Under section 49(5) and 49(5B) and for the purposes of section 49(1)(a) of the said section of the Customsand Excise Act, 1964, Part 8 is inserted after Part 7 as set out in the Schedule hereto with effect from 1 January 2021.

## DR DAVID MASONDO DEPUTY MINISTER OF FINANCE

## SCHEDULE

By the insertion of the following:

## PART 8

## AGREEMENT ESTABLISHING THE AFRICAN CONTINENTAL FREE TRADE AREA

## NOTES:

1. (a) Part 8 containsthe full text of the Agreement with the exception of Annex II concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which isincorporated asPart F in the Schedule to the General Notes to Schedule No. 1.
(b) Any note to such Annex shall mutatis mutandis apply to any other relevant provisionsof this Agreement.
(c) The AfCFTA column in Part 1 and the General Notes to the said Schedule provide for the abolishment of duty or reduced rates of duty, as the case may be, contemplatedin this Agreement.


AGREEMENT ESTABLISHING THE AFRICAN CONTINENTAL FREE TRADE AREA

## Agreement establishing the AFrican continental free trade area

## PREAMBLE

## We, Member States of the African Union

DESIROUS to implement the Decision of the Assembly of Heads of State and Government during itsEighteenth Ordinary Session held in AddisAbaba, Ethiopia from 29th-30th January, 2012 (Assembly/AU/Dec. 394(XVIII) of the Framework Road Map and Architecture for Fast Tracking the establishment of the African Continental Free Trade Area and the Action Plan for Boosting Intra-African Trade;

COGNISANT of the launch of negotiationsfor the establishment of the Continental Free Trade Area aimed at integrating Africa'smarkets in line with the objectives and principlesenunciated in the Abuja Treaty during the Twenty-Fifth Ordinary Session of the Assembly of Heads of State and Government of the African Union held in Johannesburg, South Africa from 14-15 June 2015 (AssemblyIAU/Dec. 569(XXV);

DETERMINED to strengthen our economic relationship and build upon our respective rights and obligations under the Constitutive Act of the African Union of 2000, the Abuja Treaty and, where applicable, the Marrakesh Agreement Establishing the World Trade Organization of 1994;

HAVING REGARD to the aspirations of Agenda 2063 for a continental market with the free movement of persons, capital, goodsand services, which are crucial for deepening economic integration, and promoting agricultural development, food security, industrialisation and structural economic transformation;

CONSCIOUS of the need to create an expanded and secure market for the goodsand services of State Partiesthrough adequate infrastructure and the reduction or progressive elimination of tariffs and elimination of non-tariff barriersto trade and investment;

ALSO CONSCIOUS of the need to establish clear, transparent, predictable and mutually-advantageous rulesto govem Trade in Goods and Services, Competition Policy, Investment and Intellectual Property among State Parties, by resolving the challenges of multiple and overlapping trade regimes to achieve policy coherence, including relations with third parties;

RECOGNISING the importance of international security, democracy, human rights, gender equality and the rule of law, for the development of international trade and economic cooperation;

REAFFIRMING the right of State Parties to regulate within their territories and the State Parties' flexibility to achieve legitimate policy objectives in areas including public heal th, safety, environment, public morals and the promotion and protection of cultural diversity;

FURTHER REAFFIRMING our existing rights and obligationswith respect to each other under other agreements to which we are parties; and

ACKNOWLEDGING the Regional Economic Communities (RECs) Free Trade Areas as building blocks towards the establishment of the African Continental Free Trade Area (AfCFTA),

HAVE AGREED AS FOLLOWS:

## PART I DEFINITIONS

## Article 1 DEFINITIONS

For the purpose of this Agreement,
"Abuja Treaty" meansthe Treaty Establishing the African Economic Community of 1991;
"Agreement" means thisAgreement Establishing the African Continental Free Trade Area and itsProtocols, Annexes and Appendiceswhich shall form an integral part thereof;
"Annex" meansan instrument attached to a Protocol, which formsan integral part of thisAgreement;
"Appendix" meansan instrument attached to an Annex which formsan integral part of thisAgreement;
"Assembly" meansthe Assembly of Heads of State and Government of the African Union;
"AU" meansthe African Union;
"AfCFTA" meansthe African Continental Free Trade Area;
"Commission" meansthe African Union Commission;
"Constitutive Act" meansthe Constitutive Act of the African Union of 2000;
"Continental Customs Union" means the Customs Union at the continental level by means of adopting a common external tariff, asprovided by the Treaty Establishing the African Economic Community of 1991;

Council of Ministers" meansthe Council of African Ministers of State Parties responsible for Trade;
"Dispute Settlement Body" means the body established to administer the provisions of the Protocol on Rules and Procedures on the Settlement of Disputes except as otherwise provided in this Agreement;
"Executive Council" means the Executive Council of Ministers of the Union;
"GATS" meansthe WTO General Agreementon Tradein Services of 1994;
"GATT" meansthe WTO General Agreement on Tariffs and Trade of 1994;
"Instrument" unless otherwise specified in thisAgreement refersto Protocol, Annex or Appendix;
"Member States" meansthe Member States of the African Union;
"Non-Tariff Barriers" meansbarriersthat impede trade through mechanismsother than the imposition of tariffs;
"Protocol" meansan instrument attached to this Agreement, which forms an integral part of the Agreement;
"RECs" meansthe Regional Economic Communities recognised by the African Union, namely, the Arab Maghreb Union (UMA); the Common Market for Eastern and Southern Africa (COMESA); the Community of Sahel-Saharan States (CENSAD); the East African Community (EAC); the Economic Community of Central African States(ECCAS); the Economic Community of West African States (ECOWAS); the Intergovernmental Authority on Development (IGAD) and the Southern African Development Community (SADC);
"Secretariat" meansthe Secretariatestablished pursuantto Article 13 of this Agreement;
"State Party" meansa Member State thathas ratified or acceded to this Agreement and for which the Agreement is in force;
"Third Party" meansa State(s) that isnot a party to this Agreement exceptasotherwise defined inthis Agreement; and
"WTO" means the World Trade Organization, as established in terms of the Marrakesh Agreement Establishing the World Trade Organization of 1994.

PART II ESTABLISHMENT, OBJECTIVES, PRINCIPLES AND SCOPE

## Article 2

Establishment of the African Continental Free Trade Area
The African Continental Free Trade Area (hereinafter referred to as "the AfCFTA") is hereby established.

## Article 3

## General Objectives

The general objectives of the AfCFTA are to:
create a single market for goods, services, facilitated by movement of personsin order to deepen the economic integration of the African continent and in accordance with the Pan African Vision of "An integrated, prosperousand peaceful Africa" enshrined in Agenda 2063;
create a liberalised market for goodsand servicesthrough successive rounds of negotiations;
contribute to the movement of capital and natural persons and facilitate investments building on the initiatives and developmentsin the State Parties and RECs;
lay the foundation for the establishment of a Continental Customs Union at a later stage;
promote and attain sustainable and inclusive socio-economic development, gender equality and structural transformation of the State Parties;
enhance the competitiveness of the economies of State Partieswithin the continent and the global market;
promote industrial development through diversification and regional value chain development, agricultural development and food security; and
resolve the challenges of multiple and overlapping memberships and expedite the regional and continental integration processes.

## Article 4

## Specific Objectives

For purposes of fulfilling and realising the objectivesset out in Article 3, State Partiesshall:
progressi vely eliminate tariffs and non-tariff barriersto trade in goods;
progressively liberalise trade in services;
cooperate on investment, intellectual property rights and competition policy;
cooperate on customs matters and the implementation of trade facilitation measures;
establish a mechanism for the settlement of disputesconcerning their rights and obligations; and establish and maintain an institutional frameworkfor the implementation and administration of the AfCFTA.

## Article 5 Principles

The AfCFTA shall be governed by the following principles:
driven by Member States of the African Union;
RECs' Free Trade Areas(FTAs) as building blocksfor the AfCFTA;
variable geometry;
flexibility and special and differential treatment;
transparency and disclosure of information;
preservation of the acquis
Most-Favoured-Nation (MFN) Treatment;

National Treatment;
reciprocity;
substantial liberalisation;
consensus in decision-making; and
best practicesin the RECs, in the State Parties and International Conventionsbinding the African Union.

## Article 6 <br> Scope

This Agreement shall cover trade ingoods, trade in services, investment, intellectual property rightsand competition policy.

## Article 7

## Phase II Negotiations

In pursuance of the objectives of this Agreement, Member States shall enter into Phase II negotiationsin the following areas:
intellectual property rights;
investment; and
competition policy
The negotiations referred to in paragraph 1 of this Article shall commence after the adoption of this Agreement by the Assembly and shall be undertaken in successive rounds.

Article 8

## Status of the Protocols, Annexes and Appendices

The Protocolson Trade in Goods, Trade in Services, Investment, Intellectual Property Rights, Competition Policy, Rules and Procedureson the Settlement of Disputesand their associated Annexes and Appendicesshall, upon adoption, form an integral part of this Agreement.

The Protocolson Trade in Goods, Trade in Services, Investment, Intellectual Property Rights, Competition Policy, Rules and Procedures on the Settlement of Disputes and their associated Annexes and Appendices shall form part of the single undertaking, subject to entry into force.

Any additional instruments, within the scope of thisAgreement, deemed necessary, shall be concluded in furtherance of the objectives of the AfCFTA and shall, upon adoption, form an integral part of thisAgreement.

PART III

## ADMINISTRATION AND ORGANISATION

## Article 9

Institutional Framew ork for the Implementation of the AfCFTA
The institutional frameworkfor the implementation, administration, facilitation, monitoring and evaluation of the AfCFTA shall consist of the following:
the Assembly;
the Council of Ministers;
the Committee of Senior Trade Officials; and
the Secretariat.

## Article 10

## The Assembly

The Assembly, as the highest decision-making organ of the AU, shall provide oversight and strategic guidance on the AfCFTA, including the Action Plan for Boosting Intra-African Trade (BIAT).

The Assembly shall have the exclusive authority to adopt interpretations of this Agreement on the recommendation of the Council of Ministers. The decision to adoptan interpretation shall be taken by consensus.

## Article 11

The Composition and Functions of the Council of Ministers
The Council of Ministers is hereby established and shall consist of the Ministers responsible for Trade or such other ministers, authorities, or officialsduly designated by the State Parties.

The Council of Ministersshall report to the Assembly through the Executive Council.
The Council of Ministersshall within itsmandate:
take decisionsin accordance with this Agreement;
ensure effective implementation and enforcement of the Agreement;
take measures necessary for the promotion of the objectives of this Agreement and other instruments relevant to the AfCFTA;
work in collaboration with the relevant organs and institutions of the African Union;
promote the harmonisation of appropriate policies, strategies and measures for the effective implementation of this Agreement;
establish and delegate responsibilitiesto ad hoc or standing committees, working groupsor expert groups;
prepare its rules of procedure and those of its subsidiary bodiescreated for the implementation of the AfCFTA and submit them to the Executive Council for approval;
supervise the work of all committees and working groupsit may establish pursuant to thisAgreement;
consider reports and activities of the Secretariat and take appropriate actions;
make regulations, issue directivesand make recommendations in accordance with the provisions of thisAgreement; consider and propose for adoption by the Assembly, the staff and financial regulations of the Secretariat;
consider the organisational structure of the Secretariat and submit for adoption by the Assembly through the Executive Council;
approve the workprograms of the AfCFTA and itsinstitutions;
consider the budgets of the AfCFTA anditsinstitutionsand submit them to the Assembly through the Executive Council; make recommendationsto the Assembly for the adoption of authoritative interpretation of thisAgreement; and perform any other function consistent with this Agreement or asmay be requested by the Assembly.

The Council of Ministers shall meet twice a year in ordinary session and may meet as and when necessary in extraordinary sessions.

Decisionstaken by the Council of Ministers, while acting within itsmandate, shall be binding on State Parties. Decisions that have legal, structural or financial implications shall be binding on State Parties upon their adoption by the Assembly.

The State Parties shall take such measures as are necessary to implement the decisionsof the Council of Ministers.

## Article 12

Committee of Senior Trade Officials

The Committee of Senior Trade Officialsshall consist of Permanent or Principal Secretariesor other officialsdesignated by each State Party.

The Committee of Senior Trade Officialsshall:
implement the decisions of the Council of Ministersas may be directed;
be responsible for the development of programmes and action plansfor the implementation of the Agreement;
monitor and keep under constant review and ensure proper functioning and development of the AfCFTA in accordance with the provisions of this Agreement;
establish committees or other working groupsas may be required;
oversee the implementation of the provisionsof this Agreement and for thatpurpose, may request a Technical Committee to investigate any particular matter;
direct the Secretariat to undertake specific assignments; and
perform any other function consistent with this Agreement or asmay be requested by the Council of Ministers.
Subject to directions given by the Council of Ministers, the Committee of Senior Trade Officials shall meet at least twice a year and shall operate in accordance with the rules of procedures as adopted by the Council of Ministers.

The Committee shall submit its report, which may include recommendations, to the Council of Ministers following its meetings.

The RECs shall be represented in the Committee of Senior Trade Officials, in an advisory capacity

## Article 13

## The Secretaria

The Assembly shall establish the Secretariat, decide on its nature, location and approve itsstructure and budget.
The Commission shall be the interim Secretariat, untilit isfully operational;

The Secretariat shall be a functionally autonomousinstitutional body within the African Union system with an independent legal personality;

The Secretariatshall be autonomous of the African Union Commission;
The Funds of the Secretariat shall come from the overall annual budgets of the African Union;
The rolesand responsibilities of the Secretariat shall be determined by the Council of Ministers of Trade.
Article 14
Decision-Making

## Decisions of the AfCFTA institutions on substantive issuesshall be taken by consensus.

Notwithstanding paragraph 1, the Committee of Senior Trade Officials shall refer, for consideration by the Council of Ministers, matters on which it has failed to reach consensus. The Council of Ministers shall refer the matters to the Assembly where consensus could not be reached.

Decisionson questions of procedure shall be taken by a simple majority of State Parties, eligible to vote.
Decisionson whether or not a question isone of procedure shall also be determined by a simple majority of State Parties eligible to vote
Abstention by a State Party eligible to vote shall not prevent the adoption of decisions.

Article 15

## Waiver of Obligations

In exceptional circumstances, the Council of Ministers may waive an obligation imposed on a State Party to this Agreement, upon request by a State Party, provided that any such decision shall be taken by three fourths of the States Parties, in the absence of consensus.

A request for a waiver from a State Party concerning this Agreement shall be submitted to the Council of Ministers for consideration pursuant to the practice of decision-making by consensus. The Council of Ministers shall establish a time period, which shall not exceed ninety (90) days, to consider the request. If consensus is not reached during the time period, any decision to grant a waiver shall be taken by three fourths of the State Parties.

A decision by the Council of Ministers granting a waiver shall state the exceptional circumstancesjustifying the decision, the terms and conditionsgoverning the application of the waiver, and the date on which the waiver shall terminate. Any waiver granted for a period of more than one (1) year shall be reviewed by the Council of Ministersnot later than one (1) year after it is granted, and thereafter annually until the waiver terminates. In each review, the Council of Ministers shall examine whether the exceptional circumstances justifying the waiver still exist and whether the terms and conditions attached to the waiver have been met. The Council of Ministers, on the basis of the annual review, may extend, modify or terminate the waiver.

## PART IV TRANSPARENCY

## Article 16 Publication

Each State Party shall promptly publish or make publicly available through accessible mediums its laws, regulations, procedures and administrative rulings of general application as well as any other commitments under an international agreement relating to any trade matter covered by thisAgreement.

The provisions of thisAgreement shall not require any State Party to disclose confidential information which would impede Iaw enforcement or otherwise be contrary to public interest or will prejudice the legitimate commercial interest of particular enterprises, public or private.

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## Article 17 Notification

Laws, regulations, procedures and administrative rulings of general application aswell as any other commitments under an international agreement relating to any trade matter covered by this Agreement adopted after the entry into force of thisAgreement shall be notified by State Partiesin one (1) of the African Union working languages to other State Parties through the Secretariat.

Each State Party shall notify, through the Secretariat, in accordance with this Agreement, the other State Parties of any actual or proposed measure that the State Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other State Party'sinterestsunder this Agreement.

At the request of another State Party, a State Party, through the Secretariat, shall promptly provide information and respond to questionspertaining to an actual or proposed measure, irrespective of whether or not the other State Party was previously notified of that measure.

Any notification or information provided pursuant to this Article iswithout prejudice to whether the measure is consistent with this Agreement.

## PART V

## CONTINENTAL PREFERENCES

## Article 18

## Continental Preferences

Following the entry into force of this Agreement, State Parties shall, when implementing this Agreement, accord each other, on a reciprocal basis, preferencesthat are no lessfavourable thanthose givento Third Parties.

A State Party shall afford opportunity to other State Partiesto negotiate preferencesgranted to Third Parties prior to entry into force of this Agreement and such preferences shall be on a reciprocal basis. In the case where a State Party is interested in the preferences in this paragraph, the State Party shall afford opportunity to other State Partiesto negotiate on a reciprocal basis, taking into account levels of development of State Parties.

ThisAgreement shall not nullify, modify or revoke rights and obligationsunder pre-existing trade agreementsthat State Partieshave with Third Parties.

## Article 19

## Conflict and Inconsistency with Regional Agreements

In the event of any conflict and inconsistency between this Agreement and any regional agreement, this Agreement shall prevail to the extent of the specific inconsistency, except asotherwise providedin this Agreement.

Notwithstanding the provisions of Paragraph 1 of this Article, State Parties that are members of other regional economic communities, regional trading arrangements and custom unions, which have attained among themselveshigher levels of regional integration than under this Agreement, shall maintain such higher levels among themselves.

## PART VI

## DISPUTE SETTLEMENT

## Article 20

## Dispute Settlement

A Dispute Settlement Mechanism is hereby established and shall apply to the settlement of disputes arising between State Parties.

The Dispute Settlement Mechanism shall be administered in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

The Protocol on Rules and Procedures on the Settlement of Disputes shall establish, inter alia, a Dispute Settement Body.

## PART VII FINAL PROVISIONS

## Article 21 Exceptions

No provision of this Agreement shall be interpreted as derogating from the principles and values contained in other relevant instruments for the establishment and sustainability of the AfCFTA, except as otherwise provided for in the Protocolsto thisAgreement.

## Article 22

## Adoption, Signature, Ratification and Accession

This Agreement shall be adopted by the Assembly.
This Agreement shall be open for signature and ratification or accession by the Member States, in accordance with their respective constitutional procedures.

Article 23

## Entry into Force

This Agreement and the Protocolson Trade in Goods, Trade in Services, and Protocol on Rules and Procedureson the Settlement of Disputes shall enter into force thirty (30) daysafter the deposit of the twenty second (22 ${ }^{\text {nd }}$ ) instrument of ratification

The Protocolson Investment, Intellectual Property Rights, Competition Policy and any other Instrumentwithin the scope of thisAgreement deemed necessary, shall enter into force thirty (30) daysafter the deposit of the twenty second ( $22^{\text {nd }}$ ) instrument of ratification.

For any Member State acceding to thisAgreement, the Protocolson Trade in Goods, Trade in Services, and the Protocol on Rules and Procedureson the Settlement of Disputes shall enter into force in respect of that State Party on the date of the deposit of itsinstrument of accession.

For Member States acceding to the Protocols on Investment Intellectual Property Rights, Competition Policy, and any other Instrument within the scope of this Agreement deemednecessary, shall enter into force on the date of the deposit of its instrument of accession.

The Depositary shall inform all Member States of the entry into force of thisAgreement anditsAnnexes.

## Article 24 Depositary

The Depositary of thisAgreement shall be the Chairperson of the Commission.
This Agreementshall be deposited with the Depositary, who shall transmit a certified true copy of the Agreement to each Member State.

A Member State shall deposit an instrument of ratification or accession with the Depositary.
The Depositary shall notify Member States of the deposit of the instrument of ratification or accession.

## Article 25 Reservation

No reservationsshall be made to thisAgreement.

## Article 26

## Registration and Notification

The Depositary shall upon the entry into force of this Agreement, register it with the United NationsSecretary General in conformity with Article 102 of the Charter of the United Nations.

State Partiesshall, where applicable notify this Agreement to the WTO individually or collectively.

## Article 27 Withdrawal

After five (5) years from the date of entry into force in respect of a State Party, a State Party may withdraw from this Agreement by giving written notification to State Partiesthrough the Depositary.

Withdrawal shall be effective two (2) yearsafter receipt of notification by the Depositary, or on such later date asmay be specified in the notification.

Withdrawal shall not affect any pending rights and obligations of the withdrawing State Party prior to the withdrawal.

## Article 28 Review

This Agreement shall be subject to review every five (5) years after its entry into force, by State Parties, to ensure effectiv eness, achieve deeper integration, and adapt to evolv ing regional and international developments.

Following the process of review, State Parties may make recommendations for amendments, in accordance with Article 29 taking into accountexperience acquired and progressachieved during the implementation of this Agreement.

## Article 29 Amendments

Any State Party may submit proposal(s) for amendment to thisAgreement to the Depositary.
The Depositary shall within thirty (30) days of receipt of the proposal, circulate the proposal to State Parties and the Secretariat

A State Party that wishes to comment on the proposal may do so within sixty (60) days from the date of circulation and submit the commentsto the Depositary and the Secretariat.

The Secretariatshall circulate the proposal and comments received to members of the appropriate AfCFTA committees and sub-committeesfor consideration.

The relevant committees and sub-committees shall present, through the Secretariat, recommendationsto the Council of Ministers, for consideration, following which a recommendation may be made to the Assembly through the Executive Council.

Amendmentsto the Agreementshall be adopted by the Assembly.
The amendmentsto thisAgreement shall enter into force in accordance with Article 23 of this Agreement.

## Article 30 Authentic Texts

This Agreement is drawn up in four (4) original texts in the Arabic, English, French and Portuguese languages, all of which are equally authentic.

## PROTOCOL ON TRADE IN GOODS PREAMBLE

We, Member States of the African Union,
DESIROUS to implement the Decision of the Assembly of Heads of State and Government during its Eighteenth Ordinary Session held in AddisAbaba, Ethiopia from 29th-30th January, 2012 (Assembly/AU/Dec. 394(XVIII) of the Framework Road Map and Architecture for Fast Tracking the establishment of the African Continental Free Trade Area and the Action Plan for Boosting Intra-African Trade;

COGNISANT of the launch of negotiationsfor the establishment of the Continental Free Trade Area aimed at integrating Africa'smarkets in line with the objectives and principlesenunciated in the Abuja Treaty during the Twenty-Fifth Ordinary Session of the Assembly of Heads of State and Government of the African Union held in Johannesburg, South Africa from 14-15 June 2015 (AssemblylAU/Dec. 569(XXV);

DETERMINED to take the necessary measures for reducing the cost of doing business and creating a conducive environment for private sector development and thereby boosting intra-African trade;

RESOLVED to enhance competitiveness at the industry and enterprise level through exploiting opportunities for economies of scale, continental market access and an efficient allocation of resources;

CONFIDENT that a comprehensive Protocol on Trade in Goodswill deepen economic efficiency and linkages, improve social welfare, progressively eliminate trade barriers, increase trade and investment with greater opportunities for economies of scale for the businesses of State Parties;

COMMITIED to expanding intra-African trade through the harmonisation, coordination of trade liberalisation and implementation oftrade facilitation instrumentsacross Africa, and cooperation in the area of quality infrastructure, science and technology, the development and implementation of trade related measures; and

RECOGNISING the different levels of development among the State Parties and the need to provide flexibilities, special and differential treatment and technical assistance to State Partieswith special needs,

HAVE AGREED AS FOLLOWS:

## Article 1 Definitions

For purposes of thisProtocol, the following definitionsshall apply:
"Anti-dumping Agreement" meansthe WTO Agreement on the implementation of Article VI of the GATT 1994;
"Committee" meansthe Committee for Trade in Goodsestablished in Article 31 of thisProtocol;
"Customs duty" meansa duty or charge of any kind imposed on or in connection with the importation or exportation of a good, including any form of surtax or surcharge imposed on or in connection with such importation or exportation;
"Harmonised System" means the Harmonised Commodity Description and Coding System established by the International Convention on the Harmonised Commodity Description and Coding System;
"Non-Tariff Barriers" meansbarriersthat impede trade through mechanismsother than the imposition of tariffs;
"Originating products" meansgoodsthat qualify asoriginating products under the rules of origin set out in Annex 2 on Rulesof Origin;
"Preferential Trade Arrangements" meansany trade arrangement by which a State Party grantspreferencesto imports from another State Party or a Third Party and includesnon- reciprocal preferential scheme granted by way of waiver;
"Safeguards Agreement" meansthe WTO Agreement on Safeguards;
"Schedule of tariff concessions" meansa list of negotiated specific tariff concessionsand commitmentsby each State Party. It sets out, transparently, the terms, conditionsand qualificationsunder which goodsmay be imported under the AfCFTA;
"TBT" meansTechnical Barriersto Trade; and
"TBT Agreement" meansthe WTO Agreement on Technical Barriersto Trade.

## Article 2 Objectives

The principal objective of thisProtocol isto create a liberalised market for trade in goodsin accordance with Article 3 of the Agreement.

The specific objective of thisProtocol isto boost intra-African trade ingoodsthrough:
progressive elimination of tariffs;
progressive elimination of non-tariff barriers;
enhanced efficiency of customsprocedures, trade facilitation and transit;
enhanced cooperation in the areas of technical barriersto trade and sanitary and phytosanitary measures;
development and promotion of regional and continental value chains; and
enhanced socio-economic development, diversification and industrialisation acrossAfrica.

## Article 3 <br> Scope

The provisions of thisProtocol shall apply to trade ingoodsbetween the State Parties.
Annex 1 on Schedules of Tariff Concessions, Annex 2 on Rules of Origin, Annex 3 on CustomsCooperation and Mutual Administrative Assistance, Annex 4 on Trade Facilitation, Annex 5 on Non-Tariff Barriers, Annex 6 on Technical Barriers to Trade, Annex 7 Sanitary and Phytosanitary Measures, Annex 8 on Transit and Annex 9 on Trade Remedies shall, upon adoption form an integral part of this Protocol.

PART II
NON-DISCRIMINATION

Article 4

State Parties shall accord Most-Favoured-Nation Treatment to one another in accordance with Article 18 of the Agreement.

Nothing in thisProtocol shall prevent a State Party from concluding or maintaining preferential trade arrangements with Third Parties, provided that such trade arrangements do not impede or frustrate the objectivesof thisProtocol, and that any advantage, concession or privilege granted to a Third Party under such arrangements is extended to other State Partieson a reciprocal basis.

Nothing in thisProtocol shall prevent two or more State Partiesfrom extending to one another preferenceswhich aim at achieving the objectives of this Protocol among themselves, provided that such preferences are extended to the other State Parties on a reciprocal basis.

Notwithstanding the provisions of paragraphs2 and 3 of this Article, a State Party shall not be obliged to extend to another State Party, trade preferences extended to other State Parties or Third Parties before the entry into force of the Agreement. A State Party shall afford opportunity to the other State Partiesto negotiate the preferences granted therein on a reciprocal basis, taking into account levels of development of State Parties.

## Article 5

## National Treatment

A State Party shall accord to products imported from other State Partiestreatment no lessfavourable than that accorded to like domestic products of national origin, after the imported products have been cleared by customs. This treatment covers all measures affecting the sale and conditions for sale of such products in accordance with Article III of GATT 1994.

## Article 6

Special and Differential Treatment
In conformity with the objective of the AfCFTA in ensuring comprehensive and mutually beneficial trade in goods, State Partiesshall, provide flexibilities to other State Parties at different levelsof economic development or that have individual specificities as recognised by other State Parties. These flexibilities shall include, among others, special consideration and an additional transition period in the implementation of this Agreement, on a case by case basis.

## PART III

LIBERALISATION OF TRADE

## Article 7

Import Duties
State Parties shall progressively eliminate import duties or charges having equivalent effect on goods originating from the territory of any other State Party in accordance with their Schedules of Tariff Concessions contained in Annex 1 to thisProtocol.

For products subject to liberalisation, State Parties shall not impose any new import dutiesor chargeshaving equivalent effect on goodsoriginating from the territory of any other State Party, exceptasprovided for under thisProtocol.

An import duty shall include any duty or charge of any kind imposed on or in connection with the importation of goods consigned from any State Party to a consignee in another State Party, including any form of surtax or surcharge, but shall not include any:
charges equivalent to internal taxesimposed consistently with Article III(2) of GATT 1994 and its interpretative notes in respect of like or directly competitive or substitutable goods of the State Party or in respect of goods from which imported goodshave been manufactured or produced in whole or in part;
antidumping or countervailing duties imposed in accordance with Articles VI, and XVI of GATT 1994 and the WTO Agreement on Subsidiesand Countervailing Measuresand Article 17 of thisProtocol;
dutiesor leviesimposed in relation to safeguards, in accordance with Articles XIX of GATT 1994, the WTO Agreement on Safeguardsand Articles 18 and 19 of thisProtocol; and
otherfeesor chargesimposed consistently with Article VIII of GATT 1994.

## Article 8

Schedules of Tariff Concessions

Each State Party shall apply preferential tariffs to imports from other State Parties in accordance with its Schedule of Tariff Concessions contained in Annex 1 to this Protocol and in conformity with the adopted tariff modalities. The Schedules of Tariff Concessions, the adopted tariffmodalities and outstanding work on tariff modalities to be negotiated and adopted, shall be an integral part of thisProtocol.

Notwithstanding the provisions of this Protocol, State Parties that are members of other RECs, which have attained among themselves higher levels of elimination of customs duties and trade barriers than those provided for in this Protocol, shall maintain, and where possible improve upon, those higher levels of trade liberalisation among themselves

## Article 9

General Elimination of Quantitative Restrictions
The State Parties shall not impose quantitative restrictions on imports from or exports to other State Parties except as otherwise provided for in thisProtocol, itsAnnexes and Article XI of GATT 1994 and other relevant WTO Agreements.

Article 10 Export Duties

State Partiesmay regulate export dutiesor chargeshaving equival ent effect on goodsoriginating from their territories.
Any export duties or taxes, imposed on or in connection with, the exportation of goods, applied pursuant to this Article shall be applied to goodsexported to all destinationson a non-discriminatory basis.

A State Party that introduces export dutiesor taxeson, or in connection with, the exportation of goodsin accordance with paragraph 2 of this Article, shall notify the Secretariat ninety (90) daysfrom the introduction of the said export duties or taxes.

Article 11
Modification of Schedules of Tariff Concessions

In exceptional circumstances, a State Party may request for modification of its Schedules of Tariff Concessions.
In such exceptional circumstances, a State Party (hereinafter referred to as the "modifying State Party") shall submit to the Secretariat, a written request, together with evidence of the exceptional circumstancesfor such a request.

Upon receipt of the request, the Secretariat shall immediately circulate the request to all State Parties.
Where a State Party considersthat it hasa substantial interest (hereinafter referred to as the "State Party with substantial interest") in the tariff schedule of the modifying State Party, it should communicate in writing, with supporting evidence, to the modifying State Party through the Secretariat within thirty (30) days. The Secretariat shallimmediately circulate all such requests to all State Parties.

The modifying State Party and any State Party with substantial interest, as determined under paragraph 3, shall enter into negotiations to be coordinated by the Secretariat with a view to reaching an agreement on any necessary compensatory adjustment. In such negotiations and agreement, the State Parties shall maintain a general level of commitments not lessfavourable than the initial commitments.

The outcome of the negotiations and the subsequent modification of the tariff schedule and any compensation thereof, shall only be effected upon approval by State Parties with substantial interest and notification to the Secretariat which shall transmit to other State Parties. The compensatory adjustments shall be made in accordance with Article 4 of this Protocol.

The modifying State Party shall not modify itscommitment until it hasmade compensatory adjustments as provided for in paragraph 6 and endorsed by the Council of Ministers. The outcome of the compensatory adjustment shall be notified to State Parties.

Article 12
Elimination of Non-Tariff Barriers
Except as may be provided for in thisProtocol, the identification, categorisation, monitoring and elimination of Non-Tanff Barriers by State Partiesshall be in accordance with the provisions of Annex 5 on Non-TariffBarriers.

## Article 13 Rules of Origin

Goodsshall be eligible for preferential treatment under thisProtocol, if they are originating in any of the State Parties in accordance with the criteria and conditionsset out in Annex 2 on Rules of Origin, and in accordance with the Appendix to be developed on General and Product SpecificRules.

PART IV
CUSTOMS COOPERATION, TRADE FACILITATION AND TRANSIT

Article 14
Customs Cooperation and Mutual Administrative Assistance

State Parties shall take appropriate measures including arrangements regarding customs cooperation and mutual administrative assistance in accordance with the provisions of Annex 3 on Customs Cooperation and Mutual Administrative Assistance.

## Article 15

Trade Facilitation
State Parties shall take appropriate measuresincluding arrangements regarding trade facilitation in accordance with the provisions of Annex 4 on Trade Facilitation.

## Article 16 <br> Transit

State Parties shall take appropriate measuresincluding arrangements regarding transit in accordance with the provisions of Annex 8 on Transit.

PART V

## TRADE REMEDIES

## Article 17

## Anti-dumping and Countervailing Measures

Subject to the provisions of thisProtocol, nothing in thisProtocol shall prevent State Partiesfrom applying anti-dumping and countervailing measures.

In applying this Article, State Partiesshall be guided by the provisions of Annex 9 on Trade Remedies and the AfCFTA Guidelines on Implementation of Trade Remediesin accordance with relevant WTO Agreements.

## Article 18

Global Safeguard Measures
The implementation of this Article shall be in accordance with Annex 9 on Trade Remedies and Guidelines on Implementation of Trade Remedies, Article XIX of GATT 1994 and the WTO Agreement on Safeguards.

## Article 19

## Preferential Safeguards

State Parties may apply safeguard measures to situations where there is a sudden surge of a product imported into a State Party, under conditions which cause or threaten to cause serious injury to domestic producers of like or directly competing productswithin the territory.

The implementation ofthisArticle shall be in accordance with the provisions of Annex 9 on Trade Remediesand AfCFTA Guidelines on Implementation of Trade Remedies.

## Article 20

## Cooperation relating to Anti-dumping, Counterv ailing and Safeguards Inv estigations

State Parties shall cooperate in the area of trade remedies in accordance with the provisions of Annex 9 on Trade Remedies and AfCFTA Guidelines on Implementation of Trade Remedies.

PART VI
PRODUCT STANDARDS AND REGULATIONS

## Article 21

Technical Barriers to Trade
The implementation of this Article shall be in accordance with the provisions of Annex 6 on Technical Barriersto Trade.
Article 22
Sanitary and Phytosanitary Measures

The implementation of this Article shall be in accordance with the provisions of Annex 7 on Sanitary and Phytosanitary Measures.

## COMPLEMENTARY POLICIES

Article 23
Special Economic Arrangements/Zones
State Partiesmay support the establishment and operation of special economic arrangementsor zonesfor the purpoæ of accelerating development.

Products benefiting from special economic arrangements or zones shall be subject to any regulations that shall be developed by the Council of Ministers. Regulations under this paragraph shall be in support of the continental industrialisation programmes.

The trade of products manufactured in special economic arrangements or zones within the AfCFTA shall be subject to the provisionsof Annex 2 on Rules of Origin.

## Article 24

'Infant Industries

For the purposes of protecting an infant industry having strategic importance at the national level, a State Party may, provided that it hastaken reasonable stepsto overcome the difficulties related to such infant industry, impose measures for protecting such an industry. Such measuresshall be applied on a non-discriminatory basisand for a specified period of time.

Council of Ministersshall adopt guidelinesfor implementation of this Article as an integral part of thisProtocol.

## Article 25

Transparency and Notification requirements for State Trading Enterprises
In order to ensure the transparency of the activities of State Trading Enterprises (STE), State Parties shall notify such enterprisesto the Secretariat for transmission to other State Parties.

For the purpose of thisArticle, STE refersto governmental, non- governmental enterprises, including Marketing boards which have been granted exclusive or special rights or privileges, including statutory or constitutional powers, in the exercise of which they influence through their purchasesor salesthe level or direction ofimportsor exportswith reference to provisions of Article XVII of GATT 1994.

## PART VIII EXCEPTIONS

## Article 26

## General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between State Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in thisProtocol shall be construed aspreventing the adoption or enforcement of measuresby any State Party that are:
necessary to protect public moralsor to maintain public order;
necessary to protect human, animal or plant life or health;
relating to the importations and exportationsof gold or silver;
relating to the products of prison labour;
necessary to secure compliance with lawsor regulationswhich are not inconsistent with the provisionsof thisProtocol, including those relating to customs enforcement, the protection of patents, trademarks and copyrights, and the prevention of deceptive practices;
imposed for the protection of national treasures of artistic, historic or archaeological value;
relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictionson domestic production or consumption;
undertaken in pursuance of obligations under any intergovernmental commodity agreement approved by the State Parties;
involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periodswhen the domestic price of such materialsisheld below the world price as part of a governmental stabilisation plan, provided that such restrictions shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisionsof thisProtocol relating to nondiscrimination;
essential to the acquisition or distribution of foodstuffs or any other products in general or local short supply, provided that any such measures shall be consistent with the principle that all State Parties are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of the Protocol shall be discontinued assoon as the conditionsgiving rise to them have ceased to exist.

## Article 27

## Security Exceptions

Nothing in thisProtocol shall be construed to:
require any State Party to furnish any information the disclosure of which it considers contrary to its essential security interests; or
prevent any State Party from taking any action which it considers necessary for the protection of its essential security interests:
relating to fissionable materials or the materials from which they are derived;
relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materialstaking place either directly or indirectly for the purpose of supplying a military establishment; and
taken in time of war or other emergency in international relations; or
prevent any State Party from taking any action in pursuance of itsobligationsunder the United NationsCharter for the maintenance of international peace and security.

