4.80%	free
391520000	4.80%	free
391530000	4.80%	free
391590000	4%	free
391610000	4.80%	free
391620000	3.90%	free
391690000	4.30%	free

HS code	MFN Rate	GSP Rate
391710010	4%	free
391721000	4.80%	free
391722000	4.80%	free
391723000	3.90%	free
391729000	3.90%	free
391731000	3.90%	free
391732010	4.40%	free
391732020	4.40%	free
391732090	4.40%	free
391733000	3.90%	free
391739010	3.90%	free
391739090	4.40%	free
391740000	3.90%	free
391810000	3.10%	free
391890000	4%	free
391910010	2.80%	free
391910020	2.80%	free
391910090	2.80%	free
391990010	2.80%	free
391990030	2.80%	free
391990050	2.80%	free
391990090	2.80%	free
392010000	4.80%	free
392020000	4.80%	free
392030000	4.80%	free
392043000	•3.9%~4.2%	free
392049000	•3.9%~4.2%	free
392051000	5.20%	free
392059000	4.80%	free
392061000	3.50%	free
392062000	4.80%	free
392063000	4.80%	free
392069000	3.50%	free
392071000	3.90%	free
392073000	3.90%	free
392079010	3.90%	free
392079090	3.10%	free
392091000	3.90%	free
392092000	4.80%	free
392093000	4.80%	free
392094000	4.80%	free

HS code	MFN Rate	GSP Rate
392099020	3.70%	free
392099090	3.70%	free
392111000	4.80%	free
392112000	3.90%	free
392113000	4.80%	free
392114000	3.90%	free
392119010	4.50%	free
392119090	4.50%	free
392190010	4.10%	free
392190020	4.10%	free
392190030	4.10%	free
392190040	4.10%	free
392190060	4.10%	free
392190090	4.10%	free
392210000	4.80%	free
392220000	4.80%	free
392290000	4.80%	free
392310000	3.90%	free
392321000	3.90%	free
392329000	3.90%	free
392330000	3.90%	free
392340000	3.30%	free
392350000	3.90%	free
392390000	3.90%	free
392410000	3.90%	free
392490010	3.90%	free
392490090	3.90%	free
392510000	3.90%	free
392520000	3.90%	free
392530000	4.80%	free
392590000	3.90%	free
392610000	4.80%	free
392620000	4.80%	free
392630000	3.90%	free
392640000	4.80%	free
392690021	3.90%	3.12%
392690029	3.90%	free
400300000	free	free
400510000	free	free
400520090	free	free
400591000	free	free

HS code	MFN Rate	GSP Rate
400599090	free	free
400610000	free	free
400690000	free	free
400700000	free	free
400811000	free	free
400819000	free	free
400821000	free	free
400829000	free	free
400911000	2.30%	free
400921000	2.50%	free
400931200	2.50%	free
400941200	2.50%	free
401011000	1.90%	free
401012000	1.90%	free
401019000	1.90%	free
401610000	free	free
410330200	6%	1.20%
410631000	6%	1.20%
410632100	8%	1.60%
410632200	6%	1.20%
410640211	10%	2%
410640212	10%	2%
410640214	6%	1.20%
410692110	6%	1.20%
410692190	6%	1.20%
410711100	6%	1.20%
410712100	6%	1.20%
410719100	6%	1.20%
410791100	6%	1.20%
410792100	6%	1.20%
410799100	6%	1.20%
411200100	6%	1.20%
411310100	6%	1.20%
411320100	6%	1.20%
411320210	8%	1.60%
411320220	6%	1.20%
411330100	6%	1.20%
411330211	10%	2%
411330212	10%	2%
411330221	6%	1.20%
411330222	6%	1.20%

HS code	MFN Rate	GSP Rate
411390100	6%	1.20%
411390211	6%	1.20%
411390212	6%	1.20%
411410000	25%	5%
411420010	20%	12%
411420090	28%	16.80%
411510000	6%	1.20%
411520000	3%	0.60%
430110000	3.50%	free
430190220	3.50%	free
430211000	15%	3%
430219020	15%	3%
430219090	15%	3%
430220090	15%	3%
430230029	15%	3%
430400000	5%	free
440399100	3.50%	free
440410210	5%	3.00%
440410290	7.50%	4.50%
440420210	5%	3.00%
440420290	7.50%	4.50%
440500000	2.50%	1.50%
440710110	4.80%	2.88%
440710121	4.80%	2.88%
440710129	4.80%	2.88%
440710210	6%	3.60%
440710290	6%	3.60%
440725010	6%	free
440725090	6%	3.60%
440726010	6%	free
440726090	6%	3.60%
440729110	6%	free
440729190	6%	3.60%
440799310	6%	free
440799390	6%	3.60%
440810110	6%	4.80%
440810190	6%	4.80%
440810210	5%	3%
440810290	5%	3.00%
440831110	6%	4.80%
440831190	6%	4.80%

HS code	MFN Rate	GSP Rate
440831210	5%	3%
440831290	5%	3.00%
440839110	6%	4.80%
440839120	6%	4.80%
440839190	5.60%	3.36%
440839410	6%	4.80%
440839420	6%	4.80%
440839510	6%	4.80%
440839520	6%	4.80%
440839910	5%	3%
440839990	5%	3.00%
440890110	6%	4.80%
440890120	6%	4.80%
440890190	5.60%	3.36%
440890510	6%	4.80%
440890520	6%	4.80%
440890610	5%	3%
440890690	5%	3.00%
440910100	3.70%	2.22%
440910200	3.60%	2.16%
440910310	5%	3.00%
440921100	7.50%	6.00%
440921200	3.60%	2.16%
440929100	3.70%	2.22%
440929200	3.60%	2.16%
440929910	5%	free
441011110	6%	3.60%
441011120	6%	3.60%
441011190	6%	3.60%
441011900	5%	3%
441012110	6%	3.60%
441012190	6%	3.60%
441012900	5%	3%
441019100	6%	3.60%
441019900	5%	3%
441090100	7.90%	4.74%
441090900	6.60%	3.96%
441112100	2.60%	1.56%
441112200	2.60%	1.56%
441113100	2.60%	1.56%
441113200	2.60%	1.56%

HS code	MFN Rate	GSP Rate
441114100	2.60%	1.56%
441114200	2.60%	1.56%
441192000	2.60%	1.56%
441193000	2.60%	1.56%
441194000	2.60%	1.56%
441210910	6%	4.80%
441210990	6%	4.80%
441294110	6%	4.80%
441294120	6%	4.80%
441294190	6%	4.80%
441294900	6%	4.80%
441299110	6%	4.80%
441299120	6%	4.80%
441299190	6%	4.80%
441299910	6%	4.80%
441299920	6%	4.80%
441299990	6%	4.80%
441300000	7%	4.20%
441400000	3.20%	1.92%
441510000	2.80%	1.68%
441520000	3.90%	2.34%
441600000	2.20%	1.32%
441700010	2.20%	1.32%
441700020	2.80%	1.68%
441840000	2%	1.20%
441850000	2.90%	1.74%
441860000	3.90%	2.34%
441871000	2%	1.20%
441872000	2%	1.20%
441879000	2%	1.20%
441890100	5%	3.00%
441890221	2%	free
441890222	3.90%	2.34%
441890223	2%	1.20%
441890229	3.90%	2.34%
441900110	4.70%	2.82%
441900190	4.70%	2.82%
441900900	2.70%	1.62%
442090010	10%	8.00%
442090090	2.70%	1.62%
442110000	3.90%	2.34%

HS code	MFN Rate	GSP Rate
442190100	10%	8.00%
442190910	3.80%	free
442190920	3.90%	2.34%
442190991	2.90%	1.74%
442190999	2.90%	1.74%
460121000	3.30%	free
460122000	3.30%	free
460129910	3.30%	free
460129990	3.30%	free
460192000	3.30%	free
460193000	3.30%	free
460194210	2.70%	free
460194290	3%	free
460194990	3.30%	free
460199100	3%	free
460199200	3.80%	free
460211100	3.40%	2.04%
460211900	7.90%	4.74%
460212000	7.90%	4.74%
460219100	3.30%	1.98%
460219910	7.90%	free
460219991	7.90%	4.74%
460219999	7.90%	4.74%
460290010	2.50%	free
460290020	2.80%	free
480210000	free	free
480220000	free	free
480240000	free	free
480254000	free	free
480255000	free	free
480256000	free	free
480257000	free	free
480258000	free	free
480261100	free	free
480262100	free	free
480269100	free	free
480300000	free	free
480411010	free	free
480411020	free	free
480419010	free	free
480419020	free	free

HS code	MFN Rate	GSP Rate
480421000	free	free
480429000	free	free
480431000	free	free
480439000	free	free
480441000	free	free
480442000	free	free
480449000	free	free
480451010	free	free
480451020	free	free
480452010	free	free
480452020	free	free
480459010	free	free
480459020	free	free
480511000	free	free
480512000	free	free
480519000	free	free
480524000	free	free
480525000	free	free
480530000	free	free
480540010	free	free
480540020	free	free
480550010	free	free
480550020	free	free
480591000	free	free
480592000	free	free
480593000	free	free
480610000	free	free
480620000	free	free
480630000	free	free
480640000	free	free
480700000	free	free
480810000	free	free
480820000	free	free
480830000	free	free
480890000	free	free
480990100	free	free
481022000	free	free
481029010	free	free
481110000	free	free
481141000	free	free
481149000	free	free

HS code	MFN Rate	GSP Rate
481160010	free	free
481620000	free	free
481690000	free	free
481710000	free	free
481720000	free	free
481730000	free	free
481810000	free	free
481820000	free	free
481830000	free	free
481840090	free	free
481850000	free	free
481890000	free	free
481910000	free	free
481920000	free	free
481930000	free	free
481940000	free	free
481950000	free	free
481960000	free	free
482010000	free	free
482020000	free	free
482030000	free	free
482040000	free	free
482050000	free	free
482090000	free	free
482110000	free	free
482190000	free	free
482210000	free	free
482290000	free	free
482320000	free	free
482340000	free	free
482361000	free	free
482369000	free	free
482370000	free	free
482390200	free	free
500600010	4.80%	free
500600020	6.90%	free
500710010	10%	free
500710020	8%	free
510610010	2.70%	2.16%
510610090	2.70%	2.16%
510620010	2.70%	2.16%

HS code	MFN Rate	GSP Rate
510620090	2.70%	2.16%
510710010	2.70%	2.16%
510710090	2.70%	2.16%
510720010	2.70%	2.16%
510720090	2.70%	2.16%
510810000	2.50%	free
510820000	2.50%	free
510910011	2.40%	free
510910019	2.40%	free
510910021	2.70%	free
510910022	2.70%	free
510990011	2.40%	free
510990019	2.40%	free
510990021	2.70%	free
510990022	2.70%	free
511000000	2.50%	free
511111010	6.60%	5.28%
511111021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511111022	5.30%	4.24%
511119010	6.60%	5.28%
511119020	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511120010	6.60%	5.28%
511120021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511120022	5.30%	4.24%
511130010	6.60%	5.28%
511130021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511130022	5.30%	4.24%
511190010	6.60%	5.28%
511190021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511190022	5.30%	4.24%
511211010	6.60%	5.28%
511211020	5.30%	4.24%
511219010	6.60%	5.28%
511219020	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511220010	6.60%	5.28%
511220021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511220022	5.30%	4.24%
511230010	6.60%	5.28%
511230021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511230022	5.30%	4.24%
511290010	6.60%	5.28%

HS code	MFN Rate	GSP Rate
511290021	7.9% or 130yen/m2, whichever is the greater	6.32% or 104yen/m2, whichever is the greater
511290022	5.30%	4.24%
511300000	3.50%	free
520411010	5.60%	4.48%
520411020	3%	2.40%
520419010	5.60%	4.48%
520419020	3%	2.40%
520420000	3%	2.40%
520511010	5.60%	4.48%
520512010	5.60%	4.48%
520513010	5.60%	4.48%
520514010	5.60%	4.48%
520515010	5.60%	4.48%
520521010	5.60%	4.48%
520522010	5.60%	4.48%
520523010	5.60%	4.48%
520524010	5.60%	4.48%
520526010	5.60%	4.48%
520527010	5.60%	4.48%
520528010	5.60%	4.48%
520531010	5.60%	4.48%
520532010	5.60%	4.48%
520533010	5.60%	4.48%
520534010	5.60%	4.48%
520535010	5.60%	4.48%
520541010	5.60%	4.48%
520542010	5.60%	4.48%
520543010	5.60%	4.48%
520544010	5.60%	4.48%
520546010	5.60%	4.48%
520547010	5.60%	4.48%
520548010	5.60%	4.48%
520611010	5.60%	4.48%
520612010	5.60%	4.48%
520613010	5.60%	4.48%
520614010	5.60%	4.48%
520615010	5.60%	4.48%
520621010	5.60%	4.48%
520622010	5.60%	4.48%
520623010	5.60%	4.48%
520624010	5.60%	4.48%

HS code	MFN Rate	GSP Rate
520625010	5.60%	4.48%
520631010	5.60%	4.48%
520632010	5.60%	4.48%
520633010	5.60%	4.48%
520634010	5.60%	4.48%
520635010	5.60%	4.48%
520641010	5.60%	4.48%
520642010	5.60%	4.48%
520643010	5.60%	4.48%
520644010	5.60%	4.48%
520645010	5.60%	4.48%
520710010	3%	2.40%
520710091	5.60%	4.48%
520790010	3%	2.40%
520790091	5.60%	4.48%
520851011	5.60%	free
520851091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
520852011	5.60%	free
520852091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
520859011	5.60%	free
520859091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
520951011	5.60%	free
520951091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
520952011	5.60%	free
520952091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
520959011	5.60%	free
520959091	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521051011	7.40%	free
521051021	5.60%	free
521051031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521059011	7.40%	free
521059021	5.60%	free
521059031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521151011	7.40%	free

HS code	MFN Rate	GSP Rate
521151021	5.60%	free
521151031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521152011	7.40%	free
521152021	5.60%	free
521152031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521159011	7.40%	free
521159021	5.60%	free
521159031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521215011	7.40%	free
521215021	5.60%	free
521215031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
521225011	7.40%	free
521225021	5.60%	free
521225031	3.7% or 2.9%+1.01yen/m2, whichever is the greater	free
530610000	7.90%	free
530620000	7.90%	free
530820000	2%	free
530890020	2.50%	free
530890091	7.90%	6.32%
530890092	7.90%	free
530911000	10%	8.00%
530919000	10%	8.00%
530921000	10%	8.00%
530929000	10%	8.00%
531010000	10%	free
531090000	10%	free
531100010	10%	8.00%
531100020	3.50%	free
531100030	2.50%	free
540110010	5%	4.00%
540110021	6.60%	5.28%
540110022	4%	3.20%
540120010	5%	4.00%
540120021	6.60%	5.28%
540120022	4%	3.20%
540211000	2.70%	2.16%
540219100	5%	4.00%

HS code	MFN Rate	GSP Rate
540219210	5.30%	4.24%
540219220	6.60%	5.28%
540219900	4%	3.20%
540220010	5%	4.00%
540220021	6.60%	5.28%
540220022	4%	3.20%
540231010	5%	4.00%
540231021	6.60%	5.28%
540231022	4%	3.20%
540232010	5%	4.00%
540232021	6.60%	5.28%
540232022	6.60%	5.28%
540232029	4%	3.20%
540233010	5%	4.00%
540233021	6.60%	5.28%
540233022	4%	3.20%
540234100	5%	4.00%
540234910	6.60%	5.28%
540234990	4%	3.20%
540239010	5%	4.00%
540239021	6.60%	5.28%
540239022	4%	3.20%
540244100	5%	4.00%
540244910	2.70%	2.16%
540244921	5.30%	4.24%
540244922	6.60%	5.28%
540244929	6.60%	5.28%
540244990	4%	3.20%
540245100	5%	4.00%
540245910	2.70%	2.16%
540245991	5.30%	4.24%
540245999	4%	3.20%
540246100	5%	4.00%
540246910	6.60%	5.28%
540246990	4%	3.20%
540247100	5%	4.00%
540247910	6.60%	5.28%
540247990	4%	3.20%
540248100	5%	4.00%
540248910	6.60%	5.28%
540248990	4%	3.20%

HS code	MFN Rate	GSP Rate
540249010	5%	4.00%
540249021	6.60%	5.28%
540249022	4%	3.20%
540251010	5%	4.00%
540251021	6.60%	5.28%
540251022	4%	3.20%
540252010	5%	4.00%
540252021	6.60%	5.28%
540252022	4%	3.20%
540259010	5%	4.00%
540259021	6.60%	5.28%
540259022	4%	3.20%
540261010	5%	4.00%
540261021	6.60%	5.28%
540261022	4%	3.20%
540262010	5%	4.00%
540262021	6.60%	5.28%
540262022	4%	3.20%
540269010	5%	4.00%
540269021	6.60%	5.28%
540269022	4%	3.20%
540310010	5%	4.00%
540310020	4%	3.20%
540331100	5%	4.00%
540331910	6.60%	5.28%
540331990	4%	3.20%
540332100	5%	4.00%
540332910	6.60%	5.28%
540332990	4%	3.20%
540333010	5%	4.00%
540333021	6.60%	5.28%
540333022	4%	3.20%
540339010	5%	4.00%
540339021	6.60%	5.28%
540339022	4%	3.20%
540341100	5%	4.00%
540341910	6.60%	5.28%
540341990	4%	3.20%
540342010	5%	4.00%
540342021	6.60%	5.28%
540342022	4%	3.20%

HS code	MFN Rate	GSP Rate
540349010	5%	4.00%
540349021	6.60%	5.28%
540349022	4%	3.20%
540411000	6.60%	5.28%
540412000	6.60%	5.28%
540419010	6.60%	5.28%
540419090	6.60%	5.28%
540490000	6.60%	5.28%
540500000	3.50%	2.80%
540600100	5%	4.00%
540600910	5.80%	4.64%
540600990	3.50%	2.80%
540710011	8.20%	6.56%
540710019	6.60%	5.28%
540710081	5.30%	4.24%
540710089	5.30%	4.24%
540710090	6.60%	5.28%
540720011	8.20%	6.56%
540720019	6.60%	5.28%
540720091	5.30%	4.24%
540720092	6.60%	5.28%
540720099	8%	6.40%
540730011	8.20%	6.56%
540730019	6.60%	5.28%
540730091	5.30%	4.24%
540730092	6.60%	5.28%
540730099	8%	6.40%
540741010	8.80%	7.04%
540741023	5.70%	4.56%
540741029	7.10%	5.68%
540742010	8.20%	6.56%
540742021	5.30%	4.24%
540742022	6.60%	5.28%
540743010	8.20%	6.56%
540743021	5.30%	4.24%
540743022	6.60%	5.28%
540744010	8.20%	6.56%
540744021	5.30%	4.24%
540744022	6.60%	5.28%
540751010	8.80%	7.04%
540751023	5.70%	4.56%

HS code	MFN Rate	GSP Rate
540751029	7.10%	5.68%
540752010	8.20%	6.56%
540752021	5.30%	4.24%
540752022	6.60%	5.28%
540753010	8.20%	6.56%
540753021	5.30%	4.24%
540753022	6.60%	5.28%
540754010	8.20%	6.56%
540754021	5.30%	4.24%
540754022	6.60%	5.28%
540761010	8.80%	7.04%
540761021	5.70%	4.56%
540761022	5.70%	4.56%
540761023	5.70%	4.56%
540761024	5.70%	4.56%
540761029	7.10%	5.68%
540769010	8.20%	6.56%
540769021	5.30%	4.24%
540769022	5.30%	4.24%
540769023	5.30%	4.24%
540769024	5.30%	4.24%
540771010	8.20%	6.56%
540771021	5.30%	4.24%
540771022	8%	6.40%
540772010	8.20%	6.56%
540772021	5.30%	4.24%
540772022	8%	6.40%
540773010	8.20%	6.56%
540773021	5.30%	4.24%
540773022	8%	6.40%
540774010	8.20%	6.56%
540774021	5.30%	4.24%
540774022	8%	6.40%
540781011	8.20%	6.56%
540781019	6.60%	5.28%
540781090	6.60%	5.28%
540782011	8.20%	6.56%
540782019	6.60%	5.28%
540782090	6.60%	5.28%
540783011	8.20%	6.56%
540783019	6.60%	5.28%

HS code	MFN Rate	GSP Rate
540783090	6.60%	5.28%
540784011	8.20%	6.56%
540784019	6.60%	5.28%
540784090	6.60%	5.28%
540791011	8.20%	6.56%
540791019	6.60%	5.28%
540791091	10%	8%
540791099	6.60%	5.28%
540792011	8.20%	6.56%
540792019	6.60%	5.28%
540792091	10%	8%
540792099	6.60%	5.28%
540793011	8.20%	6.56%
540793019	6.60%	5.28%
540793091	10%	8%
540793099	6.60%	5.28%
540794011	8.20%	6.56%
540794019	6.60%	5.28%
540794091	10%	8%
540794099	6.60%	5.28%
540810010	6.60%	5.28%
540810020	4%	3.20%
540821011	8.80%	7.04%
540821019	7.10%	5.68%
540821091	7.10%	5.68%
540821099	4.30%	3.44%
540822011	8.20%	6.56%
540822019	6.60%	5.28%
540822091	6.60%	5.28%
540822099	4%	3.20%
540823011	8.20%	6.56%
540823019	6.60%	5.28%
540823091	6.60%	5.28%
540823099	4%	3.20%
540824011	8.20%	6.56%
540824019	6.60%	5.28%
540824091	6.60%	5.28%
540824099	4%	3.20%
540831011	8.80%	7.04%
540831019	7.10%	5.68%
540831091	7.10%	5.68%

HS code	MFN Rate	GSP Rate
540831099	4.30%	3.44%
540832011	8.20%	6.56%
540832019	6.60%	5.28%
540832091	6.60%	5.28%
540832099	4%	3.20%
540833011	8.20%	6.56%
540833019	6.60%	5.28%
540833091	6.60%	5.28%
540833099	4%	3.20%
540834011	8.20%	6.56%
540834019	6.60%	5.28%
540834091	6.60%	5.28%
540834099	4%	3.20%
550110000	6.60%	5.28%
550120000	6.60%	5.28%
550130000	6.60%	5.28%
550140000	6.60%	5.28%
550190000	6.60%	5.28%
550200010	5.80%	4.64%
550200020	3.50%	2.80%
550311000	5.30%	4.24%
550319000	5.30%	4.24%
550320010	6.60%	5.28%
550320090	6.60%	5.28%
550330000	6.60%	5.28%
550340000	6.60%	5.28%
550390010	6.60%	5.28%
550390020	4%	3.20%
550410000	4%	3.20%
550490010	6.60%	5.28%
550490020	4%	3.20%
550610000	6.60%	5.28%
550620000	6.60%	5.28%
550630000	6.60%	5.28%
550690010	6.60%	5.28%
550690020	3.50%	2.80%
550700010	6.60%	5.28%
550700020	3.50%	2.80%
550810000	6.60%	5.28%
550820010	6.60%	5.28%
550820020	4%	3.20%

HS code	MFN Rate	GSP Rate
550911000	6.60%	5.28%
550912000	6.60%	5.28%
550921000	6.60%	5.28%
550922000	6.60%	5.28%
550931000	6.60%	5.28%
550932000	6.60%	5.28%
550941000	6.60%	5.28%
550942000	6.60%	5.28%
550951010	6.60%	5.28%
550951020	4%	3.20%
550952010	6.60%	5.28%
550952020	4%	3.20%
550953010	6.60%	5.28%
550953020	4%	3.20%
550959010	6.60%	5.28%
550959020	4%	3.20%
550961010	6.60%	5.28%
550961020	4%	3.20%
550962010	6.60%	5.28%
550962020	4%	3.20%
550969010	6.60%	5.28%
550969020	4%	3.20%
550991010	6.60%	5.28%
550991020	4%	3.20%
550992010	6.60%	5.28%
550992020	4%	3.20%
550999010	6.60%	5.28%
550999020	4%	3.20%
551011010	4%	3.20%
551011020	4%	3.20%
551011090	4%	3.20%
551012000	4%	3.20%
551020000	4%	3.20%
551030000	4%	3.20%
551090000	4%	3.20%
551110000	6.60%	5.28%
551120000	6.60%	5.28%
551130000	3.30%	2.64%
551211010	8.80%	7.04%
551211020	5.70%	4.56%
551219010	8.20%	6.56%

HS code	MFN Rate	GSP Rate
551219020	5.30%	4.24%
551221010	8.20%	6.56%
551221020	5.30%	4.24%
551229010	8.20%	6.56%
551229020	5.30%	4.24%
551291010	8.20%	6.56%
551291021	5.30%	4.24%
551291022	6.60%	5.28%
551291029	8%	6.40%
551299010	8.20%	6.56%
551299021	5.30%	4.24%
551299022	6.60%	5.28%
551299029	8%	6.40%
551311011	8.80%	7.04%
551311019	7.10%	5.68%
551311090	7.10%	5.68%
551312011	8.80%	7.04%
551312019	7.10%	5.68%
551312090	7.10%	5.68%
551313011	8.80%	7.04%
551313019	7.10%	5.68%
551313090	7.10%	5.68%
551319011	8.20%	6.56%
551319019	6.60%	5.28%
551319091	10%	8%
551319099	6.60%	5.28%
551321011	8.20%	6.56%
551321019	6.60%	5.28%
551321090	6.60%	5.28%
551323011	8.20%	6.56%
551323019	6.60%	5.28%
551323090	6.60%	5.28%
551329011	8.20%	6.56%
551329019	6.60%	5.28%
551329091	10%	8%
551329099	6.60%	5.28%
551331011	8.20%	6.56%
551331019	6.60%	5.28%
551331090	6.60%	5.28%
551339011	8.20%	6.56%
551339019	6.60%	5.28%

HS code	MFN Rate	GSP Rate
551339021	6.60%	5.28%
551339029	10%	8%
551339099	6.60%	5.28%
551341011	8.20%	6.56%
551341019	6.60%	5.28%
551341090	6.60%	5.28%
551349011	8.20%	6.56%
551349019	6.60%	5.28%
551349021	6.60%	5.28%
551349029	10%	8%
551349099	6.60%	5.28%
551411011	8.80%	7.04%
551411019	7.10%	5.68%
551411090	7.10%	5.68%
551412011	8.80%	7.04%
551412019	7.10%	5.68%
551412090	7.10%	5.68%
551419111	8.80%	7.04%
551419119	8.20%	6.56%
551419191	7.10%	5.68%
551419199	6.60%	5.28%
551419911	7.10%	5.68%
551419919	10%	8%
551419991	7.10%	5.68%
551419999	6.60%	5.28%
551421011	8.20%	6.56%
551421019	6.60%	5.28%
551421090	6.60%	5.28%
551422011	8.20%	6.56%
551422019	6.60%	5.28%
551422090	6.60%	5.28%
551423011	8.20%	6.56%
551423019	6.60%	5.28%
551423090	6.60%	5.28%
551429011	8.20%	6.56%
551429019	6.60%	5.28%
551429091	10%	8%
551429099	6.60%	5.28%
551430110	8.20%	6.56%
551430190	6.60%	5.28%
551430910	6.60%	5.28%