Article 28

## Balance of Payments

Where a State Party is in critical balance of payments difficulties, or under imminent threat thereof, or has the need to safeguard its external financial position difficulties and that has taken all reasonable steps to overcome the difficulties, may adopt appropriate restrictive measures in accordance with international rights and obligations of the State Party concerned, including those under the WTO Agreement, the Articles of Agreement of the International Monetary Fund and the African Development Bankrespectively. Such measures shall be equitable, non-discriminatory, in good faith, of limited duration and may not go beyond what isnecessary to remedy the balance of paymentssituation.

The State Party concerned, having adopted or maintained such measuresshall inform the other State Partiesforthwith and submit, assoon as possible, a time schedule for their removal.

PART IX

## TECHNICAL ASSISTANCE, CAPACITY BUILDING AND COOPERATION

## Article 29

Technical Assistance, Capacity Building and Cooperation
The Secretariat, working with State Parties, RECs and partners, shall coordinate and provide technical assistance and capacity building in trade and trade related issuesfor the implementation of this Protocol.

State Parties agree to enhance cooperation for the implementation of thisProtocol.
The Secretariatshall explore avenuesto secure resources required for these programmes.

## PART X

INSTITUTIONAL PROVISIONS

## Article 30

Consultation and Dispute Settlement
Except as otherwise provided in this Protocol, the relevant provisions of the Protocol on Rules and Procedures on the Settlement of Disputes shall apply to consultationsand the settlement of disputesunder thisProtocol.

## Article 31

## Implementation, Monitoring and Evaluation

The Council of Ministersin accordance with Article 11 of the Agreementshall establish the Committee on Trade in Goods, which shall carry out such functionsasmay be assigned to it by the Council of Ministersto facilitate the operation of this Protocol and further itsobjectives. The Committee may establish such subsidiary bodiesas it considers appropriate for the effective discharge of itsfunctions.

This Committee and its subsidiary bodies, shall be open to participation by representatives of all State Parties unless otherwise

The Chairperson of the Committee shall be elected by the State Parties.
In accordance with Article 13(5) of the Agreement, the Secretariat shall, in consultation with State Parties, prepare annual factual reportsto facilitate the process of implementation, monitoring and evaluation of thisProtocol.

These reportsshould be considered and adopted by the Council of Ministers.

## Article 32 Amendment

Amendment to this Protocol shall be in accordance with Article 29 of the Agreement.

## PROTOCOL ON TRADE IN SERVICES

## PREAMBLE

WE, Member States of the African Union,
DETERMINED to establish a continental frameworkof principlesand rulesfor trade in services with a view to boosting intra-African trade in line with the objectives of the African Continental Free Trade Area (AfCFTA) and promoting economic growth and development within the continent;

DESIROUS to create, on the basis of progressive liberalisation of trade in services, an open, rules based, transparent, inclusive and integrated single services market which provides economic, social and welfare-enhancing opportunities across all sectors for the African people;

MINDFUL of the urgent need to consolidate and build on achievements in services liberalisation and regulatory harmonisation at the Regional Economic Community (REC) and continental levels;

DESIRING to harness the potential and capacities of African services suppliers, in particular at the micro, small and medium levels, to engage in regional and global value chains;

RECOGNISING the right of State Parties to regulate in pursuit of national policy objectives, and to introduce new regulations, on the supply of services, within their territories, in order to meet legitimate national policy objectives, including competitiveness, consumer protection and overall sustainable development with respect to the degree of the development of services regulations in different countries, the particular need for State Parties to exercise this right, without compromising consumer protection, environmental protection and overall sustainable development;

COGNISANT of the seriousdifficulty of the least developed, land locked, island states and vulnerable economiesin view of their special economic situation and their development, trade and financial needs;

ACKNOWLEDGING the African Union Assembly Decision Assembly/AU/666
adopted at the $30^{\text {th }}$ Ordinary Session of the Assembly of Heads of State and Government of the AU, in Addis Ababa, Ethiopia on 28 January 2018 on the Establishment of a Single African Air Transport Market through the Implementation of the Yamoussoukro Decision;

FURTHER RECOGNISING the potentially significant contribution of air transport services and, in particular, the Single African Air Transport Market to boost intra-African trade and fast trackthe African Continental Free Trade Area (AfCFTA),

## HAVE AGREED AS FOLLOWS:

## PART I DEFINITIONS

## Article 1 Definitions

For the purposes of this Protocol:
"Commercial presence" meansany type of business or professional establishment, including through:
the constitution, acquisition or maintenance of a juridical person, or
the creation or maintenance of a branch or a representative office, within the territory of a State Party for the purpose of supplying a service;
"Direct taxes" comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gainsfrom the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, aswell as taxes on capital appreciation;
"Juridical person" meansany legal entity duly constituted or otherwise organised under applicable law of State Parties whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trus, partnership, joint venture, sole proprietorship or association;

## A juridical person is:

"Affiliated" with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by merson; "Controlled" by persons of a State Party if such persons have the power to name a majority of itsdirectorsor otherwise to legally direct itsactions; and
"Ow ned" by persons of a State Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that State Party;
"Juridical person of another State Party" meansa juridical person which iseither:
constituted or otherwise organised under the law of that other State Party, and is engaged in substantive business operationsin the territory of that State Party or any other State Party; or
in the case of the supply of a service through commercial presence, owned or controlled by:
natural persons of that State Party; or
juridical persons of that other State Party identified under subparagraph (i);
"Measure" means any measure by a State Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
"Measures by State Parties affecting trade in services" include measuresin respect of:
the purchase, payment or use of a service;
the access to and use of, in connection with the supply of a service, services which are required by those State Parties to be offered to the public generally;
the presence, including commercial presence, of persons of a State Party for the supply of a service in the territory of another State Party;
"Monopoly supplier of a service" meansany person, public or private, which in the relevantmarket of the territory of a State Party operates as or is authorised or established formally or in effect by that State Party asthe sole supplier of that service;
"Natural person of another State Party" meansa natural person who residesin the territory of that other State Party or any other State Party and who under the law of that other State Party:
is a national; or
has the right of permanent residence;
"Person" meanseither a natural person or a juridical person;
"Sector" of a service means:
with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a State Party's schedule of specific commitments;
otherwise, the whole of that service sector, including all of its subsectors;
"Serv ice of another State Party" meansa service which issupplied:
from or in the territory of that other State Party, or in the case of maritime transport, by a vessel registered under the laws of that other State Party, or by a person of that other State Party which suppliesthe service through the operation of a vessel and/oritsuse in whole or in part; or
in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other State Party;
"Serv ice consumer" means any person that receivesor uses a service;
"Serv ice supplier" means any person that supplies a service ${ }^{4}$;
"Supply of a Serv ice" includesthe production, distribution, marketing, sale and delivery of a service;
"Trade in serv ices" meansthe supply of service:
from the territory of one State Party into the territory of any other State Party;
in the territory of one State Party to the service consumer of any other State Party;
by a service supplier of one State Party, through commercial presence in the territory of any other State Party;
by a service supplier of one State Party, through presence of natural persons of a State Party in the territory of any other State Party.

[^1]
## PART II

## SCOPE OF APPLICATION

## Article 2

## Scope of Application

ThisProtocol appliesto measuresby State Parties affecting trade in services.
For the purposes of thisProtocol, trade in servicesisbased on the four modes of supply of a service asdefined in Article 1(p) of this Protocol.

For the purposes of thisProtocol:
"Measures by State Parties" meansmeasurestaken by:
State Parties' central, regional or local governments and authorities; and
Non-governmental bodiesin the exercise of powers delegated by State Parties' central, regional or local governments or authorities.

In fulfilling itsobligations and commitmentsunder the Protocol, each State Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and nongovernmental bodieswithinitsterritory;
"Services" includes any service in any sector except servicessupplied in the exercise of governmental authority; and
"A service supplied in the exercise of gov ernmental authority" means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

Procurement by governmental agenciespurchased for governmental purposes and not with a view to commercial re-sale are excluded from the scope of thisProtocol.

ThisProtocol shall not apply to measuresaffecting:
air traffic rights, however granted;and
servicesdirectly related to the exercise of air traffic rights;

ThisProtocol shall apply to measures affecting:
aircraft repair and maintenance services;
the selling and marketing of air transport services; and
computer reservation system (CRS)services.

## PART III OBJECTIVES

## Article 3 Objectives

The principal objective of thisProtocol isto support the objectives of the AfCFTA, as set out in Article 3 of the Agreement particularly to create a single liberalised market for trade in services.

The specific objectives of thisProtocol are to:
enhance competitiveness of servicesthrough: economies of scale, reduced business costs, enhanced continental market access, and an improved allocation of resourcesincluding the development of trade-related infrastructure;
promote sustainable development in accordance with the Sustainable Development Goals(SDGs);
foster domestic and foreign investment;
accelerate effortson industrial developmentto promote the development of regional value chains;
progressively liberalise trade in services across the African continent on the basis of equity, balance and mutual benefit, by eliminating barriersto trade in services;
ensure consistency and complementarity betweenliberalisation of trade in servicesand the variousAnnexesin specific services sectors;
pursue services trade liberalisation in line with Article $V$ of the GATS by expanding the depth and scope of liberalisation and increasing, improving and developing the export of services, while fully preserving the right to regulate and to introduce new regulations;
promote and enhance common understanding and cooperation in trade in services amongst State Parties in order to improve the capacity, efficiency and competitiveness of their servicesmarkets; and

# PART IV <br> general obligations and disciplines 

Article 4
Most-Fav oured-Nation Treatment

With respect to any measure covered by thisProtocol, each State Party shall, uponentry into force, accord immediately and unconditionally to services and service suppliers of any other State Party treatment no less favourable than that it accords to like services and service suppliers of any Third Party.

Nothing in thisProtocol shall prevent a State Party from entering into a new preferential agreement with a Third Party, in accordance with Article V of the GATS provided such agreements do not impede or frustrate the objectives of this Protocol. Such preferential treatmentshall be extended to all State Parties on a reciprocal and non-discriminatory basis

Notwithstanding paragraph 1, two (2) or more State Parties may conduct negotiations and agree to liberalise trade in services for specific sectors or sub-sectors in accordance with the objectives in this Protocol. Other State Parties shall be afforded opportunity to negotiate the preferencesgranted therein on a reciprocal basis.

Notwithstanding the provisions of paragraph2, a State Party shall not be obliged to extend preferencesagreed with any Third Party prior to the entry into force of thisProtocol, of which that State Party wasa member or a beneficiary. A State Party may afford opportunity to the other State Partiesto negotiate the preferencesgranted therein on a reciprocal basis

The provisions of this Protocol shall not be so construed as to prevent any State Party from conferring or according advantagesto adjacent countriesin order to facilitate exchangeslimited to contiguousfrontier zones of servicesthat are both locally produced and consumed.

A State Party may maintain a measure which isinconsi stent with paragraph 1, provided it islisted in the Most Favoured Nation (MFN) exemption list. The agreed list of MFN exemptions shall be annexed to this Protocol. States Parties shall regularly review MFN exemptions, with a view to determining which MFN exemptionscan be eliminated.

## Article 5 Transparency

Each State Party shall, in a medium ${ }^{5}$ that is accessible, publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Protocol. International and regional agreements pertaining to or affecting trade in services to which a State Party is a signatory shall also be published.

Each State Party shall notify the Secretariat of any international and regional agreements pertaining to or affecting trade in services with Third Partiesto which they are signatory prior to or after entry into force of thisProtocol.

Each State Party shall promptly and at least annually notify the Secretariat of the introduction of any new, or any changes to, existing laws, regulationsor administrative guidelineswhich significantly affect trade in servicesunder thisProtocol.

Where a State Party submits a notification to the Secretariat, the latter shall promptly circulate the said notification to all State Parties

Each State Party shall respond promptly to all requests by any other State Party for specific information on any of its measures of general application or international and/or regional agreements within the meaning of paragraph 1. State Partiesshall also reply to any question from any other State Party relating to an actual or proposed measure that might substantially affect the operation of this Protocol.
${ }^{5}$ For example through Gazette, newsletter, Hansard, orwebsites in one of the African Union languages.

Each State Party shall designate the relevant enquiry points to provide State Parties with specific information, upon request, on all such matters related to trade in servicesas well asthose subject to the notification requirement above.

## Article 6

## Disclosure of Confidential Information

Nothing in thisProtocol shall require any State Party to disclose confidential information and data, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

## Article 7 Special and Differential Treatment

In order to ensure increased and beneficial participation in trade in servicesby all parties, State Parties shall:
provide special consideration to the progressive liberalisation of service sectors commitments and modes of supply which will promote critical sectors of growth, social and sustainable economic development;
take into account the challengesthat may be encountered by State Parties and may grant flexibilities such astransitional periods, within the framework of action plans, on a case by case basis, to accommodate special economic situations and development, trade and financial needsin implementing thisProtocol for the establishment of an integrated and liberalised single market for trade in services; and
accord special consideration to the provision of technical assistance and capacity-building through continental support programmes.

## Article 8

Right to Regulate
Each State Party may regulate and introduce new regulations on services and services suppliers within its territory in order to meet national policy objectives, in so far as such regulations do not impair any rights and obligations arising under thisProtocol.

## Article 9

## Domestic Regulation

In sectors where specific commitments are undertaken, each State Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective, transparent and impartial manner.

Each State Party shall maintain or institute, as soon as practicable, judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the State Party shall ensure that the proceduresin fact provide for an objective andimpartial review.

Where authorisation is required for the supply of a service liberalised under thisProtocol, the competent authorities of a State Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the State Party shall provide, without undue delay, information concerning the status of the application.

Article 10

## Mutual Recognition

For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of services suppliers, and subject to the requirements of paragraph 3 of this Article, a State Party may recognise the education or experience obtained, requirements met, or licenses or certifications granted in another State Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the State Party concerned or may be accordedautonomously.

A State Party that isa party to an agreement or arrangement of the type referred to in paragraph 1 of this Article, whether existing or future, shall afford adequate opportunity for other interested State Partiesto negotiate their accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a State Party accords recognition autonomously, it shall afford adequate opportunity for any other State Party to demonstrate that education, experience, licenses, or certificationsobtained or requirements met in that other State Party'sterritory should be recognised.

State Party shall not accord recognition in a manner which would constitute a means of discrimination between State Parties in the application of itsstandards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

Each State Partyshall:
(a) withintwelve (12) months from the date on which the Agreemententersinto force for it, inform the Secretariat of itsexisting recognition measures and state whether such measuresare based on agreementsor arrangements of the type referred to in paragraph 1 of this Article;
promptly inform the State Partiesthrough the Secretariat asfar in advance aspossible of the opening of negotiations on an agreement or arrangement of the type referred to in paragraph 1 of this Article in order to provide adequate opportunity to any other State Party to indicate their interest in participating in the negotiationsbefore they enter a substantive phas; and
promptly inform the StatesParties through the Secretariatwhen it adoptsnew recognition measuresor significantly modifies existing ones and state whether the measures are based on an agreement or arrangement of the type referred to in paragraph 1 of this Article.

Wherever appropriate, recognition should be based on AfCFTA agreed criteria by State Parties. In appropriate cases, State Parties shall work in cooperation with relevant intergovernmental and non-governmental organisations towards the establishment and adoption of common continental standards and criteria for recognition and common continental standards for the practice of relevant servicestrades and professions.

## Article 11

Monopolies and Exclusive Sevice Suppliers
Each State Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that State Party's obligations and specific commitmentsunder thisProtocol.

Where a State Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that State Party's specific commitments, the State Party shall ensure that such a supplier does not abuse its monopoly position to act in itsterritory in a manner inconsistent with such commitments.

A State Party which hasa reason to believe that a monopoly supplier of a service of any other State Party is acting in a manner inconsistent with paragraphs 1 and 2 of this Article, may request the State Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

If, after the date of entry into force of thisProtocol, a State Party grantsmonopoly rights regarding the supply of a service covered by its specific commitments, that State Party shall notify the Secretariat no later than three (3) monthsbefore the intended implementation of the grant of monopoly rights and the provisions concerning modification of specific commitmentswill apply.

The provisions of this Article shall also apply to cases of exclusive service supplierswhere a State Party, formally or in effect:
authorisesor establishes a small number of service suppliers; and
substantially preventscompetition among those suppliersin itsterritory.

## Article 12

## Anti-competitive Business Practices

State Parties recognise that certain business practices of service suppliers, other than those concerning monopolies and exclusive service suppliers, may restrain competition and thereby restrict trade in services.

Each State Party shall, at the request of any other State Party, enter into consultationswith a view to eliminating practices referred to in paragraph 1 of thisArticle. The State Party addressed shall respond to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The State Party addressed shall also provide other information available to the requesting State Party, subject to its domestic law and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the requesting State Party.

## Article 13

## Payments and Transfers

Except under the circumstances envisaged in Article 14 of this Protocol, a State Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

Nothing in thisProtocol shall affect the rights and obligations of the members of the International Monetary Fund under the Articles of Agreement of the Fund, including the use of exchange actionswhich are in conformity with the Articles of Agreement, provided that a State Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except asprovided under Article 14 of thisProtocol, or at the reques of the Fund.

## Article 14

## Restrictions to Safeguard the Balance of Payments

In the event of serious balance of payments and external financial difficultiesor threat thereof, a State Party may adopt or maintain restrictions on trade in services on which it hasundertaken specific commitments, including on payments or transfers for transactions related to such commitments. It is recognised that particular pressures on the balance of payments of a State Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure, inter alia, the maintenance of a level of financial reservesadequate for the implementation of its programme of economic development or economic transition.

The restrictions referred to in paragraph 1 of thisArticle shall:
not discriminate among State Parties;
be consistent with the Articles of Agreement of the International Monetary Fund;
avoid unnecessary damage to the commercial, economic and financial interests of any other State Party;
not exceed those necessary to deal with the circumstancesdescribed in paragraph 1 of thisArticle;and
be temporary and be phased out progressively asthe situation specified in paragraph 1 of this Article improves.
In determining the incidence of such restrictions, State Parties may give priority to the supply of serviceswhich are more essential to their economic or development programmes. However, such restrictionsshall not be adopted or maintained for the purpose of protecting a particular service sector.

Any restrictionsadopted or maintained under paragraph 1 ofthis Article, or any changestherein, shall be promptly notified to the Secretariat.

State Partiesapplying the provisions of thisArticle shall consult promptly within the Committee on Trade in Services on restrictionsadopted under this Article.

The Committee on Trade in Servicesshall establish proceduresfor periodic consultationswith the objective of enabling such recommendations to be made to the State Party concerned asit may deem appropriate.

Such consultations shall assess the balance-of-payment situation of the State Party concerned and the restrictions adopted or maintained under this Article, taking into account, inter alia, such factorsas:
the nature and extent of the balance-of-payments and the external financial difficulties;
the external economic and trading environment of the consulting State Party; and
alternative corrective measures which may be available.
The consultations shall address the compliance of any restrictions with paragraph 2 of this Article, in particular the progressive phase-out of restrictionsin accordance with paragraph2(e) of this Article.

In such consultations, all findings of statistical and other factspresented by the International Monetary Fund relating to foreign exchange, monetary reserves and balance of payments, shall be accepted and conclusions shall be based on the assessment by the Fund of the balance-of-payments and the external financial situation of the consulting State Party.

If a State Party which is not a member of the International Monetary Fund wishesto apply the provisionsof this Article, the Council of Ministersshall establish a review procedure and any other proceduresnecessary.

## Article 15

## General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between State Parties where like conditions prevail, or a disguised restriction on trade in services, nothing in this Protocol shall be construed to prevent the adoption or enforcement by any State Party of measures:
necessary to protect public moralsor to maintain public order ${ }^{6}$;
necessary to protect human, animal or plant life or health;
necessary to secure compliance with lawsor regulationswhich are not inconsistent with the provisionsof thisProtocol including those relating to:
the prevention of deceptive and fraudulent practicesor to deal with the effects of a default on servicescontracts;
the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
safety;
inconsistent with National Treatment, provided that the difference in treatment is aimed at ensuring the equitable or effective imposition or collection of direct taxesin respect of services or service suppliers of other StatesParties; and ${ }^{7}$
inconsistent with the Most Favoured Nation obligation provided that the difference in treatment is the result of an agreement on avoidance of double taxation or provisionson the avoidance of double taxation in any other international agreement or arrangement by which the State Party isbound.

## Article 16

## Security Exceptions

Nothing in thisProtocol shall be construed
to require any State Party to furnish any information, the disclosure of which it considers contrary to itsessential secunity interests; or
to prevent any State Party from taking any action which itconsidersnecessary for the protection of itsessential security interests:
relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
relating to fissionable and fusionable materialsor the materialsfrom which they are derived; and
taken in time of war or other emergency in international relations; or
to prevent any State Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace andsecurity.
The Secretariat shall be informed, to the fullest extent possible, of measures taken under paragraphs 1(b) and 1(c) of this Article, and of their termination

[^2]Nothing in thisProtocol shall be construed to prevent State Partiesfrom using subsidiesin relation to their development programmes.

State Partiesshall decide on mechanismsfor information exchange and review of all subsidies related to trade in services that State Parties provide to their domestic service suppliers.

Any State Party which considersthat it is adversely affected by a subsidy of another State Party may request consultations with that State Party on such matters. Such requests shall be accorded sympathetic consideration.

## PART V

PROGRESSIVE LIBERALISATION

## Article 18

## Progressive Liberalisation

State Parties shall undertake successive rounds of negotiations based on the principle of progressive liberalisation accompanied by the development of regulatory cooperation, and sectoral disciplines, taking into account the objectives of the 1991 Abuja Treaty that aim to strengthen integration at the regional and continental levelsin all fields of trade, and in line with the general principle of progressivity towards achievement of the ultimate goal of the African Economic Community.

State Parties shall negotiate sector specific obligationsthrough the development of regulatory frameworks for each of the sectors, as necessary, taking account of the best practices and acquis from the RECs, as well as the negotiated agreement on sectors for regulatory cooperation. State Parties agree that negotiations for continuing the process shall commence following the establishment of the AfCFTA, based on the workprogramme to be agreed by the Committee on Trade in Services.

The liberalisation process shall focus on the progressive elimination of the adverse effects of measures on trade in services as a means of providing effective market access with a view to boosting intra-African trade in services.

The list of Priority Sectorsand the Modalities on Trade in Servicesshall be annexed to thisProtocol and shall form an integral parthereof.

The Transitional Implementation Work Programme developed by Member States shall guide the finalisation of outstanding Phase I negotiations on thisProtocol, before the entry into force of the Agreement.

## Article 19

Market Access

With respect to market accessthrough the modes of supply identified in Article 1(p) of thisProtocol, each State Party shall accord services and service suppliers of anyother State Party treatment no lessfavourable than that provided for under the terms, limitationsand conditionsagreed and specifiedin itsSchedule. ${ }^{8}$
In sectors where market-access commitments are undertaken, the measures which a State Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unlessotherwise specified in its Schedule, are defined as:
limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive senvice suppliers or the requirements of an economic needstest;
limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needstest;
limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical unitsin the form of quotasor the requirement of an economic needstest; ${ }^{9}$

[^3]limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the fom of numerical quotas or the requirement of an economic needstest;
measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
limitationson the participation of foreign capital interms of maximum percentage limiton foreign shareholding or the total value of individual or aggregate foreign investment.

## Article 20

## National Treatment

In all sectors inscribed in the schedule, and subject to any conditionsand qualificationsset out therein, each State Party shall accord to services and service suppliers of any other State Party treatment noless favourable than that it accords to its own like services and service suppliers, subject to the conditionsand qualificationsagreed and specified inits Schedule of Specific Commitments.

A State Party may meet the requirement of paragraph 1 of thisArticle, by according to servicesand service suppliers of any other State Party either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

Formally identical or formally different treatment shall be considered to be less favourable if it modifiesthe conditions of competition in favour of servicesor service suppliers of the State Party compared to like servicesor service suppliers of any other State Party.

Article 21

## Additional Commitments

The State Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles19 or 20 of thisProtocol, including but not limited to those regarding qualification, standards or licensing matters. Such commitmentsshall be inscribed in a State Party'sSchedule of Specific Commitments.

## Article 22

## Schedules of Specific Commitments

Each State Party shall set out in a schedule, the specific commitmentsthat it undertakesunder Articles 19, 20 and 21 of this Protocol.

With respect to sectors where such commitmentsare undertaken, each Schedule of Specific Commitmentsshall specify. terms, limitationsand conditionson market access; conditionsand qualificationson nationaltreatment;
undertakings relating to additional commitments; and
where appropriate the time-frame for implementation of such commitments, including their date of entry into force.
Measures inconsistent with both Articles 19 and 20 of thisProtocol shall be inscribedin the column relating to Article 19 of thisProtocol. In this case the inscription will be considered to provide a condition or qualification to Article 20 of this Protocol aswell.

The Schedules of Specific Commitments, the Modalities for Trade in Services and the list of Priority Sectors shall, upon adoption, form an integral part of this Protocol.

The Transitional Implementation Work Programme developed by Member States shall guide the finalisation of outstanding Phase I negotiations on thisProtocol, before the entry into force of the Agreement.

## Article 23

Modification of Schedules of Specific Commitments
A State Party (referred to in this Article as the "modifying State Party") may modify or withdraw any commitment in its schedule, at any time after three years have elapsed from the date on which that commitment entered into force, in accordance with the provisions of thisArticle.

A modifying State Party shall notify its intent to modify or withdraw a commitment pursuant to this Article to the Secretariat no later than three (3) months before the intended date of implementation of the modification or withdrawal. The Secretariat shall promptly circulate thisinformation to State Parties.

At the request of any State Party the benefits of which under thisProtocol may be affected (referred to in thisArticle as an "affected State Party"), by a proposed modification or withdrawal notified under paragraph 2 of this Article, the modifying State Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment. In such negotiationsand agreement, the State Parties concerned shall endeavour to maintain a general level of mutually advantageouscommitments not less favourable to trade than that provided for in commitmentsprior to such negotiations.

Compensatory adjustmentsshall be made on a most-favoured-nation basis.
If agreement is not reached between the modifying State Party and any affected State Party before the end of the period provided for negotiations, such affected State Party may refer the matter to dispute settlement. Any affected State Party that wishes to enforce a right that it may have to compensation must participate in the dispute process.

If no affected State Party has requested dispute settlement, the modifying State Party shall be free to implement the proposed modification or withdrawal, within a reasonable period of time.

The modifying State Party may not modify or withdraw its commitment until it has made compensatory adjustments in conformity with the findings of the dispute settlement.

If the modifying State Party implementsitsproposed modification or withdrawal and does not comply with the findings of the arbitration, any affected State Party that participated in the dispute settlement may modify or withdraw substantially equivalent benefitsin conformity with those findings. Notwithstanding the obligationsunder Article 4 of thisProtocol, such a modification or withdrawal may be implemented solely with respect to the modifying State Party.

The Committee on Trade in Services shall facilitate such negotiations and establish related appropriate procedures.

## Article 24

## Denial of Benefits

Subject to prior notification and consultation, a State Party may deny the benefits of thisProtocol to service suppliers of another State Party where the service is being supplied by a juridical person of a non-State Party, without real and continuous link with the economy of the State Party or with negligible or no business operations in the territory of the other State Party or any other State Party.

## PART VI

INSTITUTIONAL PROVISIONS

## Article 25

Consultation and Dispute Settlement
The provisions of the Protocol on the Rules and Procedureson the Settlement of Disputesshall apply to consultations and the settlement of disputesunder thisProtocol.

## Article 26

Implementation, Monitoring and Ev aluation
The Council of Ministers in accordance with Article 11 of the Agreement shall establish the Committee on Trade in Services, which shall carry out such functionsasmay be assigned to it by the Council of Ministersto facilitate the operation of thisProtocol and further itsobjectives. The Committee may establish such subsidiary bodies asit considers appropriate for the effective discharge of itsfunctions.

The Chairman of the Committee shall be elected by the State Parties.
The Committee shall prepare annual reportsfor State Parties to facilitate the process of implementation, monitoring and evaluation of thisProtocol.

## Article 27

## Technical Assistance, Capacity Building and Cooperation

State Parties recognise the importance of technical assistance, capacity building and cooperation in order to complement the liberalisation of services, to support State Parties' efforts to strengthen their capacity in the supply of services and to facilitate implementation and attainment of the objectives of thisProtocol.

State Parties agree, where possible, to mobilise resources, in collaboration with development partners, and implement measures, in support of the domestic efforts of State Parties, with a view to, inter alia:
building capacity and training for trade in services;
improving the ability of service suppliersto gather information on and to meet regulationsand standardsat international, continental, regional and national levels;
supporting the collection and management of statistical data on trade in services;
improving the export capacity of both formal and informal service suppliers, with particular attention to micro, small and medium size; women andyouth service suppliers;
supporting the negotiation of mutual recognition agreements;
facilitating interaction and dialogue between service suppliers of State Parties with a view to promotion of information sharing with respect to market access opportunities, peer learning and the sharing of best practices;
addressing quality and standardsneedsin those sectors where State Partieshave undertaken commitmentsunder this Protocol with a view to supporting the development and adoption of standards; and
developing and implementing regulatory regimesfor specific services sectors at continental, regional and national levels in particular in those sectorsin which State Parties have undertaken specific commitments.

The Secretariat, working with State Parties, RECsand partners, shall coordinate the provision of technical assistance.

Article 28

## Annexes to this Protocol

Member Statesmay develop annexesfor the implementation of this Protocol relating, inter alia, to:
Schedules of Specific Commitments;
MFN Exemption(s);
Air Transport Services;
List of Priority Sectors; and
A framework document on Regulatory Cooperation.
Upon adoption by the Assembly, such annexes shall form an integral part of thisProtocol.
State Partiesmay develop additional annexes for the implementation of thisProtocol for adoption by the Assembly. Upon adoption by the Assembly, such annexesshall form an integral part of thisProtocol.

## Article 29 Amendment

ThisProtocol shall be amended in accordance with the provisions of Article 29 of the Agreement.

## PROTOCOL ON RULES AND PROCEDURES ON THE SETTLEMENT OF DISPUTES

WE Member States of the African Union, HAVE AGREED AS
FOLLOWS:
Article 1 Definitions
"AB" meansthe Appellate Body established under Article 20 of thisProtocol;
"Complaining Party" meansa State Party that hasinitiated a dispute settlement procedure under the Agreement;
"Consensus" meansif no State Party present at the meeting of the DSB when a decision istaken, formally objects to the decision;
"Days" means working days save for cases involving perishable goods where Days shall mean calendar days;
"Dispute" meansa disagreement between State Parties regarding the interpretation and/or application of the Agreement in relation to their rights and obligations;
"DSB" meansthe Dispute Settlement Body established under Article 5 of thisProtocol;
"Panel" meansa Dispute Settlement Panel established under Article 9 of thisProtocol;
"Party to a dispute or proceedings" meansa State Party to a dispute or proceedings;
"State Party concerned" isa State Party to which rulingsand recommendations of the DSB are directed; and
"Third Party" meansa State Party with a substantial interest in a dispute.

## Article 2 Objective

ThisProtocol providesfor the administration of the Dispute Settement Mechanism established in accordance with Article 20 of the Agreement and aims at ensuring that the dispute settlement process is transparent, accountable, fair, predictable and consistent with the provisions of the Agreement.

## Article 3

## Scope of Application

This Protocol shall apply to disputes arising between State Parties concerning their rights and obligations under the provisions of the Agreement.

ThisProtocol shall apply subject to such special and additional rules and procedures on dispute settlementcontained in the Agreement. To the extent that there is a difference between the rules and procedures of thisProtocol and the special or additional rulesand proceduresin the Agreement, the special or additional rules and procedures shall prevail.

For the purposes of this Article, a dispute settlement proceeding shall be considered to have been initiated in accordance with thisProtocol when the Complaining Party requests consultationspursuant to Article 7 of thisProtocol

A State Party which has invoked the rules and procedures of this Protocol with regards to a specific matter, shall not invoke another forum for dispute settlement on the same matter.

## Article 4

## General Provisions

The dispute settlement mechanism of the AfCFTA is a central element in providing security and predictability to the regional trading system. The dispute settlement mechanism shall preserve the rights and obligations of State Parties under the Agreement and clarify the existing provisions of the Agreement in accordance with customary rules of interpretation of public international law.

Recommendations or rulings made by the DSB shall be aimed at achieving a satisfactory settlement of a dispute in accordance with rights and obligationsunder the Agreement.

Mutually agreed solutions to mattersformally raised in accordance with the consultation and dispute settlement provisions of thisProtocol shall be notified to the DSB, where any State Party may raise any point relating thereto.

All resolutionsto mattersformally raised in accordance with the consultationsand dispute settlement provisions of this Protocol, including arbitration awards, shall be consistent with the Agreement.

Requests for conciliation, good offices, mediation and the use of dispute settlement proceduresshould not be intended or considered as contentiousacts. If a dispute arises, State Partieswill engage in these proceduresin good faith in an effort to resolve the dispute. Further, complaints and counter-complaints in regard to separate matters should not be linked.

In their findings and recommendations, the Panel and $A B$ shall not add to or diminish the rightsand obligations of State Partiespursuant to the Agreement.

## Article 5

Dispute Settlement Body
The Dispute Settlement Body is hereby established in accordance with Article 20 of the Agreement to administer the provisions of thisProtocol except asotherwise provided for in the Agreement.

The DSB shall be composed of representative of the State Parties.
The DSB shall have the authority to:
maintain surveillance of implementation of rulings and recommendations of the Panelsand Appellate Body; and authorise the suspension of concessionsand other obligationsunder the Agreement.

The DSB shall have its own Chairperson and shall establish such rules of procedure as it deems necessary for the fulfilment of its responsibilities. The DSB Chairperson shall be elected by the State Parties.

The DSB shall meet asoften asnecessary to discharge itsfunctionsasprovided for in thisProtocol.
Where the rulesand procedures of thisProtocol provide for the DSB to take a decision, it shall do so by consensus.
The DSB shall inform the Secretariat of any dispute related to the provisions of the Agreement.

## Article 6

Procedures under the Dispute Settlement Mechanism
Where a dispute arisesbetween or among the State Parties, in the first instance, recourse shall be had to consultations, with a view to finding an amicable resolution to the dispute.

Where an amicable resolution is not achieved, any party to the dispute shall, after notifying the other partiesto the dispute, refer the matter to the DSB, through the Chairperson and request for the establishment of a Dispute Settlement Panel, (hereinafter referred to asthe "Panel") for purposes of settling the dispute.

The DSB shall adopt Rules of Procedure for the selection of the Panel, including the issues of conduct, to ensure impartiality.

The Panel shall set in motion the process of a formal resolution of the dispute as provided for in this Protocol and the partiesto the dispute shall, in good faith, observe in a timely manner, any directions, rulings and stipulationsthat may be given to them by the Panel in relation to procedural matters and shall make their submissions, arguments and rebuttals in a format prescribed by the Panel.

The DSB shall make its determination of the matter and itsdecision shall be final and binding on the partiesto a dispute.
Where the partiesto a dispute consider it expedient to have recourse to arbitration as the first dispute settlement avenue, the partiesto a dispute may proceed with arbitration asprovided for in Article 27 of thisProtocol.

## Article 7 Consultations

State Partieswith a view to encouraging amicable resolution of disputes, affirm their resolve to strengthen and improve the effectiveness of consultation proceduresemployed by State Parties.

Each State Party undertakesto accord consideration to, and afford adequate opportunity for consultations regarding any representation made by another State Party concerning measuresaffecting the operation of the Agreement.

Requests for consultations shall be notified to the DSB through the Secretariat in writing, giving the reasons for the request, including identification of the issues and an indication of the legal basisfor the complaint.

Where a request for consultationsismade pursuant to thisProtocol, the State Party to which the request ismade shall, unless otherwise mutually agreed, reply to the request within ten (10) daysafter the date of its receipt and shall enter into consultations in good faith within a period not exceeding thirty (30) days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution.

Where a State Party to which the request is made does not respond within ten (10) days after the date of receipt of the request, or does not enter into consultations within a period of thirty (30) days, or a period otherwise mutually agreed, after the date of receipt of the request, the State Party that requested for the consultations may refer the matter to the DSB requesting for the establishment of a Panel.

In the course of consultations and before resorting to further action under this Protocol, State Parties shall attempt to obtain satisfactory settlement of the dispute.

Consultationsshall be:
confidential;and
without prejudice to the rights of any State Party in any further proceedings.
Where State Partiesto a dispute fail to settle a dispute through consultationswithin sixty (60) days after the date of receipt of the request for consultations, the complaining party may refer the matter to the DSB, for establishment of a Panel. Consultations may be held in the territory of the party complained against unless the Parties agree otherwise. Unless State Partiesto a dispute agree to continue or suspend consultations, consultationsshall be deemed concluded within the sixty (60) days.

## In cases of urgency, including cases of perishable goods:

the State Party shall within ten (10) days after the date of receipt of the request enter into consultations;
where the parties fail to settle the dispute through consultations within twenty (20) days after the date of receipt of the request, the complaining party may refer the matter to the DSB for establishment of a Panel;
pursuant to the provisionsof Annex 5 on Non-Tariff Barriers(Appendix 2: Proceduresfor Elimination and Cooperation in the Elimination of Non-Tariff Barriers), where a State Party fails to resolve an NTB after a mutually agreed solution was reached and after issuing the factual report, the requesting State Party shall resort to the dispute settlement panel stage. Notwithstanding the provisionsherein, the above Partiesto a dispute may agree to submit the matter to arbitration in accordance with the provisionsof Article 27 of thisProtocol; and
the partiesto the dispute, the DSB and the Panel and Appellate Body shall make every effort to expedite the proceedings to the greatest extent possible.