HS code	MFN Rate	GSP Rate
551430991	10%	8%
551430999	6.60%	5.28%
551441011	8.20%	6.56%
551441019	6.60%	5.28%
551441090	6.60%	5.28%
551442011	8.20%	6.56%
551442019	6.60%	5.28%
551442090	6.60%	5.28%
551443011	8.20%	6.56%
551443019	6.60%	5.28%
551443090	6.60%	5.28%
551449011	8.20%	6.56%
551449019	6.60%	5.28%
551449091	10%	8%
551449099	6.60%	5.28%
551511011	8.80%	7.04%
551511019	7.10%	5.68%
551511090	7.10%	5.68%
551512011	8.80%	7.04%
551512019	7.10%	5.68%
551512090	7.10%	5.68%
551513011	8.80%	7.04%
551513019	7.10%	5.68%
551513090	7.10%	5.68%
551519011	8.80%	7.04%
551519019	7.10%	5.68%
551519090	7.10%	5.68%
551521011	8.20%	6.56%
551521019	6.60%	5.28%
551521090	6.60%	5.28%
551522011	8.20%	6.56%
551522019	6.60%	5.28%
551522090	6.60%	5.28%
551529011	8.20%	6.56%
551529019	6.60%	5.28%
551529090	6.60%	5.28%
551591011	8.20%	6.56%
551591019	6.60%	5.28%
551591091	10%	8%
551591099	6.60%	5.28%
551599011	8.20%	6.56%

HS code	MFN Rate	GSP Rate
551599019	6.60%	5.28%
551599091	10%	8%
551599099	6.60%	5.28%
551611011	8.80%	7.04%
551611019	7.10%	5.68%
551611091	7.10%	5.68%
551611099	4.30%	3.44%
551612011	8.20%	6.56%
551612019	6.60%	5.28%
551612091	6.60%	5.28%
551612099	4%	3.20%
551613011	8.20%	6.56%
551613019	6.60%	5.28%
551613091	6.60%	5.28%
551613099	4%	3.20%
551614011	8.20%	6.56%
551614019	6.60%	5.28%
551614091	6.60%	5.28%
551614099	4%	3.20%
551621011	8.80%	7.04%
551621019	7.10%	5.68%
551621091	7.10%	5.68%
551621099	4.30%	3.44%
551622011	8.20%	6.56%
551622019	6.60%	5.28%
551622091	6.60%	5.28%
551622099	4%	3.20%
551623011	8.20%	6.56%
551623019	6.60%	5.28%
551623091	6.60%	5.28%
551623099	4%	3.20%
551624011	8.20%	6.56%
551624019	6.60%	5.28%
551624091	6.60%	5.28%
551624099	4%	3.20%
551631011	8.80%	7.04%
551631019	7.10%	5.68%
551631091	7.10%	5.68%
551631099	4.30%	3.44%
551632011	8.20%	6.56%
551632019	6.60%	5.28%

HS code	MFN Rate	GSP Rate
551632091	6.60%	5.28%
551632099	4%	3.20%
551633011	8.20%	6.56%
551633019	6.60%	5.28%
551633091	6.60%	5.28%
551633099	4%	3.20%
551634011	8.20%	6.56%
551634019	6.60%	5.28%
551634091	6.60%	5.28%
551634099	4%	3.20%
551641011	8.80%	7.04%
551641019	7.10%	5.68%
551641091	7.10%	5.68%
551641099	4.30%	3.44%
551642011	8.20%	6.56%
551642019	6.60%	5.28%
551642091	6.60%	5.28%
551642099	4%	3.20%
551643011	8.20%	6.56%
551643019	6.60%	5.28%
551643091	6.60%	5.28%
551643099	4%	3.20%
551644011	8.20%	6.56%
551644019	6.60%	5.28%
551644091	6.60%	5.28%
551644099	4%	3.20%
551691011	8.80%	7.04%
551691019	7.10%	5.68%
551691091	7.10%	5.68%
551691099	4.30%	3.44%
551692011	8.20%	6.56%
551692019	6.60%	5.28%
551692091	6.60%	5.28%
551692099	4%	3.20%
551693011	8.20%	6.56%
551693019	6.60%	5.28%
551693091	6.60%	5.28%
551693099	4%	3.20%
551694011	8.20%	6.56%
551694019	6.60%	5.28%
551694091	6.60%	5.28%

HS code	MFN Rate	GSP Rate
551694099	4%	3.20%
560110000	free	free
560121000	free	free
560122000	free	free
560129000	free	free
560210000	5.60%	free
560221000	5.60%	free
560229000	5.60%	free
560290000	5.60%	free
560311210	4.30%	free
560311220	4.30%	free
560311230	4.30%	free
560311240	4.30%	free
560311290	4.30%	free
560312210	4.30%	free
560312220	4.30%	free
560312230	4.30%	free
560312240	4.30%	free
560312290	4.30%	free
560313210	4.30%	free
560313220	4.30%	free
560313230	4.30%	free
560313240	4.30%	free
560313290	4.30%	free
560314210	4.30%	free
560314220	4.30%	free
560314230	4.30%	free
560314240	4.30%	free
560314290	4.30%	free
560391210	4.30%	free
560391220	4.30%	free
560391230	4.30%	free
560391240	4.30%	free
560391290	4.30%	free
560392210	4.30%	free
560392220	4.30%	free
560392230	4.30%	free
560392240	4.30%	free
560392290	4.30%	free
560393210	4.30%	free
560393220	4.30%	free

HS code	MFN Rate	GSP Rate
560393230	4.30%	free
560393240	4.30%	free
560393290	4.30%	free
560394210	4.30%	free
560394220	4.30%	free
560394230	4.30%	free
560394240	4.30%	free
560394290	4.30%	free
560410000	3.30%	free
560490110	2.70%	free
560490191	3.30%	free
560490199	6.60%	5.28%
560490200	3.30%	free
560490910	1.9% or 13yen/kg, whichever is the greater	1.52% or 10.4yen/kg, whichever is the greater
560490990	3.50%	2.80%
560500000	4.70%	free
560600010	5.30%	free
560600020	6.60%	free
560721000	free	free
560729000	4%	3.20%
560741000	5.30%	4.24%
560749010	5.30%	4.24%
560749090	5.30%	4.24%
560750000	5.30%	4.24%
560790910	2.50%	free
560790990	3%	2.40%
560811000	5.30%	free
560819011	5.30%	free
560819019	2.50%	free
560819091	5%	free
560819099	5%	free
560890011	3.30%	free
560890019	4%	free
560890090	5%	free
560900010	5.30%	free
560900020	3.30%	free
570110000	7.90%	1.58%
570190000	7.90%	1.58%
570210000	6%	4.80%
570220000	free	free
570231000	8.10%	6.48%

HS code	MFN Rate	GSP Rate
570232000	7.90%	6.32%
570239010	8.40%	6.72%
570239020	7.90%	6.32%
570241000	8.10%	6.48%
570242200	7.90%	6.32%
570249010	8.40%	6.72%
570249020	7.90%	6.32%
570250100	8.40%	6.72%
570250910	8.10%	6.48%
570250990	7.90%	6.32%
570291000	8.10%	6.48%
570292000	7.90%	6.32%
570299010	8.40%	6.72%
570299020	7.90%	6.32%
570310000	7.90%	6.32%
570320210	6.30%	5.04%
570320290	6.30%	5.04%
570330200	6.30%	5.04%
570390010	8.40%	6.72%
570390020	7.90%	6.32%
570410000	7.40%	free
570490200	7.40%	free
570500010	8.40%	6.72%
570500022	7.90%	6.32%
570500029	7.90%	6.32%
580110010	6.40%	free
580110090	5.30%	free
580121010	3.50%	free
580122010	4.20%	free
580123010	4.20%	free
580124010	3.50%	free
580125010	3.50%	free
580126210	3.50%	free
580131010	3.50%	free
580131091	8%	6.40%
580131092	6.60%	5.28%
580131093	8%	6.40%
580131099	4%	3.20%
580132010	3.50%	free
580132021	6.60%	free
580132022	4%	free

HS code	MFN Rate	GSP Rate
580133010	3.50%	free
580133021	6.60%	free
580133022	4%	free
580134010	3.50%	free
580134021	6.60%	free
580134022	4%	free
580135010	3.50%	free
580135021	6.60%	free
580135022	4%	free
580136210	3.50%	free
580136221	6.60%	free
580136222	4%	free
580190010	3.50%	free
580190021	8%	free
580190023	6.40%	free
580190025	6.40%	free
580190029	5.30%	free
580211010	4.50%	3.60%
580211020	4.50%	3.60%
580211090	3.70%	2.96%
580219010	4.50%	3.60%
580219020	4.50%	3.60%
580219090	3.70%	2.96%
580220010	3.50%	free
580220021	8%	free
580220022	5.30%	free
580230000	3.70%	free
580300110	7.40%	5.92%
580300120	5.60%	4.48%
580300190	3.70%	2.96%
580300211	8.20%	free
580300219	6.60%	free
580300900	6.60%	free
580410010	3.50%	free
580410020	6.60%	free
580421010	3.50%	free
580421021	9.10%	free
580421029	9.10%	free
580429010	3.50%	free
580429021	12.60%	free
580429022	9.10%	free

HS code	MFN Rate	GSP Rate
580430010	3.50%	free
580430021	12.60%	free
580430022	9.10%	free
580500000	6.90%	free
580610000	5.30%	4.24%
580620000	4%	free
580631000	7.40%	5.92%
580632090	5.30%	4.24%
580639000	6.40%	5.12%
580640000	5.30%	4.24%
580710000	5.30%	free
580790000	10.90%	free
580810000	6.60%	free
580890000	6.60%	free
580900000	4.70%	free
581100010	3.50%	free
581100021	8.20%	6.56%
581100022	6.60%	5.28%
581100029	5.30%	4.24%
590110000	3.30%	free
590190000	4%	free
590210010	3.50%	free
590210021	5.80%	free
590210022	6.60%	free
590220011	3.50%	free
590220012	3.50%	free
590220090	3.50%	free
590290000	3.50%	free
590310000	3.50%	free
590320000	3.50%	free
590390000	3.50%	free
590490000	3.90%	free
590500000	5.30%	free
590610000	3.50%	free
590691010	6.50%	free
590691020	4.70%	free
590699000	3.50%	free
590700000	3.30%	free
590800000	4.90%	free
590900000	3.90%	free
591000010	4.90%	free

HS code	MFN Rate	GSP Rate
59100020	3.50%	free
591110010	4.90%	free
591110090	2.80%	free
591120000	3.50%	free
591131010	4%	free
591131021	4.90%	free
591131029	2.80%	free
591132010	4%	free
591132021	4.90%	free
591132029	2.80%	free
591140010	4.90%	free
591140090	2.80%	free
591190010	4.90%	free
591190090	2.80%	free
600110000	7.90%	6.32%
600121000	9.80%	7.84%
600122000	7.90%	6.32%
600129000	7.90%	6.32%
600191000	9.80%	7.84%
600192017	7.90%	6.32%
600192019	7.90%	6.32%
600192092	7.90%	6.32%
600192094	7.90%	6.32%
600192099	7.90%	6.32%
600199000	7.90%	6.32%
600240010	9.80%	7.84%
600240020	7.90%	6.32%
600240050	5.40%	4.32%
600240090	5.30%	4.24%
600290011	7.80%	free
600290013	7.80%	6.24%
600290021	5.60%	free
600290022	5.60%	4.48%
600290031	5.40%	free
600290033	5.40%	4.32%
600290041	5.40%	free
600290043	5.40%	4.32%
600290091	5.30%	free
600290093	5.30%	4.24%
600310010	7.90%	6.32%
600310090	5.30%	4.24%

HS code	MFN Rate	GSP Rate
600320010	9.80%	7.84%
600320090	5.40%	4.32%
600330010	7.90%	6.32%
600330090	5.40%	4.32%
600340010	7.90%	6.32%
600340090	5.40%	4.32%
600390010	7.90%	6.32%
600390090	5.30%	4.24%
600410010	9.80%	7.84%
600410020	7.90%	6.32%
600410030	5.40%	4.32%
600410040	5.40%	4.32%
600410090	5.30%	4.24%
600490011	7.80%	free
600490013	7.80%	6.24%
600490021	5.60%	free
600490023	5.60%	4.48%
600490031	5.40%	free
600490033	5.40%	4.32%
600490041	5.40%	free
600490043	5.40%	4.32%
600490091	5.30%	free
600490093	5.30%	4.24%
600521000	9.80%	7.84%
600522000	9.80%	7.84%
600523000	9.80%	7.84%
600524000	9.80%	7.84%
600531000	7.90%	6.32%
600532000	7.90%	6.32%
600533000	7.90%	6.32%
600534000	7.90%	6.32%
600541000	7.90%	6.32%
600542000	7.90%	6.32%
600543000	7.90%	6.32%
600544000	7.90%	6.32%
600590000	7.90%	6.32%
600610010	7.90%	6.32%
600610020	5.30%	4.24%
600621010	9.80%	7.84%
600621020	5.60%	4.48%
600622010	9.80%	7.84%

HS code	MFN Rate	GSP Rate
600622020	5.60%	4.48%
600623010	9.80%	7.84%
600623020	5.60%	4.48%
600624010	9.80%	7.84%
600624020	5.60%	4.48%
600631010	9.60%	7.68%
600631021	6.60%	5.28%
600631029	4%	3.20%
600632010	9.60%	7.68%
600632021	6.60%	5.28%
600632029	4%	3.20%
600633010	9.60%	7.68%
600633021	6.60%	5.28%
600633029	4%	3.20%
600634010	9.60%	7.68%
600634021	6.60%	5.28%
600634029	4%	3.20%
600641010	9.60%	7.68%
600641021	6.60%	5.28%
600641029	4%	3.20%
600642010	9.60%	7.68%
600642021	6.60%	5.28%
600642029	4%	3.20%
600643010	9.60%	7.68%
600643021	6.60%	5.28%
600643029	4%	3.20%
600644010	9.60%	7.68%
600644021	6.60%	5.28%
600644029	4%	3.20%
600690010	7.90%	6.32%
600690020	5.30%	4.24%
611300010	5.60%	free
611610161	7.40%	free
611610162	7.40%	free
611610261	5.30%	free
611610262	5.30%	free
611780014	7.80%	free
611780015	5.60%	free
620920150	6.50%	5.20%
620920221	7.40%	5.92%
620930150	6.50%	5.20%

HS code	MFN Rate	GSP Rate
620930221	7.40%	5.92%
620990150	6.50%	5.20%
620990221	7.40%	5.92%
621320000	6.70%	5.36%
621390010	9%	7.20%
621390091	6.40%	5.12%
621390099	5.30%	4.24%
621410100	6.60%	free
621410210	8%	free
621410290	8%	free
621420100	5.40%	free
621420200	6.60%	free
621430100	5.40%	free
621430200	9.10%	free
621440100	5.40%	free
621440200	9.10%	free
621490100	5.40%	free
621490210	9.10%	free
621490221	6.60%	free
621490222	4.40%	free
621520000	8.40%	free
621590000	8.40%	free
621600500	6.50%	5.20%
621710011	9%	7.20%
621710019	9%	7.20%
621710025	9%	7.20%
621710090	9%	7.20%
621790000	9%	7.20%
630110000	5.30%	free
630120010	5.30%	4.24%
630120090	5.30%	4.24%
630130010	9%	7.20%
630130091	9%	7.20%
630130099	9%	7.20%
630140010	5.30%	4.24%
630140090	5.30%	4.24%
630190000	5.30%	4.24%
630221000	4.50%	3.60%
630222010	5.30%	free
630222090	5.30%	4.24%
630229010	7.90%	6.32%

HS code	MFN Rate	GSP Rate
630229020	5.30%	4.24%
630231000	4.50%	3.60%
630232010	5.30%	free
630232090	5.30%	4.24%
630239010	7.90%	6.32%
630239020	5.30%	4.24%
630251000	7.40%	5.92%
630253011	6.40%	free
630253019	6.40%	5.12%
630253091	5.30%	free
630253099	5.30%	4.24%
630259021	6.40%	5.12%
630259029	5.30%	4.24%
630259030	7.90%	6.32%
630260000	7.40%	5.92%
630291000	7.40%	5.92%
630293010	5.30%	free
630293090	5.30%	4.24%
630299100	7.90%	6.32%
630299900	5.30%	4.24%
630391000	7.40%	5.92%
630392010	5.30%	free
630392090	5.30%	4.24%
630399010	7.90%	6.32%
630399021	6.40%	5.12%
630399029	5.30%	4.24%
630419010	7.40%	5.92%
630419020	7.90%	6.32%
630419031	6.40%	5.12%
630419039	5.30%	4.24%
630492000	7.40%	5.92%
630493010	5.30%	free
630493090	5.30%	4.24%
630499010	7.90%	6.32%
630499021	6.40%	5.12%
630499029	5.30%	4.24%
630520000	4%	free
630532000	3.30%	free
630533010	3.30%	free
630533090	3.30%	free
630539000	5.30%	free

HS code	MFN Rate	GSP Rate
630590000	3.30%	free
630612000	4%	free
630619100	5.60%	free
630619900	4%	free
630622000	4%	free
630629100	5.60%	free
630629900	4%	free
630630000	4%	free
630640100	5.60%	free
630640900	4%	free
630691000	5.60%	free
630699000	4%	free
630710010	6.50%	free
630710020	4.70%	free
630720010	6.50%	free
630720020	4.70%	free
630790010	6.50%	free
630790021	4.70%	2.82%
630790029	4.70%	free
630800000	3.70%	free
630900000	5.80%	free
650100000	3.60%	free
650200000	3.40%	free
650400000	4.40%	free
650510000	3.20%	free
650590010	5.80%	free
650590090	5.80%	free
650610100	4.80%	free
650610200	4.40%	free
650691100	4.80%	free
650691200	4.40%	free
650699100	4.80%	free
650699300	5.40%	free
650699900	4.40%	free
650700000	3.90%	free
660110000	4.30%	3.44%
660191000	4.30%	3.44%
660199000	4.30%	3.44%
660200000	3.10%	free
660320000	4.30%	3.44%
660390000	4.30%	free

HS code	MFN Rate	GSP Rate
670100000	3.90%	free
670210000	6.60%	5.28%
670290000	3.90%	3.12%
680410010	2.30%	free
680410020	1.50%	free
680421000	2.30%	free
680422011	2.30%	free
680422019	2.30%	free
680422020	1.50%	free
680423000	1.50%	free
680430000	2.60%	free
680510000	3.50%	free
680520000	3.50%	free
680530000	3.50%	free
681140000	2.60%	free
681181000	2.60%	free
681182000	2.60%	free
681183000	2.60%	free
681189000	2.60%	free
681280000	2.60%	free
681291000	2.60%	free
681292000	2.60%	free
681293000	2.60%	free
681299000	2.60%	free
681320900	2.30%	free
681381900	2.30%	free
681389900	2.30%	free
690210000	1.50%	free
690220000	1.50%	free
690290000	1.50%	free
690310000	3.50%	free
690320000	3.50%	free
690390000	3.50%	free
690510000	2%	free
690590000	2%	free
690710000	1.70%	free
690790000	1.70%	free
690810000	2.10%	free
690890000	2.10%	free
691110000	2.30%	free
691190000	2.30%	free

HS code	MFN Rate	GSP Rate
691200000	2.30%	free
691310000	2.30%	free
691390000	2.30%	free
700510090	4.20%	free
700521010	4.20%	free
700521090	4.20%	free
700529010	3.10%	free
700529020	4.20%	free
700529090	4.20%	free
700530000	4.20%	free
700711090	3.50%	free
700719000	3.50%	free
700729000	3.50%	free
701310000	3.10%	free
701322000	3.10%	free
701328000	3.10%	free
701333000	3.10%	free
701337000	3.10%	free
701341000	3.90%	free
701342000	3.90%	free
701349000	3.90%	free
701391000	3.90%	free
701399000	3.90%	free
701690090	3.10%	free
711411000	5.40%	free
711419000	3.30%	free
711420000	3.30%	free
711610000	5.20%	free
711620100	2.50%	free
711620210	5.20%	free
711620290	5.20%	free
711711010	5.40%	free
711711020	5.30%	free
711790021	2.70%	free
711790022	3.40%	free
711790023	5%	free
711790024	5%	free
711790029	5%	free
720229000	2.50%	free
720260010	3.30%	1.98%
720260090	3.30%	2.64%

HS code	MFN Rate	GSP Rate
720299010	2.50%	free
720450010	4.70%	free
720450020	3.40%	free
720610020	free	free
720690020	3.90%	free
720720020	free	free
720810010	free	free
720810021	free	free
720810029	free	free
720825011	free	free
720825019	free	free
720825020	free	free
720825030	free	free
720826010	free	free
720826021	free	free
720826029	free	free
720827010	free	free
720827021	free	free
720827029	free	free
720836010	free	free
720836021	free	free
720836029	free	free
720837011	free	free
720837019	free	free
720837020	free	free
720837030	free	free
720838010	free	free
720838021	free	free
720838029	free	free
720839010	free	free
720839021	free	free
720839029	free	free
720840010	free	free
720840020	free	free
720840030	free	free
720851011	free	free
720851019	free	free
720851021	free	free
720851029	free	free
720851031	free	free
720851039	free	free

HS code	MFN Rate	GSP Rate
720852011	free	free
720852019	free	free
720852021	free	free
720852029	free	free
720852031	free	free
720852039	free	free
720853010	free	free
720853021	free	free
720853029	free	free
720854010	free	free
720854021	free	free
720854029	free	free
720890000	free	free
720915010	free	free
720915021	free	free
720915029	free	free
720916010	free	free
720916021	free	free
720916029	free	free
720917010	free	free
720917021	free	free
720917029	free	free
720918010	free	free
720918021	free	free
720918029	free	free
720925010	free	free
720925021	free	free
720925029	free	free
720926010	free	free
720926021	free	free
720926029	free	free
720927010	free	free
720927021	free	free
720927029	free	free
720928010	free	free
720928021	free	free
720928029	free	free
720990000	free	free
721011000	free	free
721012000	free	free
721020000	free	free

HS code	MFN Rate	GSP Rate
721030010	free	free
721030021	free	free
721030029	free	free
721041000	free	free
721049010	free	free
721049090	free	free
721050010	free	free
721050090	free	free
721061000	free	free
721069000	free	free
721070000	free	free
721090010	free	free
721090020	free	free
721113010	free	free
721113021	free	free
721113029	free	free
721114010	free	free
721114021	free	free
721114029	free	free
721119010	free	free
721119021	free	free
721119029	free	free
721123000	free	free
721129010	free	free
721129090	free	free
721190000	free	free
721210000	free	free
721220010	free	free
721220021	free	free
721220029	free	free
721230000	free	free
721240000	free	free
721250010	free	free
721250090	free	free
721260010	free	free
721260020	free	free
721310000	free	free
721320000	free	free
721391011	free	free
721391019	free	free
721391020	free	free

HS code	MFN Rate	GSP Rate
721391090	free	free
721399020	free	free
721399090	free	free
721410000	free	free
721420000	free	free
721430000	free	free
721491020	free	free
721491090	free	free
721499020	free	free
721499090	free	free
721510000	free	free
721550010	free	free
721550019	free	free
721550090	free	free
721590010	free	free
721590020	free	free
721610000	free	free
721621000	free	free
721622000	free	free
721631000	free	free
721632000	free	free
721633000	free	free
721640000	free	free
721650000	free	free
721661000	free	free
721669000	free	free
721691000	free	free
721699000	free	free
721710010	free	free
721710019	free	free
721710090	free	free
721720010	free	free
721720019	free	free
721720090	free	free
721720099	free	free
721730011	free	free
721730019	free	free
721730090	free	free
721730099	free	free
721790011	free	free
721790019	free	free

HS code	MFN Rate	GSP Rate
721790090	free	free
721810000	free	free
721891000	free	free
721899000	free	free
721911000	free	free
721912010	free	free
721912025	free	free
721912026	free	free
721912029	free	free
721913010	free	free
721913025	free	free
721913026	free	free
721913029	free	free
721914000	free	free
721921000	free	free
721922000	free	free
721923000	free	free
721924000	free	free
721931000	free	free
721932010	free	free
721932022	free	free
721932023	free	free
721932025	free	free
721932026	free	free
721933011	free	free
721933019	free	free
721933022	free	free
721933023	free	free
721933025	free	free
721933026	free	free
721934011	free	free
721934019	free	free
721934022	free	free
721934023	free	free
721934025	free	free
721934026	free	free
721935010	free	free
721935022	free	free
721935023	free	free
721935025	free	free
721935026	free	free

HS code	MFN Rate	GSP Rate
721990000	free	free
722011000	free	free
722012000	free	free
722020010	free	free
722020025	free	free
722020026	free	free
722020029	free	free
722090000	free	free
722100000	free	free
722211000	free	free
722219000	free	free
722220000	free	free
722230000	free	free
722240000	free	free
722300000	free	free
722410010	free	free
722410020	free	free
722410030	free	free
722490010	free	free
722490020	free	free
722490030	free	free
722511000	free	free
722519000	free	free
722530100	free	free
722530200	free	free
722530900	free	free
722540100	free	free
722540200	free	free
722540900	free	free
722550100	free	free
722550200	free	free
722550900	free	free
722591100	free	free
722591200	free	free
722591300	free	free
722591900	free	free
722592100	free	free
722592200	free	free
722592300	free	free
722592900	free	free
722599100	free	free

HS code	MFN Rate	GSP Rate
722599200	free	free
722599300	free	free
722599900	free	free
722611000	free	free
722619000	free	free
722620000	free	free
722691010	free	free
722691020	free	free
722692010	free	free
722692020	free	free
722699110	free	free
722699190	free	free
722699200	free	free
722699900	free	free
722710000	free	free
722720000	free	free
722790010	free	free
722790020	free	free
722810000	free	free
722820000	free	free
722830010	free	free
722830020	free	free
722840010	free	free
722840020	free	free
722850010	free	free
722850020	free	free
722860010	free	free
722860020	free	free
722870010	free	free
722870020	free	free
722880000	free	free
722920000	free	free
722990100	free	free
722990200	free	free
722990910	free	free
722990990	free	free
730110010	free	free
730110020	free	free
730120000	free	free
730210000	free	free
730230000	3.30%	free

HS code	MFN Rate	GSP Rate
730240000	free	free
730290000	free	free
730300000	3.30%	free
730411000	free	free
730419100	free	free
730419900	free	free
730424000	free	free
730429010	free	free
730429090	free	free
730431020	free	free
730439020	free	free
730441020	free	free
730449020	free	free
730451020	free	free
730459020	free	free
730490030	free	free
730490040	free	free
730511010	free	free
730511020	free	free
730512010	free	free
730512020	free	free
730519010	free	free
730519020	free	free
730520010	free	free
730520020	free	free
730531010	free	free
730531020	free	free
730539010	free	free
730539020	free	free
730590010	free	free
730590020	free	free
730611000	free	free
730619100	free	free
730619900	free	free
730621000	free	free
730629100	free	free
730629900	free	free
730630011	free	free
730630019	free	free
730630021	free	free
730630029	free	free

HS code	MFN Rate	GSP Rate
730630090	free	free
730640000	free	free
730650000	free	free
730661100	free	free
730661910	free	free
730661990	free	free
730669100	free	free
730669900	free	free
730690010	free	free
730690020	free	free
730900000	3.30%	free
731010000	3.30%	free
731021000	3.30%	free
731029010	3.30%	free
731029090	3.30%	free
731100000	3.30%	free
731210010	free	free
731210091	free	free
731210092	free	free
731290000	free	free
731300000	free	free
731412000	free	free
731414000	free	free
731419000	free	free
731420000	free	free
731431000	free	free
731439000	free	free
731441000	free	free
731442000	free	free
731449000	free	free
731450000	free	free
731600000	3.30%	free
731700000	free	free
731811000	2.80%	free
731812000	2.80%	free
731813000	2.80%	free
731814000	2.80%	free
731815011	2.80%	free
731815019	2.80%	free
731815090	2.80%	free
731816010	2.80%	free