Where a State Party that is not party to a dispute considers that it has substantial trade interest in consultations, that State Party may, within ten (10) days of the circulation of the request for consultations, request the Partiesto a dispute to be joined in the consultations.

Where the Partiesto the dispute agree that the claim of substantial interest is well founded, the Third Party shall be so joined to the consultations. If the request to join the consultationsis not accepted, the disputing State Party shall inform the DSB and in thisevent the applicant State Party shall be free to request consultation.

Article 8
Good Offices, Conciliation and Mediation
State Partiesto a dispute may at any time voluntarily undertake good offices, conciliation, or mediation. Proceedingsthat involve good offices, conciliation, or mediation shall be confidential and be without prejudice to the rights of the State Partiesin any other proceedings.

Good offices, conciliation or mediation may be requested at any time by any State Party to a dispute. They may begin at any time and be terminated at any time by any of the State Parties to the dispute. Once procedures for good offices, conciliation or mediation are terminated, a Complaining Party may then proceed with a request for the establishment of a panel.

When good offices, conciliation or mediation are entered into after the date of receipt of a request for consultations, the Complaining Party must allow for a period of sixty (60) days after the date of receipt of the request for consultationsbefore requesting the establishment of a panel. The Complaining Party may request for the establishment of a Panel during the sixty (60) day period, if the State Parties to the dispute jointly consider that the good offices, conciliation or mediation process has failed to settle the dispute.

State Partiesparticipating in proceedingsunder this Article may suspend or terminate those proceedings, at any time, if they consider that the good offices, conciliation or mediation process has failed to settle the dispute.

If the State Partiesto a dispute agree, the proceduresfor good offices, conciliation or mediation may continue while the Panel processproceeds.

The Head of the Secretariat may be requested by any State Party to a dispute to facilitate the process of good offices, conciliation or mediation, including offering the same. Such a request shall be notified to the DSB and the Secretariat.

## Article 9

## Establishment of Panels

Where an amicable resolution is not achieved through consultations, the Complaining Party shall, in writing refer the matter to the DSB and request for the establishment of a Panel. Parties to a dispute shall be informed promptly of the composition of the Panel.

The request referred to in paragraph 1 of this Article shall indicate whether consultationswere held, identify the specific measures at issue and provide a summary of the legal basis of the complaint sufficient to present the problem clearly.

In case the applicant requeststhe establishment of a Panel with terms of reference other than the standard terms, the written request shall include the proposed text of special terms of reference.

A meeting of the DSB shall be convened within fifteen (15) days of the request to establish a Panel, provided that at least ten (10) days advance notice of the meeting isgiven to the DSB.

The Panel shall be constituted withinten (10) daysof the meeting of the DSB referred to in paragraph 4 of this Article.

## Article 10

## Composition of the Panel

The Secretariat shall, upon entry into force of the Agreement, establish and maintain an indicative list or roster of individual swho are willing and able to serve asPanellists.

Each State Party may annually nominate two (2) individualsto the Secretariat for the inclusion in the indicative list or roster, indicating their area (s) of expertise related to the Agreement. The indicative list or roster of individuals shall be submitted by the Secretariatfor consideration and approval by the DSB.

Individualslisted on the indicative list or roster shall:
have expertise or experience in law, international trade, other matters covered by the Agreement or the resolution of disputes arising under international trade agreements;
be chosen strictly on the basis of objectivity, reliability and sound judgment;
be impartial, independentof, and notbe affiliated to or take instructionsfrom, any Party; and
comply with a code of conduct to be developed by the DSB and adopted by Council of Ministers.
The Panellists shall be selected with a view to ensuring their independence and integrity and shall have a sufficiently diverse background and a wide spectrum of experience in the subject matter of the dispute, unless the Parties to the dispute agree otherwise.

In order to ensure and preserve the impartiality and independence of the Panellists, nationals of the disputing State Partiesshall not serve on a Panel concerned with that dispute, unless the Partiesto the dispute agree otherwise.

The Secretariat, shall propose nominationsfor the Panel to the Parties to the dispute. The Parties to the dispute shall not oppose nominations except for compelling reasons.

If no agreement is reached on the composition of a Panel within thirty
(30) days after the date of the establishment of a Panel, at the request of either Party, the Head of the Secretariat, in consultation with the Chairperson of the DSB and with the consent of the disputing State Parties, shall determine the composition of the Panel by appointing the Panellistsconsidered to be most appropriate.

The Chairperson of the DSB shall inform the State Parties of the composition of the Panel no later than ten (10) days after the date the Chairperson receivessuch a request.

Where there are two (2) disputing State Parties, the Panel shall comprise three (3) members. Where there are more than two (2) disputing State Parties, the Panel shall comprise five (5) members.

Panellistsshall serve in their individual capacities and not as Government representatives, nor as representativesof any organisation.

Panellistsshall not receive instructions or be influenced by any State Party when considering mattersbefore them.

## Article 11

## Terms of Reference of the Panel

Panellistsshall have the following terms of reference unless the Partiesto a dispute agree otherwise, within twenty (20) days from the establishment of the Panel:
to examine, in the light of the relevant provisionsin the Agreement, cited by the Parties to the dispute, the matter refered to the DSB by the Complaining Party; and
to make such findingsaswill assist the DSB in making the recommendationsor in giving the rulingsprovided for in the Agreement.

Panelsshall address the relevant provisionsin the Agreement cited by the Partiesto the dispute.
In establishing a Panel, the DSB may authorise its Chairperson to draw up the terms of reference of the Panel in consultation with the State Partiesto the dispute, subject to the provisions of paragraph 1. The terms of reference thus drawn up shall be circulated to all State Parties. If other than standard terms of reference are agreed upon, any State Party may raise any point relating thereto in the DSB.

Article 12

## Functions of a Panel

The principal function of a Panel isto assist the DSB in discharging its responsibilitiesunder the Agreement.
In performing this function, a Panel shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity with the relevant provisions of the Agreement and make findingsto assist the DSB in making recommendationsand rulings.

The Panel shall consultwidely and regularly with the Partiesto a dispute and give them an adequate opportunity to develop a mutually satisfactory solution.

## Article 13

## Third Parties

The interests of all Partiesto a dispute including Third Parties shall be taken into account during the Panel process.

A Third Party shall, after notification of its substantial interests to the Panel through the DSB, provided that disputing partiesagree that the claim of substantial interest iswell founded, have an opportunity to be heard and to make written submissions to the Panel.

Copies of the submissions shall be served on the Partiesto the dispute and shall be reflected in the report of the Panel.
If a Third Party considersthat a measure already the subject of a Panel proceeding impairsor nullifiesbenefits accruing to it under the Agreement, that Third Party may have recourse to normal dispute settlement procedures under this Protocol. Such a dispute shall be referred to the original Panel wherever possible.

Third Partiesshall receive the submissions of the Partiesto a dispute at the first meeting of the Panel.

## Article 14

## Procedures for Multiple Complaints

Where more than one (1) State Party requestsfor the establishment of a Panel related to the same matter, a single Panel may be established to examine these complaints, taking into account the rights of all State Partiesconcerned. A single Panel shall be established to examine such complaintswhenever feasible.

The single Panel shall organise its examination and present its findings to the DSB in such a manner that the rights, which the Parties to the dispute would have enjoyed had separate Panels examined the complaints, are in no way impaired. If one of the Parties to the dispute so requests, the Panel shall submit separate reports on the dispute concerned. The written submissionsby each of the Complaining Parties shall be made available to the other Complaining Parties, and each Complaining party shall have the right to be present when any one of the other Complaining Party presents its views to the Panel.

If more than one Panel is established to examine the complaints related to the same matter, to the greatest extent possible the same persons shall serve as Panellists on each of the separate Panels and the timetable for the Panel process in such disputesshall be harmonised.

## Article 15

## Procedures for the Panel

The procedures of the Panel shall provide sufficient flexibility to ensure an effective and timely resolution of disputes by the Panels.

After consulting the Partiesto a dispute, the Panellists shall, within seven (7) days after the composition of the Panel and the determination of itsterms of reference, fix the timetable for the proceedings of the Panel. The timetable thusdramn up shall be circulated to all State Parties.

In determining the timetable for the proceedings of the Panel, the Panel shall, within ten (10) working days, upon the expiry of the seven (7) days referred to in paragraph 2, set precise time limitsfor written submissionsby the Parties to a dispute. Partiesto a dispute shall comply with the set time limits.

The period in which the Panel shall conduct its business, from the date of establishment of the Panel to the date of issuance of the final report to the Partiesto a dispute, shall not exceed five (5) monthsand in cases of urgency, including cases of perishable goods, the period shall not exceed one and a half ( $1 \frac{1}{1 / 2}$ ) months.

Where the Partiesto the dispute have failed to develop a mutually satisfactory solution, the Panel shall submit itsfindings in the form of a written report to the DSB. In such cases, the report of the Panel shall set out the findings of the fact, the applicability of the relevant provisions and the basic rationale behind any findings and recommendationsthat it makes.

Where a settlement of the matter among the Parties to the dispute has been found, the report of the Panel shall be confined to a briefdescription of the case and to reporting that a solution hasbeen reached.

Where a Panel determinesthat it cannot issue its report within five (5) months, or within one and a half ( $1 \frac{1}{2}$ ) months in cases of urgency, the Panel shall immediately inform the DSB in writing of the reasons for the delay together with an estimation of the period within which the Panel shall be ready to issue its report. Where a Panel cannot issue a report within the period specified in paragraph 4 of this Article, the Panel shall issue the report within nine (9) monthsfrom the date of itscomposition.

The reports of the Panel shall be draftedin the absence of the Partiesto the dispute and shall be based on information and evidence provided by the parties and any other person, expert or institution in accordance with this Protocol.

Without prejudice to the provisionsof thisArticle, the Panel shall follow the working proceduresspecified in the Annex on Working Procedures of the Panel unlessthe Panel decidesotherwise after consulting the Partiesto the dispute.

The Panel shall, at the request of both Partiesto a dispute, suspend itsworkat any time for a period agreed by the Parties not exceeding twelve (12) months and shall resume its work at the end of this agreed period at the request of the Complaining Party. If the Complaining Party does not request the resumption of the Panel'swork before the expiry of the agreed suspension period, the procedure shall be terminated. The suspension and termination of the Panel'swork are without prejudice to the rights of either Party to a dispute in another proceeding on the same matter.

## Article 16

Right to Seek Information
The Panel shall have the right to seekinformation and technical advice from any source that it deemsappropriate, after informing the relevant authorities of State Parties to the dispute.

The Panel shall have the rightto seekinformation and technical advice from any State Party provided that the State Party is not a Party to the dispute.

Where a Panel seeks information or technical advice from a State Party, such State Party shall, within the time set by the Panel, respond to the request made for such information.

Confidential information that is provided shall not be disclosed without formal authorisation from the source providing the information.

Where a Party to a dispute raises a factual issue concerning a scientific or other technical matter, the Panel may request for an advisory report in writing from an expert review group with relevant qual ificationsand experience on the issue.
Rulesfor the establishment of the expert review group and itsprocedures are set forth in the Annex on Expert Review.
The Panel may seekinformation from any relevant source and may consultexpertsto obtain their opinion on any matter that may be brought before it.

## Article 17 Confidentiality

The deliberations of the Panels shall be confidential.
A Party to a dispute shall treat asconfidential any information submitted to a Panel and designated assuch, by another Party to a dispute.

Nothing in thisProtocol shall preclude a Party to a dispute from disclosing statements of itsown positionsto the public.
The reports of the Panels shall be drafted without the presence of the parties to the dispute in light of the information provided and the statementsmade.

Opinionsexpressed in the Panel report by the individual panellistsshall be anonymous.
Article 18

## Reports of a Panel

A Panel shall consider the rebuttal submissions and arguments of the Parties to a dispute and issue a draft report containing descriptive sections of the facts and arguments of the dispute, to the Parties to a dispute.

The Partiesto a dispute shall submit their comments on the draft report in writing to the Panel, within a period set by the Panel.

Taking into account any comments received under paragraph 2 of thisArticle, or on the expiration of the time set for the receipt of comments from the Parties to a dispute, the Panel shall issue an interim report to the Parties to a dispute, containing descriptive sectionsand itsfindingsand conclusions.

Within a period set by a Panel, any Party to a dispute may submit a written request for review of specific aspects of the interim report prior to the issuance and circulation of the final report to the Partiesto a dispute.

At the request of any Party to a dispute, the Panel shall hold a meeting with the Parties to a dispute on the review of specific aspects of the interim report.

Where no commentsare received by the Panel within the period set for the receipt of comments on the interim report, the interim report shall be deemed to be the Panel's final report and it shall be promptly circulated to the Parties to a dispute and any interested parties and shall be forwarded to the DSB for consideration.

The final report of the Panel shall include a discussion of the argumentsmade at the interim review stage.

## Article 19 <br> Adoption of Report of a Panel

In order to provide sufficient time for the State Partiesto consider the reports of the Panel, the reportsshall notbe brought up for consideration by the DSB before the expiration of twenty (20) daysfrom the date on which the Panel circulated the report.

State Partieshaving objectionsto a Panel report shall give written reasonsto the DSB, explaining their objections, which may include discovery of new facts, which by their nature have decisive influence on the decision provided that:
such objectionsmust be notified to the DSB withinten (10) daysprior to a meeting of the DSB at which the Panel report will be considered; and
the objecting party shall serve a copy of the objection with the other parties to the dispute and to the Panel that made the report.

Partiesto a dispute shall have the right to participate fully in the consideration of the Panel reportsby the DSB and their views shall be fully recorded.

Within sixty (60) daysfrom the date the final Panel report iscirculated to the State Parties, the report shall be considered, adopted and signed at a meeting of the DSB convened for that purpose, unless a Party to the dispute formally notifies the DSB of its decision to appeal or the DSB decidesby consensus not to adopt the report. If a Party to a dispute has notified its decision to appeal, the report by the Panel shall not be considered for adoption by the DSB until after completion of the appeal. The decision of the DSB shall be final except asotherwise provided for in this Article.

The Partiesto the dispute shall be entitled to a signed copy of the adopted report within seven (7) days of itsadoption.
An appeal on the report of the Panel shall be lodged with the DSB within thirty (30) daysfrom the date of communication of the decision to appeal by the State Party to the DSB.

## Article 20

Appellate Body
A standing Appellate Body (AB) shall be established by the DSB. The AB shall hear appealsfrom panel cases.
The $A B$ shall be composed of seven (7) persons, three (3) of whom shall serve on any one case.
Persons serving on the $A B$ shall serve in rotation. Such rotation shall be determinedin the working proceduresof the $A B$.
The DSB shall appoint persons to serve on the $A B$ for a four-year term, and each person may be reappointed once. Vacanciesshall be filled asthey arise. A person appointed to replace a person whose term of office has not expired shall hold office for the remainder of the predecessor's term.

The DSB shall appoint a person to fill the vacancy within two (2) monthsfrom the date the vacancy arose.
Where the DSB fails to appoint a person to fill the vacancy within two (2) months, the Chairperson of the DSB in consultations with the Secretariat shall within a period of one (1) month fill the vacancy.

The $A B$ shall comprise of persons of recognised authority, with demonstrated expertise in law, international trade and the subject matter of the Agreement generally.

Members of the $A B$ shall not be affiliated to any government. The $A B$ shall broadly represent the membership within the AfCFTA. All persons serving on the $A B$ shall be available at all times and on short notice and shall stay abreast of dispute settlement activities and other relevant activities of the AfCFTA. They shall not participate in the consideration of any disputes that would create a direct or indirect conflict of interest.

Article 21

## Appeals

Only Partiesto the dispute, may appeal a Panel report. Third Partieswhich have notified the DSB of a substantial interest in the matter pursuant to paragraph 2 of Article 13 of this Protocol, may make written submissionsto, and be given an opportunity to be heard by, the AB.

As a general rule, the proceedingsshall not exceed sixty (60) days from the date a party to the dispute formally notifies its decision to appeal, to the date the $A B$ circulates its report. In fixing its timetable the $A B$ shall take into account the provisions of paragraph 9 (d) of Article 7 of this Protocol if relevant. Where the $A B$ considers that it cannot provide its report within sixty (60) days, it shall inform the DSB in writing of the reasonsfor the delay together with an estimate of the period within which it will submit its report. In no case shall the proceedingsexceed ninety (90) days.

An appeal shall be limited to issues of law covered in the Panel report and legal interpretations developed by the Panel.

The $A B$ shall be provided with appropriate administrative and legal support asit requires.

The expenses of persons serving on the $A B$, including travel and subsistence allowance, shall be met from the AfCFTA budget in accordance with the financial rulesand regulations of the AU.

## Article 22

Procedures for Appellate Review
Working proceduresshall be drawn up by the $A B$ in consultation with the Chairperson of the DSB and communicated to the State Parties for their information.

The proceedings of the $A B$ shall be confidential.
The conduct of an appeal under thisArticle shall not exceed ninety (90) days.
The reports of the $A B$ shall be drafted without the presence of the Parties to the dispute and in the light of the information provided and the statementsmade.

Opinionsexpressed in the $A B$ report by individualsserving on the $A B$ shall be anonymous.

The $A B$ shall address each of the issues raised in accordance with paragraph 3 of Article 21 of thisProtocol, during the appellate proceeding.

The AB may uphold, modify or reverse the legal findings and conclusions of the Panel.
The $A B$ shall produce a single report reflecting the views of the majority of itsmembers.

An AB report shall be adopted by the DSB and unconditionally accepted by the Parties to the dispute unless the DSB decidesby consensus not to adopt the AB report within thirty (30) daysfollowing itscirculation to the State Parties. This adoption procedure iswithout prejudice to the right of State Partiesto express their viewson an $A B$ report.

## Article 23

Panel and Appellate Body Recommendations
Where the Panel or the AB concludes that a measure is inconsistent with the Agreement, it shall recommend that the State Party concerned bring the measure into conformity with the Agreement. In addition to its recommendations the Panel or the AB may suggest ways in which the State Party concerned couldimplement the recommendations.

## Article 24

Surv eillance of Implementation of Recommendations and Rulings
State Parties shall promptly comply with recommendationsand rulings of the DSB.
A State Party concerned shallinform the DSB of itsintentionsin respect of the implementation of the recommendations and rulings of the DSB, at a meeting of the DSB which shall be held within thirty (30) daysafter the date of adoption of the report by the Panel or the $A B$.

Where a State Party concerned findsit impracticable to comply immediately with the recommendationsand rulings of the DSB, the State Party concerned shall be granted a reasonable period in which to comply on the following basis:
period of time proposed by the State Party concerned provided that the DSB approves the proposal; or
in the absence of such approval a period mutually agreed by the Partiesto a dispute within forty-five (45) daysof the date of adoption of the report of the Panel and the AB and recommendationsand rulings of the DSB; or
in the absence of such agreement, a period of time determined through binding arbitration within ninety (90) days after the date of adoption of the recommendationsand rulings. In such arbitration a guideline for the arbitrator should be that the reasonable period of time to implement Panel or $A B$ recommendationsshould not exceed fifteen (15) monthsfrom the date of adoption of a Panel or AB report. However, that time may be shorter or longer, depending upon the particular circumstances.

If the partiescannot agree on an arbitrator withinten (10) daysafter referring the matter to arbitration, the arbitrator shall be appointed by the Secretariat in consultation with the DSB within ten (10) days, after consulting the Parties.

The Secretariatshall keep the DSB informed of the status of the implementation of decisionsmade under thisProtocol.
Except where the Panel or the $A B$ has extended, pursuant to Paragraph 7 of Article 15 or Paragraph 2 of Article 21 of thisProtocol, the time of providing its report, the period from the date of establishment of the Panel by the DSB until the date of determination of the reasonable period of time shall not exceed fifteen (15) months unless the Parties to the dispute agree otherwise. Where either the Panel or the $A B$ has extended the time of providing its report, the additional time taken shall be added to the fifteen (15) month period; provided that unless the Partiesto the dispute agree that there are exceptional circumstances, the total time shall notexceed eighteen (18) months.

Where there is disagreement asto the existence or consistency with the agreement of measurestaken to comply with the recommendations and rulings, such disagreement shall be decided through recourse to these dispute settlement procedures, including wherever possible resort to the original Panel. The Panel shall circulate its report within ninety (90) days after the date of its establishment. Where the Panel considers that it cannot circulate its report within thistime frame, it shall inform the DSB in writing of the reasons for the delay together with an estimate of the period within which it will circulate its report.

The DSB shall keep under surveillance the implementation of adopted recommendations or rulings. The issue of implementation of the recommendations or rulings may be raised at the DSB by any State Party at any time following their adoption. Unlessthe DSB decidesotherwise, the issue of implementation of the recommendationsor rulingsshall be placed on the agenda of the DSB meeting after six (6) monthsfollowing the date of establishment of the reasonable period of time pursuant to paragraph 3 of this Article, and shall remain on the DSB'sagenda until the issue is resolved.

At least ten (10) days prior to each such DSB meeting, the State Party concerned shall provide the DSB with a detailed status report which shall contain among others:
the extent of the implementation of the ruling(s) and recommendation(s);
issues if any, affecting the implementation of the rulings and recommendations;
the period of time required by the State Party concerned to fully comply with implementation of the ruling(s) and recommendation(s).

## Article 25

## Compensation and the Suspension of Concessions or any other Obligations

It is the duty of the State Partiesto fully implement the recommendationsand rulings of the DSB. Compensation and the suspension of concessions or other obligations are temporary measures available to the aggrieved Party in the event that the accepted recommendationsand rulings of the DSB are not implemented within a reasonable period of time. Provided that neither compensation nor the suspension of concessions or other obligations is preferred to full implementation of the accepted recommendations. However, compensation is voluntary and, if granted, shall be consistent with the Agreement.

The suspension of concessionsor other obligationsshall be temporary and shall only be applied in asfar asit isconsistent with this Agreement and shall subsist until such a time asthe inconsistency with the Agreement, or any other detemined breach is removed, or that the State Party implements recommendations, or providesa solution to the injury caused, or occasioned by the non-compliance, or that a mutual satisfactory solution is reached.

In the event that the rulingsand recommendations of the DSB are not implemented within a reasonable period of time, the aggrieved Party may request the DSB to impose temporary measures which include compensation and the suspension of concessions.

If the State Party concerned fails to bring the measure found to be inconsistent with the Agreement into compliance therewith or otherwise comply with the decisionsand rulingswithin the reasonable period of time determined pursuant to Paragraph 3 of Article 24 of this Protocol, such State Party shall, if so requested, enter into negotiations with a Complaining Party, with a view to developing mutually acceptable compensation. If no satisfactory compensation has been agreed upon within twenty (20) days, a Complaining Party may request authorisation from the DSB to suspend the application to the State Party concerned of concessionsor other obligations under the Agreement.

In considering what concessions or other obligations to suspend, the Complaining Party shall apply the following principlesand procedures:
the general principle is that the Complaining Party should first seek to suspend concessions or other obligations with respect to the same sector(s) as that in which the Panel or AB hasfound a violation or other nullification or impairment;
if that Party considers that it is not practicable or effective to suspend concessionsor other obligationswith respect to the same sector(s), it may seek to suspend concessions or other obligationsin other sectors under the Agreement;
if that Party considers that it is not practicable or effective to suspend concessions or other obligations with respect to other sectors under this agreement, and that the circumstancesare seriousenough, it may seekto suspend concessions or other obligationsunder the Agreement; and
if that Party to a dispute decides to request authorisation to suspend concessions or other obligations pursuant to subparagraphs(b) or (c), it shall state the reasons thereof in its request to the DSB.

In applying the above principles that party shall take into account:
the trade in the sector under which the Panel or Appellate Body has found a violation or other nullification or impaiment, and the importance of such trade to that party; and
the broader economic elements related to the nullification or impairment and the broader economic consequences of the suspension of concessions or other obligations.

The level of the suspension of concessionsor other obligationsauthorised by the DSB shall be equivalent to the level of the nullification or impairment.

When the situation described in paragraph 4 of this Article occurs, the DSB, shall grant authorisation to suspend concessions or other obligationswithin thirty (30) daysfrom the date of request unless the DSB decidesby consensus to reject the request. However, if the State Party concerned objectsto the level of suspension proposed, or claimsthat the principles and proceduresset forth in paragraph 5 have not been followed where a complaining party has requested authorisation to suspend concessions or other obligations pursuant to paragraph 5(b) or (c) of this Article, the matter shall be referred to arbitration. Such arbitration shall be carried out by the original Panel, if Panellists are available, or by an arbitrator appointed by the chairperson of the DSB and shall be completed within sixty (60) days from the date of appointment of the arbitrator. Concessionsor other obligations shall not be suspended during the course of the arbitration.

The arbitrator acting pursuant to paragraph 7 of this Article, shall not examine the nature of the concessions or other obligations to be suspended but shall determine whether the level of such suspension is equivalent to the level of nullification or impairment. The arbitrator may also determine if the proposed suspension of concessions or other obligations is allowed under the Agreement. However, if the matter referred to arbitration includes a claim that the principlesand proceduresset forth in paragraph 3 ofthis Article, have not been followed, the arbitrator shall examine that claim. In the event the arbitrator determinesthat those principlesand procedureshave not been followed, the complaining party shall apply them consistent with paragraph 5 of this Article. The Parties to a dispute shall accept the arbitrator's decision as final and the partiesconcerned shall not seeka second arbitration. The DSB shall be informed promptly of the decision of the arbitrator and shall upon request, grant authorisation to suspend concessions or other obligations where the request is consistent with the decision of the arbitrator, unless the DSB decides by consensus to reject the request.

## Article 26 <br> Costs

The DSB shall determine the remuneration and expenses of the Panellists, arbitrators and experts in accordance with the financial rulesand regulationsof the AU.

The remuneration of the Panellists, arbitrators and experts, their travel and lodging expenses, shall be borne in equal parts by the Partiesto a dispute, or in proportions determined by the DSB.

A Party to a dispute shall bear all other costs of the process as determined by the DSB.

Partiesto the dispute shall be required to deposit their share of the Panellists' expenseswith the Secretariat at the time of establishment, or composition of the Panel.

## Article 27 Arbitration

Partiesto a dispute may resort to arbitration subject to their mutual agreement and shall agree on the proceduresto be used in the arbitration proceedings.

Partiesto a dispute who may have referred a dispute for arbitration pursuant to this Article shall not simultaneously refer the same matter to the DSB

Agreement by the Partiesto resort to arbitration shall be notified to the DSB
Third Parties shall be joined to an arbitration proceeding only upon the agreement of the Parties to the arbitration proceedings.

The Partiesto an arbitration proceeding shall abide by the arbitration award and the award shall be notified to the DSB for enforcement

In the event of a Party to a dispute refusing to cooperate, the Complaining Party shall refer the matter to the DSB for determination.

Arbitration awards shall be enforced in accordance with the provisions of Articles 24 and 25 of this Protocol mutatis mutandis

## Article 28

## Technical Co-operation

Upon request from a State Party, the Secretariat may provide additional legal advice and assistance in respect of dispute settlement, provided that this shall be done in a manner that ensuresthe continuedimpartiality of the Secretariat.

The Secretariat may organise special training courses for interested State Parties concerning dispute settlement proceduresand practicesto enable State Parties to develop expert capacity on the Dispute Settlement Mechanism.

## Article 29

## Responsibilities of the Secretariat

The Secretariatshall have the responsibility of assisting Panels, especially on legal, historical and procedural aspects of the matter dealtwith and of providing secretarial support.

The Secretariatshall facilitate the constitution of Panelsin accordance with thisProtocol.
In order to accomplish the functions under Article 28 of this Protocol, the Secretariat shall avail experts with extensive experience in international trade law to assist the Panellists.

The Secretariat shall undertake such other functions and duties as may be required under the Agreementand in support of thisProtocol.

The Secretariatshall be responsible for all relevant notificationsto and from the DSB and State Parties.
Article 30 Rules of interpretation

The Panel and the AB shall interpret the provisions of the Agreement in accordance with the customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties, 1969.

## Article 31 Amendment

ThisProtocol shall be amended in accordance with Article 29 of the Agreement.
IN WITNESS WHEREOF, WE the Heads of State and Government or duly authorised representatives of the Member States of the African Union have signed and sealed this Agreement in four original textsin Arabic, English, French, and Portuguese languages, all texts being equally authentic.

SIGNED at Kigali, on this $21^{\text {St }}$ day of March in the year 2018.

DRAFT COMPILED ANNEXES TO THE ON THE ESTABLISHMENT OF THE CONTINENTAL FREE TRADE AREA



| 02074100 | Not cut in pieces, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
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| 02074200 | Not cut in pieces, frozen | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02074300 | Fatty livers, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02074400 | Other, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02074500 | Other, frozen | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02075100 | Not cut in pieces, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02075200 | Not cut in pieces, frozen | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02075300 | Fatty livers, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02075400 | Other, fresh or chilled | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02075500 | Other, frozen | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02076000 | Of guinea fowls | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02081000 | Of rabbits or hares | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02083000 | Of primates | A | 5 | 8c/ kg | 6.4c/ kg | 4.8c/ kg | 3.2c/ kg | 1.6c/ kg | 0 |








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| 16030091 | Extracts and juices of abalone | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 16030099 | Other | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% |
| 17 | Sugars and sugar confectionery A |  |  |  |  |  |  |  |
| 17031000 | Cane molasses | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 17039000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18 | Cocoa and cocoa preparations |  |  |  |  |  |  |  |
| 18010000 | Cocoa beans, whole or broken, raw or roasted | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18020000 | Cocoa shells, husks, skins and other cocoa waste | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18031000 | Not defatted | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18032000 | Wholly or partly defatted | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18040000 | Cocoa butter, fat and oil | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18050000 | Cocoa powder, not containing added sugar or other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| sweeteningmatter |  |  |  |  |  |  |  |  |
| 18061005 | Preparations for making beverages | A | 5 | 17\% | 13.4\% | 10.2\% | 6.8\% | 3.4\% |
| 18061090 | Other | A | 5 | 17\% | 13.4\% | 10.2\% | 6.8\% | 3.4\% |
| 18062090 | Other | A | 5 | 17\% | 13.4\% | 10.2\% | 6.8\% | 3.4\% |
| 18063100 | Filled | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 18063200 | Not filled | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 18069000 | Other | A | 5 | 17\% | 13.4\% | 10.2\% | 6.8\% | 3.4\% |
| 19 | Preparations of cereals, flour, starch or mils, pastrycooks' products |  |  |  |  |  |  |  |
| 19011000up for retail sale |  |  |  |  |  |  |  |  |
| 19012000 | Mixes and doughs, for the preparation of baker's wares | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| of heading 19.05 |  |  |  |  |  |  |  |  |
| 19019010 | Corn flour | A | 5 | r 55c/ kg les | $44 \mathrm{c} / \mathrm{kg}$ les | 33c/ kg less | $22 \mathrm{c} / \mathrm{kg}$ les | 11c/ kgles |
| 19019020 | Traditional African beer powder as defined in Additional | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| Note 1 to Chapter 19 |  |  |  |  |  |  |  |  |
| 19019030 | Other, dairy powder blends, containing at least 30\% | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| $(\mathrm{m} / \mathrm{m})$ milk protein calculated on a fat-free basis |  |  |  |  |  |  |  |  |
| $19019040$ <br> more | Other, in immediate packaging of a content of 5 kg or | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 19019090 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 19022010 | Stuffed with meat | A | 5 | $3 \mathrm{c} / \mathrm{kg}$ | 2,4ckg | $1.8 \mathrm{c} / \mathrm{kg}$ | $1.2 \mathrm{c} / \mathrm{kg}$ | $0.6 \mathrm{c} / \mathrm{kg}$ |
| 19022020 | Stuffed with fish, crustaceansor molluscs | A | 5 | 5,5c/ kg | 4,4c/ kg | 3,3c/ kg | 2,2c/kg | 1,1c/ kg |
| 19030000 | Tapioca and substitutes therefor prepared from starch, | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| in the form of flakes, grains, pearls, siftings or in similar forms 19042010 "Muesli" type preparations based on unroasted cereal |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| flakes |  | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% |
| 19042090 | Other | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% |
| 19043000 | Bulgar wheat | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 19049010 | Prepared rice | A | 5 | $5 \mathrm{c} / \mathrm{kg}$ | 4c/ kg | $3 \mathrm{c} / \mathrm{kg}$ | $2 \mathrm{c} / \mathrm{kg}$ | $1 \mathrm{c} / \mathrm{kg}$ |
| 19049090 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 19053200 | Waffles and wafers | A | 5 | 21\% | 16.8\% | 12.6\% | 8.4\% | 4.2\% |
| 19054000 | Rusks, toasted bread and similar toasted products | A | 5 | 21\% | 16.8\% | 12.6\% | 8.4\% | 4.2\% |
| 19059010 | Gluten bread | A | 5 | ith a maxim | with a max | with a maxim | ith a maxi | with a maxi |
| pharmaceutical use, sealing wafers, rice paper and similar products |  |  |  |  |  |  |  |  |
| $\underset{20}{19059030}$ | Bread crumbs <br> Preparations of vegetables, fruit, nuts or other parts of plants | A | 5 | 17\% | 13.4\% | 10.2\% | 6.8\% | 3.4\% |
| 20031010 | Frozen (excluding prepared meals) | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 20031090 | Other | A | 5 | 37\% | 29.6\% | 22.2\% | 14.8\% | 7.4\% |
| 20039005 | Truffles | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20039010 | Frozen (excludingprepared meals) | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 20039090 | Other | A | 5 | 37\% | 29.6\% | 22.2\% | 14.8\% | 7.4\% |
| 20041010 | In the form of flours, mealsor flakes | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 20049010 | Cabbages, cucumbersand gherkins | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/ kg | 1,66c/ kg | 0,83c/kg |
| spp. $\langle\mathrm{em}><\mathrm{em}>$ Phaseolus spp. ) < em>and lentils |  |  |  |  |  |  |  |  |
| $\begin{aligned} & 20049040 \\ & 20051010 \end{aligned}$ | Sweet corn (Zea maysvar. saccharata) Imported from Switzerland | A | 5 5 | 20\% $20 \%$ | $\begin{aligned} & 16.0 \% \\ & 16.0 \% \end{aligned}$ | $\begin{aligned} & 12.0 \% \\ & 12.0 \% \end{aligned}$ | $\begin{aligned} & 8.0 \% \\ & 8.0 \% \end{aligned}$ | $\begin{aligned} & 4.0 \% \\ & 4.0 \% \end{aligned}$ |
| 20051090 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| food or for dietetic or culinary purposes |  |  |  |  |  |  |  |  |
| 20054090 | Other | ${ }_{\text {A }}$ | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/ kg | 1,66c/kg | 0,83c/ kg |
| 20055100 | Beans, shelled | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/ kg | 1,66c/ kg | 0,83c/kg |
| 20055900 | Other | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | 3,32c/kg | 2,49c/ kg | 1,66c/ kg | $0,83 \mathrm{c} / \mathrm{kg}$ |
| 20058000 | Sweet corn<em>(Zea maysvar. saccharata) < em> | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| $\begin{aligned} & 20059100 \\ & 20059911 \end{aligned}$ | Bamboo shoots Imported from Switzerland | $\begin{aligned} & \text { A } \\ & \text { A } \end{aligned}$ | 5 5 | $\begin{gathered} 20 \% \\ \text { ith a maxim } \end{gathered}$ | 16.0\% <br> with a max | $\begin{gathered} 12.0 \% \\ \text { with a maxit } \end{gathered}$ | 8. 0\% with maxim | 4.0\% <br> mwith a maxi |
| 20059912 | Other | A | 5 | ith a maxim | with a maxi | with a maxim | with maxim | mwith a maxi |
| 20059921 | Imported\  from Switzerland | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/ kg | 1,66c/ kg | 0,83c/kg |
| 20059922 | Other | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/kg | 1,66c/kg | 0,83c/kg |
| 20059931 | Imported from Switzerland | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | $3,32 \mathrm{c} / \mathrm{kg}$ | 2,49c/kg | 1,66c/ kg | 0,83c/kg |
| 20059932 | Other | A | 5 | $4,15 \mathrm{c} / \mathrm{kg}$ | 3,32c/kg | 2,49c/ kg | 1,66c/ kg | 0,83c/kg |
| 20059991 | Imported from Switzerland | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 20059999 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% |
| 20060010 | Candied peel | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20060020 | Crystallised fruits | A | 5 | with a maxim | witha maxi | with a maxim | with maxim | with a maxi |
| 20060030 | Cherries, drained or glacé | A | 1 | r 215c/ kg le | 172c/kg le | 129c/ kg les | or $86 \mathrm{c} / \mathrm{kg}$ \| | 43c/ kg less |
| 20060040 | Sweet corn\  <em> (Zea mays var. | saccharata)< em> |  |  |  |  |  |  |








|  |  |  | N <br> O <br> 0 <br> 0 | N <br> O <br> 0 <br> 0 | N O O 0 | N U. O. 0 0 0 | N <br> 0 <br> 0 <br> 0 |  |  | $\begin{aligned} & \text { ত্ত } \\ & \text { N } \\ & \text { O} \\ & \hline 0 \\ & \hline \end{aligned}$ | N <br> N <br> O <br> 8 |  |  | N <br> 0 <br> 0 <br> 0 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| > | $\triangle \ggg \ggg$ | $\triangle \ggg>$ | > | > | > | > D | > | $\rightarrow>$ | D | > ${ }^{\text {d }}$ | > | $\triangle \gg$ | $\triangle \gg$ | > | > | D | D | $\triangle \ggg \ggg \ggg \gg$ | $\triangle \ggg$ |
| ゆ¢ | coucuora | coucuor | $\checkmark$ | $\cdots$ | $\cdots$ | u u | $\cdots$ | cuevor | $\cdots$ | $\cdots$ | $\cdots$ | coucur | u | $\cdots$ | $\bigcirc$ | $\cdots$ | ¢ |  | coucor |
|  | 응응으들응청 응 | $\stackrel{\text { 들 응 응 응 응 }}{ }$ | 응 | 응 | 응 | 응 응 | 응 | 응응응응 | 응 | 응응 | 응 | 응 응 응 응 | 응 응응 | 응 | 응 응 응 | 응 | 응응응 | 응응응응응 응응응응응응 응 | 응응응응 |
|  |  | $\begin{aligned} & \infty \\ & \infty \times \infty \text { 응ㅇㅇㅇ응 응 } \end{aligned}$ | 나응 | 응 | 응 | 응 응 | 응 | 응응응응 | 응 | 응응 | 응 | 응응 응 응 | 응응응 | 응 | 응 응 응 | 응 | 응 응 응 | 응응ㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇ | 응응응응 |
| $\begin{aligned} & \text { 이 } \\ & \text { 등 } \\ & \text { 응 } \end{aligned}$ | 응응응응응ㅇㅇㅇㅇㅇ | $\begin{aligned} & \text { 응ㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇ } \\ & =1 \end{aligned}$ | 눌 $\cdots$ | 응 | 응 | 응응 | 응 | 응ㅇㅇㅇㅇㅇ응 | 응 | 응응 | 응 | 응 응 응ㅇㅇ | 응ㅇㅇㅇㅇㅇ | 응 | 응ㅇㅇㅇ응 | 응ㅇㅇ | 응응 | 응응응응응응응응응 응 | 응 응 응 응 |
| $\begin{aligned} & \hline \text { 오 } \\ & \text { Ẅ } \\ & \text { 읃 응 } \\ & =1 \end{aligned}$ | 응응읃쵱ㅇㅇㅇㅇㅇㅇㅇㅇ |  | $\stackrel{\circ}{\circ}$ | 응 | 응 | 응 응 | 잉 | 응ㅇㅇㅇ응응 | 응 | 응응 | 응 | 응 응 응응 | 응응응 | 응 | 응 응 응 | 응ㅇㅇㅇ | 응응 | 응응응응응응응응응응응 | 응응응 |
|  |  | $\stackrel{N}{n} \text { 응응응응 }$ | + | 응 | 응 | 응 응 | 응 | 응ㅇㅇㅇ응 | 응 | 응응 | 응 | 응 응 응 응 | 응ㅇㅇㅇㅇㅇ | 응 | 응 응 응 | 응ㅇㅇ | 응응 | 응응응응응응 응 응응 응 응 응 | 응 응 응 응 |
| - 응 | 응응ㅇㅇㅇㅇㅇ응응 | - 응ㅇㅇㅇㅇㅇ융 | 응 | 응 | 응 | 응응 | 잉 | 응응ㅇㅇ응 | 응 | 응 | 응 | 응응응응 | 응응응 | 잉 | 응응응 | 응 | 응응 응 | 응응응응ㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇㅇ응응은 | 응응응응 |












| 29335400 | Other derivatives of malonylurea (barbituric acid); salts thereof | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29335500 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | A | $\bigcirc$ | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 29335910 | I rımethoprım (INN) | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 29335920 | I enotorvir alsoproxil tumarate | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 29335930 | Piperazine citrate; piperazine hexahydrate; piperazine adipate | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 29335980 | Bromacil; 0, O-Diethyl 0-4 methyl 2 isopropylpyrimid 6 phosphorothioate | A | b | U\% | U\% | 0\% | U\% | $0 \%$ | 0\% |
| 29335985 | Other compounds ot urea | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 29335990 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 29336100 | Melamıne | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29336920 | Cyanuric chioride | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 29336930 | Atrazıne | A | 5 | 0\% | 0\% | 0\% | U\% | $0 \%$ | 0\% |
| 29336940 | simazıne | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29336990 | Utner | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 29337100 | 0-Hexanelactam (epsilon-caprolactam) | A | b | U\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 29337200 | Clobazam (INN) and methypryion (INN) | A | b | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 29337900 | Uther Iactams | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29339100 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate (INN), delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazdam (INN); saltsthereof | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29339200 | Azinphos-methyl (ISO) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29339910 | Containıng by mass / per cent or more ot benomyl | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29339990 | Uther | A | b | 0\% | 0\% | U\% | 0\% | U\% | 0\% |
| 29341000 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29342000 | Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29343000 | Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | A | b | 0\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 29349100 | Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | A | b | 0\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 29349900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29351000 | N-Methyıpertiuorooctane sulphonamıde | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29352000 | N -tthylpertluorooctane sulphonamıde | A | $b$ | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 29353000 | N -Ethyl- N -(2-hydroxyethyl) perfluorooctane sulphonamide | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 29354000 | N -(2-Hydroxyethyl)-N-methyliperfluorooctane sulphonamide | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29355000 | Uther pertiuorooctane sulphonamıdes | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29359000 | Uther | A | b | U\% | 0\% | U\% | U\% | $0 \%$ | 0\% |
| 29362100 | Vitamıns A and their derıvatives | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 29362200 | vitamin B[1] and its derivatives | A | $b$ | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 29362300 | vitamın B[2] and its derıvatives | A | $b$ | 0\% | U\% | 0\% | 0\% | $0 \%$ | 0\% |
| 29362400 | D- or DL-Pantothenic acid (Vitamin B[3] or Vitamin B[5]) and its derivatives | A | 3 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 29362500 | Vitamın $\mathrm{B}[6]$ and its derıvatives | A | b | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 29362600 | Vitamın B[12] and its derıvatıves | A | $b$ | 0\% | 0\% | U\% | U\% | U\% | 0\% |
| 29362700 | vitamin $~$ ana its derivatives | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29362800 | vitamın $t$ and its derıvatıves | A | b | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 29362900 | Uther vitamıns and their derivatives | A | $b$ | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 29369000 | Uther, incluaing natural concentrates | A | $b$ | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 29371100 | somatotropın, its derıvatives and structural anaıogues | A | 5 | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 29371200 | Insulin and its salts | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29371900 | Uther | A | $b$ | 0\% | U\% | U\% | 0\% | 0\% | 0\% |
| 29372100 | Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | A | 5 | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 29372200 | Haiogenated derıvatıves ot corticosteroıdal normones | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29372300 | Oestrogens and progestogens | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29372900 | Uther | A | b | 0\% | 0\% | U\% | U\% | U\% | 0\% |
| 29375000 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 29379010 | Epinephrine | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 29379020 | Other catecholamine hormones, their derivatives and structural analogues | A | $b$ | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 29379030 | Amıno-acıa derıvatıves | A |  | U\% | U\% | U\% | U\% | U\% | 0\% |





| 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring ... |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 32011000 | Quebracho extract | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32012000 | wattle extract | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32019000 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32021000 | syntnetıc organic tannıng substances | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32029000 | Uther | A | 5 | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 32030000 | Colourıng matter of vegetable or anımal orıgın (ıncludıng dyeing extracts but excludıng anımal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin | A | b | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 32041100 | Disperse dyes and preparations based thereon | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32041200 | Acid dyes, whether or not premetallised, and preparatıons basea thereon; moraant dyes and preparations based thereon | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32041300 | basic dyes and preparatıons based thereon | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32041400 | Virect dyes and preparations based thereon | A | 5 | U\% | $0 \%$ | U\% | 0\% | 0\% | 0\% |
| 32041500 | vat dyes (incluaing those usabie in that state as pıgments) and preparatıons based thereon | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32041600 | Reactive dyes and preparatıons based thereon | A | 5 | U\% | $0 \%$ | U\% | U\% | U\% | 0\% |
| 32041710 | Azo pigments ot the tollowing description and Internatıonal Colour Index Numbers: - C.l. Hıgment, Yellow 1, No. 11680- C.I. Pigment, Yellow 3, No. 11710C.I. Pigment, Y ellow 12, No. 21090- C.I. Pigment, Yellow 13, No. 21100- C.I. Pigment, Yellow 14, No. 21095- C.I. Pigment, Orange 13, No. 21110- C.l. Pigment, Red 4, No. 12085- C.I. Pigment, Red 57, No. 15850- C.I. Pigment, Red 48:2, No. 15865- C.l. Pigment, Red 48:4, No. 15865 | A | b | 0\% | U\% | 0\% | U\% | U\% | 0\% |
| 32041790 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32041910 | Mixtures based on azo pigments of the tollowing description and Internatıonal Colour Index Numbers:C.I. Pigment, Yellow 1, No. 11680- C.I. Pigment, Yellow 3, No. 11710- C.l. Pigment, Yellow 12, No. 21090- C.I. Pigment, Yellow 13, No. 21100- C.I. Pigment, Yellow 14, No. 21095- C.I. Pigment, Orange 13, No. 21110- C.I. Pigment, Red 4, No. 12085- C.I. Pigment, Red 57, No. 15850- C.I. Pigment, Red 48:2, No. 15865- C.I. Pigment, Red 48: 4, No. 15865 | A | ${ }^{5}$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 32041990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32042000 | synthetıc organıc products ot a kınd used as tluorescent brıgntenıng agents | A | 5 | 0\% | U\% | 0\% | U\% | U\% | 0\% |
| 32049000 | Uuner | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32050000 | Colour Iakes; preparatıons as specitied in Note 3 to this chapter based on colour lakes | A | $\bigcirc$ | 0\% | U\% | 0\% | U\% | U\% | 0\% |
| 32061100 | Containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32061910 | I Itanıum dıoxide coated mica | A | $b$ | U\% | U\% | U\% | U\% | U\% |  |
| 32061990 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32062010 | Higments and preparatıons based on chrome oxide green, lead chromate, zinc chromate, barıum chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers: - C.I. Pigment, Yellow 34, No. 77603- C.I. Pigment, Yellow 34, No. 77600- C.I. Pigment, Red 104, No. 77605- C.l. Pigment, Red 104 and 84:4, No. 77605 and No. 15865- C.I. Pigment, Green 15, No. 77603 and No. 77520- C. I. Pigment, Green 13, No. 77603 and No. 74200- C.I. Pigment, Green 17, No. 77288- C.I. Pigment, Yellow 32, No. 77839- C.l. Pigment, Yellow 36, No. 77955 | A | ${ }^{5}$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32062090 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32064100 | Uitramarıne and preparations based thereon | A | 5 | 0\% | U\% | 0\% | U\% | U\% | 0\% |
| 32064200 | Lithopone and other pigments and preparatıons based on zinc sulphide | A | $\bigcirc$ | 0\% | U\% | 0\% | U\% | U\% | 0\% |
| 32064910 | Black masterbatch | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32064920 | Inorganic pigments of the tollowing description and internatıonal Colour Index Number: -C.I. Pıgment, Blue 27, No. 77510 | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32064990 | Uther | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32065000 | inorganıc products of a kınd used as iumınophores | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32071000 | rreparea pigments, prepared opacitiers, preparea colours and simılar preparatıons | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 32072010 | 《>VItritiable enamels and similar preparations4 P$\rangle$ | A | $b$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 32072020 | Vitritiable\  glazes, engobes (slips) $\& n b s p ;$ and sımılar preparatıons | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32073000 | Lıquid lustres and sımıar preparations | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32074000 | Glass trit and other glass, in the torm of powder, granules or tlakes | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 32081000 | based on polyesters | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32082010 | In aerosol contaıners | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32082090 | utner | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 32089030 | solutions as detıned in Note 4 to this Chapter, of silicones | A | 3 | 0\% | U\% | U\% | U\% | U\% | 0\% |







| 38130033 | Other, containing methane, ethane or propane hydrobromofluorocarbons (HBFCs), in aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38130035 | Other, containing methane, ethane or propane hydrobromofluorocarbons (HBFCs), not in aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38130037 | Other, containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), in aerosol containers | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 38130039 | Other, containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), not in aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38130041 | Other, containing bromochloromethane, in aerosol containers | A | $b$ | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 38130043 | Other, containing bromochloromethane, not in aerosol containers\  | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38130090 | Uther | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38140011 | גnbsp; In aerosol contaıners | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38140019 | <p>uther < p> | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38140021 | In aerosol containers | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38140029 | <p>uther $<\mathrm{p}>$ | A | 3 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38140031 | In aerosol contaners | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38140039 | ¢p>Uther $<1 \mathrm{p}>$ | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38140091 | In aerosol containers | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38140099 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38151100 | with nickel or nickel compounas as the active substance | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38151200 | With precious metal or precious metal compounds as the active substance | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38151900 | Uther | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38159000 | Uther | A | 3 | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 38160000 | Refractory cements, mortars, concretes and similar compositions (excluding products of heading 38.01) | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 38170010 | Mıxed alkyıbenzenes | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38170020 | Mıxed alkyınaphthalenes | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38180010 | unemıcal elements | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38180020 | Cnemıcal compounds, packed tor retall sale | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38180090 | uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38190010 | Hydraulic brake tluids | A | $b$ | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 38190020 | Prepared liquids for hydraulic transmission, containing 44 per cent or more by mass of diethyl glycol and 38 per cent or more of ethylene or propylene copolymers | A | $b$ | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 38190090 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38200000 | Antı-treezing preparations ana prepared de-ıcıng tluids | A | $b$ | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 38210000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38220000 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading 30.02 or 30.06 ); certified reference materials | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 38231100 | stearıc acıa | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38231200 | viesc acıa | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38231300 | I all oll ratty acias | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38231900 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38237000 | Industrial tatty alconols | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38241000 | Prepared binders tor toundry moulds or cores | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38243000 | Non-agglomerated metal carbides mixed together or with metallic binders | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38244000 | Prepared additives tor cements, mortars or concretes | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38245000 | Non-retractory mortars and concretes | A | b | U\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 38246000 | sorbitol (excluding that ot subheading 2903.44) | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38247105 | Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 3824/111 | Containing dichlorodifluoromethane\  and 1,1difluoroethane (R-500) | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38247113 | Containing chlorodifluoromethane and chloropentafluoroethane $(\mathrm{R}-502)$ | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38247180 | Other, containing dichlorodifluoromethane or trichlorofluoromethane | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38247185 | Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 38247190 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247205 | Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)o | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |



| \|38248400 | Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<em>p< em> chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38248500 | Containing 1, 2, 3, 4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38248600 | Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38248700 | Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38248800 | Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249100 | Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis((5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl) methylphosphonate | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249911 | In aerosol containers | A | 5 | 0,183c/li | 0.1464c/li | 0.1098c/li | 0.0732 $/$ li | 0.0366c/li | 0 |
| 38249919 | <p>Other 4 p> | A | 5 | 0,183c/li | 0.1464c/li | 0.1098c/li | $0.0732 \mathrm{c} / \mathrm{li}$ | 0.0366c/li | 0 |
| 38249921 | In aerosol containers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249929 | <p>Other $<1 \mathrm{p}>$ | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249931 | In aerosol containers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249939 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249941 | In aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249949 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249951 | In aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249959 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249961 | In aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249969 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249971 | In aerosol containers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249979 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 38249981 | In aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249989 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249991 | In aerosol containers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249999 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38251000 | Municipal waste | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38252000 | Sewage sludge | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38253000 | Clinical waste | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38254100 | Halogenated | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38254900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38255000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38256100 | Mainly containing organic constituents | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38256900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38259000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38260010 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | A | 5 | 0,183c/li | 0.1464c/li | 0.1098c/li | 0.0732c/li | 0.0366c/li | 0.0 |
| 38260090 | Other | A | 5 | 0,183c/li | 0.1464c/li | 0.1098c/li | 0.0732c/li | 0.0366c/li | 0.0 |
| $39$ | Plastics and articles thereof |  |  |  |  |  |  |  |  |
| 39011000 | Polyethylene having a specific gravity of less than 0,94 | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39012000 | Polyethylene having a specific gravity of 0,94 or more | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39013010 | Of a value for duty purposes not exceeding 220c/ kg | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39013020 | Of a value for duty purposes exceeding 220c/ kg | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39014000 | Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39019010 | Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39019020 | Other ethylene methacrylate | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39019030 | Other, chlorinated | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39019090 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39021010 | Expanded beads | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39021090 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39022000 | Polyisobutylene | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39023000 | Propylene copolymers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39029000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39031100 | Expansible | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39031900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39032000 | Styrene-acrylonitrile (SAN) copolymers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39033000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39039000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39041000 | Poly(vinyl chloride), not mixed with any other substances | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39042100 | Non-plasticised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39042200 | Plasticised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39043000 | Vinyl chloride-vinyl acetate copolymers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39044000 | Other vinyl chloride copolymers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39045000 | Vinylidene chloride polymers | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39046100 | Polytetrafluoroethylene | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39046900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39049000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  |  |  | 1 |  |  |  |  |  |  |


| \|39051200 | In aqueous dispersion |  | 5 | 10\% | 18\% | 6\% | \|4\% | 2\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 39051900 | Other |  | 5 | 0\% | \%\% | \%\% | \%\% | 0\% | 0\% |
| 39052100 | In aqueous dispersion |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39052900 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39053000 | Poly(vinyl alcohols), whether or not containing unhydrolysed acetate groups |  | 5 | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39059100 | Copolymers |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39059900 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39061000 | Poly(methyl methacryate) |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39069020 | Liquids and pastes [excluding polyacrylamide flocculating agents and the like (anionic and nonionic)] |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39069090 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39071000 | Polyacetals |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39072015 | Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number exceeding 100 $\mathrm{mg} \mathrm{KOH} / \mathrm{g}$ but not exceeding $800 \mathrm{mg} \mathrm{KOH} / \mathrm{g}$ |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39072090 | Other |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39073000 | Epoxide resins |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39074000 | Polycarbonates |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39075000 | Alkyd resins |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 39076110 | Liquids and pastes |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39076190 | Other |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39076910 | Liquids and pastes |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39076990 | Other |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39077000 | Poly(lactic acid) |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39079100 | Unsaturated |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39079900 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39081000 | Polyamide-6,-11,-12,-6,6,-6,9,-6,10 or -6,12 |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39089000 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39091000 | Urea resins; thiourea resins |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39092000 | Melamine resins |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39093100 | Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39093900 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39094020 | Oil-soluble resins |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39094090 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39095010 | Prepolymers with an NCO percentage of less than 20 per cent by mass |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39095090 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39100000 | Silicones in primary forms |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39111000 | Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39119000 | Other |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39121100 | Non-plasticised |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39121200 | Plasticised |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39122000 | Cellulose nitrates (including collodions) |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39123100 | Carboxymethyicellulose and its salts |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39123900 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39129000 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39131000 | Alginic acid, its salts and esters |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39139000 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39140000 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39151010 | <P>Polyethylene having a specific gravity of less than 0,94</P> |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39151090 | Polyethylene having a specific gravity of 0,94 or more |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39152000 | Of polymers of styrene |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39153000 | Of polymers of vinyl chloride |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39159040 | Of carboxymethyicellulose |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39159091 | Polypropylene |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39159093 | Poly(ethylene terephthalate) |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39159099 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39161000 | Of polymers of ethylene |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39162020 | Plaiting material with a rattan core |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39162090 | Other |  | 5 | 18\% | 14.4\% | 10.8\% | 7.2\% | 3.6\% | 0.0\% |
| 39169010 | Of phenolic resins compounded with fibre, fabric or paper Of silicones |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39169020 |  |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39169060 | Of cellulose nitrates |  | 5 | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% |
| 39169070 | Of artificial resins |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39169090 | Other |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39171030 | Unprinted |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39171090 | Other |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39172110 | Seamless, with an outside cross-sectional dimension of 305 mm or more but not exceeding 495 mm , with an integral spiral baffle without fittings |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39172190 | Other |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 39172910 | Seamless, of phenoplasts compounded with fibre, fabric or paper, without fittings |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39172920 | Of silicones, seamless, without fittings |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 39172970 | Of cellulose nitrate, seamless, without fittings |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39172980 | Of other artificial resins, seamless, without fittings |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39172985 | Other, seamless, without fittings |  | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |


| $\left.\right\|_{391 / 3105} ^{391 / 3110}$ | Composite tubes consisting of a core tube of polyesters and an outer tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, seamless, without fittings Ut silicones, seamless, without fittings | A A | 3 | $0 \%$ $0 \%$ | $0 \%$ $0 \%$ | 10\% | $0 \%$ $0 \%$ | $0 \%$ $0 \%$ | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 39173170 | ut cellulose nitrate, seamiess, witnout titings | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39173203 | Artificial guts (sausage casings), seamed or with closed ends, unprinted | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39173205 | Artificial guts (sausage casings) seamed or with closed ends, printed | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39173210 | Ut silicones, seamless | A | b | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39173215 | Lay-flat, seamless tubing, of polymers of ethylene, with a thickness of 200 microns or more but not exceeding o 300 microns, printed, having a burst pressure of less than $0,5 \mathrm{MPa}$ and an inside cross-section of 200 cm or more but not exceeding 500 cm | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 39173270 | Of cellulose nitrates, seamless | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39173910 | Ut sillcones, seamless, without tittings | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 39173915 | Of phenoplasts compounded with fibre, fabric or paper, seamless, without fittings | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39173935 | Plaiting material, seamless, of polymers of vinyl chloride with a rattan core, without fittings | A | b | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39173950 | ut cellulose nitrate, seamless, without tittings | A | b | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39173965 | Uther, seamless, without tittings | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39189020 | Ut polyetnylene terepntnalates, not selt-aanesive | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39189030 | Ut silicones | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 39189040 | Of other condensation, polycondensation or polyaddition products | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39189090 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191001 | Of alkyds, coated with glass microspheres or microprisms | A | b | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 39191002 | Ut polyethylene terephtnalates, photolumınescent | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191004 | Uther, of polyethylene terephtnalates | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191005 | Ut silicones | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 39191006 | Of cellular polyurethane, self-adhesive on both sides, commonly known as double-sided adhesive tape | A | $\bigcirc$ | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39191007 | of other condensation, polycondensation or polyaddition products | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191010 | Ut polymers ot etnylene | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191013 | Ut polymers or styrene | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191030 | Ut polymers ot vinyl chioride | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191035 | Of polymers of vinylidene chloride, of a thickness not exceeding $0,05 \mathrm{~mm}$, unprinted | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39191037 | Of polymers of vinylidene chloride, (excluding that of a thickness not exceedingo $0 \% 5 \mathrm{~mm}$, unprinted), polymers of vinyl acetate and polyvinyl alcohol | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191038 | Ut acrylic polymers, photolumınescent | A | 5 | 10\% | 8\% | 0\% | 4\% | 2\% | 0\% |
| 39191039 | Other, of acrylic polymers, coated with microspheres or microprisms | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39191040 | Uther, of acrylic polymers | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191041 | Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding $1300 \mathrm{c} / \mathrm{m}^{2}$ | A | b | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 39191043 | Other, of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides) | A | $\bigcirc$ | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 39191047 | Other, biaxially oriented polymers of propylene, selfadhesive on both sides | A | $\bigcirc$ | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39191050 | Uther, of polymers ot propylene | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191053 | Ut other polymerisation or copolymerisation products | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191055 | Ut regenerated cellulose tilm | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191057 | Ut cellulose nitrates | A | 5 | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39191060 | Ut nardened proteins | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191063 | Of rubber hydrochlorides, of a thickness not exceeding $0,05 \mathrm{~mm}$ | A | , | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39191065 | Of rubber hydrochlorides, of a thickness exceeding $0 \% 5$ mm | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39191067 | Ut other artiticial resins | A | b | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39191090 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199001 | Of alkyds or polyurethane, coated with glass microspheres | A | 5 | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39199002 | Ut polyethylene terephtnalates, photolumınescent | A | 5 | U\% | U\% | u\% | U\% | U\% | 0\% |
| 39199004 | Uther, of polyetnylene terephtnalates | A | b | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 39199005 | Ur silicones | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39199006 | Of cellular polyurethane, self-adhesive on both sides, commonly known as double-sided adhesive tape | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 39199007 | Of other condensation, polycondensation or polyaddition products, seamless, without fittings | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199010 | Ut polymers ot etnylene | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199013 | Ut polymers ot styrene | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199021 | Of polymers of vinyl chloride, of a thickness not exceeding $0,25 \mathrm{~mm}$, coated with glass microspheres | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |


| 39199023 | Other polymers of vinyl chloride, with a thickness of 50 micron or more but not exceeding 100 micron, in rolls of a width of 450 mm or more but not exceeding 1350 mm and of a length of 1000 m or moreo | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 39199030 | Of other polymers of vinyl chloride | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199033 | Of polymers of vinylidene chloride, of a thickness not exceeding $0,05 \mathrm{~mm}$, unprinted | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199035 | Of polymers of vinylidene chloride (excluding that of a thickness not exceeding $0 \% \mathrm{~mm}$, unprinted), polymers of vinyl acetate and polyvinyl alcohol | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199036 | Of acrylic polymers, coated with glass microspheres | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199038 | Of other acrylic polymers, photoluminescent | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199039 | Other, of other acrylic polymers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199040 | Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199043 | Other, of biaxially oriented polymers of propylene | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199045 | Other, of polymers of propylene | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199047 | Of other polymerisation or copolymerisation products | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199050 | Of regenerated cellulose film | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199053 | Of cellulose nitrate | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199055 | Of hardened proteins | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39199059 | Of rubber hydrochlorides, of a thickness exceeding 0,05 mm | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199063 | Of other artificial resins | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39199090 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39201010 | Printed | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39201090 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202025 | Biaxially oriented with a thickness exceeding $0 \% 12 \& n b s p ; m m$ but not exceeding $0 \% 6 \& n b s p ; m m$, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, not metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202030 | Biaxially oriented with a thickness exceeding $0 \% 12 \mathrm{~mm}$ but not exceeding $0 \% \mathrm{~mm}$, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, not metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202035 | Biaxially oriented with a thickness exceeding $0 \% 12 \mathrm{~mm}$ but not exceeding $0 \% \mathrm{~mm}$, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202040 | Biaxially oriented with a thickness exceeding $0 \% 12 \mathrm{~mm}$ but not exceeding $0 \% 6 \mathrm{~mm}$, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202045 | ¢P style="MARGIN: $0 \mathrm{~cm} 0 \mathrm{~cm} 10 \mathrm{pt} "$ class $=$ MsoNormal $>$ FONT face=Calibri>Other, biaxially oriented, printed, not metallised<?xml:namespace prefix =o ns ="urn: schemas-microsoft-com:office: office" / $>0: p>10: p \gg /$ FONT $\gg$ P> | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39202050 | SSAN style='LINE-HEIGHT: 115\% FONT-FAMILY: <br> 'Calibri', 'sans-serif'; FONT-SIZE: 1lpt; mso-ascii-themefont: minor-latin; mso-fareast-font-family: Calibri; mso-fareast-theme-font: minor-latin; mso-hansi-theme-font: minor-latin; mso-bidi-font-family: Times New Roman'; mso-bidi-theme-font: minor-bidi; mso-fareast-language: EN-US; mso-ansi-language: EN-ZA; mso-bidi-language: AF SA" $>$ Other, biaxially oriented, unprinted, not\  metallised\  < SPAN> | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39202055 | SPAN style='LINE-HEIGHT: $115 \%$ FONT-FAMILY: <br> 'Calibri', 'sans-serif'; FONT-SIZE: 11pt; mso-ascii-themefont: minor-latin; mso-fareast-font-family: Calibri; mso-fareast-theme-font: minor-latin; mso-hansi-theme-font: minor-latin; mso-bidi-font-family: Times New Roman'; mso-bidi-theme-font: minor-bidi; mso-fareast-language: EN-US; mso-ansi-language: EN-ZA; mso-bidi-language: Af SA">Other, biaxially oriented < SPAN> | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39202091 | Printed and metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202093 | Unprinted and metallised | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39202099 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39204300 | Containing by mass not less than 6 per cent of plasticisers | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39205100 | Of poly(methyl methacrylate) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39205900 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39206100 | Of polycarbonates | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39206211 | Of a width exceeding 6 mm but not exceeding 35 mm | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39206219 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39206290 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39206300 | Of unsaturated polyesters | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39206900 | Of other polyesters | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39207100 | Of regenerated cellulose | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39207300 | Of cellulose acetate | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39207910 | Of cellulose nitrate | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39207990 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 39209100 | Of poly(vinyl butyral) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39209200 | Of polyamides | A | 1 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |



| 33232117 | Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) |
| :---: | :---: |
| 39232120 | Bags of low-density polyethylene, of a size not exceeding $15 \mathrm{~cm} \times 23 \mathrm{~cm}$, with no opening and having one perforated edge incorporating a plastic covered wire seal |
| 39232190 | Other |
| 39232940 | Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more |
| 39232950 | Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more\ (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) Other |
| 39232990 |  |
| 39233000 | Carboys, bottles, flasks and similar articles |
| 39234010 | For use with textile machinery |
| 39234090 | Other |
| 39235010 | Cyindrical closures of a length not exceeding 75 mm and of a diameter of 15 mm or more but not exceeding 24 mm |
| 39235020 | Bag closures of non-cellular polystyrene, in the form of flat shapes, with a thickness not exceeding 2 mm and with no side exceeding 30 mm |
| 39235090 | Other |
| 39239010 | Textile spinning cans |
| 39239020 | Capsules and tubular neckbands, for bottles and similar containers |
| 39239090 | Other |
| 39252010 | Windows and their frames |
| 39252090 | Other |
| 39262020 | Protective jackets and one-piece protective suits, incorporating fittings for connection to breathing apparatus |
| 39263000 | Fittings for furniture, coachwork or the like |
| 39264000 | Statuettes and other ornamental articles |
| 39269003 | Beads, not coated with pearl essence |
| 39269005 | Sheets consisting predominantly of polyethylene, with one side not exceeding 160 mm and the other side not exceeding 465 mm , with 16 flat plastic spoons affixed to it |
| 39269015 | Protectors, heat shrinkable or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture |
| 39269017 | Laboratory ware (excluding those of polymers of vinyl chloride) |
| 39269020 | Transmission belts |
| 39269025 | Power transmission line equipment |
| 39269027 | Washers |
| 39269030 | Anti-noise ear protectors |
| 39269033 | Cinematographic film, perforated, without sound track |
| 39269036 | Fishing net floats |
| 39269043 | Face shields |
| 39269080 | Tags of plastics, with imprinted identification markings, used for marking live fish |
| 39269085 | Saddle-trees |
| 39269087 | Condoms |
| 40 | Rubber and articles thereof |
| 40011000 | Natural rubber latex, whether or not pre-vilcanised |
| 40012100 | Smoked sheets |
| 40012200 | Technically specified natural rubber (TSNR) |
| 40012900 | Other |
| 40013015 | Inter-mixtures (excluding crêpe soling sheets) |
| 40013090 | Other |
| 40021120 | Pre-ulcanised |
| 40021190 | Other |
| 40021920 | Styrene-butadiene-styrene |
| 40021990 | Other |
| 40022020 | Pre-vulcanised latex |
| 40022030 | Other latex |
| 40022090 | Other |
| 40023130 | Latex (excluding pre-vilcanised latex) |
| 40023190 | Other |
| 40023930 | Latex (excluding pre-vulcanised latex) |
| 40023990 | Other |
| 40024120 | Pre-ulcanised |
| 40024130 | Other, containing by mass 90 per cent or more chloroprene in solid form |
| 40024190 | Other |
| 40024900 | Other |
| 40025120 | Pre-ulcanised |
| 40025190 | Other |
| 40025900 | Other |



| 140026000 | \|lsoprene rubber (IR) | A | 5 | 0\% | 0\% | 10\% | 10\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 40027030 | Latex (exclualing pre-vulcanised latex) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40027090 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40028000 | Mixtures of any product of heading 40.01 with any product of this heading | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40029120 | vinyıpyrıaıne butaaıene styrene atex | A | 〕 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40029130 | Uther, pre-vulcanised | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40029190 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40029900 | Uther | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 40030000 | Reclaimed rubber in primary forms or in plates, sheets or strip | A | b | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 40040000 | Waste, parings and scrap of rubber (excluding hard rubber) and powders and granules obtained therefrom | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 40051000 | Compounded with carbon black or silica | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40052000 | Solutions; dispersions (excluding those of subheading 4005. 10) | A | 〕 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059130 | Strip (excluding that of balata, gutta-percha or factice), self-adhesive, coated with glass microspheres | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40059190 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059910 | Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber | A | ${ }^{5}$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059920 | Natural rubber and gutta-percha | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059930 | styrene-butaaiene rubber (SBK) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059940 | Butadiene rubber (BK) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40059990 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40061000 | "Camel-back" strıps tor retreadıng rubber tyres | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40069000 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40070000 | Vulcanised rubber thread and cord | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 40081130 | strip, selt-adnesive, coated with glass microspheres | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40081190 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40081900 | Other | A | 5 | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 40082140 | strip, selt-adnesive, coated with glass microspheres | A | 5 | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 40082170 | Printing blankets with a micro grounded surface in standard gauges of 1 mm or o <br> more but not exceeding $2,58 \mathrm{~mm}$ and elasticity or stretching capability not 0 exceeding 0,7 per cent at $500 \mathrm{~N} / 5 \mathrm{~cm}$ | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 40082180 | Other, containing 90 per cent or more by mass of natural rubber | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40082190 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40082900 | uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40091100 | Without tittings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40091200 | With tittings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40092110 | With an inside diameter of 100 mm or less | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40092190 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40092200 | With tittings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40093100 | Without tittings | A | $b$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40093200 | With fittings | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0\% |
| 40094100 | Without tittings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40094200 | With tittings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40101100 | Keintorced only with metal | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40101200 | Reinforced only with textile materials | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40101900 | utner | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40103100 | Endless transmission belts of trapezoidal cross-section (V belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40103200 | Endless transmission belts of trapezoidal cross-section (V belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40103300 | Endless transmission belts of trapezoidal cross-section (V belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0\% |
| 40103400 | Endless transmission belts of trapezoidal cross-section (V belts) (excluding V -ribbed), of an outside circumference exceeding 180 cm but not exceeding 240 cm | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40103500 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40103600 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 40103900 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0\% |
| 40113000 | Ut a kind used on arrcratt | A | , | U\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 40114000 | Ut a kind used on motorcycles | A | 5 | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 40115000 | Ut a kind used on bıcycles | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40117010 | Having a rim size of less than 91 cm | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 40117020 | Having a rim size of 91 cm or more | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 40118010 | Having a rım size or less tnan yı cm | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 40118020 | Having a rim size or $y_{1} \mathrm{~cm}$ or more | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |


| 0119010 | Having a rim size of less than 91 cm (excluding those for use\  on wheelchairs) |
| :---: | :---: |
| 40119020 |  |
| 40121300 | Of a kind used on aircraft |
| 40122010 | Of a kind used on motor cars (including station wagons and racing cars) |
| 40122020 | Of a kind used on busses or Iorries |
| 40122090 | Other |
| 40131000 | Of a kind used on motor cars (including station wagons and racing cars), buses or lorries |
| 40132000 | Of a kind used on bicycles |
| 40139000 | Oth |
| 40141000 | Sheath contraceptives |
| 40149050 | Syringes of a capacity exceeding $230 \mathrm{~cm}^{3}$; enemas; cushions (ring type) and other inflatable articles for specialised nursing; oxygen bags, cannulae, vaporisers and other articles for the treatment or prevention of affections or diseases of the body (including earplugs); hot water bottles |
| 40151910 | Specially designed for outdoor sports or games (excluding that for diving activities) |
| 40159000 | Other |
| 40161010 | Identifiable as integral parts of industrial machinery |
| 40161090 | Other |
| 40169100 | Floor cov |
| 40169200 | Erasers |
| 40169310 | Identifiable as integral parts of industrial machinery |
| 40169390 | Other |
| 40169400 | Boat or dock fenders, whether or not inflatable |
| 40169510 | Identifiable as integral parts of industrial machin |
| 40169520 | Of rubberised fabric, with hermetically sealed ends, for use as moulds in the manufacture, construction or maintenance of concrete pipes, voided (cavity) blocks, beams, slabs and structures |
| 40169530 | Of rubberised fabric with hermetically sealed ends, for use as stoppers in the closing or sealing of pipes |
| 40169590 | Other |
| 40169910 | Parts of railway and tramway locomotive and rollingstock; parts of railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft |
| 40169913 | Vulcanised rubber bands in immediate packaging of 20 kg or more |
| 40169915 | Parts of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles |
| 40169917 | Unmounted rubber strips for windscreen wiper blades |
| 40169930 | Parts of aircraft, parachutes, rotochutes, aircraft launching gear, deck-arrester or similar gear and ground flying trainers |
| 40169960 | Cable for launching gliders |
| 40169970 | Collapsible containers, of a capacity of $2 \mathrm{~m}^{3}$ or more |
| 40169985 | Other, identifiable as integral parts of industrial machinery |
| 40169987 | Profile shapes, reinforced with steel, of a length exceeding 175 cm but not exceeding 225 cm , with two or more but not exceeding six longitudinal grooves |
| 40169990 | Other |
| 40170000 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber |
| 41 | Raw hides and skins (other than furskins) and lea |
| 41012010 | Of bovine animals of a unit surface area exceeding 2,15 $\mathrm{m}^{2}$ which have undergone a tanning process (including a pre-tanning process) which isreversible |
| 41012090 | Other |
| 41015010 | Which have undergone a tanning process (including a pretanning process) which is reversible |
| 41015090 | Other |
| 41019010 | Which have undergone a tanning process (including a pretanning process) which is reversible |
| 41019090 | Other |
| 41021000 | With wool on |
| 41022110 | Which have undergone a tanning process (including a pretanning process) which is reversible |
| 41022190 | Other |
| 41022910 | Which have undergone a tanning process (including a pretanning process) which is reversible |
| 41022990 | Other |
| 41032000 | Of reptiles |
| 41033000 | Of swine |
| 41039010 | Of ostriches |
| 41039090 | Other |