HS code	MFN Rate	GSP Rate
731816090	2.80%	free
731819000	2.80%	free
731821000	2.80%	free
731822000	2.80%	free
731823000	2.80%	free
731824000	2.80%	free
731829000	2.80%	free
732010090	3.30%	free
732020090	3.30%	free
732090090	3.30%	free
740200010	3%	free
740200020	3% or (490yen-the value for customs duty)/kg, whichever is the less	free
740311010	3% or 15yen/kg, whichever is the less	2.40%
740311020	3% or (500yen-the value for customs duty)/kg, whichever is the less	2.40% or (500yen-the value for customs duty)×0.8/kg, whichever is the less
740312010	3% or 15yen/kg, whichever is the less	2.40%
740312020	3% or (500yen-the value for customs duty)/kg, whichever is the less	2.40% or (500yen-the value for customs duty)×0.8/kg, whichever is the less
740313010	3% or 15yen/kg, whichever is the less	2.40%
740313020	3% or (500yen-the value for customs duty)/kg, whichever is the less	2.40% or (500yen-the value for customs duty)×0.8/kg, whichever is the less
740319011	3% or 15yen/kg, whichever is the less	free
740319019	3%	2.40%
740319021	3% or (500yen-the value for customs duty)/kg, whichever is the less	free
740319029	3% or (500yen-the value for customs duty)/kg, whichever is the less	2.40% or (500yen-the value for customs duty)×0.8/kg, whichever is the less
740322010	3% or 15yen/kg, whichever is the less	free
740322020	3% or (500yen-the value for customs duty)/kg, whichever is the less	free
740329011	3% or 15yen/kg, whichever is the less	free
740329019	3%	free
740329021	3% or (500yen-the value for customs duty)/kg, whichever is the less	free
740329029	3% or (500yen-the value for customs duty)/kg, whichever is the less	free
740500000	3%	free
740610000	3%	free
740620000	3%	free
740710000	3%	1.20%
740721000	3%	1.20%
740729100	3%	free

HS code	MFN Rate	GSP Rate
740729910	3%	1.20%
740729990	3%	free
740811000	3%	1.20%
740819000	3%	1.20%
740821000	3%	1.20%
740822000	3%	free
740829010	3%	1.20%
740829090	3%	free
740911000	3%	1.80%
740919000	3%	1.80%
740921000	3%	free
740929000	3%	free
740931000	3%	free
740939000	3%	free
740940000	3%	1.80%
740990000	3%	1.80%
741011000	3%	1.80%
741012000	3%	1.80%
741021000	3%	1.80%
741022000	3%	1.80%
741110000	3%	1.80%
741121000	3%	free
741122000	3%	free
741129000	3%	free
741300000	3%	free
750120100	11.7% or 44 yen/kg whichever is the less	7.02% or 26.4yen/kg, whichever is the less
750120210	3%	free
750210000	11.7% or 44 yen/kg whichever is the less	7.02% or 26.4yen/kg, whichever is the less
750220090	3%	free
750400210	41 yen/kg	free
750400220	3%	free
750511000	3%	free
750512000	3%	free
750521000	3%	free
750522000	3%	free
750610200	3%	free
750620000	3%	free
750711000	3%	free
750810000	3%	free
750890000	3%	free
760310000	3%	2.40%

HS code	MFN Rate	GSP Rate
760320000	3%	2.40%
760410000	7.50%	6.00%
760421000	7.50%	6.00%
760429000	7.50%	6.00%
760511000	7.50%	6.00%
760519000	7.50%	6.00%
760521000	7.50%	6.00%
760529000	7.50%	6.00%
760611000	2%	1.60%
760612090	2%	1.60%
760691000	2%	1.60%
760692090	2%	1.60%
760711000	7.50%	6.00%
760719000	7.50%	6.00%
760720000	7.50%	6.00%
760810000	7.50%	6.00%
760820000	7.50%	6.00%
760900000	3%	2.40%
761090000	3%	2.40%
761100000	3%	2.40%
761210000	3%	2.40%
761290000	3%	2.40%
761300000	3%	2.40%
761410000	3%	2.40%
761490000	3%	2.40%
761610000	3%	2.40%
761691000	3%	2.40%
761699000	3%	2.40%
780110010	2.70 yen/kg	1.08 yen/kg
780110020	2.70 yen/kg	1.08yen/kg or (180yen-the value for customs duty)×0.4/kg, whichever is the less
780191010	⊙ 2.8%	free
780191020	⊙ 2.8%	free
780191040	3% or 3.10 yen/kg whichever is the greater	free
780199100	3% or 4.50 yen/kg, whichever is the greater	free
780199211	⊙ 2.8%	free
780199212	⊙ 2.8%	free
780199221	2.70 yen/kg	free
780199222	2.70 yen/kg	free
780200000	2.10%	free
780411000	3%	free

HS code	MFN Rate	GSP Rate
780419000	3%	free
780420000	3%	free
780600100	3%	free
780600900	3%	free
790111010	4.30 yen/kg	2.58 yen/kg
790111020	4.30 yen/kg	2.58 yen/kg or (250yen-the value for customs duty)×0.6/kg, whichever is the less
790112010	4.30 yen/kg	2.58 yen/kg
790112020	4.30 yen/kg	2.58 yen/kg or (250yen-the value for customs duty)×0.6/kg, whichever is the less
790120010	4.30 yen/kg	2.58 yen/kg
790120021	4.20 yen/kg	2.52 yen/kg
790310000	3%	free
790390000	3%	free
790400000	3%	free
790500000	3%	free
790700100	3%	free
790700900	3%	free
800120000	2.10%	free
800300000	2.50%	free
800700100	2.50%	free
800700200	3%	free
800700300	3%	free
800700900	3%	free
810320000	3%	1.80%
810390010	3%	1.80%
810390020	3%	1.80%
810430000	3%	free
810490000	3%	free
810600000	3%	1.80%
810720000	3%	1.80%
810730000	3%	1.80%
810790000	3%	1.80%
810820090	3%	free
810830090	3%	free
810890090	3%	1.80%
811020000	8.80 yen/kg	free
811090000	8.80 yen/kg	free
811100000	3%	1.80%
811221000	3%	1.80%
811222000	3%	1.80%

HS code	MFN Rate	GSP Rate
811229000	3%	1.80%
811251000	3%	1.80%
811252000	3%	1.80%
811259000	3%	1.80%
811292100	2.50%	1.50%
811292200	3%	1.80%
811299910	3%	1.80%
811299990	3%	1.80%
811300000	3%	1.80%
821110000	3.70%	free
821191000	3.70%	free
821192000	3.70%	free
821193000	3.70%	free
821194000	3.10%	free
821195000	3.70%	free
821300000	3.70%	free
821410000	3.70%	free
821420000	3.90%	free
821490000	3.70%	free
821510000	3.90%	free
821520000	3.90%	free
821591000	4.60%	free
821599000	3.90%	free
830110000	2.70%	free
830130000	2.70%	free
830140000	2.70%	free
830150000	2.70%	free
830160000	2.70%	free
830170000	2.70%	free
830210000	2.70%	free
830220000	2.70%	free
830241000	2.70%	free
830242000	2.70%	free
830249000	2.70%	free
830250000	2.70%	free
830260000	2.70%	free
830400000	3.10%	free
830621000	3.10%	free
830629000	3.10%	free
830630000	3.10%	free
830890100	5.30%	free

HS code	MFN Rate	GSP Rate
830890200	3.10%	free
830910000	2.60%	free
830990000	2.50%	free
831110000	3.30%	free
831120000	3.30%	free
831130000	3.30%	free
831190000	3.90%	free
854411000	4.80%	free
854419000	4.80%	free
854511010	3.30%	free
854511090	3.30%	free
854519000	3.30%	free
854520000	3.30%	free
854590090	3.30%	free
871000000	8.40%	free
900311000	4.70%	free
900319010	4.70%	free
900319020	3.30%	free
900390000	4.70%	free
900410000	5.30%	free
900490000	5.30%	free
930111000	8.40%	free
930119000	8.40%	free
930120000	8.40%	free
930190000	8.40%	free
930200000	8.40%	free
930310000	5.40%	free
930320000	6.30%	free
930330000	5.40%	free
930390000	5.40%	free
930400000	5.40%	free
930510010	8.40%	free
930510020	5.40%	free
930521000	5.40%	free
930529000	5.40%	free
930591000	8.40%	free
930599090	5.40%	free
930621000	5.40%	free
930629000	5.40%	free
930630100	8.40%	free
930630200	5.40%	free

HS code	MFN Rate	GSP Rate
930630900	8.40%	free
930690000	8.40%	free
930700000	8.40%	free
940130010	free	free
940140010	free	free
940171010	free	free
940179010	free	free
940180011	free	free
940180091	free	free
940410000	3.20%	2.56%
940421000	3.80%	free
940429000	3.80%	free
940430000	3.80%	free
940490010	3.80%	free
940490020	3.80%	free
940490030	3.80%	free
940490090	3.80%	free
940560040	4.80%	free
940592000	3.90%	free
940600010	free	free
940600090	free	free
950300100	free	free
950300210	3.90%	free
950300221	free	free
950300229	free	free
950300311	3.90%	free
950300319	2.80%	free
950300321	free	free
950300322	free	free
950300323	free	free
950300390	free	free
950300410	3.90%	free
950300490	2.80%	free
950300510	free	free
950300590	free	free
950300610	free	free
950300690	free	free
950300911	3.90%	free
950300912	3.90%	free
950300913	3.90%	free
950300990	2.80%	free

HS code	MFN Rate	GSP Rate
950440000	3.20%	free
950490010	free	free
950490020	free	free
950510000	3.20%	free
950590000	3.20%	free
950661000	3.20%	free
950662000	3.20%	free
950669000	3.20%	free
950710010	3.20%	free
950710090	3.20%	free
950720000	3.20%	free
950730000	3.20%	free
950790000	3.20%	free
960110010	5%	free
960110020	3.90%	free
960190100	4.10%	free
960200010	2.50%	free
960200090	3.90%	free
960310000	2.50%	free
960321000	6.60%	5.28%
960329000	6.60%	5.28%
960330000	6.60%	5.28%
960340000	6.60%	5.28%
960350000	3.30%	2.64%
960390010	5.40%	4.32%
960390020	2.20%	1.76%
960390090	6.60%	5.28%
960400000	3.20%	free
960610000	5.30%	free
960621000	5.30%	free
960622000	5.30%	free
960629010	3.30%	free
960629020	5.30%	free
960711000	2.80%	free
960719000	2.80%	free
960720000	2.80%	free
960810090	5% or 1.25yen/piece, whichever is the greater	free
960820000	3.90%	free
960831090	5.40%	free
960839090	5.40%	free
960840090	5.40%	free

HS code	MFN Rate	GSP Rate
960850000	5%	free
960860000	5% or 0.50yen/piece, whichever is the greater	free
960899010	3.40%	free
960899090	3.40%	free
961320010	5.10%	free
961400100	5.20%	free
961400900	3.90%	free
961511000	3.90%	free
961519000	3.90%	free
961590010	2.70%	free
961590020	3.40%	free
961590030	2.50%	free
961590040	3.40%	free
961590050	3.90%	free
961590060	4.30%	free
961610000	3.90%	free
961620000	3.90%	free
961700000	3.90%	free

Annex 3

LIST OF PRODUCTS FOR WHICH DUTY-FREE, QUOTA-FREE MARKET ACCESS IS GRANTED TO LDCs

HS CODE				
010110110	010290099	010594000	010619045	010632000
010110121	010310000	010599000	010619046	010639010
010110122	010391000	010611000	010619047	010639090
010110200	010392011	010612000	010619049	010690011
010190110	010392012	010619012	010619090	010690012
010190121	010392020	010619019	010620010	010690019
010190122	010410000	010619020	010620020	010690020
010190200	010420000	010619030	010620031	010690090
010210000	010511000	010619041	010620039	
010290010	10511000	010619042	010620090	
010290092	010519000	010619044	010631000	
020110000	020319023	20610011	020711000	020830000
020120000	020321010	020610019	020712000	020840011
020130010	020321020	020610020	020713100	020840019
020130020	020321030	020610090	020713200	020850000
020130030	020321040	020621000	020714100	020890010
020130090	020322010	020622000	020714210	020890090
020210000	020322021	020629010	020714220	020900000
020220000	020322022	020629020	020724000	021011010
020230010	020322023	020629090	020725000	021011020
020230020	020329010	020630010	020726000	021012010
020230030	020329021	020630091	020727100	021012020
020230090	020329022	020630092	020727200	021019010
020311010	020329023	020630093	020732100	021019020
020311020	020410000	020630099	020732200	021020000
020311030	020421000	020641010	020733100	021091000
020311040	020422000	020641090	020733200	021092000
020312010	020423000	020649010	020734000	021093000
020312021	020430000	020649091	020735100	021099011
020312022	020441000	020649092	020735200	021099019
020312023	020442000	020649093	020736100	021099020
020319010	020443000	020649099	020736210	021099090
020319021	020450000	020680000	020736220	
020319022	020500000	020690000	020810000	
030110010	030268000	030379092	030520040	030629290
030110020	030269021	030379093	030520090	030710100