| 41041110 | Full grain, of bovine animals, unsplit, of a unit surface area of less than $2,15 \mathrm{~m}^{2}$ | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 41041190 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41041910 | Whole bovine hides and skins of a unit surface area of less than $2,15 \mathrm{~m}^{2}$ (excluding flesh splits) | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41041990 | Utner | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41044110 | Whole bovine hides and skins of a unit surface area of less than $2,15 \mathrm{~m}^{2}$ | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41044190 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41044910 | Whole bovine hides and skins of a unit surface area of less than $2,15 \mathrm{~m}^{2}$ (excluding flesh splits) | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41044990 | Uther | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41051000 | In the wet state (Incluaing wet-blue) | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41053000 | In the dry state (crust) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41062100 | in the wet state (incluaing wet-blue) | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41062200 | in the ary state (crust) | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 41063100 | in the wet state (incluaing wet-biue) | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 41063200 | In the ary state (crust) | A | 5 | U\% | 0\% | U\% | U\% | U\% | \%\% |
| 41064000 | Ut reptiles | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41069110 | Ut ostriches | A | b | U\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 41069190 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41069210 | Ut ostriches | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41069290 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41071110 | Of bovine animals, of a unit surface area of less than 2, $15 \mathrm{~m}^{2}$ | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 41071190 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41071210 | Of bovine animals, of a unit surface area of less than 2,15 m² | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41071290 | Other | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 10\% |
| 41071910 | of bovine animals, of a unit surface area of less than 2,15 $\mathrm{m}^{2}$ (excluding flesh splits) | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41071990 | Uther | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41079100 | -ull grains, unsplit | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41079200 | Graın splits | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41079900 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41120000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split (excluding leather of heading 41.14) | A | ${ }^{5}$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 41131000 | Ut goats or kids | A | b | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41132000 | ut swine | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41133000 | Ut reptiles | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41139010 | Ut ostriches | A | b | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 41139090 | Uther | A | b | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 41141000 | ( namois ( Incluaing combination chamois) leather | A | b | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 41142000 | Patent leather and patent laminated leather; metallised leather | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41151000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 41152000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43 | Furskins and artiticial tur; manutactures thereot |  |  |  |  |  |  |  |  |
| 43011000 | Ut mınk, whole, with or without nead, tall or paws | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 43013000 | Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 43016000 | Of fox, whole, with or without head, tail or paws | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43018000 | Uther turskins, whole, with or without head, tall or paws | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 43019000 | Heads, tails, paws and other pieces or cuttings, suitable for furrier's use | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43021100 | Ut mink | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 43021910 | Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43021990 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 43022000 | Heads, tails, paws and other pieces or cuttings, not assembled | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 43023000 | Whole skıns and pıeces or cuttıngs thereot, assembled | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 43031000 | Articles of apparel and clothing accessories | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 43039000 | Uther | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 43040010 | Articles or apparel ana ciotning accessories | A | 3 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 43040090 | Uther <br> wood and articles of wood; wood charcoal | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 44011100 | Coniterous | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44011200 | Non-coniterous | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44012100 | Coniterous | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44012200 | Non-coniterous | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 44013100 | wood pellets | A | b | 0\% | U\% | U\% | U\% | U\% | \%\% |
| 44013900 | Uther | A | b | U\% | U\% | U\% | U\% | 0\% | \%\% |
| 44014000 | sawdust and wood waste and scrap, not aggloromated | A | 5 | 0\% | $0 \%$ | U\% | U\% | U\% | 0\% |
|  |  |  | 1 |  |  |  |  |  |  |



| 44101100 | Particle board |  | A | 5 | 15\% | 12.0\% | y. $0 \%$ | 6. $0 \%$ | 3.0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44101200 | Oriented strand board (OSB) |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44101900 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44109000 | Uther |  | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44111200 | Ut a thickness not exceeding b mm |  | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44111300 | Ur a tnickness exceeaing $>\mathrm{mm}$ but not exceeaing y mm |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44111400 | Of a thickness exceeding 9 mm |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44119200 | Ut a density exceedıng $0,8 \mathrm{~g} / \mathrm{cm}^{3}$ |  | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44119300 | Of a density exceeding $0,5 \mathrm{~g} / \mathrm{cm}^{3}$ but not exceeding 0,8 $\mathrm{g} / \mathrm{cm}^{3}$ |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44119400 | Ut a density not exceeaing $\mathrm{u}, \mathrm{bg} / \mathrm{cm}^{3}$ |  | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44121000 | Ut bamboo |  | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44123100 | With at least one outer ply of tropical wood |  | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44123300 | Other, with at least one outer ply of non-coniferous wood of the species alder (<em>AInus spp< em>.), ash (<em $>$ Fraxinus $\mathrm{spp}<\mathrm{em}>$ ) ) beech (<em $>$ Fagus spp $<$ em $>$.), birch (<em>Betula spp< em>. ), cherry (<em>Prunus spp<lem>) ), chestnut (<em>Castanea spp< em>. ), elm (<em>Ulmus spp<em>) ), eucalyptus ( <em>Eucalyptus spp< em>.), hickory (<em>Carya spp< em>. ), horse chestnut (<em>Aesculus spp<< em>.), lime ( <em> Tilia spp. $\triangleleft e m>$ ), maple ( <em>Acer spp $<$ em>.), oak (<em>Quercus spp< em>.), plane tree (<em>Platanus spp< em>. ), poplar and aspen (<em>Populus spp< em> ) ), robinia (<em>Robinia spp< em>. ), tulipwood (<em>Liriodendron spp< em>. ), or walnut (<em $\gg$ uglans spp< em>.) |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44123400 | Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44123900 | Uther, with both outer plies of coniterous wood |  | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44129400 | Blockboard, Iamınboard and battenboard |  | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44129900 | Uther |  | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44130000 | Uensitied wood, in blocks, plates, strips or protile shapes |  | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44140000 | Wooden frames for paintings, photographs, mirrors or similar obj ects |  | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44151000 | Cases, boxes, crates, drums and similar packings; cabledrums |  | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44152010 | Pallets, box pallets and other load boards |  | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44152020 | pallet collars |  | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 44160000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves |  | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44170000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood |  | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 44181000 | Windows, rrench-windows and their trames |  | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44182000 | Doors and their frames and thresholds |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44184000 | Shuttering for concrete constructional work |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44185000 | sningles and snakes |  | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44186000 | posts and beams |  | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44187300 | Of bamboo or with at least the top layer (wear layer) of bamboo |  | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44187400 | Uther, tor mosaic tooors |  | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44187510 | rarquet paness |  | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44187590 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44187910 | Parquet panels |  | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44187990 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44189100 | Ut bamboo |  | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44189900 | uther |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0\% |
| 44191100 | bread boards, chopping boards and sımılar boards |  | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44191200 | cnopstıcks |  | A | $b$ | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44191900 | Uther |  | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44199000 | Uther |  | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44211000 | clornes nangers |  | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44219105 | Clothes pegs |  | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44219110 | Spools, reels, cops, bobbins, sewing thread reels and the like, of turned wood, for use with textile machinery |  | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44219115 | Shoe splines, wooden pegs or pins, for footwear |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| $44219120$ | Match splints, of a length not exceeding 42 mm and with a thickness or a width not exceeding $2,1 \mathrm{~mm}$ |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44219190 | Other |  | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 44219905 | Clothes pegs |  | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0\% |
| 44219910 | Spools, reels, cops, bobbins, sewing thread reels and the like, of turned wood, for use with textile machinery |  | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 44219915 | Shoe splines, wooden pegs or pins, for footwear |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44219920 | Match splints, of a length not exceeding 42 mm and with a thickness or a width not exceeding $2,1 \mathrm{~mm}$ |  | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| $\begin{aligned} & 44219990 \\ & 45 \end{aligned}$ | Uther <br> Cork and articles of cork |  | A | $\bigcirc$ | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 45011000 | Natural cork, raw or sımply prepared |  | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 45019000 | Juther |  | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |


| 145020000 | \|Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 45031000 | Corks and stoppers | A | 5 | 0\% | 0\% | \%\% | \%\% | 0\% | 0\% |
| 45039000 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 45041000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 45049000 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |  |  |  |  |  |  |  |  |
| 46012100 | Ut bamboo | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46012200 | Of rattan | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46012900 | Uther | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46019200 | Of bamboo | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 10\% |
| 46019310 | woven | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 46019390 | Other | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46019400 | Ut other vegetable materıals | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46019900 | Other | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 10\% |
| 46021100 | Ut damboo | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 46029000 | Uther | A | b | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or ... |  |  |  |  |  |  |  |  |
| 47010000 47020000 | Mechanical wood pulp <br> Cnemical wood pulp, dissolving grades | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47020000 | chemıcal wood pulp, dissolving grades | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47031100 | coniterous | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 47031900 | Non-coniterous | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 47032100 | Coniterous | A | 5 | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 47032900 | Non-coniterous | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 47041100 | Coniterous | A | b | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 47041900 | Non-coniterous | A | 5 | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 47042100 | Coniterous | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47042900 | Non-coniterous | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47050000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47061000 | cotton unters pulp | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47062000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47063000 | Uther, ot bamboo | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47069100 | Mechanıcal | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47069200 | unemıcal | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47069300 | Obtained by a combination of mechanical and chemical processes | A | $\bigcirc$ | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47071000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | A | ${ }^{5}$ | U\% | U\% | U\% | U\% | U\% | \%\% |
| 47072000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47073000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 47079000 | Uther, including unsorted waste and scrap | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48 48010000 | Paper and paperboard; articles of paper pulp, of paper or of paperboard <br> Newsprınt, in rolls or sheets | A | b | U\% | U\% | U\% | U\% | U\% |  |
| 48021000 | Hand-made paper and paperboard | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48022020 | In strips or rolls of a width exceeding 150 mm ; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48022090 | Uther | A | $b$ | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 48024020 | In strips or rolls of a width exceeding 150 mm ; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48024090 | Uther | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 48025405 | Of a mass of $25 \mathrm{~g} / \mathrm{m}^{2}$ or more but not exceeding 35 $\mathrm{g} / \mathrm{m}^{2}$ | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48025420 | Other, in strips or rolls of a width exceeding 150 mm ; in rectangular (including o <br> square) sheets with one side exceeding 360 mm and the other side exceeding o 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48025430 | Uther carbonising base paper | A | 5 | 15\% | 12.0\% | \|9.0\% | 10.0\% | 3.0\% | 0.0\% |
| 48025490 | Uther | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 48025520 | Ut a width exceeding 150 mm | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 48025530 | utner carbonısıng pase paper | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 48025590 | Uther | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 48025620 | In rectangular (including square) sheets with one side exceeding o <br> 360 mm and the other side exceeding 150 mm in the unfolded state | A | ${ }^{5}$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 48025630 | Uther carbonisıng base paper | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 48025690 | Uther | A | $b$ | 10\% | 8\% | 6\% | 4\% |  |  |



| 48101410 | Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48101490 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48101905 | Thermocopy paper | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48101910 | Other, in strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48101990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102210 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102290 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102905 | Thermocopy paper | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102910 | Other, in strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103110 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103190 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103210 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103290 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103910 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48109210 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48109290 |  | A | 5 |  |  |  | 0\% | 0\% | 0\% |
| 48109910 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48109990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48111010 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48111090 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114110 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding o <br> 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114190 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114910 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48115110 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48115190 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48115905 | Combined with plastic film with a\  film thickness not exceeding 50 microns, printed | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 48115910 | Other, in strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48115990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48116010 | In strips or rolls of a width not exceeding 150 mm ; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48116090 |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |



| 49089090 | Other |
| :---: | :---: |
| 49090000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings |
| 49100000 | Calendars of any kind, printed, including calendar blocks |
| 49111010 | Catalogues, price lists and trade publications of firms or persons having no established place of business in the Republic or no representative holding stocks in the Republic |
| 49111020 | Publications and other advertising matter, relating to fairs, exhibitions and tourism in foreign countries |
| 49111030 | Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form; colour cards, for paints or similar surfacing preparations, whether or not in book form |
| 49111090 | Other |
| 49119100 | Pictures, designs and photographs |
| 49119910 | Mottoes and texts, of religious subjects |
| 49119990 | Other |
| 50 | Silk |
| 50010000 | Silk-worm cocoons suitable for reeling |
| 50020000 | Raw silk (not thrown) |
| 50030000 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) |
| 50040000 | Silk yarn (excluding yarn spun from silk waste) not put up for retail sale |
| 50050000 | Yarn spun from silkwaste, not put up for retail sale |
| 50060000 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut |
| 50071000 | Fabrics of noil silk |
| 50072000 | Other fabrics, containing 85 per cent or more by mass of silk or of silk waste (excluding noil silk) |
| 50079000 | Other fabrics |
| 51 | W ool, fine or coarse animal hair; horsehair yarn and woven fabric |
| 51011100 | Shorn wool |
| 51011900 | Other |
| 51012100 | Shorn wool |
| 51012900 | Other |
| 51013010 | Not bleached, dyed or otherwise processed |
| 51013020 | Bleached, dyed or otherwise processed |
| 51021110 | Not further processed than bleached or dyed |
| 51021190 | Other |
| 51021910 | Not further processed than bleached or dyed |
| 51021990 | Other |
| 51022010 | Not further processed than bleached |
| 51022090 | Other |
| 51031000 | Noils of wool or of fine animal hair |
| 51032000 | Other waste of wool or of fine animal hair |
| 51033000 | Waste of coarse animal hair |
| 51040000 | Garnetted stock of wool or of fine or coarse animal hair |
| 51051000 | Carded wool |
| 51052100 | Combed wool in fragments |
| 51052900 | Other |
| 51053100 | Of Kashmir (cashmere) goats |
| 51053900 | Other |
| 51054000 | Coarse animal hair, carded or combed |
| 51061000 | Containing 85 per cent or more by mass of wool |
| 51062000 | Containing less than 85 per cent by mass of wool |
| 51071000 | Containing 85 per cent or more by mass of wool |
| 51072000 | Containing less than 85 per cent by mass of wool |
| 51081000 | Carded |
| 51082000 | Combed |
| 51091010 | Single yarn of carded wool, measuring 2000 dtex or more |
| 51091020 | Single yarn of combed wool, measuring 2000 dtex or more |
| 51091030 | Single yarn of fine animal hair, measuring 2000 dtex or more |
| 51091040 | Other yarn of wool only |
| 51091050 | Other yarn of wool |
| 51091090 | Other |
| 51099010 | Single yarn of carded wool, measuring 2000 dtex or more |
| 51099020 | Single yarn of combed wool, measuring 2000 dtex or more |
| 51099030 | Single yarn of fine animal hair, measuring 2000 dtex or more |
| 51099040 | Other yarn of wool only |
| 51099050 | Other yarn of wool |
| 51099090 | Other |
| 52 | Cotton |
| 52010010 | Not ginned |




| P4034110 | 「extured yarn exceeding 150 dtex but not exceeding 700 dtex <br> Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex ) Uther | A A A | 5 5 3 | $15 \%$ $0 \%$ $0 \%$ | $12.0 \%$ $0 \%$ $0 \%$ | y.0\% $0 \%$ $0 \%$ | \| $\begin{aligned} & \text { 0. U\% } \\ & 0 \% \\ & 0 \%\end{aligned}$ | $3.0 \%$ $0 \%$ $0 \%$ | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 54034210 | Textured yarn exceeding 150 dtex but not exceeding 700 dtex | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 54034220 | Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex ) | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 54034290 | Uther | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 54034920 | Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54034925 | Textured yarn of cellulosic fibres not exceeding 150 dtex and those exceeding o 700 dtex | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 54034930 | Uutner or cellulosic tibres | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 54034990 | Uther | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 54041100 | Elastomerıc | A | $b$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54041200 | Other, of polypropylene | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54041910 | $4 \gg$ Of poly(ethylene terephthalate) with a diameter exceeding $0,18 \mathrm{~mm}<\mathrm{p}>$ | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54041990 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54049000 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 54050000 | Artificial monofilament of 67 dtex 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 | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 34060010 | synthetıc tilament yarn | A | $\bigcirc$ | 15\% | 12.0\% | y.0\% | 6. $0 \%$ | 3.0\% | 0.0\% |
| 54060020 | Artiticial tılament yarn <br> Man-made staple $\dagger$ lbres | A | $\bigcirc$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| $\begin{aligned} & 55 \\ & 55011000 \end{aligned}$ | Man-made staple fibres Ut nylon or other polyamıdes | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 55012000 | Of polyesters | A | 5 | 7,5\% | 6.0\% | 4.5\% | 3.0\% | 1.5\% | 0.0\% |
| 55013000 | Acrylic or modacrylic | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55014000 | Ut polypropylene | A | 5 | $0 \%$ | $0 \%$ | U\% | U\% | 0\% | 0\% |
| 55019000 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55021000 | Ut cellulose acetate | A | b | 0\% | 0\% | U\% | U\% | 0\% | 0\% |
| 55029000 | Uther | A | $b$ | U\% | U\% | 0\% | U\% | 0\% | 0\% |
| 55031100 | Ut aramılas | A | b | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 55031900 | Uther | A | 5 | 0\% | U\% | 0\% | U\% | 0\% | 0\% |
| $\begin{aligned} & 55032000 \\ & 55033000 \end{aligned}$ | Of polyesters Acrylic or modacrylic | A | 5 3 | $\begin{gathered} 7,5 \% \\ 0 \% \end{gathered}$ | 6. $0 \%$ U\% | $\begin{aligned} & 4.5 \% \\ & 0 \% \end{aligned}$ | $\begin{aligned} & \text { 3.0\% } \\ & \text { U\% } \end{aligned}$ | 1.5\% | $\begin{aligned} & 0.0 \% \\ & 0 \% \end{aligned}$ |
| 55034000 | Of polypropylene | A | 5 | 7,5\% | 6.0\% | 4.3\% | 3.0\% | 1.5\% | 0.0\% |
| 55039000 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55041000 | ut viscose rayon | A | b | U\% | U\% | U\% | U\% | U\% | \%\% |
| 55049000 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55051030 | Of polyester or polypropylene fibres | A | 5 | 7,5\% | 6.0\% | 4.5\% | 3.0\% | 1.5\% | 0.0\% |
| 55051090 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55052000 | Ut artiticial tibres | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 55061000 | Ut nyion or other polyamıdes | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55062000 | Of polyesters | A | 5 | 7,5\% | 6.0\% | 4.3\% | 3.0\% | 1.5\% | 0.0\% |
| 55063000 | Acrylic or modacrylic | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55064000 | Ut polypropylene | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 55069000 | Uther | A | b | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 55070000 | Artificial staple fibres, carded, combed or otherwise processed for spinning | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 55081000 | ut syntnetıc staple tibres | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55082000 | Of artificial staple fibres | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 55091100 | sungle yarn | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55091200 | Multiple (tolded) or cabled yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55092100 | single yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55092200 | Multiple (folded) or cabled yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 55093100 | single yarn | A | 3 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55093200 | Multiple (tolded) or cabled yarn | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55094100 | single yarn | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55094200 | Multiple (folded) or cabled yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 55095100 | Nixea mainly or soleiy with artiricial staple fibres | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55095200 | Mixed mainly or solely with wool or tine anımal hair | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55095300 | Mixea manly or solely with cotton | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55095900 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55096100 | Mixed mainly or solely with wool or tine anımal haır | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55096200 | Mixea mannly or solely with cotton | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55096900 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55099100 | Mixed mainly or solely with wool or fine animal hair | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55099200 | Mixed mainly or solely with cotton | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55099900 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55101100 | singre yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55101200 | Multiple (folded) or cabled yarn | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 55102000 | Other yarn, mixed mainly or solely with wool or fine animal hair | A | 3 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55103000 | Uther yarn, mixed mainly or solely with cotton | A | $b$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55109000 | Uther yarn | A | $b$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 55111000 | Of synthetic staple fibres, containing 85 per cent or | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 55112000 | Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |


| $\left\lvert\, \begin{aligned} & 55113000 \\ & 56 \end{aligned}\right.$ | Of artificial staple fibres W adding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof |
| :---: | :---: |
| 56012100 | Of cotton |
| 56012900 | Other |
| 56013000 | Textile flock and dust and mill neps |
| 56021000 | Needleloom felt and stitch-bonded fibre fabrics |
| 56022100 | Of wool or fine animal hair |
| 56022900 | Of other texile materials |
| 56029000 | Other |
| 56031110 | Impregnated, coated, covered or laminated with plastics |
| 56031190 | Other |
| 56031210 | Impregnated, coated, covered or laminated with plastics |
| 56031290 | Other |
| 56031310 | Impregnated, coated, covered or laminated with plastics |
| 56031390 | Other |
| 56031410 | Impregnated, coated, covered or laminated with plastics |
| 56031490 | Other |
| 56039110 | Impregnated, coated, covered or laminated with plastics |
| 56039190 | Other |
| 56039210 | Impregnated, coated, covered or laminated with plastics |
| 56039290 | Other |
| 56039310 | Impregnated, coated, covered or laminated with plastics |
| 56039390 | Other |
| 56039410 | Impregnated, coated, covered or laminated with plastics |
| 56039490 | Other |
| 56041000 | Rubber thread and cord, texile covered |
| 56049000 | Other |
| 56050000 | 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 |
| 56060000 | Gimped yarn, and strip and the like of heading 54.04 or 54.05 , gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn |
| 56072100 | Binder or baler twine |
| 56072900 | Other |
| 56074100 | Binder or baler twine |
| 56074900 | Other |
| 56075000 | Of other synthetic fibres |
| 56079010 | Braided imitation catgut of artificial fibres |
| 56079020 | Of jute or other texile bast fibres of heading 53.03 |
| 56079090 | Other |
| 56081100 | Made up fishing nets |
| 57 | Carpets and other textile floor coverings |
| 57011000 | Of wool or fine animal hair |
| 57019000 | Of other texile materials |
| 57021000 | "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs |
| 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery |
| 58050000 | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up |
| 58090000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included |
| 58110045 | Of tulle and other net fabrics, not woven, knitted or crocheted, figured, not impregnated, coated, covered or laminated |
| 58110090 | Other |
| 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable ... |
| 59011000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like |
| 59019010 | Tracing cloth |
| 59019020 | Prepared painting canvas |
| 59019030 | Other, woven, containing more than 50 per cent by mass cellulosic fibres |
| 59019090 | Other |
| 59021000 | Of nyion or other polyamides |
| 59022000 | Of polyesters |
| 59029000 | Other |





\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|}
\hline b4031200 \& |Ski-boots, cross-country ski footwear and snowboard \& A \& 5 \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 64041105 \& boots Skl boots and cross-country ski footwear \& A \& 5 \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 64041110 \& spiked atnletıc snoes \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 64041912 \& Ballet shoes, with blocked toes \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64041915 \& Uther ballet snoes \& A \& ) \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 64042020 \& Ballet shoes, with blocked toes \& A \& b \& U\% \& U\% \& U\% \& 0\% \& U\% \& 0\% <br>
\hline 64042030 \& Uther ballet shoes \& A \& b \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 64051035 \& ballet snoes, with blocked toes \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64052015 \& ballet shoes, with blocked toes \& A \& b \& U\% \& $0 \%$ \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64052017 \& Uther ballet shoes \& A \& b \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 64052020 \& bables bootees \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64059015 \& Ballet shoes, with blocked toes \& A \& b \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 64061010 \& Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 64061015 \& Protective metal toe caps \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 64069005 \& Of wood: soles; heel and sole units; tips; heels; stiffeners; arch supports; heel socks \& A \& 〕 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64069010 \& Ut cork: clog soles; heel and sole units; tips; heels \& A \& $b$ \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 64069015
65 \& Other stiffeners, arch supports and heel socks, for footwear (excluding wood) Headge ar and parts thereot \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 65010000 \& Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt \& A \& $\bigcirc$ \& 5\% \& 4.0\% \& 3.0\% \& 2.0\% \& 1.0\% \& 0.0\% <br>
\hline 65020000 \& Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed \& A \& $\bigcirc$ \& 5\% \& 4.0\% \& 3.0\% \& 2.0\% \& 1.0\% \& 0.0\% <br>
\hline 65040000 \& Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed \& A \& b \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 65050010 \& Hair-nets \& A \& 5 \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 65050090 \& Uther \& A \& b \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 65061010 \& Firemen's helmets; headgear identifiable for use by miners and other industrial workers \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 65061090 \& utner \& A \& 5 \& 25\% \& 20.0\% \& 15.0\% \& 10.0\% \& 5.0\% \& 0.0\% <br>
\hline 65069110 \& Rubber bathing caps \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 65069190 \& Uther \& A \& b \& 25\% \& 20.0\% \& 15.0\% \& 10.0\% \& 5.0\% \& 0.0\% <br>
\hline 65069900 \& Ut other materials \& A \& 5 \& 25\% \& 20.0\% \& 15.0\% \& 10.0\% \& 5.0\% \& 0.0\% <br>
\hline 65070000 \& Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 66 \& Umbre llas, sun umbrellas, walking sticks, seat-sticks, whips, rid ing-crops and parts there of \& \& \& \& \& \& \& \& <br>
\hline 66011000 \& Garden or simıar umbrellas \& A \& 5 \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 66019100 \& Having a telescopic snatt \& A \& $b$ \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 66019900 \& Uther \& A \& 5 \& 30\% \& 24.0\% \& 18.0\% \& 12.0\% \& 6.0\% \& 0.0\% <br>
\hline 66032000 \& Umbrella frames, including frames mounted on shafts (sticks) \& A \& 5 \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline 66039000 \& Other \& A \& 5 \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline \& Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles ... \& \& \& \& \& \& \& \& <br>
\hline 67010000 \& Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes) \& A \& $b$ \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline 0/021000 \& ut plastics \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 67029000 \& Ut other materials \& A \& 5 \& 0\% \& 0\% \& 0\% \& 0\% \& U\% \& 0\% <br>
\hline 67030000 \& Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 67041900 \& Uther \& A \& $b$ \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline $$
67042000
$$ \& Ut numan nair \& A \& $b$ \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline 67049000 \& Ut other materials \& A \& b \& 20\% \& 16.0\% \& 12\% \& 8\% \& 4\% \& 0\% <br>
\hline 68 \& Articles of stone, plaster, cement, asbestos, mica or similar materials \& \& \& \& \& \& \& \& <br>
\hline 68010000 \& Setts, curbstones and flagstones, of natural stone (excluding slate) \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68021000 \& Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm ; artificially coloured granules, chippings and powder Marble, travertıne and alabaster \& A \& ${ }_{5}$ \& $0 \%$
$0 \%$ \& $0 \%$
$0 \%$ \& $0 \%$
$0 \%$ \& $0 \%$
$0 \%$ \& $0 \%$

$0 \%$ \& 0\% <br>
\hline 68022300 \& Granite \& A \& $b$ \& 0\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68022900 \& Uther stone \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68029100 \& Marble, travertıne and alabaster \& A \& 5 \& 0\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 68029200 \& Uther calcareous stone \& A \& b \& U\% \& $0 \%$ \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 68029300 \& Granite \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68029900 \& Uther stone \& A \& b \& 0\% \& 0\% \& 0\% \& 0\% \& U\% \& 0\% <br>
\hline 68030000 \& Worked slate and articles of slate or of agglomerated slate \& A \& $\bigcirc$ \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68041000 \& Millstones and grindstones for milling, grinding or pulping \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 68042100 \& Ut agglomerated synthetıc or natural diamond \& A \& b \& U\% \& $0 \%$ \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 68042210 \& Millstones, of a diameter exceeding 150 cm (excluding those of emery or corundum) \& A \& $\bigcirc$ \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline
\end{tabular}

| 108042290 | Other |
| :---: | :---: |
| 68042300 | Ut natural stone |
| 68043000 | Hand snarpening or polisnıng stones |
| 68051000 | On a base of woven textile fabrics only |
| 68052000 | Un a base ot paper or paperboard only |
| 68053000 | un a pase or otner materias |
| 68061000 | Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls |
| 68062000 | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) |
| 68069030 | Articles ot slag wool, rock wool or similar wools |
| 68069090 | Uther |
| 68071000 | In rolls |
| 68079000 | Other |
| 68080000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders |
| 68091100 | Faced or reinforced with paper or paperboard only |
| 68091900 | Uther |
| 68099000 | Other articles |
| 68101100 | Building blocks and bricks |
| 68101900 | Utner |
| 68109100 | Prefabricated structural components for building or civil engineering |
| 68109900 | Uther |
| 68114000 | Containing asbestos |
| 68118100 | Corrugated sheets |
| 68118200 | Uther sheets, panels, tiles and sımılar articles |
| 68118900 | Uther articles |
| 68128010 | Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding $2,5 \mathrm{~mm}$; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting) |
| 08128020 | Cords and string, not braided or plaited |
| 68128030 | Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium) |
| 68128090 | Uther |
| 68129100 | Clotning, clotning accessories, tootwear and headgear |
| 68129210 | Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber |
| 68129220 | FIlter plates, of a thickness exceeding $2,5 \mathrm{~mm}$ |
| 68129290 | Uther |
| 68129310 | Combined with metal sheetıng |
| 68129390 | Uther |
| 68129910 | Cords and strıng, not braıded or plaited |
| 68129920 | Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium |
| 68129990 | Uther |
| 68132010 | brake ınıngs or pressure or sımıar mouiaea materıa⿱ |
| 68132090 | Uther |
| 68138110 | Brake linings of pressure or similar moulded material |
| 68138190 | Uther |
| 68138900 | Uther |
| 68141000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support |
| 68149000 | Other |
| 68151000 | Non-electrical artıcles ot graphite or other carbon |
| 68152000 | Articles of peat |
| 68159100 | Lontaining magnesite, doiomite or cnromite |
| 68159900 | Uther |
|  | Ceramic products |
| 69010000 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths |
| 69021000 | Containing by mass, singly or together, more than 50 per cent of the elements Mg , Ca or Cr , expressed as Mg 0 , CaO or $\mathrm{Cr}[2] 0[3]$ |
| 69022000 | Containing by mass more than 50 per cent of alumina (AI[2]0[3]), of silica (SiO[2]) or of a mixture or compound of these products |
| 69029000 | Uther |
| 69031000 | Containing by mass more than 50 per cent of graphite or other carbon or of a mixture of these products |
| 69032000 | Containing by mass more than 50 per cent of alumina (AI[2]0[3]) or of a mixture or compound of alumina and of silica (SiO[2]) |
| 69039000 | Uther |
| 69041000 | Builaing bricks |
| 69049000 | Uuner |



| 70052935 | Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass) |  | 5 |  | 10\% | 8\% | 16\% | 14\% | 2\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 70052945 | Of a thickness exceeding 6 mm but not exceeding 8 mm (excluding solar glass and optical glass) |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70052955 | Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding optical glass) |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70052965 | Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding optical glass) |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70052985 | Of a thickness exceeding 12 mm (excluding optical glass) |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70053000 | Wired glass |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70060030 | Optical glass; stained glass windows |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 70060090 | Other |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70071100 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70071910 | Solar glass |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70071990 | Other |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70072120 | Windscreens for vehicles |  | 5 |  | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 70072190 | Other |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70072900 | Other |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70080000 | Multiple-walled insulating units of glass |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70091000 | Rear-view mirrors for vehicles |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70099100 | Unframed |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70099200 | Framed |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70101000 | Ampoules |  | 5 |  | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 70102000 | Stoppers, lids and other closures |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70109020 | Syphon vases |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70109031 | Of a capacity not exceeding 250 ml |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70109033 | Of a capacity exceeding 250 ml |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70109041 | Of a capacity not exceeding 300 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109043 | Of a capacity exceeding 300 ml but not exceeding 500 ml Of a capacity exceeding 500 ml but not exceeding 750 |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70109045 |  |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
|  |  |  |  |  |  |  |  |  |  |  |
| 70109047 | Of a capacity exceeding 750 ml but not exceeding 1100 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109049 | Of a capacity exceeding 1100 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109051 | Of a capacity not exceeding\  250 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70109053 | Of a capacity exceeding 250 ml but not exceeding 330 ml Of a capacity exceeding 330 ml but not exceeding 500 |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109055 |  |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109057 | Of a capacity exceeding 500 ml but not exceeding 750 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70109058 | Of a capacity exceeding 750 ml but not exceeding 1100 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70109059 | Of a capacity exceeding 1100 ml |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70109090 | Other |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70111000 | For electric lighting |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 70112000 | For cathode-ray tubes |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70119000 | Other |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70131005 | Ash trays |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70131027 | Plates, cups and saucers, machine-made |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70131090 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70132200 | Of lead crystal |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70132800 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70133300 | Of lead crystal |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70133700 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70134110 | Plates, cups and saucers, machine-made |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70134190 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70134210 | Plates, cups and saucers, machine-made |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70134290 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70134910 | Plates, cups and saucers, machine made |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70134990 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70139100 | Of lead crystal |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70139900 | Other |  | 5 |  | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70140000 | Signalling glassware and optical elements of glass (excluding those of heading 70.15), not optically worked |  | 5 |  | 0\% | \%\% | 0\% | \%\% | 0\% | 0\% |
| 70151000 | Glasses for corrective spectacles |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70159000 | Other |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70161000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70169010 | Multicellular or foam glass in blocks, panels, plates, shells or similar forms |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70169020 | Bricks (excluding those of multicellular or foam glass) |  | 5 |  | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% |
| 70169090 | Other |  | 5 |  | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70171010 | Blood sample collection tubes |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 70171090 | Other |  | 5 |  | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% |
| 70172010 | Blood sample collection tubes |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70172090 | Other |  | 5 |  | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 70179010 | Blood sample collection tubes |  | 5 |  | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70179090 | Other |  | 5 |  | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% |
| 70181000 | Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares |  |  | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |


| $1 / 0182000$ | \|Glass microspheres not exceeding 1 mm in diameter | A | 5 | 0\% | 0\% | 10\% | $10 \%$ | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 70189000 | Uther | A | b |  |  | 0\% | U\% | U\% | 0\% |
| 70191100 | Chopped strands, of a length not exceedıng bu mm | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 70191200 | Rovings | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 70191910 | yarn | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 70191990 | utner | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70193100 | Mats | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70193200 | I hin sheets (voiles) | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70193900 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70194010 | -abrics woven trom multitilament rovings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70194020 | Uther, coated with plastıcs | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70194090 | Uther | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70195110 | Coated with plastıcs | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70195190 | Uther | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70195210 | Coated with plastıcs | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70195290 | Uther | A | b | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70195910 | coatea witn plastics | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 70195990 | Uther | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 70199020 | For blades used with wind turbines | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70199030 | Filter bags; prepared electrical insulating tape, coated or impregnated | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 70199090 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 70200000 | Uther articles of glass | A | b | U\% | U\% | U\% | 0\% | $0 \%$ | 0\% |
| 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad ... |  |  |  |  |  |  |  |  |
| 71011000 | Natural pearls | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71012100 | unworkea | A | 5 | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 71012200 | Worked | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 71021000 | Unsorted | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 71022100 | Unworked or simply sawn, cleaved or bruted | A | b | 0\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 71022900 | Uther | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 71023100 | Unworked or simply sawn, cleaved or bruted | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 71023900 | Uther | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71031010 | Quartz tıger's eye (also known as tıger's eye) | A | 5 | U\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 71031020 | suglite (also known as lavulite) | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71031090 | 『>Other $4 P>$ | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 71039100 | Kubles, sapphires and emeralds | A | b | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 71039900 | Uther | A | 5 | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 71041000 | Hiezo-electric quartz | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71042000 | Uther, unworked or simply sawn or roughly shaped | A | b | 0\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 71049000 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | \%\% |
| 71051000 | Ut diamonas | A | b | U\% | U\% | 0\% | 0\% | 0\% | 0\% |
| 71059000 | Uther | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 71061000 | Powder | A | 5 | U\% | $0 \%$ | 0\% | U\% | U\% | 0\% |
| 71069100 | Unwrought | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71069200 | semı-manutactured | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71070000 | Base metals clad with silver, not further worked than semi-manufactured | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71081100 | Powder | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71081200 | Uther unwrought torms | A | b | 0\% | 0\% | U\% | U\% | U\% | 0\% |
| 71081300 | Uther semı-manutactured torms | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71082000 | Monetary | A | 5 | 0\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 71090000 | Base metals or silver, clad with gold, not further worked than semi-manufactured | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71101100 | Unwrought or in powder torm | A | $\bigcirc$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 71101900 | Uther | A | $b$ | U\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 71102100 | unwrougnt or in powaer torm | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71102900 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71103100 | Unwrought or in powder torm | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71103900 | Uther | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 71104100 | Unwrought or in powder torm | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71104900 | Uther | A | 5 | U\% | $0 \%$ | 0\% | U\% | 0\% | 0\% |
| 71110000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71123000 | Ash containing precious metal or precious metal compounds | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71129100 | Of gold, including metal clad with gold (excluding sweepings containing other precious metals) | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71129200 | Of platinum, including metal clad with platinum (excluding sweepings containing other precious metals) | A | $\bigcirc$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 71129910 | Of plastics containing silver compounds | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 71129990 | Uther | A | 5 | U\% | U\% | u\% | U\% | U\% | 0\% |
| 71131100 | Of silver, whether or not plated or clad with other precious metal | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71131900 | Of other precious metal, whether or not plated or clad with precious metal | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71132000 | Ut base metal clad with precious metal | A | $\bigcirc$ | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71141110 | Commemorative medallions | A | b | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 71141190 | Uther | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71141910 | Commemorative medalions | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71141990 | Uther | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71142010 | Commemorative medallions | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 71142090 | Uther | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 71151000 | Catalysts in the torm of wire cloth or grill, of platınum | A | $\bigcirc$ | U\% | U\% | u\% | U\% | U\% | 0\% |
|  |  |  |  |  |  |  |  |  |  |