HS CODE				
030191100	030269029	030379095	030530010	030710200
030191200	030269091	030379096	030530090	030731000
030192100	030269092	030379097	030541000	030739100
030192200	030269093	030379099	030542000	030739200
030193100	030269094	030379103	030549010	030741010
030193200	030269099	030379104	030549090	030749110
030194100	030270010	030380010	030559010	030751000
030194900	030270090	030380090	030559090	030759100
030195100	030311000	030411000	030569010	030759200
030195900	030319010	030412000	030611000	030760100
030199111	030319090	030419191	030612000	030760200
030199119	030321000	030419192	030613000	030791110
030199190	030322000	030419199	030614010	030791190
030199220	030329000	030419920	030614020	030791310
030199290	030331000	030419930	030614030	030791410
030211000	030332000	030419991	030614040	030791420
030212011	030333000	030419992	030614090	030791430
030212012	030339000	030419999	030619010	030791440
030212019	030341000	30421000	030619090	030791450
030212020	030342000	030422000	030621100	030791460
030219000	030343000	030429910	030621200	030791470
030221000	030344000	030429920	030622100	030791499
030222000	030345000	030429930	030622200	030799121
030223000	030346000	030429940	030623111	030799131
030229000	030349000	030429950	030623119	030799132
030231000	030361000	030429990	030623190	030799139
030232000	030362000	030491000	030623200	030799141
030233000	030371090	030492000	030624110	030799142
030234000	030372000	030499910	030624121	030799143
030235000	30373000	030499920	030624129	030799144
030236000	030375000	030499930	030624130	030799231
030239000	030376000	030499991	030624140	030799232
030261090	030377000	030499992	030624150	030799239
030262000	030378090	030499993	030624190	030799241
030263000	030379031	030499994	030624200	030799242
030265000	030379039	030499999	030629110	
030266000	030379040	030520010	030629190	
030267000	030379091	030520030	030629210	
040110110	040221221	040390116	040410162	040510229
040110190	040221222	040390117	040410169	040520010
040110200	040221229	040390118	040410171	040520090

HS CODE				
040120110	040229111	040390121	040410179	040590110
040120190	040229119	040390122	040410181	040590190
040120200	040229121	040390123	040410182	040590210
040130111	040229129	040390126	040410189	040590221
040130119	040229211	040390127	040410200	040590229
040130121	040229220	040390128	040490111	040610010
040130129	040229291	040390131	040490112	040610020
040130200	040291110	040390132	040490116	040610090
040210110	040291121	040390133	040490117	040620100
040210121	040291129	040390136	040490118	040620200
040210129	040291210	040390137	040490121	040630000
040210211	040291290	040390138	040490122	040640010
040210212	040299110	040390200	040490126	040640090
040210216	040299121	040410111	040490127	040690010
040210217	040299129	040410119	040490128	040690090
040210221	40299210	040410121	040490131	040700100
040210222	040299290	040410122	040490132	040700210
040210229	040310110	040410129	040490136	040700220
040221111	040310120	040410131	040490137	040811000
040221119	040310190	040410139	040490138	040819000
040221121	040310211	040410141	040490200	040891000
040221129	040310219	040410142	040510110	040899000
040221211	040310220	040410149	040510121	040900000
040221212	040390111	040410151	040510129	041000100
040221216	040390112	040410159	040510210	041000200
040221217	040390113	040410161	040510221	
050100000	050400099	050790010	051000200	051199120
050210000	050510000	050790090	051110000	051199190
050290000	050590000	050800100	051191110	051199210
050400011	050610000	050800250	051191120	051199290
050400012	050690010	050800290	051191190	051199900
050400019	050690090	051000110	051191200	
050400091	050710000	051000190	051199110	
060110010	060220000	060290090	060319010	060499000
060110020	060230000	060311000	060319090	
060110090	060240000	060312000	060390000	
060120000	060290011	060313000	060410000	
060210000	060290019	060314000	060491000	
070110000	070820000	071080030	071290039	071340020
070190000	070890000	071080090	071290040	071350010
070200000	070920000	071090100	071290050	071350210

HS CODE				
070310011	070930000	071090200	071290060	071350221
070310012	070940000	071120000	071290090	071350229
070310013	070951000	071140000	071310010	071390010
070310020	070959011	071151000	071310211	071390210
070320000	070959012	071159000	071310221	071390221
070390010	070959020	071190012	071310229	071390229
070390090	070959090	071190013	071320010	071410110
070410000	070960010	071190019	071320020	071410190
070420000	070960090	071190091	071331000	071410210
070490010	070970000	071190092	071332010	071410290
070490020	070990010	071190093	071332090	071410310
070490030	070990091	071190094	071333010	071410390
070490090	070990092	071190099	071333210	071420100
070511000	070990099	071220000	071333221	071420200
070519000	071010000	071231000	071333229	071490110
070521000	071021000	071232000	071339010	071490120
070529000	071022000	071233000	071339210	071490210
070610000	071029010	071239010	071339221	071490290
070690010	071029090	071239090	071339222	
070690090	071030000	071290010	071339226	
070700000	071040000	071290020	071339227	
070810000	071080010	071290031	071340010	
080111000	080290900	080590090	081090299	081290200
080119000	080300100	080610000	081110100	081290300
080121000	080300200	080620000	081110200	081290410
080122000	080410000	080711000	081120100	081290420
080131000	080420010	080719000	081120200	081290430
080132000	080420090	080720000	081190110	081290440
080211100	080430010	080810000	081190120	081290490
080211200	080430090	080820000	081190130	081310000
080212100	080440010	080910000	081190140	081320000
080212200	080440090	80920000	081190150	081330000
080221000	080450011	080930000	081190190	081340010
080222000	080450019	080940000	081190210	081340021
080231000	080450090	081010000	081190220	081340022
080232000	080510000	081020000	081190230	081340023
080240000	080520000	081040000	081190240	081340029
080250000	080540000	081050000	081190280	081350010
080260000	080550010	081060000	081190290	081350090
080290100	080550090	081090210	081210000	081400000
080290300	080590020	081090291	081290100	

HS CODE				
090111000	090411100	090810210	090930210	091030100
090112000	090411200	090810220	090930220	091030210
090121000	090412100	090820100	090940100	091030220
090122000	090412200	090820210	090940210	091091100
090190100	090420100	090820220	090940220	091091200
090190200	090420210	090830100	090950100	091099200
090210000	090420220	090830210	090950210	091099911
090220100	090500000	090830220	090950220	091099919
090220200	090611000	090910100	091010100	091099991
090230010	090619000	090910210	091010210	091099992
090230090	090620000	090910220	091010231	091099993
090240100	090700100	090920100	091010239	091099994
090240210	090700210	090920210	091020100	
090240220	090700220	090920220	091020210	
090300000	090810100	090930100	091020220	
100110010	100200010	100400090	100590096	100810010
100110090	100200021	100510010	100610010	100810090
100190011	100200029	100510020	100620010	100820000
100190016	100300011	100590010	100630010	100830000
100190019	100300019	100590020	100640010	100890010
100190092	100300091	100590091	100700010	100890021
100190093	100300099	100590092	100700091	100890029
100190099	100400010	100590095	100700099	100890099
110100011	110319210	110419119	110429390	110710021
110100091	110319290	110419121	110429410	110710029
110100200	110319300	110419129	110429490	110720010
110210000	110319400	110419210	110430000	110720020
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HS CODE				
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Annex 4

MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS OBTAINING ORIGINAL STATUS

The following minimal processes are not accepted as obtaining origin status:

1. Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and other similar operations);
 2. Simple cutting or screening;
 3. Simple placing in bottles, boxes and other similar packing cases;
 4. Repacking, sorting or classifying;
 5. Marking or affixing of marks, labels or other distinguishing signs on products or their packaging;
 6. Simple mixing of non-originating products;
 7. Simple assembly of parts of non-originating products;
 8. Simple making-up of sets of articles of non-originating products;
 9. A combination of two or more operations specified in 1-8.
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Annex 5

LIST OF PRODUCTS FOR WHICH THE CONDITION FOR ORIGIN COUNTRY ACKNOWLEDGEMENT IS SPECIFIED

Source: Appendix of "The Administrative Rule for Enforcement of the Temporary Tariff Measures Law"

H.S. No.	Products		Condition to be qualified as originating products
Chapter 2	Meat and edible meat offal		Manufactured or processed from products other than those of Chapter 1 or 2 (hereinafter in this list the word "manufactured" shall read to mean "manufactured or processed")
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates		Manufactured from products other than those of Chapter 3
ex.Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included excluding products of heading 04.10		
	(1) 'Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		
		Other than egg yolks (other than dried)	Manufactured from products other than those of Chapter 4
	(2) Other		Manufactured from products other than those of Chapter 4
Chapter 7	Edible vegetables and certain roots and tubers		Manufactured from products other than those of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons		Manufactured from products other than those of Chapter 8
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten		Manufactured from products other than those of Chapter 7, 8, 10 or 11
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		Manufactured from products other than those of Chapter 12
ex.12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
		(1) Fruit stones and kernels and other vegetable products of a kind used primarily for human consumption	Manufactured from products other than those of Chapter 7, 8 or 12
		(2) Tubers of konnyaku (<i>Amorphophalus</i> , whether or not cut, dried or powdered)	Manufactured from products other than those of Chapter 12

H.S. No.	Products	Condition to be qualified as originating products
ex.13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	Vegetable saps and extracts	Manufactured from products other than those of heading 13.02, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
	Agar-agar	Manufactured from products other than those of heading 12.12 or Chapter 13
ex.15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
	Fats and oils and their fractions, of marine mammals	Manufactured from products other than those of Chapter 1 or 15
ex.15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	
	Palm stearin	Manufactured from products other than palm stearin of heading 15.11
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	(1) Containing less than 30% by weight of a meat and edible meat offal of bovine animals other than internal organs and tongues (containing rice), and cuttle fish and squid (containing rice) (prepared or preserved) other than those in airtight containers	Manufactured from products other than those of Chapter 1, 2, 3, 5, 10, 11, 16 or 19
	(2) Other	Manufactured from products other than those of Chapter 1, 2, 3, 5 or 16
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufactured from products other than those of Chapter 12 or 17
17.02	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	
	(1) Lactose and lactose syrup	Manufactured from products other than those of Chapter 4 or 17
	(2) Maple sugar and maple syrup; hi-test molasses	Manufactured from products other than those of Chapter 12 or 17
	(3) Chemically pure fructose	Manufactured from products other than chemically pure fructose of heading 17.02
	(4) Other	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12 or 17

H.S. No.	Products	Condition to be qualified as originating products
17.03	Molasses resulting from the extraction or refining of sugar	Manufactured from products other than those of Chapter 12 or 17
ex.Chapter 18	Cocoa and cocoa preparations, excluding products of heading 18.01, 18.02 or 18.06	Manufactured from cocoa beans
18.06	Chocolate and other food preparations containing cocoa	
	(1) Food preparations, the largest single ingredient of which is milk (including cream) by weight	
	(i) containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 18.06, in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar and milk (including cream) used is an originating
	(ii) Other	Manufactured from products other than those of heading 18.06, in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that milk (including cream) used is an originating product
	(2) Other	
	(i) containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 18.06, in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar used is an originating product
	(ii) Other	Manufactured from products other than those of heading 18.06 in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
19.01	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 heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	(1) Malt extract	Manufactured from products other than those of Chapter 10, 11 or 19

H.S. No.	Products	Condition to be qualified as originating products
	(2) Food preparations, containing flour, groats, meal, pellets or starch of rice, wheat, triticale or barely, which total weight is more than 85% of the articles, excluding cake-mixes and a kind used as infant food or dietetic purpose (mostly containing starch)	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11 or 19
	(3) Other	
	(i) containing not less than 50% of sucrose by weight	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17 or 19
	(ii) Other	Manufactured from products other than those of Chapter 4, 10, 11 or 19
19.02	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	Manufactured from products other than those of Chapter 10, 11 or 19
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
19.04	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	Manufactured from products other than those of Chapter 10, 11 or 19
19.05	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	
	(1) Sweet biscuits, Are, Senbei and similar rice products, biscuits, cookies and crackers, crisp savoury food products made from a dough based on potato powder	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
	(2) Other	Manufactured from products other than those of Chapter 11 or 19
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from products other than those of Chapter 7, 8 or 20
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	
	(1) Young corn cobs	Manufactured from products other than those of heading 20.04 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained

H.S. No.	Products	Condition to be qualified as originating products
	(2) Other	Manufactured from products other than those of Chapter 7, 10, 11 or 20
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	
	(1) Young corncobs	Manufactured from products other than those of heading 20.05 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained
	(2) Peas (<i>Pisum sativum</i>)(unshelled, containing added sugar). Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)(unshelled, containing added sugar) other than those in airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat. Leguminous vegetables (podded out, containing added sugar) other than those in airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat, excluding Peas (<i>Pisum sativum</i>), Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), Potatoes, Asparagus, Olives, Sweet corn and mixture of other vegetables.	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 20
	(3) Other	Manufactured from products other than those of Chapter 7 or 20
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20
20.07	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	Manufactured from products other than those of Chapter 8 or 20
20.08	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:	
	(1) Peanut butter	Manufactured from products other than those of heading 20.08 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained
	(2) Other	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufactured from products other than those of Chapter 7, 8 or 20

H.S. No.	Products		Condition to be qualified as originating products
ex.21.01	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		
	Preparations with a basis of coffee, tea or maté:		
	(1) Not less than 30% of natural milk constituents by weight, in the dry state		Manufactured from products other than those of Chapter 4, 19 or 21
	(2) Other		
		(i) containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 21.01, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar used is an originating product
	(ii) Other	Manufactured from products other than those of heading 21.01, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained	
ex.21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
		Sauces and preparations therefor, mixed condiments and mixed seasonings	Manufactured from products other than those of heading 21.03 excluding mustard flour and meal and prepared mustard and provided that contained tomatoes are originating products
21.04	Soups and broths and preparations therefor; homogenised composite food preparations		Manufactured from products other than those of heading 20.02 to 20.05 excluding sweet corn and young corncobs, or heading 21.04
21.05	Ice cream and other edible ice, whether or not containing cocoa		Manufactured from products other than those of Chapter 4 , 19 or 21
21.06	Food preparations not elsewhere specified or included		
	(1) Protein concentrates and textured protein substances		
		(i) Preparations containing by weight not less than 30% natural milk constituents on the dry matter, excluding protein concentrates containing by weight not less than 80% protein, the largest single ingredient of which is vegetable protein by weight	Manufactured from products other than those of Chapter 4, 19 or 21

H.S. No.	Products		Condition to be qualified as originating products
		(ii) Other than "Preparations containing by weight not less than 30% natural milk constituents on the dry matter, excluding protein concentrates containing by weight not less than 80% protein, the largest single ingredient of which is vegetable protein"	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar used is an originating product
		(iii) Other	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
	(2) Other		
		(i) Preparations containing by weight not less than 30% natural milk constituents on the dry matter	Manufactured from products other than those of Chapter 4, 19 or 21
		(ii) Other	
		1 Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley	Manufactured from products other than those of Chapter 10, 11, 19 or 21
		2 Other than sugar syrup (containing added flavouring or colouring matter)	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 21
		3 Chewing gum	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
		4 Konnyaku	Manufactured from products other than those of Chapter 12 or 21
		5 Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol	
		i Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 21

H.S. No.	Products	Condition to be qualified as originating products
	ii Other	Manufactured from products other than compound alcoholic preparations of a kind used for the manufactures of beverages, of an alcoholic strength by volume of more than 0.5% vol, or from products other than those of heading 22.08, and in which the value of the non-originating products used does not exceed 40% of the value of products obtained
	6 Other	
	i Containing added sugar	
	① Bases for beverage, containing Panax ginseng or its extract, or food supplement with a basis of vitamins	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
	② Other	
	(①) containing less than 50% of sucrose by weight	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
	(②) Other	
	A Put up in containers for retail sale, by weight of 500g or less each including container, and containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale by weight of 500g or less each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale by weight of 500g or less each including container after importation with no change in ingredients, or those exceeding 257yen/kg in value for customs duty	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar used is originating product
	B Other	
	(a) Other containing lactose, milk protein or milk fat	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17, 19 or 21

H.S. No.	Products		Condition to be qualified as originating products
		(b) Other	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained and provided that sugar used is an originating product
		iiOther	Manufactured from products other than those of heading 21.06, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
ex.22.02	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 20.09		
		Other than waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufactured from products other than those of heading 22.02, and in which the value of non-originating products used does not exceed 40 % of the value of the products obtained
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09		
	(1) Sparkling wine, other wine; grape must of an alcoholic strength by volume of less than 1% vol (excluding wine; grape must with fermentation prevented or arrested by the addition of alcohol)		Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other		Manufactured from products other than those of heading 20.09 or 22.04
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
	(1) In containers holding 2L or more of an alcoholic strength by volume of less than 1% vol		Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other		Manufactured from products other than those of heading 20.09, 22.04 or 22.05
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
	(1) Of an alcoholic strength by volume of less than 1% vol		Manufactured from products other than those of Chapter 8, 20 or 22

H.S. No.	Products	Condition to be qualified as originating products
	(2) Other	Manufactured from products other than those of heading 22.06 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
	(1) Ethyl alcohol and spirits	Manufactured from products other than those of heading 22.07 or 22.08
	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(3) Other	Manufactured from products other than those of heading 22.08 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading 22.09 or 29.15
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading 23.09 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufactured from products of heading 28.43 and manufactured through chemical transformation, or from products other than those of heading 28.43
ex.28.52	Compounds, inorganic or organic, of mercury, excluding amalgams	
	Organo-inorganic compounds	Manufactured from products compounds other than organo - inorganic compounds of heading 28.52
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.05

H.S. No.	Products	Condition to be qualified as originating products
ex.29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.06
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Manufactured from products of heading 29.32 and manufactured through chemical transformation, or from products other than those of heading 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufactured from products of heading 29.33 and manufactured through chemical transformation, or from products other than those of heading 29.33
ex.29.34	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds	
	Other than sultones or sultams	Manufactured from products other than those (excluding sultones and sultams) of heading 29.34
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Manufactured from products, chemically pure, other than maltose or fructose of heading 17.02, or from products other than those of heading 29.40
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	Manufactured from products other than those of heading 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufactured from products other than those (excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white) of heading 32.06
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufactured from products other than those of heading 32.08 or 32.12
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	Manufactured from products other than those of heading 32.10 or 32.12
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufactured from products other than those of heading 32.03 to 32.10, 32.12 or 32.13

H.S. No.	Products	Condition to be qualified as originating products
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufactured from products other than those of heading 32.08 to 32.10, 32.12 or 32.14
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufa	Manufactured from products other than those of heading 33.02 and in which the value of the non-originating products used does not exceed 50 % of the value of the products obtained
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	Manufactured from products other than those of heading 34.01 or 34.02
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01	Manufactured from products other than those of heading 34.01 or 34.02
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packing for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparatio	
	(1) Other preparations for use in dentistry, with abasis of plates (of calcined gypsum or calcium sulphate)	Manufactured from products other than those of heading 34.07 and in which the value of the non-originating products used does not exceed 50% of the value of the products obtained
	(2) Other	Manufactured from products other than hydrogenated fats and oils of heading 15.16 (only hydrogenated fats and oils) , 15.17 (only hydrogenated fats and oils), 34.03, 34.07, 38.23 (only fatty alcohols), or 38.24
ex.35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	
	Egg albumin	Manufactured from products other than those of Chapter 4 or 35
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	

H.S. No.	Products	Condition to be qualified as originating products
	(1) Esterified starches and other starch derivatives	Manufactured from products other than esterified starches and other starch derivatives of heading 35.05
	(2) Other	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 35
ex.36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	
	Articles of combustible materials as specified in Note 2 to this Chapter	Manufactured from products other than those (excluding combustible preparations or products) of heading 36.06
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading 37.01 or 37.02
ex.Chapter 38	Miscellaneous chemical products, excluding products of heading 38.01 to 38.07, 38.09, 38.21 or 38.23	Manufactured from products of the different tariff heading of the products obtained, in which the value of the non-originating products used does not exceed 50 % of the value obtained
ex.38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
	Preparations based on graphite or other carbon	Manufactured from products other than preparations based on graphite or other carbon of heading 38.01
ex.38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	
	Ester gums	Manufactured from products other than ester gums of heading 38.06
38.09	Fishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	
	(1) With a basis of amylaceous substances	Manufactured from products other than those of Chapter 11, heading 35.05 or 38.09
	(2) Other	Manufactured from products other than those of heading 38.09 and in which the value of non-originating products used does not exceed 50 % of the value of the products obtained

H.S. No.	Products	Condition to be qualified as originating products
39.14	Ion-exchangers based on polymers of heading 39.01 to 39.13 in primary forms	Manufactured from products other than those of heading 39.01 to 39.14
39.16	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	Manufactured from products other than those of heading 39.01 to 39.13, or 39.16
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
	(1) Seamless tubes and pipes	Manufactured from products other than those of heading 39.01 to 39.13, or 39.17
	(2) Other	Manufactured from products other than those (excluding seamless tubes and pipes) of heading 39.17
39.18	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	Manufactured from products other than those of heading 39.01 to 39.13, or 39.18 to 39.21
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Manufactured from products other than those of heading 39.01 to 39.13, or 39.19 to 39.21
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufactured from products other than those of heading 39.01 to 39.13, or 39.20
39.21	Other plates, sheets, film, foil and strip, of plastics	Manufactured from products other than those of heading 39.01 to 39.13, 39.20 or 39.21
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	Manufactured from products other than those of heading 41.01 or 41.04
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	Manufactured from products other than those of heading 41.02 or 41.05
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	Manufactured from products other than those of heading 41.03 or 41.06
41.07	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 41.14	Manufactured from products other than those of heading 41.01, 41.04 or 41.07
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	Manufactured from products other than those of heading 41.02, 41.05 or 41.12

H.S. No.	Products	Condition to be qualified as originating products
41.13	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 41.14.	Manufactured from products other than those of heading 41.03, 41.06 or 41.13
41.14	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalized leather	
	(1) Chamois (including combination chamois) leather	Manufactured from products other than those of heading 41.01 to 41.03, or 41.14
	(2) Patent leather and patent laminated leather; metallised leather	Manufactured from products of heading 41.01 to 41.03
ex.Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) (excluding products of heading 42.05 or 42.06)	Manufactured from products of the different tariff headings (excluding heading 42.05) of the products obtained
ex.43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03:	
	Other than dropped furskins	Manufactured from products other than those of heading 43.01 or 43.02
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufactured from products other than those of heading 43.02 or 43.03
ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	
	Planed, sanded or end-jointed	Manufactured from products other than those of heading 44.07 which have been planed, sanded or end-jointed
ex.44.12	Plywood, veneered panels and similar laminated wood	
	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness	Manufactured from products other than those of heading 44.07, 44.08 or 44.12
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Manufactured from products other than those of heading 44.16 excluding staves of wood (riven staves only one principal surface of which has been sawn, or sawn staves at least one principal surface of which has been curvilinearly sawn, each of which has not been worked other than sawing)
ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	

H.S. No.	Products		Condition to be qualified as originating products
		With cellular wood panels	Manufactured from products other than cellular wood panels of heading 44.18
ex.44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94		
		Other than wood marquetry or inlaid wood	Manufactured from products other than those of heading 44.20 excluding wood marquetry and inlaid wood
ex.46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
	Plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form		Manufactured from products other than those of heading 46.01 excluding plaits and similar products of plaiting materials
ex.50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:		
		Other than silk-worm gut	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
50.07	Woven fabrics of silk or of silk waste		Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
51.06	Yarn of carded wool, not put up for retail sale		Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.07	Yarn of combed wool, not put up for retail sale		Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. No.	Products	Condition to be qualified as originating products
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.11	Woven fabrics of carded wool or of carded fine animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibre or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.12	Woven fabrics of combed wool or of combed from animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.13	Woven fabrics of coarse animal hair or of horsehair	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

H.S. No.	Products	Condition to be qualified as originating products
52.04	Cotton sewing thread, whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² :	
	(1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² :	
	(1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.10	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 m ² :	

H.S. No.	Products	Condition to be qualified as originating products
	(1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin (2) Other	Manufactured from grey fabric Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.11	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/m ² :	
	(1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.12	Other woven fabrics of cotton:	
	(1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.06	Flax yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.53.08	Yarn of other vegetable textile fibres; paper yarn:	
	Other than paper yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
53.09	Woven fabrics of flax	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

H.S. No.	Products	Condition to be qualified as originating products
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres, or textile fibre waste
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn	Manufactured from paper, from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
ex.Chapter 54	Man-made filaments; strip and the like of man-made textile materials, excluding Man-made filaments, excluding products of heading 54.04 to 54.06:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.04	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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.05	Artificial monofilament of 67 chemical 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.06	Man-made filament yarn (other chemical than sewing thread), put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. No.	Products	Condition to be qualified as originating products
55.01	Synthetic filament tow	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.02	Artificial filament tow	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. No.	Products	Condition to be qualified as originating products
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.13	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/m ²	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.14	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/m ²	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.15	Other woven fabrics of synthetic staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste

H.S. No.	Products	Condition to be qualified as originating products
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.16	Woven fabrics of artificial staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.02	Felt, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	Textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with plastics	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

H.S. No.	Products	Condition to be qualified as originating products
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastic	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufactured from paper, from chemical products, from heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.Chapter 57	Carpets and other textile chemical floor coverings, excluding products of heading 57.04	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery:	
	(1) Woven pile fabrics of heading 58.01 containing more than 10% of weight of silk and also uncut pile	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01 or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste

H.S. No.	Products	Condition to be qualified as originating products
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.01	Textile fabrics coated with gum or amy-laceous 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	Manufactured from textile yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:	
	(1) Impregnated with plastics or rubber	Manufactured from textile yarn
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Manufactured from textile yarn
59.04	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	Manufactured from textile yarn
59.05	Textile wall coverings	Manufactured from textile yarn
59.06	Rubberised textile fabrics, other than those of heading 59.02	Manufactured from textile yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas covered; painted canvas studio back-cloths or the like	Manufactured from textile yarn
59.08	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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.10	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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile staple fibres or textile fibre waste

H.S. No.	Products	Condition to be qualified as originating products
Chapter 60	Knitted or crocheted fabrics	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 61	Articles or apparel and clothing accessories, knitted or crocheted	Manufactured from textile yarn
ex.Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, excluding products of heading 62.13 to 62.17	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
62.13	Handkerchiefs	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.14	Shawls, scarves, mufflers, mantillas, veils and the like	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.15	Ties, bow ties and cravats	Manufactured from textile yarn
62.16	Gloves, mittens and mitts	Manufactured from textile yarn
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12	Manufactured from textile yarn
ex.Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading 63.08 or 63.09	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
63.08	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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different heading (excluding heading 64.06) from that covering the products obtained
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Manufactured from products other than those of heading 65.02 or 65.04

H.S. No.	Products	Condition to be qualified as originating products
ex.65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	
	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	Manufactured from products other than those of heading 65.01 or 65.05 (Felt hats made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading 66.01, in which the value of non-originating products used does not exceed 50 % of the value of the products obtained
70.05	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	Manufactured from products other than those of heading 70.03 to 70.05
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufactured from products other than those of heading 70.03 to 70.07
ex.70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	
	Cut-worked articles	Manufactured from products of heading 70.13, cutting of non-originating products the value of which does not exceed 50 % of the value of the products obtained, or manufactured from products other than those of heading 70.13
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufactured from unworked products of heading 71.01 to 71.04
71.17	Imitation jewellery	Manufactured from products other than those of heading 71.17 excluding chain of metal
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products other than those of heading 72.06 or 72.07
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	Manufactured from products other than those of heading 72.07, 72.08 or 72.11
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.09 or 72.11