\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|}
\hline $1 / 3042300$ \& Other drill pipe \& A \& 5 \& 10\% \& 8\% \& 6\% \& 1\% \& 2\% \& 10\% <br>
\hline 73042400 \& Uther, ot stainless steel \& A \& 3 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73042900 \& Uther \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73043100 \& Cold-drawn or cold-rolled (cold-reduced) \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73043935 \& Of a wall thickness exceeding 25 mm or an outside crosssectional dimension exceeding 170 mm \& A \& $\bigcirc$ \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73043990 \& Other \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 0.0\% \& 3.0\% \& 0.0\% <br>
\hline 73044100 \& Cold-drawn or cold-rolled (cold-reduced) \& A \& b \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 73044900 \& Uther \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& \%\% <br>
\hline 73045100 \& Cold-drawn or cold-rolled (cold-reduced) \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73045945 \& Of a wall thickness exceeding 25 mm or an outside crosssectional dimension exceeding 170 mm \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73045990 \& Uther \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73049000 \& Uther \& A \& b \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73051100 \& Longitudınally submerged arc welded \& A \& $b$ \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73051200 \& Other, longitudinally welded \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 0.0\% \& 3.0\% \& 0.0\% <br>
\hline 73051900 \& utner \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73052000 \& Casing of a kind used in drilling tor oll or gas \& A \& b \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73053110 \& High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding $10,5 \mathrm{~mm}$ \& A \& $b$ \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73053190 \& Other \& A \& 5 \& 15\% \& 12.0\% \& 9.0\%0 \& 0.0\% \& $3.0 \%$ \& 0.0\% <br>
\hline 73053910 \& High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding $10,5 \mathrm{~mm}$ \& A \& 3 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73053990 \& Utner \& A \& $\bigcirc$ \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73059010 \& High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding $10,5 \mathrm{~mm}$ \& A \& 5 \& 15\% \& 12.0\% \& $9.0 \%$
9.0\% \& 6.0\% \& $3.0 \%$

$3.0 \%$ \& ${ }^{0.0 \%}$ <br>
\hline 73059090

73061100 \& | Other |
| :--- |
| welded, ot stainless steel | \& A \& 5 \& 15\% \& 12.0\% \& \[

$$
\begin{gathered}
9.0 \% \\
6 \%
\end{gathered}
$$
\] \& 6.0\% \& 3.0\%

$2 \%$ \& 0.0\% <br>
\hline 73061100 \& Welded, of stainless steel \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73061900 \& Uther \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73062100 \& Welded, ot stannless steel \& A \& $\bigcirc$ \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73062900 \& Other \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 0.0\% \& 3.0\% \& 0.0\% <br>
\hline 73063010 \& With a wall thickness not exceedıng 2 mm , galvanısed \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73063020 \& With a wall thickness not exceeding 2 mm , not galvanised \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73063030 \& With a wall thickness exceeding 2 mm , gaivanısed \& A \& $b$ \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73063040 \& With a wall thickness exceeding 2 mm , not galvanised \& A \& 5 \& 15\% \& 12.0\% \& 9.0\% \& 6.0\% \& 3.0\% \& 0.0\% <br>
\hline 73064000 \& Other, welded, of circular cross-section, of stainless steel \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73065000 \& Other, welded, of circular cross-section, of other alloy steel \& A \& $\bigcirc$ \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& \%\% <br>
\hline 73066110 \& With a wall thickness not exceeding 2 mm \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73066120 \& With a wall thickness exceeaing 2 mm \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73066910 \& With a wall thickness not exceeding 2 mm \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73066920 \& With a wall thickness exceedıng 2 mm \& A \& 3 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73069000 \& Uther \& A \& 3 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73071110 \& for use with down pıpes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73071190 \& Uther \& A \& 3 \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 73071910 \& For use with down pıpes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73071980 \& Uther, ot cast iron \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73071990 \& Uther \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73072110 \& -or use witn down pipes ana gutter pipes \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73072190 \& Uther \& A \& b \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73072210 \& For use with down pıpes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73072290 \& Uther \& A \& b \& U\% \& U\% \& 0\% \& U\% \& 0\% \& 0\% <br>
\hline 73072310 \& -or use with down pipes and gutter pipes \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73072390 \& Uther \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73072910 \& -or use with down pıpes and gutter pipes \& A \& 3 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73072990 \& Uther \& A \& b \& U\% \& 0\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 73079110 \& -or use with down pıpes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079120 \& -or use with electrical wiring conduit \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079135 \& Slip-on type, of an inside cross-sectional dimension of 25 mm or more but not exceeding 1200 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes) \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 130/9140 \& Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm \& A \& $\bigcirc$ \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079190 \& Uther \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline 73079210 \& -or use with down pipes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& \%\% <br>
\hline 73079220 \& ror use with electrical wirıng conduit \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079230 \& Branch pipe pieces and $Y$-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes) \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 130/9290 \& Uther \& A \& 5 \& U\% \& U\% \& U\% \& U\% \& 0\% \& 0\% <br>
\hline 73079310 \& -or use with down pıpes and gutter pipes \& A \& b \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079320 \& -or use with electrical wiring conduit \& A \& 5 \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 73079330 \& Branch pipe pieces and $Y$-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes) \& A \& $b$ \& 10\% \& 8\% \& 6\% \& 4\% \& 2\% \& 0\% <br>
\hline 130/ysyu \& \& A \& 3 \& U\% \& U\% \& U\% \& U\% \& U\% \& 0\% <br>
\hline
\end{tabular}



| 1/3141420 | With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening) | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 73141430 | With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft | A | $\bigcirc$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73141490 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73141920 | Insect screening, being woven wire materials with 5 or more but not exceeding $o$ 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectionalo dimension not exceeding $0,32 \mathrm{~mm}$ | A | $\bigcirc$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 13141930 | With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening) | A | 勺 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73141940 | With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft | A | $\bigcirc$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73141990 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73142000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of $100 \mathrm{~cm}^{2}$ or more | A | $b$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73143100 | Plated or coated with zinc | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73143900 | Uther | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73144100 | Plated or coated with zinc | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73144200 | Coated with plastics | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73144900 | utner | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73145000 | Expanded metal | A | b | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 73151110 | Bush roller conveyor chain of a mass of $20 \mathrm{~kg} / \mathrm{m}$ or more but not exceeding o $50 \mathrm{~kg} / \mathrm{m}$ | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 73151190 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73151235 | Articulated conveyor chain, of a mass of $0,8 \mathrm{~kg} / \mathrm{m}$ or more but not exceeding o <br> $1,4 \mathrm{~kg} / \mathrm{m}$ and a width of 50 mm or more but not exceeding 80 mm | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 13151290 | uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73151910 | Of bush roller conveyor chain, the following, by mass per piece: pins - exceeding 300 g , bushes - exceeding 190 g , rollers - exceeding 800 g and side plates exceeding 950 g | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 13151990 | Uther | A | b | 0\% | 0\% | U\% | 0\% | U\% | 0\% |
| 73152000 | Skid chain | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 73158100 | stud-ıınk | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73158201 | The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter\  of less than\& nbsp; 4 mm | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73158203 | The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm \& nbsp; or more but not exceeding 10 mm | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73158205 | The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73158207 | The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 20 mm but not exceeding 36 mmo | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73158290 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 73158910 | I ransmission, conveyor or elevator chain | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 73158990 | Uther | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 73159010 | For transmission, conveyor or elevator chain or welded link chain | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73159090 | Uther | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| $73160000$ | Anchors, grapnels and parts thereot, of ıron or steel | A | 3 | U\% | 0\% | U\% | U\% | U\% |  |
| $73170002$ | Wire nails with shanks pointed at one end, presented in strips | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73170004 | $P \gg$ ointed screw-nails with twisted shanks and unslotted heads $<\mathrm{P}>$ | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73170006 | Other wire nails | A | 5 | 15\% | 12.0\% | 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 73170015 | Urawing pıns; corrugated nails | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 73170040 | staples | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 73170090 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73181100 | Coach screws | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | ${ }^{3.0 \%}$ | 0.0\% |
| 73181200 | uther wood screws | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 73181300 | screw nooks and screw rıngs | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 73181400 | selr-tapping screws | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 73181526 | socket screws | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 73181533 | Bolts (including bolt ends, screw studs and screw studding) identifiable for use on aircraft | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 73181535 | Other screws and bolts (including bolt ends and screw studs, of stainless steel (excluding those that are fully threaded with hexagonheads) | A | $\bigcirc$ | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 73181536 | Screw studding of stainless steel (excluding those identifiable for aircraft) | A | $\bigcirc$ | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 73181537 | Other screws and bolts, fully threaded with hexagon heads, of stainless steel | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |

73241000 sinks and wash basins, ot stainless steel
73242110 Hlated with precious metal
73242190
73242900
73249000
73251000
73259100
73259900
73261100
73261900
73262010
73262030

74040030
Pther screws, fully threaded with hexagon heads (excluding those of stainless steel)
Bolt ends and screw studs (excluding those of stainless
steel and those identifiable for aircraft)
Screw studding (excluding those of stainless steel and those identifiable for aircraft)
Other bolts (excluding bolt ends, screw studs and screw
studding) with hexagon heads studding) with hexagon heads
Uther

## Uther

Ut stainless steel
P>Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts 4 P>
Uther, nexagon nuts
utner
Uther
spring w
Uther
uther washers
Rivets
Cotters and cotter-pins
Uther
satety pins and other pins
Leat-sprıngs and Ieaves thereror
With a wire diameter of more than 1.32 mm but not
exceeding $2.43 \mathrm{~mm} \& \mathrm{nbsp}$;
uther
Sther
Stoves for gas fuel, having two or more plates with
burners and a gas oven with a gross capacity not
exceeding 100 litres
uther
for IIquia tuel
utner, incluaing appirances tor solia fuei
For gas fuel or for both gas and other fuels
-or liquid tuel
ror liquid tuel
Uther, incluaing appliances tor solia tuel
Parts
Of cast
Uther
Uther
Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like
Of cast iron, not enamelled
Ur cast iron, enamelied
Hollowware for kitchen or table use (excluding those plated with precious metal)
Uther
Of iron (excluding cast iron) or steel, enamelled
Uther
Hlated with precious metal
Uther
Uther
Ut non-malleable cast iron
Grinaing balls and sımılar articles tor mills
Uther
Grinaıng balls and sımılar artıcles tor mills

## uther

Gabions ot wire nettıng
Calyx supports, commonly used by florists with carnations
Tobacco leaf harvesting and curing appliances with
spiral clips
Uther
Hose clamps
uther
Copper and articles thereor
Copper mattes; cement copper (precıpitated copper)
Unrefined copper; copper anodes for electrolytic
refining
Cathodes and sectıons of cathodes
wire-bars
billets
Copper-zınc base alloys (brass)
Copper-tin base alloys (bronze)
Other copper alloys (excluding master alloys of heading $74.05)$
Ut retınea copper
Ut copper-zinc base alloys (brass)
Ut copper-tın base alloys (bronze)
$\perp$
$\cdots$ -
$30 \%$


| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| :---: | :---: | :---: | :---: |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| U\% | 0\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| 6\% | 4\% | 2\% | 0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 6\% | 4\% | 2\% | 0\% |
| U\% | U\% | 0\% | 0\% |
| U\% | U\% | 0\% | 0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| U\% | U\% | 0\% | 0\% |
| 0\% | U\% | U\% | 0\% |
| 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 0.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 12\% | 8\% | 4\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 12\% | 8\% | 4\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 12\% | 8\% | 4\% | 0\% |
| 6\% | 4\% | 2\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| 12\% | 8\% | 4\% | 0\% |
| U\% | U\% | 0\% | 0\% |
| U\% | U\% | 0\% | 0\% |
| U\% | U\% | U\% | 0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| U\% | U\% | U\% | 0\% |
| 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 6\% | 4\% | 2\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | 0\% | 0\% |
| U\% | 0\% | U\% | 0\% |
| U\% | 0\% | U\% | 0\% |
| $0 \%$ | U\% | 0\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | U\% | U\% | 0\% |
| U\% | 0\% | 0\% | 10\% |



| 75012000 | Nickel oxide sinters and other intermediate products of |  | 15 | 10\% | 10\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 75022000 | Nickel alloys |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75030000 | Nickel waste and scrap |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75040000 | Nickel powders and flakes |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | \%\% |
| 75051100 | Of nickel, not alloyed |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75051200 | Of nickel alloys |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75052100 | Of nickel, not alloyed |  | 5 | O\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75052200 | Of nickel alloys |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75061000 | Of nickel, not alloyed |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75062000 | Of nickel alloys |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | \%\% |
| 75071100 | Of nickel, not alloyed |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75071200 | Of nickel alloys |  | 5 | O\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 75072000 | Tube or pipe fittings |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75081000 | Cloth, grill and netting, of nickel wire |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75089000 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76 | Aluminium and articles thereof |  |  |  |  |  |  |  |  |
| 76011000 | Aluminium, not alloyed |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76012000 | Aluminium alloys |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76020010 | Taint/Tabor |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76020020 | Talk |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76020030 | Tense |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76020040 | Trump |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76020090 | Other |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76031000 | Powders of non-lamellar structure |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76032000 | Powders of lamellar structure; flakes |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76041030 | For blades used with wind turbines |  | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 76041035 | Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm |  | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 76041065 | Profiles, of a maximum cross-sectional dimension not exceeding 370 mm |  | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 76041090 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76042115 | Of a maximum outside cross-sectional dimension not exceeding 370 mm |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 76042190 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76042915 | Bars and rods, of a maximum cross-sectional dimension exceeding $7,5 \mathrm{~mm}$ but not exceeding 160 mm |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 76042965 | Profiles, of a maximum cross-sectional dimension not exceeding 370 mm |  | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 76042990 | Other |  | 5 | O\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051105 | Circular, in coils without spools, of a mass exceeding 800 kg/coil |  | 5 | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051180 | Other, of a mass exceeding $20 \mathrm{~kg} /$ coil |  | 5 | O\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051190 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051905 | Circular, in coils without spools, of a mass exceeding 800 kg/coil |  | 5 | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051980 | Other, of a mass exceeding $20 \mathrm{~kg} /$ coil |  | 5 | O\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051990 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76052100 | Of which the maximum cross-sectional dimension exceeds 7 mm |  | 5 | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76052900 | Other |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76061107 | Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate)] Containing, by mass, not more than 99,9 per cent of |  | 5 | 0\% | 0\% | 0\% | 0\% | $0 \%$ $0 \%$ | 0\% |
|  | aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated] |  |  |  |  |  |  |  |  |
| 76061190 | Other |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76061207 | Coated or covered on one or on both sides with paint, enamel or plastics, of a o thickness exceeding $0,25 \mathrm{~mm}$ and a width exceeding 100 mm [excluding non-slip o flooring with patterns in relief (tread plate) and those which are perforated] |  | 5 | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76061217 | Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate),those which are perforated, and those containing by mass more than 0,5 per cent of copper, 6 per cent of magnesium or 4 per cent of silicon] Other |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76061290 |  |  | 5 | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76069107 | Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated] |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76069117 | Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated] |  | 5 | \%\% | \%\% | 0\% | 0\% | 0\% | 0\% |
| 76069190 | Other |  | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| /bubyzu/ | Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding $0,25 \mathrm{~mm}$ and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated] |
| :---: | :---: |
| /buby<l/ | Containing, by mass, not more than 99, 9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated] |
| 76069290 | Other |
| 76071100 | Rolled but not turther worked |
| 76071910 | ttchea, of a width not exceeding 105 mm |
| 76071925 | Uther, selt-adhesive, coated with glass microspheres |
| 76071990 | Uther |
| 76072020 | Unprinted, of a thickness of $0,1 \mathrm{~mm}$ or more but not exceeding $0,15 \mathrm{~mm}$ and a width not exceeding 40 mm , lacquered on one side only (excluding that laminated to paper or plastics and reinforced with glass or sisal fibre) |
| 76072025 | Other, self-adhesive, coated with glass microspheres |
| 76072090 | Uther |
| 76081000 | Ut alumınıum, not alloyed |
| 76082000 | Ut alumınıum alloys |
| 76090010 | Ot an inside diameter of less than $12, / \mathrm{mm}$ |
| 76090090 | utner |
| 76101000 | Doors, windows and their frames and thresholds for doors |
| 76109000 | Uther |
| 76110000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (excluding compressed or liquefied gas), of a capacity exceeding 300 li , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment |
| 16121000 | Collapsible tubular contaners |
| 76129040 | Lans or a capacity not exceeaıng suu mı |
| 76129090 | Other |
| 76130000 | Alumınıum contaıners tor compressed or lıquetıed gas |
| 76141000 | with steel core |
| 76149000 | Uther |
| 76151010 | Pot scourers and scouring or polishing pads, gloves and the like |
| 76151020 | Hollowware tor table or kitchen use (excluaing buckets) |
| 76151090 | Other |
| 76152000 | sanıtary ware and parts thereot |
| 76161000 | Nails, tacks, staples (excluding those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotterpins, washers and similararticles |
| 76169100 | cloth, grill, nettıng and tencing, of alumınıum wire |
| 76169910 | venetıan blinds |
| 76169920 | steps and Iadders |
| 76169930 | slugs tor impact extrusion |
| 76169990 | Uther |
| 78 | Lead and articles thereor |
| 78011000 | kerınea ıead |
| 78019100 | Containing by mass antimony as the principal other element |
| 78019900 | Uther |
| 78020000 | Lead waste and scrap |
| 78041100 | Sheets, strip and foil of a thickness (excluding any backing) not exceeding $0,2 \mathrm{~mm}$ |
| 78041900 | Uther |
| 78042000 | Powders and tlakes |
| 78060000 | Uther articles ot lead |
| 79 | -nc and articles thereor |
| 79011100 | Containıng by mass yy, yy per cent or more ot zınc |
| 79011200 | Contaınıng by mass less than yy, yy per cent ot zınc |
| 79012000 | zinc alloys |
| 79020000 | Lnc waste and scrap |
| 79031000 | -unc dust |
| 79039000 | Uther |
| 79040000 | «nc bars, rods, protiles and wire |
| 79050000 | -nnc plates, sneets, strip and toil |
| 79070000 | Uther articles of zınc |
| 80 | I in ana articies thereor |
| 80011000 | I in, not alloyed |
| 80012000 | I in alloys |
| 80020000 | I In waste and scrap |
| 80030000 | I in bars, rods, protiles and wire |
| 80070000 | Uther articles of tın |
| 81 | Other base metals; cermets; articles there of |
| 81011000 | Howders |
| 81019400 | Unwrought tungsten, including bars and rods obtained simply by sintering |
| 81019600 | pwire |




3
1

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| 81019/00 | Waste and scrap | A | 5 | 0\% | 0\% | 10\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 81019900 | Uther | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81021000 | rowders | A | 5 | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 81029400 | Unwrought molybdenum, including bars and rods obtained simply by sintering | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 81029500 | Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 81029600 | wire | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 81029700 | waste and scrap | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029900 | Uther | A | 5 | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 81032000 | Unwrought tantalum, including bars and rods obtained simply by sintering; powders | A | $b$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81033000 | waste and scrap | A | $\bigcirc$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81039000 | Uther | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 81041100 | Contaınıng at least $y y, z$ per cent by mass ot magnesium | A | $\bigcirc$ | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81041900 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81042000 | waste and scrap | A | b | U\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 81043000 | Raspings, turnings and granules, graded according to size; powders | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81049000 | Uther | A | 5 | U\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 81052000 | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | A | 3 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 81053000 | waste and scrap | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81059000 | Uther | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 81060000 | bismuth and articles thereor, inciuaing waste and scrap | A | 5 | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 81072000 | Unwrought cadmium; powders | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81073000 | waste and scrap | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81079000 | Uther | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81082000 | Unwrought titanıum; powders | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81083000 | waste and scrap | A | b | U\% | U\% | U\% | U\% | U\% | \%\% |
| 81089000 | Uther | A | b | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81092000 | Unwrought zırconıum; powders | A | $b$ | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81093000 | waste and scrap | A | $b$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81099000 | Uther | A | 5 | U\% | U\% | 0\% | 0\% | 0\% | 0\% |
| 81101000 | Unwrought antımony; powders | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81102000 | waste and scrap | A | b | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 81109000 | Uther | A | 5 | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 81110010 | waste and scrap | A | b | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81110090 | utner | A | 5 | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 81121200 | Unwrought; powders | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81121300 | waste and scrap | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 81121900 | Uther | A | 5 | U\% | U\% | 0\% | 0\% | 0\% | 0\% |
| 81122100 | Unwrought; powders | A | b | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81122200 | waste and scrap | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81122900 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 81125100 | Unwrougnt; powders | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81125200 | waste and scrap | A | 5 | U\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 81125900 | Uther | A | $b$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81129200 | Unwrought; waste and scrap; powders | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 81129900 | Uther | A | b | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% |
| 81130000 | Cermets and artıcles thereot, ıncludıng waste and scrap | A | b | U\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% |
| 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts there of of base metal |  |  |  |  |  |  |  |  |
| 82011005 | Of a maximum blade width of more than 150 mm but not exceeding 200 mm | A | 5 | 20\% | 16.0\% | 12\% | 0\% | 4\% | 0\% |
| 82011010 | Of a maximum blade width of more than 200 mm but not exceeding 320 mm | A | b | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82011090 | Uther | A | $b$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 82013003 | Mattocks; pıcks | A | b | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82013020 | Hoes with a working edge of a width not exceeding 320 mm | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82013040 | Rakes with not more than y prongs | A | b | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82013090 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82014010 | Hatcnets with steel nanales | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82014090 | Uther | A | 5 | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82015000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 82016000 | Hedge shears, two-handed pruning shears and similar two-handed shears | A | $\bigcirc$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 82019010 | -ork with 8 or more prongs | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82019020 | Other forks, with a prong length exceeding 150 mm | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82019090 | Uther | A | 5 | U\% | U\% | 0\% | 0\% | 0\% | 0\% |
| 82021000 | Hand saws | A | $b$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 82022020 | Of a width of 13 mm or more but not exceeding 40 mm , of high speed bimetal | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 82022030 | Other, of a width of $4,5 \mathrm{~mm}$ or more but not exceeding 32 mm | A | 5 | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82022090 | Uther | A | $b$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 82023100 | With a working part of steel | A | $b$ | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 82023930 | With a working part of tungsten carbide and a diameter not exceeding 600 mm | A | $b$ | 20\% | 16.0\% | 12\% | 8\% | 4\% | 0\% |
| 82023990 | Uther | A | $\bigcirc$ | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 82024000 | Unaın saw blades | A | 3 | U\% | U\% | 0\% | U\% | U\% | 0\% |


| 82029100 | Straight saw blades, for working metal |
| :---: | :---: |
| 82029900 | Other |
| 82031000 | Files, rasps and similar tools |
| 82032010 | Waterpump pliers |
| 82032020 | Pliers of a length exceeding 110 mm but not exceeding 300 mm , the following: side-cutting plierswith serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including bent-nose type) |
| 82032030 | Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm ; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm ; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm |
| 82032040 | Adjustable self-locking pliers and grips |
| 82032090 | Other |
| 82033000 | Metal cutting shears and similar tools |
| 82034000 | Pipe-cutters, bolt croppers, perforating punches and similar tools |
| 82041115 | Double open end spanners of all sizes up to 36 mm ; ring spanners of all sizes up to 36 mm ; combination ring and open end spanners of all sizes up to 36 mm |
| 82041140 | Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not exceeding 21 mm (excluding torque wrenches) |
| 82041190 | Other |
| 82041210 | Pipe wrenches (excluding chain pipe wrenches) |
| 82041220 | Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked) |
| 82041290 | Other |
| 82042040 | With a drive of 9 mm or more but not exceeding 21 mm |
| 82042090 | Other |
| 82051000 | Drilling, threading or tapping tools |
| 82052010 | Steel headed hammers |
| 82052090 | Other |
| 82053000 | Planes, chisels, gouges and similar cutting tools for working wood |
| 82054010 | Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps) |
| 82054020 | Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding $9,5 \mathrm{~mm}$ (excluding ratchet screwdrivers and screwdrivers with screwholding clamps) |
| 82054040 | Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding $9,5 \mathrm{~mm}$ |
| 82054090 | Other |
| 82055100 | Household tools |
| 82055905 | Riveting tools for blind riveting; brick bolsters; cold chisels; punches; hacking knives; soldering irons |
| 82055990 | Other |
| 82056000 | Blow lamps |
| 82057010 | Bench and carpenters vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases) |
| 82057020 | Wood working clamps and cramps |
| 82057030 | Self-locking welding clamps; self-locking "C" damps |
| 82057090 | Other |
| 82059000 | Other, including sets of articles of two or more of the foreg oing subheadings |
| 82060000 | Tools of two or more of the headings 82.02 to 82.05 , put up in sets for retail sale |
| 82071325 | Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills) |
| 82071390 | Other |
| 82071910 | Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets) |
| 82071990 | Other |
| 82072000 | Dies for drawing or extruding metal |
| 82073000 | Tools for pressing, stamping or punching |
| 82074010 | Screwing taps, of alloy steel or high speed steel |
| 82074090 | Other |
| 82075000 | Tools for drilling (excluding rock driling) |
| 82076015 | Reamers, tipped with tungsten carbide or of high speed steel <br> Other |


| [820//015 | Milling cutters, tipped with tungsten carbide or of high speed steel | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 82077090 | Uther | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 82078010 | Cutting tools, tipped with tungsten carbide | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82078090 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82079000 | Uther intercnangeabie tools | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82081000 | for metal workıng | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82082000 | -or wood working | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 82083000 | For kitchen appliances or for machines used by the food industry | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82084010 | Lawn mower blades | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | \%\% |
| 82084090 | Uther | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 82089000 | Uther | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 82090010 | Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | ०\% |
| 82090020 | Utner tungsten carbiae tips | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82090090 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82100000 | Hand-operated mechanical appliances, of a mass of 10 kg or less, used in the preparation, conditioning or serving of food or drink | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82111010 | Identifiable for use solely or principally for agricultural purposes | A | b | U\% | U\% | U\% | U\% | U\% | \%\% |
| 82111020 | dentifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes | A | b | U\% | U\% | U\% | U\% | U\% | \%\% |
| 82111030 | I able knives, not plated with precious metal | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | ०\% |
| 82111080 | Utner, platea with precious metal | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82111090 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119100 | I able knıves having tixed blades | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119210 | Identifiable for use solely or principally for agricultural purposes | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82119220 | Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | \%\% |
| 82119280 | Other, plated with precious metal | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82119290 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119310 | Identifiable for use solely or principally for agricultural purposes | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82119320 | Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes | A | b | U\% | U\% | U\% | U\% | U\% | ०\% |
| 82119325 | roiding knives incorporatıng tive or more auxillary tools | A | b | U\% | U\% | U\% | U\% | U\% | \%\% |
| 82119330 | Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm , not plated with precious metal | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | \%\% |
| 82119380 | Uther, plated with precious metal | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | \%\% |
| 82119390 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119410 | For table knives (excluding bread, carving and similar knives) | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | ०\% |
| 82119490 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119510 | For table knives having fixed blades, not plated with precious metal | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82119530 | For other knives, whether or not plated with precious metal | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82121000 | Razors | A | b | U\% | U\% | U\% | U\% | U\% | ०\% |
| 82122000 | Safety razor blades, including razor blade blanks in strips | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 82129000 | utner parts | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82130000 | Scissors, tailors' shears and similar shears, and blades therefor | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 82141000 | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82142000 | Manicure or pedicure sets and instruments (including nail files) | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 82149010 | Cutters tor clıppers tor shearıng anımals | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 82149020 | Parts (excluding cutters) for hand-operated, nonelectrical clippers for shearing animals | A | 5 | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 82149090 | Other | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 82151000 | Sets of assorted articles containing at least one article plated with precious metal | A | $\bigcirc$ | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 82152000 | Uther sets of assorted articles | A | 5 | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 82159100 | Hlated with precious metal | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 82159900 | Uther | A | $\bigcirc$ | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 83 | Niscellaneous articles of base metal |  |  |  |  |  |  |  |  |
| 83011000 | Padlocks | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83012000 | Locks of a kind used tor motor venicles | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83013000 | Locks of a kind used tor turniture | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83014010 | Pin locks incorporating a padlock locking mechanism | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83014090 | Uther | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83015000 | Clasps and trames with clasps, incorporatıng locks | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83016000 | Parts | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | \%\% |
| 83017000 | Keys presented separately | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83021000 | Hinges | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83022000 | Castors | A | b | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |
| 83023030 | Fittings of iron, steel or copper, (excluding window opening mechanisms), for windows, doors anddoor frames | A | $\bigcirc$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 83023090 | Other | A | 5 | 20\% | 16.0\% | 0.1 | 0.1 | 0.0 | 0\% |











Sawing machines
84659300
Planing, milling or moulding (by cutting)
Grinding, sanding or polishing machines 84659400 84659500 84659600 84659900 84661000 84661000
84662000 84663000 84669100 84669200 84669300 84669400 84671100 84671900 84672100 84672200

84672990 84678100
84678100
84678960
84678990
84679100
84679200
84679990
84681000
84682000
84688000 84689000 84701000

84702100
84702900
84703000
84709000
84713000

84714900
84716000

84717000
84718000 84719000 84721000
84723000

84729000
84732100
84732900
84733000
84734000
84735000

84741000
84742000
84743100
84743200
84743900
84748000
84749000 84751000
84752100
84752900

84672910 Sutters of the flail line type, suitable for cutting lawn

| 84679200 | Of pneumatic tools |
| :--- | :--- |
| 84679910 | For the tools of subheading 8467.29.10 |
| 84679990 | Other |

Bending or assembling machines
Drilling or morticing machines
Splitting, slicing or paring machines
Other
Tool holders and self-opening dieheads
Work holders
Dividing heads and other special attachments for machines
For machines of heading 84.64
For machines of heading 84.65
For machines of headings 84.56 to 84.61
For machines of heading 84.62 or 84.63
Rotary type (including combined rotary-percussion) Other
Drills of all kinds
Saws

## edges Other

Chain saws
Brush cutters and trimmers, petrol driven

## Other

Of chain saws

Hand-hel
Hand-held blow pipes
Other gas-operated machinery and apparatus
Other machinery and apparatus
Other machinery and apparatus
Parts
Electronic calculators capable of operation without an external source of electric power and pocket-size data
recording, reproducing and displaying machines with calculating functions
Incorporating a printing device
Other
Other calculating machines
Cash registers
Other
Portable automatic data processing machines, of a mass
not exceeding 10 kg , consisting of at least a central processing unit, a keyboard and a display
Comprising in the same housing at least a central processing unit and an input\  and output unit, whether or not combined
Other, presented in the form of systems
Processing units (excluding those of subheading 8471.41 or 8471.49), whether or not containing in the same
housing one or two of the following types of units:
storage units, input units, output units
Input or output units, whether or not containing storage units in the same housing
Storage units
Other units of automatic data processing machines Other
Duplicating machines
Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps

## Other

Of the electronic calculating machines of subheading
8470.10, 8470.21 or 8470.29

Other
Parts and accessories of the machines of heading 84.71
Parts and accessories of the machines of heading 84.72
Parts and accessories equally suitable for use\  with
the\  machines of two or more of the headings 84.70 to 84.72

Sorting, screening, separating or washing machines
Crushing or grinding machines
Concrete or mortar mixers
Machines for mixing mineral substances with bitumen
Other
Other machinery
Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes Machines for making optical fibres and preforms thereof Other

 \%




| 85013200 | Of an output exceeding 750 W but not exceeding 75 kW | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85013300 | Of an output exceeding 75 kW but not exceeding 375 kW | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85013400 | Of an output exceeding 375 kW | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85014000 | Utner AL motors, single-pnase | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85015115 | Motors with a cylindrical frame less than 100 mm in diameter of which the length exceeds 2,35 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors | A | ${ }^{5}$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 8015190 |  | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85015215 | Motors with a cylindrical frame less than 200 mm in diameter of which the length exceeds 3 times the outside diameters, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors | A | ${ }^{5}$ | 0\% | 0\% | U\% | $0 \%$ | 0\% | 0\% |
| O3015290 |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85015315 | Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors, repulsion induction motors and torque motors | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85015390 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85016110 | Ut an output not exceedıng 2 bVA | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85016190 | utner | A | b | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 85016200 | Of an output exceeding 75 kVA but not exceeding 375 kVA | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85016300 | Of an output exceeding 375 kVA but not exceeding 750 kVA | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 85016400 | Ut an output exceeaıng /bu kVA | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85021100 | Ut an output not exceeding /b KVA | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85021200 | Of an output exceeding 75 kVA but not exceeding 375 kVA | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85021300 | Ut an output exceeaıng $3 / \mathrm{b} \mathrm{kVA}$ | A | $b$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85022000 | Generating sets with spark-ignition internal combustion piston engines | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85023100 | wind-powered | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 85023900 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85024000 | Electric rotary converters | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85030010 | Rotors or armatures, with an outside cross-sectional dimension exceeding 57\  mm but not exceeding 200\  mm | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85030020 | Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85030030 | Radiators | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85030040 | Thermocouples for the generation of electric energy from heat energy | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85030090 | Uther | A | b | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85041000 | ballasts tor discharge lamps or tubes | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85042100 | Having a power nandlıng capacity not exceeding bsu kVA | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85042200 | Having a power handling capacity exceeding 650 kVA but not exceeding o 10000 kVA | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85042300 | Havıng a power nanalıng capacity exceeaıng 10000 kVA | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85043100 | Having a power handling capacity not exceeding 1 kVA | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85043200 | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85043300 | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85043400 | Having a power nanaıing capacity exceeaıng buu kva | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85044000 | static converters | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85045000 | Uther inductors | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85049000 | parts | A | $b$ | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85051100 | Ut metal | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 85051900 | Uther | A | b | U\% | $0 \%$ | U\% | U\% | U\% | 0\% |
| 85052000 | tlectro-magnetıc coupıings, clutches and brakes | A | 5 | U\% | $0 \%$ | $0 \%$ | 0\% | U\% | 0\% |
| 85059000 | Uther, incluaing parts | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 85061005 | Cylindrical, ot an external volume exceeding $300 \mathrm{~cm}^{3}$ | A | 5 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85061010 | Uther, of a neight not exceeding / mm | A | $b$ | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 85061025 | Other, cylindrical (excluding those of a height not exceeding 7 mm ), of a diameter exceeding 19 mm | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85061090 | Uther | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85063005 | Cylinarıcal, ot an external volume exceeaıng $300 \mathrm{~cm}^{3}$ | A | b | U\% | 0\% | U\% | 0\% | U\% | 0\% |
| 85063010 | Uther, of a neight not exceeding / mm | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 85063025 | Other, cylindrical (excluding those of a height not exceeding 7 mm ), of a diameter exceeding 19 mm | A | $b$ | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 85063090 | Uther | A | 5 | U\% | $0 \%$ | U\% | 0\% | U\% | 0\% |
| 85064005 | Cylınarıcal, ot an external volume exceeaıng $300 \mathrm{~cm}^{3}$ | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 85064010 | Uther, of a neight not exceeding / mm | A | b | U\% | 0\% | U\% | 0\% | U\% | 0\% |
| 85064025 | Other, cylindrical (excluding those of a height not exceeding 7 mm ), of a diameter exceeding 19 mm | A | $\bigcirc$ | 0\% | U\% | U\% | U\% | U\% | 0\% |




| \|cb2bbu0u | Transmission apparatus incorporating reception apparatus | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85258010 | l elevision cameras | A | b | U\% | $0 \%$ | 0\% | 0\% | U\% | 0\% |
| 85258020 | Digital camcoders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc. | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 8ち2b8u90 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85261000 | kadar apparatus | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85269100 | Kadıo navıgatıonaı aıd apparatus | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 85269200 | Radio remote control apparatus | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85271200 | Pocket-size radıo cassette-players | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 85271310 | vomestıc apparatus | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85271390 | Uther | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 85271910 | vomestıc apparatus | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85271990 | utner | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 85272100 | Combined with sound recording or reproducing apparatus | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85272900 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85279110 | vomestic apparatus | A | b | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 85279190 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85279210 | vomestic apparatus | A | 5 | U\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 85279290 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85279910 | Domestıc apparatus | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85279990 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85284200 | Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85284910 | Colour, with a screen size not exceeding $3 \mathrm{~m} \times 4 \mathrm{~m}$ | A | $b$ | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85284990 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85285210 | $\langle p>$ Colour, with a screen with no side exceeding 45 cm4p> | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85285220 | Colour, with a screen size exceeaing 3 mx 4 m | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 85285290 | Uther | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85285905 | Colour, with a screen with no side exceeding 45 cmo | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85285915 | Colour, with a screen size exceeding $3 \mathrm{~m} \times 4 \mathrm{mo}$ | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 85285990 | Other | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85286200 | Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85286910 | With a value tor duty purposes exceeaing $R \angle S U$ OUU | A | $b$ | U\% | $0 \%$ | $0 \%$ | U\% | 0\% | 0\% |
| 85286990 | Uther | A | b | 0\% | 0\% | U\% | U\% | U\% | 0\% |
| 85287110 | $\rightarrow P>$ With a value for duty purposes not exceeding R5 $000<\mathrm{P}>$ | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85287190 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85287220 | Incorporatıng a cathode-ray tube (CRI) | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% |  |
| 85287240 | Uther, with a screen with no side exceeding 4 b cmo | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85287250 | Other, with a screen size exceeding $3 \mathrm{~m} \times 4 \mathrm{mo}$ | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85287290 | Other | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85287320 | Incorporatıng a catnode-ray tube (CRI) | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85287340 | Uther, with a screen with no side exceedıng 4 b cmo | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85287350 | Other, with a screen size exceeding $3 \mathrm{~m} \times 4 \mathrm{mo}$ | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 85287390 | Other | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85291010 | Parabolic aerial reflector dishes of a diameter not exceeding 120 cm | A | 3 | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85291020 | Other aerials for reception apparatus for television, whether or not capable of receiving radio-broadcast, (excluding indoors "set-top"\  aerials with a permanently affixed base for placing on top of the television set or another flat surface) | A | ${ }^{5}$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85291090 | Uther | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85299020 | Cabinets tor reception apparatus tor television | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85299050 | Filters or separators, for the aerials for reception apparatus for television | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85299060 | Tuners (very high frequency or ultra-high frequency) and tuner control devices, for reception apparatus for television | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85299070 | Parts of moulded plastics or base metal, not incorporating electronic components, for reception apparatus for television | A | 5 | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 85299075 | Display panels | A | $b$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85299080 | Uther parts tor reception apparatus tor television | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | \%\% |
| 85299090 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85301000 | tquipment tor rallways or tramways | A | 5 | 0\% | 0\% | $0 \%$ | U\% | 0\% | 0\% |
| 85308000 | Uther equipment | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | \%\% |
| 85309010 | ror equipment tor rallways | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85309090 | uther | A | $b$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 85311000 | Burglar or tire alarms and similar apparatus | A | 5 | U\% | U\% | U\% | U\% | U\% | \%\% |
| 85312000 | Indicator panels incorporating liquid crystal devices (LCD) or\  \  light-emitting diodes (LED) | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |




| 85389090 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85391000 | Sealed beam lamp units |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392120 | Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps) |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392125 | Quartz iodide lamps identifiable for use solely or principally with motor vehicles |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392145 | Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392190 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392220 | Projector lamps |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392245 | Other, of a power of 15 W or more and for a voltage not exceeding 260 V |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392290 | Other |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392910 | Carbon filament lamps |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392915 | Projector lamps |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392920 | Radiator lamps |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392925 | Torch lamps |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392945 | Lamps, identifiable for use solely or principally with motor vehicles |  | A | 5 | 21\% | 16.8\% | 12.6\% | 8.4\% | 4.2\% | 0.0\% |
| 85392950 | Other, vacuum type, of less than 15 W |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392957 | Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85392960 | Other, not exceeding 100 W , identifiable for use solely or principally in headlamps for miners |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392990 | Other |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85393145 | Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2500 mm , of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85393190 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85393245 | Fluorescent lamps, linear (excluding mercury vapour lamps ) of a length of $600 \& \mathrm{nbsp} ; \mathrm{mm}$ or more but not exceeding 2500 mm , of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85393290 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85393945 | Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2500 mm , of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85393990 | Other |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85394100 | Arc lamps |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85394910 | Ultra-violet lamps |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85394920 | Infra-red lamps |  | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 85395010 | $\langle p>$ Of the screw-in, bayonet or similar types $\langle$ <p> |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85395090 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85399000 | Parts |  | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85401100 | Colour |  | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85401200 | Monochrome |  | A | 5 | 25\% | 20.0\% | 15.0\% | 10.0\% | 5.0\% | 0.0\% |
| 85402000 | Television camera tubes; image converters and intensifiers; other photo-cathode tubes |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85404000 | Data/ graphic display tubes, monochrome; data/ graphic display tubes, colour, with a phosphor dot screen pitch smaller than $0,4 \mathrm{~mm}$ |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85406000 | Other cathode-ray tubes |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85407100 | Magnetrons |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85407900 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85408100 | Receiver or amplifier valves and tubes |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85408900 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85409100 | Of cathode-ray tubes |  | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85409900 | Other |  | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85411000 | Diodes (excluding photosensitive or light-emitting diodes (LED)) |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85412100 | With a dissipation rate of less than 1 W |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85412900 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85413000 | Thyristors, diacs and triacs (excluding photosensitive devices) |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85414010 | Photo-voltaic cells whether or not assembled in modules or made up into panels |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85414020 | Light emitting diodes |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85414090 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85415000 | Other semiconductor devices |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85416000 | Mounted piezo-electric crystals |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85419000 | Parts |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85423100 | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85423200 | Memories |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85423300 | Amplifiers |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85423900 | Other |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85429000 | Parts |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85431000 | Particle accelerators |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85432000 | Signal generators |  | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| [83433000 | Machines and apparatus for electroplating, electrolysis | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85437000 | Uther machines and apparatus | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 85439000 | Parts | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85441100 | Ut copper | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85441900 | utner | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85442015 | Cable, single-core, with a centre conductor of copper plated with silver or gold, of a length exceeding 400 m and a cross-sectional dimension not exceeding $4,5 \mathrm{~mm}$, not sheathed in aluminium | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85442090 | Uther | A | 5 | 15\% | 12.0\% | y.0\% | 0.0\% | 3.0\% | 0.0\% |
| 85443000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | A | 5 | 5\% | 4.0\% | 3.0\% | 2.0\% | 1.0\% | 0.0\% |
| 85444210 | ror a voltage not exceeaing 80 V | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85444220 | ror a voitage exceeding 80 V but not exceeding 240 V | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85444290 | utner | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85444910 | ror a voltage not exceeaıng 80 V | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85444990 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85446010 | Paper insulated | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85446020 | Plastic insulated | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85446030 | Kubber ınsulated | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85446090 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85447000 | Uptıcal tibre cables | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 85451100 | Ut a kind used tor turnaces | A | 5 | 0\% | 0\% | U\% | 0\% | U\% | 0\% |
| 85451900 | Uther | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 85452000 | brushes | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 85459000 | Utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85461000 | Ut glass | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85462000 | Ut ceramics | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85469000 | Uther | A | 5 | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 85471000 | Insulatıng tittıngs ot ceramıcs | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85472000 | Insulatıng tittıngs ot plastics | A | 5 | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 85479000 | uther | A | 5 | 0\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 85481010 | Of electric accumulators of lead-acid, of a kind used for starting pistons engines, of tariff heading 8507. 10 | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 85481090 | Uther | A | b | U\% | 0\% | U\% | $0 \%$ | U\% | 0\% |
| 85489000 | Uther | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 86 86011000 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures... Powered trom an external source of electricity | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86012000 | rowerea by electric accumulators | A | 5 | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 86021000 | Diesel-electric locomotives | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86029000 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86031000 | Howered from an external source of electricity | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86039000 | Uther | A | 5 | 0\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 86040000 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86050000 | Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not selfpropelled (excluding those of heading 86.04) | A | b | $0 \%$ | U\% | U\% | U\% | U\% | 0\% |
| 86061000 | I ank wagons and the like | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86063000 | Self-discharging vans and wagons (excluding those of subheading 8606.10) | A | 5 | U\% | U\% | 0\% | 0\% | U\% | 0\% |
| 86069100 | coverea ana ciosea | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86069200 | Open, with non-removable sides of a height exceeding 60 cm | A | 勺 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86069900 | Uther | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 86071100 | Uriving bogies and bissel-bogies | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 86071200 | Uther bogles and bissel-bogies | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 86071900 | Uther, incluaing parts | A | 5 | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 86072100 | Air brakes and parts thereot | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 86072910 | dentifiable for use solely or principally with tramway locomotives or rolling stock | A | b | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 86072990 | utner | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 86073000 | Hooks and other coupling devices, buffers, and parts thereof | A | $\bigcirc$ | 0\% | U\% | 0\% | 0\% | U\% | 0\% |
| 86079100 | Ut locomotives | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86079900 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 86080000 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | A | $\bigcirc$ | 0\% | 0\% | 0\% | U\% | U\% | 0\% |
| 86090000 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87 87141010 | Vehicles other than railway or tramway rolling stock, and parts and accessories the reof Rıms titted with tryres | A | 5 | U\% | 0\% | U\% | U\% | U\% |  |
| 87141090 | Uther | A | 5 | 0\% | U\% | 0\% | 0\% | 0\% | 0\% |
| 87142000 | Ut carriages tor disablea persons | A | b | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 87149100 | Frames ana torks, ana parts tnereot | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |



88

| Rims fitted with tyres |
| :--- |
| Utner |

87149300
Hubs (excluding coaster braking hu
and free-wheel sprocket-wheels
Brases including coaster braking
87149400
87149500
87149600 87149900

88021100
88021200
88022000
88023000
88024000
88026000
88031000
88032000
88033000
88039000
88040000

88051000
88052100
88052900
89
89011000
89012000
89013000

89020000
89031000
89039100
89039200
89039910
89039990
89051000
89052000
89059000
89061000
89069000
89071000
89079000
89080000
90
90011000
90012000
90013000
90014000
90015000
90021100
90021900
90022000
90029000
90031100
90031900
90039000
90041000
90049000
90051000
90058000
90059000
90063000

Parachutes (including dirigible parachutes and
paragliders) and rotochutes; parts thereof and accessoriesthereto
or similar gear and parts thereof
Air combat simulators and parts thereot
Uther
Ships, boats and tloatıng structures
principally designed for the transport of persons; ferryboats of all kinds

Refrigerated vessels (excluding those of subheading
8901. 20)

89019000 Other vessels for the transport of goods and other
vessels for the transport of both persons and goods

## Brakes, including coaster braking hubs and hub brakes, and parts thereof

saddles
Yedals and crank-gear, and parts thereot

## Uther

Baby carriages and parts thereot
Aircratt, spacecratt, and parts thereot
Balloons and dirigibles; gliders, hang gliders and other
non-powered aircraft Ut an un-pow aircraft
Ut an unladen mass exceeding 2 UUU kg kg
Aeroplanes and other aircraft, of an unladen mass not exceeding 2000 kg
Aeroplanes and other aircraft, of an unladen mass exceeding 2000 kg but not exceeding 15000 kg Aeroplanes and other aircraft, of an unladen mass exceeding 15000 kg
Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
rropellers and rotors and parts thereot
Under-carriages and parts thereot
Utner parts ot aeropianes or nelicopters
Uther

Fishing vessels; factory ships and other vessels for
processing or preserving fishery products
intıatable
sailboats, with or without auxiliary motors
Motorboats (excludıng outboard motorboats)
Water scooters and the like
Uther
I ugs and pusher cratt
Uredgers
Floatıng or submersıble drılıing or production plattorms
Other
vvarsnıp
Uther
Intlatable ratts
Uther
Vessels and other tloatıng structures tor breakıng up
checking, precision, medical or surgical ...
Optical fibres, optical fibre bundles and cables
sheets and plates ot polarısıng materıal
contact Ienses
spectacie lenses ot glass
spectacie lenses of other materials
For cam
reducers
Uther
Filters
Uther
Ut plastıcs
parts
sunglasses
Uther
Sinoculars
Parts and accessorıes (ıncludıng mountıngs)
Cameras specially designed for underwater use, for
aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes

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$\square$

| 90064000 | Instant print cameras | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90065100 | With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | A | 5 |  | U\% |  | U\% |  | 0\% |
| 90065200 | Uther, tor roill tilm of a width less than 35 mm | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90065300 | Uther, tor roll tilm ot a width of 35 mm | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 90065900 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90066100 | Uischarge lamp ("electronıc") tlashlıght apparatus | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 90066900 | Uther | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 90069100 | for cameras | A | 5 | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 90069900 | Uther | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90071000 | Cameras | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90072000 | Projectors | A | 5 | 0\% | $0 \%$ | U\% | 0\% | 0\% | 0\% |
| 90079100 | For cameras | A | b | 0\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 90079200 | ror projectors | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90085000 | Projectors, enlargers and reducers | A | $b$ | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 90089000 | parts and accessories | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90101000 | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| yoiusuou | Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90106000 | Projection screens | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90109000 | Parts and accessories | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90111000 | stereoscopic microscopes | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 90112000 | Other microscopes, for photomicrography, cinephotomicrography or microproj ection | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90118000 | Uther mıcroscopes | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90119000 | Parts and accessories | A | 5 | 0\% | 0\% | 0\% | U\% | U\% | 0\% |
| 90121000 | Microscopes (excluding optical microscopes); diffraction apparatus | A | b | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 90129000 | Parts and accessories | A | b | 0\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 90131000 | Telescopic sights for fitting to arms; periscopes; telescopes, designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90132000 | Lasers (excluaing laser dıodes) | A | 5 | 0\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| 90138000 | Uther devices, appliances and instruments | A | 5 | U\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 90139000 | Parts and accessories | A | b | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% |
| 90141000 | virection tinaıng compasses | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90142000 | Instruments and appliances for aeronautical or space navigation (excluding compasses) | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 90148000 | Uther instruments and appliances | A | $\bigcirc$ | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 90149000 | Parts and accessories | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90151000 | Rangetınders | A | 3 | 0\% | $0 \%$ | U\% | 0\% | 0\% | 0\% |
| 90152000 | I neodolites and tachymeters (tacheometers) | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 90153000 | Levels | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90154000 | Ynotogrammetrical surveyıng instruments and appliances | A | 5 | U\% | 0\% | U\% | U\% | U\% | 0\% |
| 90158000 | Other instruments and appliances | A | 5 | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% |
| 90159000 | Parts and accessories | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90160000 | Balances of a sensitivity of 50 mg or better, with or without masspieces | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90171000 | Urattıng tables and machines, whether or not automatıc | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90172000 | Other drawing, making-out or mathematical calculating instruments | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90173000 | Mıcrometers, callipers and gauges | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90178000 | Uther Instruments | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90179000 | Parts and accessories | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 90181100 | tlectro-cardıographs | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 90181200 | Uitrasonic scannıng apparatus | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 90181300 | Magnetic resonance ımagıng apparatus | A | b | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90181400 | Scıntıgraphic apparatus | A | 5 | 0\% | 0\% | U\% | U\% | U\% | 0\% |
| 90181900 | Uther | A | b | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% |
| 90182000 | Uitra-violet or intra-rea ray apparatus | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90183140 | Uisposable hypodermic syringes ot plastics | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 90183190 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90183220 | Hypodermic needles, including dental injection needles, with hubs | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 90183290 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90183900 | Uther | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90184100 | Dental drill engines, whether or not combined on a single base with other dental equipment | A | 5 | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 90184900 | uther | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90185000 | Utner opntnaımıc instruments and appııances | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90189000 | Uther instruments and appliances | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 90191000 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | A | $b$ | 0\% | U\% | U\% | U\% | 0\% | 0\% |
| 90192000 | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 90200000 | Other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters) | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |




| \|94012000 | Seats of a kind used for motor vehicles | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94013000 | Swivel seats with varıable height adj ustment | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94014000 | Seats (excluding garden seats or camping equipment), convertible into beds | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94015200 | Ut bamboo | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94015300 | Ut rattan | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94015900 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94016100 | Uphoistered | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94016900 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94017100 | Uphoistered | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94017900 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94018000 | Uther seats | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94019010 | Identifiable for use with aircraft seats of subheading 9401.10 | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94019090 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94021000 | ventısts', barbers' or simılar chars ana parts thereot | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 94029000 | utner | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94037000 | -urniture ot plastics | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94038200 | Ut bamboo | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94038300 | Ut rattan | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94038900 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94039000 | Parts | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94043000 | sleepıng bags | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94051037 | Shadowless, commonly used in operating theatres or by dental surgeons | A | ${ }^{5}$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94051090 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94052000 | Electric tabie, desk, beasiae or tioor-stanaing lamps | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94053000 | Lighting sets of a kınd used for Cinristmas trees | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 94054017 | ships navigation lamps | A | 5 | U\% | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | 0\% |
| 94054021 | ¢ class='MsoNormal" style='margin: 0 cm 0 cm 10pt; " $\times$ font face="Calibri" $>$ Other light fittings, containing light emitting diodes (LED) as a source of illumination $<$ font $\gg$ p> | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 9405404/ | Shadowless, commonly used in operating theatres or by dental surgeons | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94054055 | Uther, with base and dittusers of base metal | A | $\bigcirc$ | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | 0\% |
| 94054060 | Floodlights and spotlights designed for use solely or principally with theatre, stage, television or film productions | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94054080 | Rope lights, having a casing of polymers of vinyl (chloride) with an outside diameter of 13 mm or more but not exceeding 15 mm , internally fitted with interconnected lamps | A | b | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |
| y4us4ugu | Other | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94055000 | Non-electrical lamps and lıghtıng tittıngs | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94056000 | Illumınated signs, Illumınated name-plates and the like | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94059120 | For shadowless lighting fittings and ships navigation lamps | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 94059190 | Uther | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94059230 | For shadowless lighting fittings and ships navigation lamps | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94059290 | Uther | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94059927 | For snadowless lamps and snıps navıgation lamps | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 94059990 | Uther | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94061000 | Ur wood | A | 5 | U\% | U\% | U\% | U\% | 0\% | 0\% |
| 94069010 | Ut iron or steel | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 94069090 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95 | Toys, games and sports requisites; parts and accessories there of |  |  |  |  |  |  |  |  |
| 95030010 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 95030090 | Uther | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95042000 | Articles and accessories tor billiards of all kınds | A | b | 0\% | 0\% | 0\% | U\% | 0\% | 0\% |
| 95043010 | Games ot skill or chance | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95043090 | utner | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95044000 | prayıng caras | A | 3 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 95045010 | Ut a kind used with television receivers | A | 5 | 0\% | 0\% | U\% | U\% | 0\% | 0\% |
| 95045090 | Uther | A | b | U\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% |
| 95049000 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95051000 | Articles for Christmas testivities | A | b | 30\% | 24.0\% | 18.0\% | 12.0\% | 6.0\% | 0.0\% |
| 95059000 | Uther | A | b | U\% | 0\% | U\% | 0\% | 0\% | 0\% |
| 95061100 | Skis | A | 3 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95061200 | Skı-tastenıngs (Skı-bındıngs) | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95061900 | Uther | A | 5 | U\% | 0\% | U\% | U\% | 0\% | 0\% |
| 95062100 | sallboards | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95062900 | utner | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95063100 | Clubs, complete | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95063200 | balls | A | b | U\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95063900 | Uther | A | $\bigcirc$ | U\% | 0\% | 0\% | U\% | U\% | 0\% |
| 95064000 | Articles and equipment tor table-tennis | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95065100 | Lawn-tennis rackets, whether or not strung | A | 3 | U\% | U\% | U\% | 0\% | U\% | $0 \%$ |
| 95065900 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95066100 | Lawn-tennıs balls | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95066200 | Intlatable | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95066900 | Uther | A | 3 | 0\% | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | 0\% |


| \|Ybub/U00 | Ilce skates and roller skates, including skating boots with | A | 5 | 0\% | 0\% | 0\% | 10\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 95069100 | skates attached <br> Articles and equipment for general physical exercise, gymnastics or athletics | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 95069910 | Collapsible swimming pools and paddling pools, of polymers of vinyl chloride (PVC) | A | b | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 95069920 | Artificial turf in the form of sports fields playing surfaces including markinglines, presented unassembled | A | $\bigcirc$ | 10\% | 8\% | 6\% | 4\% | 2\% | 0\% |
| 95069990 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95071000 | Fisning rods | A | b | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 95072000 | Fish-hooks, whether or not snelled | A | b | 0\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 95073000 | Fishing reels | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95079000 | Uther | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 95081000 | I ravellıng circuses and travellıng menagerıes | A | b | 0\% | 0\% | 0\% | 0\% | U\% | 0\% |
| 95089000 | utner | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96 | Miscellaneous manutactured articles |  |  |  |  |  |  |  |  |
| 96011000 | worked ivory and articles of ivory | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 96019010 | worked ostrich egg shells | A | 5 | 0\% | U\% | U\% | 0\% | U\% | 0\% |
| 96019090 | Uther | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96020000 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (excluding gelatin of heading 35.03) and articles of unhardened gelatin | A | b | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 96031000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | A | 5 | 15\% | 12.0\% | y.0\% | 0. U\% | 3.0\% | 0.0\% |
| 96032100 | I ooth brushes, incluaing dental-plate brushes | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96032900 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96033010 | Artists brushes and writıng brushes | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 96033090 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96034000 | Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96035010 | Machine bottle brushes | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96035020 | parts of portable machine-tools | A | 5 | U\% | U\% | U\% | 0\% | U\% | 0\% |
| 96035030 | Parts of agricultural machinery | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 96035040 | parts ot other industrial or manutacturing machınery | A | 5 | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96035090 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96039010 | reather dusters, of ostrich teathers | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96039090 | Utner | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96040000 | Hand sleves and hand ridales | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96050000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | A | $\bigcirc$ | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96061000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96062100 | Ut plastics, not covered with textile material | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96062200 | Ut base metal, not covered with textile material | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96062900 | Uther | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96063015 | Button moulds and other parts of buttons | A | b | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96063025 | Button blanks | A | b | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96071100 | ritted with chain scoops of base metal | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96071900 | Utner | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96072050 | slide tastener chaıns or strıngers | A | b | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96072090 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96081000 | Ball point pens | A | b |  | 12.0\% | 9.0\% |  | 3.0\% |  |
| 96082000 | -elt tipped and other porous-tıpped pens and markers | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96083000 | Fountain pens, stylograph pens and other pens | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | Propelling or sliding pencils | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| $96085000$ | Sets of articles from two or more of the foregoing subheadings | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96086000 | Refills for ball point pens, comprising the ball point and ink-reservoir | A | $\bigcirc$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96089100 | Pen nibs and nib points | A | $b$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96089900 | Uther | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 96091000 | Pencıls and crayons, with leads encased in a rigid sneatn | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96092000 | Pencil leads, black or coloured | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96099000 | Uther | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96100010 | With a dry-erasable surface designed for use with nonpermanent felt or fibre tipped markers | A | 5 | 0\% | U\% | U\% | U\% | U\% | 0\% |
| 96100090 | Utner | A | $\bigcirc$ | U\% | U\% | U\% | 0\% | 0\% | 0\% |
| 96110000 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | A | ${ }^{5}$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96121010 | I hermal transter prıntıng ribbons in cartridges | A | $\bigcirc$ | U\% | U\% | U\% | U\% | U\% | 0\% |
| 96121090 | Uther | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96122000 | Ink-pads | A | $b$ | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96131000 | Pocket lighters, gas tuelled, non-retıllable | A | b | U\% | U\% | 0\% | U\% | U\% | 0\% |
| 96132000 | rocket ॥gnters, gas ruellea, retılabie | A | b | U\% | U\% | U\% | U\% | $0 \%$ | 0\% |


| 96138000 | Other lighters | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 96139000 | Parts | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96140000 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96151100 | Of hard rubber or plastics | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96151900 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96159000 | Other | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96161000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96162000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96170000 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners) | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96180000 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96190005 | Of wadding of textile materials | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96190010 | Of paper pulp, paper, cellulose wadding or webs of cellulose fibres | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96190015 | Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14 | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96190020 | Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14 | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96190025 | Napkins for babies and similar articles, of knitted or crocheted textile material | A | 5 | 45\% | 36.0\% | 27.0\% | 18.0\% | 9.0\% | 0.0\% |
| 96190030 | Napkins for babies, of woven textile material | A | 5 | 45\% | 36.0\% | 27.0\% | 18.0\% | 9.0\% | 0.0\% |
| 96190035 | Sanitary towels (pads), made up from woven textile materials | A | 5 | 15\% | 12.0\% | 9.0\% | 6.0\% | 3.0\% | 0.0\% |
| 96190040 | Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material | A | 5 | 20\% | 16.0\% | 12.0\% | 8.0\% | 4.0\% | 0\% |
| 96190090 | Other | A | 5 | 40\% | 32.0\% | 24.0\% | 16.0\% | 8.0\% | 0.0\% |
| 96200000 | Monopods, bipods, tripods and similar articles | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97 | Works of art, collectors' pieces and antiques |  |  |  |  |  |  |  |  |
| 97011000 | Paintings, drawings and pastels | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97019000 | Other | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97020000 | Original engravings, prints and lithographs | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97030000 | Original sculptures and statuary, in any material | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97040000 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused (excluding those of heading 49.07) | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97050000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97060000 | Antiques of an age exceeding one hundred years | A | 5 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |



| $\begin{aligned} & \text { Tariff code } \\ & \text { (HS2017) } \end{aligned}$ | Description of products | Intra African <br> Import (US <br> 0. | $\begin{aligned} & \text { AfCFTA } \\ & \text { Catego } \\ & \text { ry } \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { ime- } \\ & \text { frame } \\ & \text { years) } \end{aligned}$ | Base rate/MFN Applied Duty | ${ }^{1}$ | T2 | ${ }^{13}$ | ${ }^{1} 4$ | T5 | ${ }^{16}$ | 77 | T8 | T9 | ${ }^{10}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }^{1}$ | Iive Anim als |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 01012100 | Pure-bred breeding anim als |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | p\% |
| 01012900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01013000 | Asses |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01019000 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01022100 | Pure-bred breeding anim als |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01022900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01023100 | Pure-bred breeding anim als |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 01023900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01029000 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01031000 | Pure-bred breeding anim als |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01039100 | Of a mass of less than 50 kg |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01039200 | Of a mass of 50 kg or more |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01041000 | Sheep |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01042000 | G oats |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | \%\% |
| 01051100 | Fowls of the species <em>Gallus domesticus</em> |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01051200 | Turkeys |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | ${ }^{0 \%}$ | 0\% | \%\% |
| 01051300 | Ducks |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01051400 | Geese |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01051500 | $G$ uinea fowls |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01059400 | Fowls of the species <em>Gallus domesticus</em> |  | A | 10 | 0\% | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01059900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01061100 | Primates |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01061200 | Wha les, dolphins and porpoises (mamm als of theorder Cetaced m anatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01061300 | Cam els and othercam elids (Camelidae) |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01061400 | Rabbits and hares |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }_{0 \%}^{0 \%}$ | ${ }_{0 \%}^{0 \%}$ | \%\% |
| 01061900 | Other Repties (including snakes and tutles) |  | ${ }_{\text {A }}$ | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 01062000 | Reptiles (including snakes and turtles) |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 01063100 |  |  | A | 10 | ${ }_{0 \%}^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01063200 | Psitta ciformes (including parrots, parakeets, macaws and cockatoos) |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01063310 | Ostriches |  | ${ }^{\text {A }}$ | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01063390 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01063900 | other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01064100 | Bees |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 01064900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 01069000 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | b\% |
| $\begin{aligned} & \hline 2 \\ & p 2031910 \end{aligned}$ | Meat and Edible Meato ffal |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | p\% |
| 02032910 | Rib |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% | 0\% | \%\% |
| 02050000 | Meat of horses, a sses, m ules or hinnies, fresh, chilled or frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| P2061090 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02062100 | Tongues |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02062900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02063000 | Of swine, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02064900 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02068000 | Other,fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02069000 | -ther, frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02071100 | Not cut in pie ces, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02071210 | Mechanically debonedmeat |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02071300 | Cuts and offal, fre sh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02072400 | Not cut in pieces, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02072500 | Not cut in pieces, frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02072600 | Cuts and off al, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02072700 | Cuts and offal,frozen |  | ${ }^{\text {A }}$ | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | p\% |
| 02074100 | Not cut in pie ces, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | p\% |
| 02074200 | Not cut in pieces, frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02074300 | Fatty livers, fresh orchilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02074400 | Other, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02074500 | other, frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02075100 | Not cut in pieces, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02075200 | Not cut in pieces, frozen |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02075300 | Fatty livers, fresh orchilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02075400 | Other, fresh or chilled |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02075500 | other, frozen |  | A | 10 | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | \%\% |
| 02076000 | Of guinea fowls |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02081000 | Of rabbits or hares |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \%\% |
| 02083000 | Of prim ates |  | A | 10 | $8 \mathrm{c} / \mathrm{kg}$ | 7,2/kg | 6,4c/kg | 5,6c/kg | 4,8c/kg | $4 \mathrm{c} / \mathrm{kg}$ | 3,2c/kg | 2,4c/kg | 1,6c/kg | 0,8c/kg | 3 |
| 02084010 | Of whales |  | A | 10 | $8 \mathrm{c} / \mathrm{kg}$ | 7,2/kg | 6,4c/kg | 5,6c/kg | 4,8c/kg | $4 \mathrm{c} / \mathrm{kg}$ | $3,2 \mathrm{ckg}$ | 2,4c/kg | 1,6//kg | 0,8c/kg | p |
| 02084090 | Other |  |  | 10 | $8 \mathrm{c} / \mathrm{kg}$ | 7,2/kg | ${ }_{\substack{6,4 c / k g \\ 6,4 c k g}}$ |  | $4.88 / \mathrm{kg}$ | $4 \mathrm{c} / \mathrm{kg}$ | $3,26 / \mathrm{kg}$ $3,2 c \mathrm{~kg}$ |  | $1,6 \mathrm{c} / \mathrm{kg}$ <br> $1, \mathrm{ckg}$ | $0.08 / \mathrm{ckg}$ | b |
| 02085000 02086000 | Of reptiles (in cluding sna kes and turtes) Of camels and other camelids (Camelidae) |  | A | 10 10 | $8 c / \mathrm{kg}$ $0 \%$ | 7,2/kg $0 \%$ |  | ${ }^{5,6 c / k g}{ }_{0 \%}$ | 4,8c/kg | ${ }_{\text {4 }}^{4} \mathrm{c/kg}$ | $3,2 \mathrm{ckg}$ $0 \%$ | 2,4c/kg $0 \%$ | 1,6c/kg $0 \%$ | $0,8 / 1 / \mathrm{kg}$ $0 \%$ | p\% |
| 02089010 | Of ostriches |  | A | 10 | \%\% | \%\% | 0\% | 0\% | 0\% | \%\% | 0\% | 0\% | \%\% | \%\% | \%\% |
| 2089090 | Other |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 02091000 | Of pigs |  | A | 10 | 8c/kg | 7,2/kg | 6,4c/kg | 5,6c/kg | 4,8/kg | $4 \mathrm{c} / \mathrm{kg}$ | 3,2/kg | 2,4c/kg | 1,6//kg | 0,8c/kg | 0 |
| p2099000 | Other |  | A | 10 | 8c/kg | 7,2/kg | 6,4c/kg | 5,6c/kg | 4,8c/kg | $4 \mathrm{c} / \mathrm{kg}$ | $3,2 \mathrm{c} / \mathrm{kg}$ | 2,4c/kg | 1,6c/kg | $0,8 \mathrm{c} / \mathrm{kg}$ | , |
| 02109100 | Of prim ates |  | A | 10 | $40 \%$ or $240 \mathrm{c} / \mathrm{kg}$ | 6\% or 216ckg | 2\% or 192ckg | $28 \%$ or 168 ckg | 4\% or 144 ckg | 0\% or 120c/kg ${ }^{1}$ | 16\% or 96c/kg | 2\% or72c/kg | $\%$ or 48 ckg | \% or 24c/kg |  |
| 02109200 | Of whales, dolphins and porpoises (mammals of the order Ceta cea); of manatees and dugongs (mammals ofthe order Sirenia); of seals, sea lions and walruses (mamm als of the suborder Pinnipedia) |  | A | 10 | $40 \%$ or $240 \mathrm{c} / \mathrm{kg}$ | 36\% or 216ckg | 2\% or 192 ckg | $28 \%$ or 168 ckg | $4 \%$ or 144 ckp | 0\% or 120c/kg ${ }^{1}$ | 16\% or 966/kg | 2\% or72c/kg | $\%$ or 48 ckg | $\%$ or 24c/kg |  |
| 02109300 | Of reptiles (including snakes and turrtes) |  | A | 10 | 40\% or 240c/kg | 36\% or 216ckg | 2\% or 192 ckg | $28 \%$ or 168 ckg | 4\% or 144 ckp | 0\% or 1200/kg ${ }^{1}$ | 16\% or 96//kg | 2\% or72c/kg | \% or 48 ckg | \% or 24c/kg | p |
| ${ }^{4}$ | Dairy produce; birds' eggs; natural honey; edible products of anim al orig in, not elsewhere ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 04011007 | Ultra high tem perature(UHT) or "long life " $m$ ilk in containers holding 1 lior less, whether or not containing added minerals, vitam ins, enzy $m$ es andsim ila $r$ additives solely for thepurpose of increasing the nutritional value and providedtheseaddtives do not exceed 1 per cent byvolumeof the final product |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | p\% |
| 04011009 | Other milk, whether or notcontaining added minerals, vitam ins enzy $m$ es and sim ilar additives solely forthe purpose of increa sing the nutritional valueand provided these additives do not exceed 1 per cent by volume ofthe final product |  | A | 10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 04011090 | Other |  | A | 10 | 0\% |  | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 04015090 | Other |  | A | 10 | 0\% | \% 1 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% |
| 04021010 | Not flavoured and not containing addedsug ar or other sweetening matter |  | A | 10 | $g$ with a maxim um | vith a maxim un | $\begin{gathered} \text { with a } \\ \text { maxim um } \end{gathered}$ | with a maxim unt | tha maximu | with a maximuf | $\underset{\text { maximum }}{\text { with a }}$ | $\begin{gathered} \text { with a } \\ \text { maxim un } \end{gathered}$ | maxim un | $\underset{\substack{\text { witha } \\ \text { maximu }}}{ }$ | $p$ |


| 04021090 | Other | A | 10 | Ig with a maxim umpuith a maxim un | with a | with a maxim un | tha maximu | with a maximut | with a | with a | Ha maximu | thamaximu |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 04022110 | Not flavoured | A | 10 | $g$ with a maxim um vith a maxim un | with a | with a maxim un | tha maximu | with a maximur | with a | with a | ha maximu | th a maximu |
| 04022190 | Other | A | 10 | g with a maxim um Vith a maxim un | with a | With a maxim un | th a maximu | with a maximur | with a | with a | ha maximu th | th a maximu |
| 04022900 | Other | A | 10 | $g$ with a maxim umpuith a maxim un | with a | with a maxim un | th a maxim | with a maximur | tha | with a | ha maximu | th a maximu |
| 04029100 | Not containing added sug ar or other sweetening matter | A | 10 | $g$ with a maxim umpuith a maxim un | with a | with a maxim un | tha maximu | with a maximur | with a | with a | ha maximu than | tha maximu |
| 04029910 | In aerosol containers | A | 10 | $g$ with a maxim umpuith a maxim un | with a | with a maxim un | tha maximu | with a maximur | with | , | ha maximu | tham maximu |
| 04029990 | Other | A | 10 | $g$ with a maxim um with a maxim un | ha | with a maxim un | tha maximu | with a maximur | with a | ha | ha maximu | ha maximu |
| 04041000 | Whey and modified whey, whether or notconcentrated or conta ining added sugar or othersweeteningm atter | A | 10 | $g$ with a maxim umpvith a maxim un | $\begin{aligned} & \text { with a } \\ & \text { maxim um } \end{aligned}$ | with a maxim un | tha maximu | with a maximur | $\begin{gathered} \text { with a } \\ \text { maxim um } \end{gathered}$ | with a maximun | a maxim un | with a maxim u |
| 04049010 | Dairy powder blends, containing atleast $30 \%(\mathrm{~m} / \mathrm{m})$ milk protein calculated on a fat-freebasis | A | 10 | a maxim umpuith a maxim un | $\begin{gathered} \text { with a } \\ \text { maxim um } \end{gathered}$ | xim un | maximu | maximur | $\begin{gathered} \text { with a } \\ \text { maxim um } \end{gathered}$ | with a maximun | maxim | $\begin{gathered} \text { with a } \\ \text { maximu } \end{gathered}$ |
| 04049090 | Other | A | 10 | $g$ with a maxim um mith a maxim un | with a | with a maxim un | tha maximu | nur | with a | with a | aximu | tha maximu |
| 04051010 | In im mediate packaging ofa content of 20 kg or more | A | 10 | $g$ with a maxim umpuith a maximum | with a | with a maximum | tha maximu | vith a maxim | with a | tha maxim un | a maxim ut | a maximu |
| 04051090 |  | ${ }^{\text {A }}$ | 10 | g with a maxim umpuith a maximum | with a | with a maximum | th a maximu | vith a maximum | with ${ }^{\text {a }}$ | th a maximun | tha $m$ axim $u$ te | ha maximu |
| [4052010 | With a milk fat content of 39 per cent or morebut less than 75 <br> percent <br> Other | A | 10 10 | gwith a maxim umpuith a maximum | witha maxim um with a | $\mathrm{w}_{\text {with a maximum }}^{\text {witheximum }}$ |  | vith a maxim um | $\begin{aligned} & \text { with a } \\ & \text { maxim um } \\ & \text { with a } \end{aligned}$ with a |  |  |  |






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[^5]\begin{tabular}{|c|c|}
\hline 9033990 \& Other <br>
\hline 29037100 \& Chlorodifluorom ethane(R-22) <br>
\hline 29037200 \& Dichlorotrifluoroethanes (R123) <br>
\hline 29037300 \& Dichlorofluoroethares (R-1416) <br>
\hline 2937400 \& Chlorodifluoroethares ( $R$-142) <br>
\hline 29037500 \& Oichloropenta fluorep <br>
\hline 29037600 \& Brom ochlorodifluoromethane, bromotiffluoromethane and dibrom otetra fluoroethanes <br>
\hline 2937705 \& Trichlorofluorom ethane <br>
\hline 29037710 \& Oichlorodifluorom ethare <br>
\hline 29037715 \& Trichlorotrifluoroethanes <br>
\hline 29037720 \& Oichlorotetra flurreethane a ad chlorpentafuoroeth <br>
\hline 29037725 \& Chlorotrifluorom ethare <br>
\hline ${ }^{29037730}$ \& Penta chlor ofluoroet ane <br>
\hline 29037735
29037740 \& - $\begin{aligned} & \text { retra chlorodifluoroethanes } \\ & \text { Heptachlorofluorporopnes }\end{aligned}$ <br>
\hline 29037745 \& Hexachlorodifluoropreanes <br>
\hline 29037750 \& Pentachlorotrifluoropropanes <br>
\hline 29037755 \& Tetra chlorotetrafluroppropanes <br>
\hline 29037760 \& Trichloropentafluorporopanes <br>
\hline 29037765 \& Dichlorohexafluoroprpares <br>
\hline ${ }^{29037770}$ \& chlorohepta fluorporopanes
Other <br>
\hline 29037800 \& Other perthalogenated derivatives <br>
\hline 29037910 \& Chlorotetrafluoroethanes (R-124) <br>
\hline 29037920 \& Dichlorodiflueroethares <br>
\hline 29037930 \& Other derivatives ofm ethane, ethaneor propanehalogenated only with fluorine and chlorine <br>
\hline 29037940 \& D erivatives ofm ethane, ethaneor propane, halogenatedonly with fluorine and bromine <br>
\hline 29037990