H.S. No.	Products	Condition to be qualified as originating products
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.11
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.09, or 72.11
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad plated or coated	Manufactured from products other than those of heading 72.07 to 72.12
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufactured from products other than those of heading 72.07, 72.13 or 72.14
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufactured from products other than those of heading 72.07, 72.13 or 72.14
72.15	Other bars and rods of iron or non-alloy steel	Manufactured from products other than those of heading 72.07, or 72.13 to 72.15
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufactured from products other than those of heading 72.07 to 72.16
72.17	Wire of iron non-alloy steel	Manufactured from products other than those of heading 72.13 to 72.15, or 72.17
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 or 72.20
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.21 or 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
	(1) Bars and rods	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.21 or 72.22

H.S. No.	Products	Condition to be qualified as originating products
	(2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 to 72.22
72.23	Wire of stainless steel	Manufactured from products other than those of heading 72.21 to 72.23
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25 or 72.26
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; follow drill bars and rods, of alloy or non-alloy steel:	
	(1) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26 or 72.28
	(2) Other	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28
72.29	Wire of other alloy steel	Manufactured from products other than those of heading 72.27 to 72.29
73.01	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	Manufactured from products other than those of heading 72.07 to 72.12, or 72.16, from products other than semi-finished products of heading 72.18, from products other than those of heading 72.19, 72.20 or 72.22, from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26, 72.28 or 73.01

H.S. No.	Products	Condition to be qualified as originating products
73.02	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	Manufactured from products of heading 72.06, or from products of heading 72.18 or 72.24 excluding semi-finished products
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.05	Other tubes and pipes (for example, welded riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.12
73.13	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	Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.13
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufactured from products other than those of heading 74.01 or 74.02
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading 74.01 to 74.03
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading 74.07 to 74.09
74.08	Copper wire	Manufactured from products other than those of heading 74.07 to 74.09
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm	Manufactured from products other than those of heading 74.07 or 74.09
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm	Manufactured from products other than those of heading 74.07 to 74.10
74.11	Copper tubes and pipes	Manufactured from products than those of heading 74.07, 74.09 or 74.11

H.S. No.	Products	Condition to be qualified as originating products
74.13	Standard wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufactured from products other than those of heading 74.07, excluding profiles, of which the maximum cross-sectional dimension does not exceed 6mm, from products other than those of heading 74.08 or 74.09 of which the maximum cross-sectional dimension does not exceed 6mm, or from products other than those of heading 74.13
75.02	Unwrought nickel	Manufactured from products other than those of heading 75.01 or 75.02
75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading 75.05 or 75.06
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading 75.05 or 75.06
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 75.05 to 75.07
ex.75.08	Other articles of nickel:	
	Electroplating anodes including those produced by electrolysis	Manufactured from products other than those cathodes of heading 75.01, or from products other than those of heading 75.05 to 75.08
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading 76.04 to 76.06
76.05	Aluminium wire	Manufactured from products other than those of heading 76.04 or 76.06
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 76.04 to 76.06
76.07	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	Manufactured from products other than those of heading 76.04 to 76.07
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading 76.04, 76.06 or 76.08
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 76.04, 76.06, 76.08 or 76.09

H.S. No.	Products	Condition to be qualified as originating products
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufactured from products other than those of heading 76.05, of which the maximum cross-sectional dimension does not exceed 6mm, or from products other than those of heading 76.14
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading 78.04, from products other than lead bars, rods, profiles and wire of heading 78.06
78.06	Other articles of lead	
	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 78.04, from products other than lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves), lead bars, rods, profiles and wire of heading 78.06
	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading 78.04, from products other than Lead bars, rods, profiles and wire of heading 78.06
79.04	Zinc bars, rods, profiles and wire	Manufactured from products other than those of heading 79.04 or 79.05
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading 79.04 or 79.05
ex.79.07	Other articles of zinc	
	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 79.04 or 79.05, from products other than zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves), lead bars, rods, profiles and wire of heading 79.07
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading 80.03, from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07
ex.80.07	Other articles of tin	
	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 80.03, from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07

H.S. No.	Products	Condition to be qualified as originating products
	Tin 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;	Manufactured from products other than those of heading 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin 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; tin powders and flakes of heading 80.07
	Tin tubes, pipes and tube or pipe fitting (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07
ex.Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading 81.13	Manufactured from products other than those of the same tariff heading as the products obtained excluding unwrought
Chapter 85	Electrical machinery and value equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained

H.S. No.	Products	Condition to be qualified as originating products
ex.Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading 90.01 or 90.30	Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained
ex.Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings, excluding products of heading 94.04 to 94.06	Manufactured from products of the different tariff heading from that of the products obtained, other than manufacture from products of heading 94.04
ex.95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	
	Wheeled toys; dolls' carriages; Dolls representing only human beings	Manufactured from products other than those of heading 85.01, 85.03, 85.04 or 85.26, from products other than wheeled toys, dolls' carriages, dolls representing only human beings of heading 95.03, and in which the value of the non-originating products used does not exceed 50 % of the value of the products obtained
ex.96.01	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):	
	Articles	Manufactured from products other than those of heading 96.01 excluding worked products

H.S. No.	Products	Condition to be qualified as originating products
ex.96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
	Brooms and brushes, excluding articles of subheading 9603.10; paint rollers, squeegees and mops	Manufactured from products other than those of heading 96.03 and in which the value of the non-originating products used does not exceed 50 % of the value of the products obtained
	Hand-operated mechanical floor sweepers, not motorized	Manufactured from products other than hand-operated mechanical floor sweepers, not motorized, of heading 96.03
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufactured from products other than those of heading 96.06 in which the value of the non-originating products used does not exceed 50 % of the value of the products obtained
ex.96.08	Ballpoint pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	
	Fountain pens, stylograph pens and other pens; pen-holders	Manufactured from products other than those of heading 96.08 excluding pen nibs and nib points
ex.96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	
	Smoking pipes or pipe bowls of wood	Manufactured from products other than those of heading 96.14 excluding shaped blocks of wood
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Manufactured from products other than vacuum flasks and other glass flasks for vacuum vessels of heading 70.20, or from products other than those of products heading 96.17

As of April 1 2011
(Reference only)

Annex 6

LIST OF PRODUCTS TO WHICH DONOR COUNTRY CONTENT RULE IS NOT APPLIED

Note: The products to which donor country content rule is not applied are divided into 8 product groups on the basis of their commodity peculiarities.

Group Number	Tariff Number	Description
1	41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
	41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter
	41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
	41.07	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 41.14:
		Whole hides and skins:
	ex 4107.11	Full grains, unsplit:
		2 Other than parchment-dressed
	ex 4107.12	Grain splits:
		2 Other than parchment-dressed
	ex 4107.19	Other:
		2 Other than parchment-dressed
		Other, including sides:
	ex 4107.91	Full grains, unsplit:
		2 Other than parchment-dressed
	ex 4107.92	Grain splits:
		2 Other than parchment-dressed
	ex 4107.99	Other:
		2 Other than parchment-dressed
	41.12	
	ex 4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14
		2 Other than parchment-dressed

Group Number	Tariff Number	Description
	41.13	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 41.14
	ex 4113.10	Of goats or kids:
		2 Other than parchment-dressed
	ex 4113.20	Of swine:
		2 Other than parchment-dressed
	ex 4113.30	Of reptiles:
		2 Other than parchment-dressed
	ex 4113.90	Other:
		2 Other than parchment-dressed
	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:
	4114.20	Patent leather and patent laminated leather; metallised leather
2	42.02	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, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:
	4202.11	With outer surface of leather, of composition leather or of patent leather
	4202.12	With outer surface of plastics or of textile materials
		Handbags, whether or not with shoulder strap, including those without handle:
	4202.21	With outer surface of leather, of composition leather or of patent leather
	4202.22	With outer surface of plastic sheeting or of textile materials
	4202.29	Other
		Articles of a kind normally carried in the pocket or in the handbag:
	4202.31	With outer surface of leather, of composition leather or of patent leather
	4202.32	With outer surface of plastic sheeting or of textile materials

Group Number	Tariff Number	Description
		Other:
	4202.91	With outer surface of leather, of composition leather or of patent leather
	4202.92	With outer surface of plastic sheeting or of textile materials
	96.05	
	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
3	43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03
	43.03	Articles of apparel, clothing accessories and other articles of fur skin
4	ex Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork:
		Articles of plastic materials
5	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
	64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
	64.05	Other footwear:
	ex 6405.10	With uppers of leather or composition leather
		1. With outer soles of leather and uppers of composition leather 2. With outer soles of rubber, plastics or composition leather and uppers of composition leather
	ex 6405.90	Other footwear, with uppers other than of leather, composition leather or textile material:
		1. With outer soles of rubber, plastics, leather or composition leather
6	65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
	65.05	Hats and other headgears, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:
	6505.90	Other than hair-nets
7	95.03	Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds

Annex 7

HS HEADING NUMBER OF PRODUCTS WHICH ARE EXEMPTED FROM DOCUMENTARY REQUIREMENTS

04.10, 06.04, 07.06, 07.09, 08.01, 08.02, 08.03, 08.04, 08.07, 09.01, 09.02, 09.04, 09.07, 09.08, 09.09, 09.10, 12.11, 13.02, 14.04, 15.05, 15.16, 15.18, 15.20, 22.01, 22.03, 25.09, 25.13, 25.20, 25.23, 27.01, 27.04, 27.07, 27.12, 27.13, 28.01, 28.03, 28.06, 28.07, 28.08, 28.09, 28.11, 28.12, 28.13, 28.14, 28.16, 28.17, 28.18, 28.19, 28.20, 28.21, 28.23, 28.24, 28.26, 28.28, 28.29, 28.30, 28.31, 28.32, 28.34, 28.35, 28.37, 28.38, 28.39, 28.41, 28.42, 28.47, 28.48, 28.50, 28.51, 29.01, 29.03, 29.04, 29.07, 29.08, 29.09, 29.10, 29.11, 29.12, 29.13, 29.14, 29.15, 29.16, 29.19, 29.20, 29.21, 29.23, 29.24, 29.25, 29.27, 29.28, 29.29, 29.30, 29.35, 29.38, 29.42, 32.01, 32.02, 32.04, 32.07, 32.09, 32.11, 32.12, 32.15, 33.03, 33.04, 33.05, 33.06, 33.07, 34.03, 34.04, 34.05, 34.06, 35.01, 35.04, 35.06, 35.07, 36.01, 36.02, 36.03, 36.05, 37.03, 37.07, 38.02, 38.05, 38.21, 38.23, 39.05, 39.07, 39.08, 39.09, 39.10, 39.12, 39.13, 39.15, 39.22, 39.23, 39.24, 39.25, 39.26, 40.03, 40.05, 40.06, 40.07, 40.08, 40.09, 40.10, 40.16, 43.01, 43.04, 48.02, 48.03, 48.04, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 48.11, 48.15, 48.16, 48.17, 48.18, 48.19, 48.20, 48.21, 48.22, 48.23, 63.09, 65.01, 65.02, 65.05, 65.06, 65.07, 66.02, 67.01, 68.04, 68.05, 68.11, 68.12, 68.13, 69.02, 69.03, 69.05, 69.07, 69.08, 69.11, 69.12, 69.13, 71.14, 78.06, 79.07, 80.01, 80.07, 82.11, 82.13, 82.14, 82.15, 83.01, 83.02, 83.04, 83.06, 83.08, 83.09, 83.11, 94.05, 94.06, 95.01, 95.04, 95.05, 95.06, 95.07, 96.02, 96.04, 96.07, 96.13, 96.15, 96.16

Annex 8

FORMS OF DOCUMENTARY EVIDENCE

Specification and Languages of Forms of Documentary Evidence

1. Combined declaration and certificate of origin (Form A)

The format of Form A has been agreed internationally and the form has to comply with the following specifications and languages.

Measurements: 210mm x 297 mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Special requirements: Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye

Languages: Certificates may be printed and completed in English or French

1. Goods consigned from (Exporter's business name, address, country)			Reference No GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf		
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known)			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory		

NOTES (2007)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal
New Zealand**	Cyprus	Ireland	Romania
Norway	Czech Republic	Italy	Slovakia
Russian Federation	Denmark	Latvia	Slovenia
Switzerland including Liechtenstein***	Estonia	Lithuania	Spain
Turkey	Germany	Luxembourg	Sweden
United States of America****	Greece	Malta	United Kingdom

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso				
2. Destinataire (nom, adresse, pays)						
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel				
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture	
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité			

NOTES (2007)

I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):

Australie*	Union Européenne:		
Belarus	Allemagne	France	Pays-Bas
Canada	Autriche	Grèce	Pologne
Etats-Unis d'Amérique***	Belgique	Hongrie	Portugal
Fédération de Russie	Bulgarie	Irlande	République tchèque
Japon	Chypre	Italie	Roumanie
Norvège	Danemark	Lettonie	Royaume-Uni
Nouvelle-Zélande**	Espagne	Lituanie	Slovaquie
Suisse y compris Liechtenstein****	Estonie	Luxembourg	Slovénie
Turquie	Finlande	Malte	Suède

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pour les produits qui satisfont aux critères d'origine après ouvrage ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire la lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

** Un visa officiel n'est pas exigé.

*** Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

**** D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

2. Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing

The formats of Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing have to comply with the following specifications and languages.

Measurements: 210mm x 297mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Languages: Certificates may be printed and completed in English or French

Certificate of materials imported from Japan

Annex to Certificate of Origin		Ref. No. _____	
CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN WHICH WERE USED FOR MANUFACTURE OF THE GOODS DESCRIBED IN CERTIFICATE OF ORIGIN (Ref. No. _____) Issued in _____ (country)			
Export Goods		Materials imported from Japan	
Description	Quantity	Description	Quantity
Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. _____ Place and date, signature and stamp of certifying authority		Declaration by the exporter The undersigned hereby declares that the above details are correct. _____ Place and date, signature of authorized signatory	