29038110 \& Other <br>
\hline  \&  <br>
\hline 29038130 \& Beta-hexachlorocy clohe <br>
\hline 29038190 \& Other <br>
\hline 29038210 \& Aldrin (ISO) <br>
\hline 29038220 \& chiordane (ISO) <br>
\hline 29038230 \& Heptachlor <br>
\hline ${ }^{290383800}$ \& Mirex(150)
Polychlorinated dibenzo.-.dioxins <br>

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29038930
$$ \& Dibenzofurans <br>

\hline 29038940 \& xabrom odiphe <br>
\hline 29038990 \& Other <br>
\hline 29039100 \& Chlorobenzene, o-dichlorobenzene and p -dchlorobenzene <br>
\hline 29039210 \& DDT (ISO) (clofendane (INN) , 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethanel) <br>
\hline 29039290 \& <br>
\hline 290393 \& Penta chlorobenzere (ISO) <br>
\hline 2939940 \& Hexabrom obiphenys <br>
\hline 29039995 \& Poly brom inated biphenys (P8B) 36355-018 (rexa-1) <br>
\hline 29039910 \& Poly brom inated biphenys ( PR8) $363555-018$ (deca-1) <br>
\hline 29039915 \& Polybrom inated biphenls (P88) (36355-018) (octa-1) <br>
\hline 29039920 \& Poly chlorinated bipher/s (PCB) <br>
\hline 29039925
29039990 \& Polychlorinated terphenyls (PCT) <br>
\hline ${ }^{290399990}$ \& - ${ }^{\text {Other }}$ sulphonic a cids <br>
\hline 29041090 \& Other <br>
\hline 29042000 \& De eriv atives conti iningonly nitro or onlynitroso goum <br>
\hline 29043100 \& Perfluorooctane sulphonic a cid <br>
\hline 29043200 \& Am m onium perflurroctare sulphora <br>
\hline 29043300 \& Uthium perfluorooctane sulphonate <br>
\hline 29043400 \& Potassium perfluoroctane sulphonate <br>
\hline 29043500 \& Other salts of perfluurooctane sulphonic a cid <br>

\hline 29043600 29049100 \& | Perfluorooctane sulphony fluoride |
| :--- |
| Trichloronitrom ethane (chloropicrin) | <br>

\hline 29049900 \& Other <br>
\hline 29051100 \& Methanol( m ethy a lochol) <br>
\hline 29051200 \& Propan-1-01 ( propla lachol) and propan-2-d <br>
\hline 29051300 \& Butan-1-01(n-butyla lcohol) <br>
\hline 29051400 \& Other butanols <br>

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\begin{aligned}
& 29051600 \\
& 90051700
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$$ \& Octanol (octy lalcohol) and isom ers Dodecan-1-ol (la uryl alcohol) hexad <br>

\hline \& octadecan -1 -ol (steryl a loohol) <br>
\hline 29051910 \& 3,3-D Dim ethybutan-2-01 (pina coly lacohol) <br>
\hline 29051920 \& Pentanol (am y a lochol) and isomes thereof <br>
\hline 29051990 \& Other <br>
\hline 29052200 \& Acyclic terpene alcohols <br>
\hline 29052900 \& Other <br>
\hline 29053100 \& Ethylene glycol (ethanediol) <br>

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\begin{aligned}
& 29053200 \\
& 29053900
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$$ \& Propylene gly col (propane-1,2-diol) other <br>

\hline 29054100 \& 2-Ethyl-2-hy ${ }^{\text {- }}$ (oxy methyl) propane-13-did <br>
\hline \& (trim ethylolpropane) <br>
\hline 29054200 29054300 \& Pentaerythritol <br>
\hline 29054400 \& 0-glucito ( sorbitol) <br>
\hline 29054500 \& Giycerol <br>
\hline ${ }^{29054900}$ \& Other <br>
\hline ${ }^{290555900}$ \& Ethehlorvy nol(INN) <br>
\hline 29061100 \& Menthol <br>
\hline 29061200 \& cyclohexanol, methycy clohexa mols and dimethycy clohe <br>
\hline 29061300 \& sterols and inositols <br>
\hline 29061900 \& Other <br>
\hline 29062100 \& Benzyla acohol <br>
\hline 29062910 \& 2,2,2-Trichloro-1,1-bis(4 chloropheryl) ethanol (Dicofol) Other <br>
\hline 29071100 \& Phenol (hydroxy benzere) and its salts <br>
\hline 29071200 \& Cresols and their salts <br>
\hline 29071300 \& O cty Phenol, nonyl phenol andtheir isomes; salts thereof <br>
\hline 29071500 \& Naphthols and their salts <br>
\hline ${ }^{29071900}$ \& other
Resorcinol and its salts <br>
\hline 29072200 \&  <br>
\hline 29072300 \& 4,4-Isopropy lidenediphenol (bisphenol A, diphenylolpropane) and its salts <br>
\hline 29072900 \& Other <br>
\hline 29081100 \& Pentachlorophenol(ISO) <br>
\hline 29881900 \& Other <br>
\hline 29089100 \& Dinoseb (ISO) and it salts <br>
\hline 29089200 \& 4,6-D initro--cresd ( O NOC C (ISO) ) and it salts <br>
\hline 29089900 \& Other <br>
\hline 29991100 \& Diethylether
Other
Ot <br>
\hline ${ }^{290992900}$ \& <br>
\hline \& sulphona ted, nitrate dor nitrosatedde rivatives <br>
\hline 29093005 \& Decabrom odiphenyl ether <br>
\hline 29093010 29093020 \& Pentabrom odpheny lether (cpent B ${ }^{\text {T }}$ <br>
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| 72090 | Other |
| :---: | :---: |
| 70179010 | Blood sam ple collection tubes |
| 70179090 | Other |
| 70181000 | G lass beads, im itation pearls, im itation precious or semiprecious stones and sim ilar glass sm allwares |
| ${ }^{7} 71828000$ | Glass microspheres not exceeding 1 mm m d diameter |
| 70191100 | Chopped strands, of a lengethnot exceeding 50 mm |
| 70191200 | Copered Revands, of leng thnot exceeding 50 mm |
| 70191910 | Yarn |
| 70191990 | Other |
| 70193100 | Mats |
| 20193200 | Thin sheets(voiles) |
| 70193900 |  |
| 70194010 | fabrics woven from multiliamert rovings Other, coated with plastics |
| 70194020 | Other, coated with plastics |
| 70194090 | Other |
| 70195110 | Coated with plastics |
| 20195190 | Other |
| 70195210 | Coated with plastics |
| 70195290 | other |
| 70195910 | Coated with plastics |
| 70195990 | other |
| 70199020 | For blades used with wind turbin |
| 70199030 | Filter bags; prepared electrical insulating tape, coated or im pregnated |
| 70199090 | Other |
| ${ }_{76} 7200000$ | Other articles of glass Alum inium and articles the e of |
| 71011000 | Natural pearls |
| 11012100 | Unworked |
| 71012200 | Worked |
| 71021000 | Unsorted |
| 11022100 | Unworked or sim dy saw, cleaved or brue |
| 1022900 | other |
| 11023100 | Unworked or sim dy saw, cleaved or brue |
| 71023900 | Other |
| 1031010 | Quartz tiger's eye (also knownas tiger's eye) |
| 71031020 | Sugilite (also known as avaite) |
| 71031090 | <p>other/P> |
| 1039100 | Rubies, sapphires and emeralds |
| 1039900 | Other |
| 1041000 | Piezo-electric quartz |
| 1042000 | Other, unworked $\alpha$ sim plysa wn orroughly shaped |
| 1049000 | Other |
| 1051000 | Of diam onds |
| 71059000 | - ${ }_{\text {Other }}^{\text {Powder }}$ |
| 71069100 | Unwrought |
| 71069200 | Semi-mantactured |
| 71070000 | Base metals clad with silver, notfurther warked than semimanufactured |
| 71081100 | Powder |
| 1081200 | Other unwrought forms |
| 1081300 | Other semi-manufactured torms |
|  |  |
| 71090000 | Base metals or silver, clad with gold, not further workedthan semi-manufactured |
| 71101100 | Unwrought or in powder form |
| 71101900 | Other |
| 71102100 | Unwrought or in powder fam |
| 71102900 | other |
| ${ }^{11103100}$ | Unwrought orin powder focm Other |
| 71103900 | Other Unwroug |
| 71104900 | Other |
| 1110000 | Base metals, silver or gold, clad with platinum, notfurther worked than semi-ma nufactured |
| 23000 | Ash conta ining precious metal or precious meal compounds |
| 1129100 | Of gold, including metal clad withg old (excluding sweepings containing other precious metals) |
| 71129200 | Of platinum, including $m$ etal clad with platinum (excluding sweepings containing other precious $m$ etals) |
| ${ }^{1129910}$ | Of plastics conta ining siver compounds |
| 11129990 | Other |
| 71131100 | Of silver, whether or notplated or clad withotherprecious metal |
| 131900 | Of other precious metal, whetheror not platedor clad with preciousmetal |
| 71132000 | Of base metal clad with precious metil |
| 1141110 | Com mem or tive medalions |
| ${ }_{7114119190}^{11419}$ | (ether $\begin{aligned} & \text { Oth } \\ & \text { com mem onat ive medallions }\end{aligned}$ |
| 1141990 | Other |
| 1142010 | Com mem orative medallions |
| 71142090 | Other |
| 1151000 | Catalysts in the forr of wirecloth or gill of platinum |
| 71159030 | Crucibles of platinum ; wirecloth of platinum; laboratory equipment of platim um |
| 71159090 | Other |
| ${ }^{111616000}$ |  |
| 71162000 | Of precious or sem i-precious stones (natural, sy nthetic or reconstructed) |
| 71171100 | Cuff-links and studs |
| 71171900 | other |
| 71779000 | other |
| 71181000 | Coin (excluding gold coin), not beingle a a tender |
| 71189000 |  |
| 2011000 | Non-alloy pig iron containing by mass 0,5 per cent orless of phosphorus |
| 2012000 | Non-alloy pig iron containing by mass morethan 0,5 per ce phosphorus |
| 72015000 | Alloy pig iron; spiegeleisen |
| 22021100 | Containing by $m$ ass $m$ ce than 2 per cent ofarbon |
| ${ }_{72022190}^{22021900}$ |  |
| ${ }^{202022100}$ | Containing by massm $m$ ce than 55 per centof silicon |
| 22023000 | Ferro-silico-m anganese |
| 2024100 | Containing by $m$ ass $m$ cre than 4 per cent ofcarbon |
| ${ }^{2} 2224900$ | Other |
| 12025000 | Ferro-silico-chrom ium |
| 22026000 | Ferro-nickel |
| ${ }^{2} 2202720000$ | Ferro-moly vderum Ferro-tungsten and feroo-silico-tungsten |
| 22029100 | Ferro-titanium anderero-silico-titanium |
| 22029200 | Ferro-vanadium |
| 22029300 | Ferro-niobium |
| 72029930 | Ferro-silico-m agnesium |
| ${ }^{2} 220299990$ | Other -errous products obtained by direct reduction of ir |
| $\begin{aligned} & 72031000 \\ & 72039000 \end{aligned}$ | Ferrous products obtained by direct reductionof iron ore Other |




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| /3141410 | Insect screening, being woven wire with5 or more but not exceeding 7 a pertures per cm in the warp as well a s in the weft, woven from wire of a crosssectional dim ension notexceeding $0,32 \mathrm{~mm}$ <br> With 4 or more but not exceeding 10 aperures per cm in the |
| :---: | :---: |
|  | warp as well a s in the weft excluding insect scre |
| 73141430 | wit |
| 73141490 | warp as |
| \%3141920 | Insect scre ening, be |
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|  | 7 apertures ser cm in the warp as wellas in the weff, woven |
|  | from wire of a cross-section |
|  | dim ension not excee ding $0,32 \mathrm{~mm}$ With 4 or more but not exceeding 10 aperures per cm in |
| 73141930 | With 4 or more but not exceeding 10 apertures per cm in warp as well a s in the weft (excluding insect screening) |
| 3141940 | With m ore than 10 but note |
|  | warp as well a sin theweft |
| 1990 | Other |
| 42000 | G rill, ne |
|  |  |
|  | aving a mesh size of $100 \mathrm{~cm}^{2}$ |
| (3143100 |  |
| 73144100 | Plated |
| 73144200 | coated with plastics |
| 73144900 | other |
|  | Expanded metal |
| 3151110 | Bush roller conveyor cha |
|  |  |
|  |  |
| 73151235 | Articulated conveyor chain |
|  | not excee ding |
|  | $1,4 \mathrm{~kg} / \mathrm{m}$ and a widh of 50 mm or more but not excee ding 80 |
|  |  |
| 1910 | Other |
|  | Of bush roller conveyor chain, the following, by mass per piece pins - exceeding 300 g , bushes -exceeding 190 g , rollers - |
|  | exceeding 800 g and side plates - exceeding 950 g |
| 73151990 | Other |
| 731520 | skid chain |
| $\begin{array}{\|} 73158100 \\ 73158201 \end{array}$ | stud-link |
|  | The link of |
|  | ste |
|  |  |
|  | steel wire, bars or rods of a diameter of $4 \mathrm{~mm} \mathrm{\& nbsp}$;or more but not exceeding 10 mm |
| 73158205 |  |
|  | The links of which |
|  | excee ding 20 mm |
| 3158207 | The links of which arem manutatured from raund sectionion $\alpha$ |
|  | steel wire, bars or rods of a diam eter exceeding 20 mm but |
|  | eding 36mm |
| 8290 | 年er |
| 73158910 | Transm ision, conveyco orele vator chain |
| 73158990 |  |
| 73159010 | For transm ission, conveyor $\alpha$ elevatat chain or wedde dink |
|  |  |
| ${ }^{331596}$ |  |
| ${ }^{73160000}$ | Anchors, grapnels and pars thereof, ofiron or steel |
| 73170002 | Wire nails with shanks pointedat oneend, presented in st |
| 3170004 | KPPPointed |
|  | neads/P> |
| 73170006 | Other wire nalis |
| 73170015 | - rawing pins; corrugated nals |
| 73170040 | staples |
| 73170090 | Other |
| 73181100 | Coach screws |
| 73181200 | Other wood screws |
| 731813 | Screw hooks and screw rings |
| 731814 | Self-tapping screws |
| 73181533 | Socket screws |
|  | Bolts (including bolt ends, screw studs and screw studding) identifia ble for use on aircraft |
| 81535 | Other screws and bolts (including bolt ends andscrew studs |
|  | stainless steel (excluding those that are fully threaded with hexagon heads) |
| 73181536 | Screw studd ing of sta inless steel (exclud ding thse idenofia aicratt) |
|  |  |
| 73181537 | Other screws and bolts, fully stainless steel |
| 73181539 | Other screws, fully threaded with hexa gon heads excluding |
|  | those of sta inless steel) |
| /3181541 | Bolt ends and screw studs lextudin |
|  |  |
| 73181542 | Screw studding (excluding those of sta inless steel a ndthose identifiable for a ircraft) |
| 73181543 | Other bolts excluding bolt ends, screw studs and screw |
|  | studding) with hexag |
| ${ }^{33181590}$ | Other |
|  | dentifiable for use |
| $\left[\begin{array}{l} 73181605 \\ 73181610 \\ 73181620 \end{array}\right.$ | Of stainess steel |
|  |  |
|  | hexagon colla red nuts and hexago seff-locking nuts</P> |
| $\begin{array}{\|} 73181630 \\ 73181690 \end{array}$ | Other, hexagon nuts |
|  | Other |
| ( $\begin{aligned} & 73181690 \\ & 73181800 \\ & 73182110\end{aligned}$ | Other |
|  | Spring washers, split or double coiled |
| ${ }_{\substack{13182110}}^{7318290}$ | other |
| 73182200 | Otherwashers |
| 73182300 | Rivets |
| ${ }^{33182400}$ | Cotters and cotter-pins |
|  | Other |
| 3194000 | Safety pins andotherpins |
| $\begin{array}{r} 73199000 \\ 73201000 \end{array}$ | other |
|  |  |
| 73202010 | With a wire diam eterof morethan 1.32 mm but notexceeding 2.43 mm \  |
| (33202090 | Other |
|  | Other |
| 73211110 | Stoves for gas fuel, ha ving two or moreplates with gas burners and a gas oven witha gross ca pacity not excee ding 100litres |
|  | Other |
| $\begin{aligned} & 73211200 \\ & 73211900 \end{aligned}$ | For liquid fuel |










16.0 | $16.0 \%$ |
| :--- |
| $12.0 \%$ |



$10.0 \%$
$7.5 \%$



| 68100 | Of an output exceeding 40MW |
| :---: | :---: |
| 688200 | a output not exceeding 40 MW |
| 206900 | Parts |
| 34071000 | Aircraft engines |
| 34072100 | Outboard m otas |
| 84072900 | Other |
| 84073100 | Ofa cylinder capa aty nd exceeding $50 \mathrm{~cm}^{3}$ |
| 34073200 | Of a cy linder capacity exceeding $50 \mathrm{~cm}^{3}$ but not excee ding 2 $\mathrm{cm}^{3}$ |
| 73300 | Of a cy linder capacity exceeding $250 \mathrm{~cm}^{3}$ butnot exceeding |
|  | a cylinder capa |
| 79000 | Other engines |
| 34081000 | Marine propulion engines |
| 34082000 | Eng ines of a kind usedfor the propulsion of ve hicles of Cha 87 |
| 65 | Stationary ergine, four-strok |
|  | ca pa city of $300 \mathrm{~cm}^{3}$ orm ore butless than $4000 \mathrm{~cm}^{3}$ (excluding those identifia blefor usesolely or principally with road rollers) |
| 84089090 | Other |
| 34091000 | For aircraft engines |
| 84099127 | Pistons, whether or not fitted with gudgeonpins, piston $r$ cy linder liners or sleeves, for motorve hicle eng ines |
| 8409 | Gudgeon pins (excluding those for motorcyde engines) |
| 84099140 | nlet and exhaust vaves, with a heed d |
|  |  |
|  |  |
|  | Other |
| 34099930 | Pistons, with an outside diam eternot exceeding 155 mm , whether or not fitted with gudgeon pins, pistonrings or cyll |
|  |  |
| 84099990 | Other |
| 34101100 | Ofa power not exceeding 1000 kW |
| 84101200 | Of a power excee ding 1000 kW but not excee ding 10000 k |
| 34101300 | Of a power excee ding 10000 |
| 84109000 | Parts, including regulators |
| 34111100 | Of thrust not exceeding 2 |
| 84111200 | Of a thrust exceeding 25 kN |
| 84112100 | Of a power not excee ding 110 kW |
| 34112200 | Of power excee ding 1 100kw |
| 84118100 | Of a power not excee ding 5000 kN |
| 84118200 | Of a power exceeding 5000 kW |
| 34119100 | Of turb-jets or turbo-propellers |
| 8419900 | Other |
| 84121000 | Reaction eng ines (extud ing turbojets) |
| 84122100 | Linear a ating (cylinders) |
| 84122900 | Other |
| 84123100 | Linear a ating (cylinders) |
| 84123900 | Other |
| 841280 | $G$ enerators forwind turbines |
| 34128890 |  |
| 34129000 | Parts |
| 84131100 | Pum ps for dispensing fuel or lubricants, of the type use din filling-stations or in garages |
| 34131900 | Other |
| 84132000 | Hand pumps (excluding those of subheading 8413.11 or 8413.19) |
| 34133000 | Fuel, lubricating or cooling medium pumps forinternal com bustion piston engines |
| 34134000 | concrete pumps |
| 84135000 | Other reciprocating pasitive displaxementpumps |
| 84136000 | Other rotary pasitive displacementpumps |
| 84137025 | subm ersible pumps |
| 84137090 | Other |
| 84138100 | Pumps |
| 34138200 | Liquid elevators |
| 84139100 | Of pumps |
| $84139200$ | of liquid elevators |
| 84142000 | Hand-or footoperted air pum ps |
| 84143000 | Com pressors of a kindused in refrigerating equipmert |
| 34144000 | Air com pressors m ounted on a wheeled chassis for towing |
| 84145100 | Table, floor, wall, window, ceiling or roof fans, with a selfconta ined electric motor of a outputnot exceeding 125 W |
| 84145900 | Other |
| 84146020 | Oomest |
| 84146090 | Other |
| 84148000 | Other |
| 84149070 | For ventilating fans (excluding that for fans identifiable for with motor vehicle engines) |
| 34149090 | Other |
| 84151010 | Of a kind used for buildings, com pressor operated, hav ing a rated cooling capacity notexceeding $8,8 \mathrm{~kW}$ |
| 020 |  |
|  | rated cooling capacity no |
| 84151050 | Other, ${ }^{\text {Oto }}$ exceeding |
| 34151090 | exteedin |
| 84152000 | Of kind used for persons, in m coor vehicles |
| 84588110 | Of a kind used for buildings, ha ving arated cooling capa exceeding 8.8 kW |
| 34158190 | Other |
| 84158210 | Of a kind used for buildings, having arated cooling capa exceeding $8,8 \mathrm{~kW}$ |
| 58290 | Other |
| 84158310 | Of a kind used for buildin |
|  | excee ding $8,8 \mathrm{~kW}$ |
| 158390 | Other |
| 84159005 | Indoor units and outdoor urits for ma chine of subrea dings |
| 84159020 |  |
|  | com pressor operated machines of subreadn |
|  | rated cooling capa city notexceeding $8,8 \mathrm{~kW}$ |
| 159090 | Other |
| 84161000 | Furnace burners for liquid fuel |
|  | Other furnace bumers, induding combination burners |
| 34163000 | Mechanical stokers, including their $m$ echanical grates, m echa nical a sh dischargers a ndsim ilar appliances |
| 9000 | Parts |
| 84171000 | Furnaces and ovens forthe roasting, $m$ elting or other heattreatment ofores, pyrites or ofm etals |
| $\begin{aligned} & 84172000 \\ & 84178000 \end{aligned}$ | Bakery ovens, including biscuit ovens Other |





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| 678990 | Other |
| :---: | :---: |
| 346791 | saws |
| 84679200 | Of pneumatictools |
| 84679910 | For the tools of subheading 8467.29.10 |
| 84679990 |  |
| 84681000 | pipes |
| 84682000 | Other gas-operated ma chinery and apparatus |
| 34688000 | Other m a chinery anda pparatus |
| 84689000 |  |
| 84701000 | Electronic calculators capable of operation without an external source of electric power and pock et-size data recording, |
|  | reproducing and displaying ma chires with calcula ding functions |
| 84702100 | Incorporating a printing device |
| 84702900 | Other |
| 84703000 | Other calculating machines |
| 84705000 | Cash registers |
| 84709000 | Other |
| 84713000 | Portable automatic data processing machines, of a mass not exceeding 10 kg , consisting ofat least a central processing unit, |
| 84714100 | a key board and a display <br> Com prising in the same housingatleast a central processing |
| 84714100 | unit and an inpute nbsp, and ouput unit, whether or |
|  | com bined |
| 84714900 | Other, presented in the form ofsystems |
| 84715000 | Processing units lexcuding those ofsubhea ding 8771.410r |
|  | 8471.49), whetheror not cont iningin the samehousingone 0 |
|  | two of the following types of units: storage units, input units output units |
| 84716000 | Input or output units, whether or notconta in ingstorage unitin |
|  | the same housing |
| 84717000 | storage uns |
| 84718000 | Other units of automatic dataprocessingm achines |
| 34719000 | Other |
| 84721000 | Puplicating ma achines |
| 84723000 | Machines for sorting or foding mailor fo inserting malin envelopes or bands machines for opening closing or sealing |
|  | envelopes or bands, $m$ achines for opening, closing or sealing mail and machines for affixing or cancelling postagestamps |
| 84729000 | Other |
| 84732100 | Of the electronic calculating machines of subheading 8470.10, |
|  |  |
| 847333000 | other |
| 34733000 84734000 | Parts and accessories of them achines of heading 84.71 Parts and accessories of them achines of eading 84.72 |
|  |  |
| 34735000 | the \ m achines oftwo or moreof the headings 84.70 to 84.72 |
| 84741000 | Sorting, screening, separatingor washing machines |
| 84742000 | Crushing or grinding machin |
| 84743100 | Concrete or m ortar m ixers |
| 84743200 | Ma chines for m m ing m ineral subst |
| 8474 | Other |
| 84748000 | Other machinery |
| ${ }^{34749000}$ | parts |
| 84751000 | M a chines for a ssem bling electric or electronic la mps, tube valves or fla ash-bulbs, in glass envelopes |
| 84752100 | Ma chines for m a king optical fibres and prefoms stereef |
| 84752900 | Other |
| 34759000 | Parts |
| 84762100 | Incorporating heatingor refirigera ting devices |
| 347629 | Other |
| 34768100 84768900 | Incorpora |
| 347 | Other |
| 84769000 84771000 | Parts |
| 34771000 | Injection-m ould |
| 34772000 84773000 | Extruders |
| 84773000 | Blow moulding machines |
| 34774000 | Vacuum moulding machines andotherthe m of |
| 84775100 | For mould |
|  | otherwise form ing inner thes |
| 84775900 | Other |
| 84778000 | Other machinery |
| 34779000 | Parts |
| 34781000 | Machinery |
| 34789000 | Parts |
| 84791000 | Ma chinery for public works, building or the ike |
| 84792000 | Ma chinery for theextractionor preparation ofanimal or fixed vegetable fats or oils |
| 4793000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials andother $m$ achinen |
| 84794000 | Rope or cable-m akingm ach |
| 34795000 | Industrial robots, not elsewherespecifiedor included |
| 84796000 | Evaporativeair coolers |
| 34797100 | Of a kind used in a irports |
| 84797900 | Other |
| 34798100 84798200 | Fortreating metal, including electric wire ciil-wind |
| 84798200 | Mixing, kneading, crushing, grinding, scree ning, sif tin hom ogenising, emulsify ying or stirring machines |
| 84798933 | Floor polishers and scrubbers, electical, non-dam estic |
| 84798990 84799000 | other |
| 34799000 84801000 | Parts ${ }^{\text {Pa }}$ |
| 84801000 <br> 84802000 | Moulding boxes for metal foundry Mould bases |
| 84803000 | Moulding patterns |
| 34804100 | Injection |
| 84804900 | Other |
| 84805000 | M oulds for glass |
| 34806000 | Moulds for m ineral materials |
| 34807100 | Injection or com pression types |
| 84807900 | Other Eor us with pipesor piping of an outide diameter |
| 84811010 | For use with pipes or piping of an outide diameter not exceeding 32 mm |
|  | Other |
| $\begin{aligned} & 84812000 \\ & 84813010 \end{aligned}$ | Valves for ole ohy draulic or pneum <br> Double door wafer type |
| 34813090 | Other |
| 84814010 | Of copper alloys or plastics, for use with pipes or piping of an outside diam eter not exceeding 32 mm |
| 84814090 | other |
| 84818001 | Pressure or flow controlvalves (excluding valves of aluminium, of a mass of $150 \& \mathrm{Rnbsp}^{2} \mathrm{~g}$ orm ore, but not exce eding $200 \& \mathrm{nbsp;g}$, andof a capacity of $5,3 \& \mathrm{nbsp} ; \mathrm{kW}$ or morebut no exceeding $8,4 \& \mathrm{nbsp} ; \mathrm{kW}$ used in automotive airconditioning units), for use with pipes or piping of on outside diameter not exceeding $32 \& n b s p ; m m$ |
| 481800 | Fire hydrants |
| 84818009 | Valves of a kind com monly usedwith other inflata ble aricies |
| 84818011 | Flush valves of a kind comm only used with watercloset pars, urinals or slop hoppers |

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& \stackrel{\rightharpoonup}{ }
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| 84019010 | entifiable for use with aircrats seats ofsubh |
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|  |  |
|  |  |
| 94021000 | Dentists', barbers' or sim liar chairs and parts the |
| 94029000 | Other |
| $\begin{aligned} & 94037000 \\ & 94038200 \end{aligned}$ | Furniture of plastics Of bamboo |
| 94038300 | of rattan |
| 94388900 | Other |
| 9439900 | Parts |
| 94043000 | sleeping bags |
| 94051037 | Shadowless, com monly used in operating theatres or bydental surgeons |
| 94051090 | Other |
| 94052000 | Electrict table, desk, bedside or floc-standinglam |
| 94053000 | Lighting sets of a kind usedfor Chistm as trees |
| 94054017 | Ships |
| 94054021 | <p cla ss="M soN orm al" style="m arg in: Ocm 0 cm 10 pt "> $>$ font fa ce= "Ca libri">0 the light fitting s, containing lightemitting diodes (LED) as a sourceof illum ination $\langle/ f o n t><$ /p> |
| 94054047 | shadowless, com m ony used in operating the |
|  | geons |
| 254055 | Other, with base and diffusers of baxe mea |
| 94054060 | Floodlights and spotlights designed foruse solely or principa lly with theatre, stage, television or film productions |
| 94054080 | Rope lifhts, having a casing of polvmers ofvinyl chloride with |
|  | an outside diam eter of 13 mm orm ore butnot exceeding 15 mm , internally fitted with interconnectedla $\mathrm{m} p \mathrm{p}$ |
| 94054090 | Other |
| 94055000 | Non-electricallam ps and lighting fitting |
| 94056000 | Illum inated signs, illum ina ted name-plates and the like |
| 94599120 | For shadowless sighting fiting s and ships navigationlam ps |
| $\begin{aligned} & 94059190 \\ & 94059230 \end{aligned}$ | her |
|  | For shadowless lighting fiting sand stips navigationlam |
| 94059290 | Other |
| 94059927 | For shadowless lam ps and ships navigationlamps |
| 94059990 <br> 94061000 | - ${ }_{\text {Other }}^{\text {Of wood }}$ |
| 94069010 | Of iron or steel |
| 94069990 | Other |
|  | Furniture; bedding, mattresses, m a tress supparts, cushions and sim ilar stuffed furnishing s; ... |
| 95030010 | Tricy cles, scooters, pedal cars and sim ilar wheeled toys; dolls' carriages |
| 95030090 | Other |
| 5504200 | Articles and accessories for billiards of allk inds |
| 95043010 | Gam es of skillo r chance |
| 95043090 | Other |
| 95044000 | Playing cards |
| 95045010 | Of a kind used with television reeeivers |
| P504509055049000 | Other |
|  | Other |
| 95049000 95051000 | Articles for Christm as festivities |
| $\begin{aligned} & 95059000 \\ & 95061100 \end{aligned}$ | Other |
|  | Skis |
| 95061100 <br> 95061200 | Ski-fasten nings (ski ibindings) |
|  | Other |
| $55062100$ | Sailboar |
| 55062900 <br> 55063100 | ther |
|  |  |
| 95063200 |  |
| 95063900 |  |
| 55064000 <br> 5065100 | Articles and equipm ent for tade-tennis |
|  | Lawn-tennis rackes, whethe or notstrung |
| $\begin{aligned} & 95065100 \\ & 95065900 \end{aligned}$ | Other |
| $95066100$ | Lawn-tennis balls |
| $95066200$ | Inflatable |
| $\begin{aligned} & 95066900 \\ & 95067000 \end{aligned}$ | other |
|  | ice skates and r attached |
| 55069100 | Articles a nd equipm ent for general physical exe or athletics |
| 25069910 | Collap psible swim $m$ ing pools and padd ling pools, of poly |
|  | viny chloride (PVC) |
| 55069920 | Artificial turf in the form of sports fields play ing surfaces including marking lines, presented unassembled |
| 95069990 95071000 | Other |
|  | Fishing rods |
| [85072000 | Fish-hooks,w |
|  | Fishing re |
| [95079000 | Other |
|  | Travelling circuses and traveling mengereies |
| ${ }^{555814000}$ | Toys, gam es and sports requisites; parts anda ceessories |
|  | thereof |
| 96011000960190109601909096020000 | Worked ivory and aticles of ivon |
|  | Worked ostrich egg shells |
|  | ( $\begin{aligned} & \text { Other } \\ & \text { Worked veg etable or mineral carving material a nd aricices of }\end{aligned}$ |
| 96020000 | these materials; m ouldedor carved articles of wax, of stea |
|  | natural gum s or natural resins or ofm de delling pates, a |
|  | moulded or carve darticles, not tsewhere specified or inclu |
|  | worked unhard ened gela in lextuding ge latin of headirg 3 |
|  | and articles of unhardene dge elatin |
| 96031000 | Brooms and brushes, consisting of twigs or other vegeta ble m aterials bound toge ther, with orwithouthandes |
| $\begin{aligned} & 96032100 \\ & 96032900 \end{aligned}$ | ooth brushes, including denta-plate bus |
|  | Other |
| $\begin{aligned} & \begin{array}{l} 60329000 \\ 96033010 \\ 96033090 \end{array} \mathbf{~} \end{aligned}$ | Artists brushes and writing brustes |
|  | Other |
|  | Pa int, distem per, va mish or sim ila rbrushes (excluding brushes of subheading 9603.30 ); paint pads androllers |
| ${ }^{96035010}$ | Machine bottle brushes |
|  | Parts of portable machinet tols |
| ${ }^{26035030}$ | Parts of agricultural ma hinery |
|  | Parts of other industrial or m anufactu uing ma chinery |
| ${ }^{86035040}$ | Other |
|  | Feather dusters, of ostrich feathers |
|  | Other |
| 96039090 96040000 96050000 | Hand sieves and hand riddes |
|  | Travelsets for personal toilet, se wing orshoe or clothes cleaning |
| 960610009606210096062200 | Press-fa steners, snap-fa steners and press-studs and parts therefor |
|  |  |










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## ANNEX 3

## CUSTOMS CO-OPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE

Article 1
Definitions
For purposes of thisAnnex, the following definitionsshall apply:
(a) "Customs" meansthe Government service responsible for the administration of the Customs Law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods;
(b) "Customs Authority" meansthe administrative authority responsible for administering CustomsLawsin a State Party;
(c) "Customs Cooperation" means collaboration among Customs Authorities aimed at the simplification of procedures and the improvement of Trade Facilitation, with the intention to enhance regulation of trade flows and enforcement of applicable laws in the State Parties by establishing international customsstandardsand harmonised customsproceduresasoutlined inthis Annex;
(d) "Customs Law" meansthe statutory and regulatory provisionsrelated to importation, exportation and movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs Authorities and any regulations made by the Customs Authorities under their statutory powers;
(e) "Customs Offence" meansany breach or attempted breach of CustomsLaws of a State Party;
(f) "Mutual Administrative Assistance" means actions of a Customs Authority on behalf of or in collaboration with another Customs Authority for the properapplication of Customs Laws and for the prevention, investigation and repression of Customs Offences;
(g) "Trade Facilitation" meansthe simplification and harmonisation of international trade procedures, including activities, practices, and formalities involved in collecting, presenting, communicating, and processing data required for the movement of goods in international trade.

Article 2

## Objectives and Scope

1. State Parties, through their CustomsAuthorities, and in accordance with the provisions set out in thisAnnex, shall afford each other:
(a) cooperation in all areas of Customsadministration aimed at improving the regulation of trade flows and the enforcement of applicable lawswithin the State Parties, by:
(i) providing for common measuresfor which State Parties are encouraged to comply with in the formulation of their Customs Law and procedures; and
(ii) establishing appropriate institutional arrangements at continental, regional and national levels.
(b) Mutual Administrative Assistance withinthe scope of this Annexto:
(i) ensure that the Customs Law in their territories are observed;
(ii) prevent, investigate and combat customsoffences;
(iii) make available documents necessary for he application of CustomsLaw;
(iv) facilitate the simplification and harmonisation of their customsprocedures; and
(v) ensure the smooth flow of trade and the integrity of the international supply chain.
2. State Parties shall cooperate in the form of Mutual Administrative Assistance in accordance with the framework of the Agreement within their competence and available resources of their CustomsAuthorities.
3. Cooperation in Customsmatters shall apply to any administrative authority of State Parties that is competent in matters covered by Customs Law. Thisco-operation shall be channeled through the CustomsAuthorities of the State Parties.
4. The provisions of thisAnnex shall not provide a right on the part of any private person to obtain, suppress or exclude any evidence or to impede the execution of a request.
5. The Council of Ministersmay allow exceptionsin the application of the provisions of thisArticle aswould be allowed in the application of the provisions of the Harmonised System (HS) convention, provided that it is satisfied that such exceptions will not hinder the comparison of customstariffsand trade statisticsamong State Parties.
6. Subject to the exceptionsreferred to in paragraph 1 of thisArticle:
(a) each State Party undertakes to adopt customs tariff nomenclatures and statistical nomenclatureswhich are in conformity with the applicable version of the HS. Accordingly, in respect of its nomenclatures, each State Party shall:
(i) use all the headings and sub-headings of the HS without addition or modification, together with their related numericalcodes;
(ii) apply the general rule for the interpretation of the HS;
(iii) follow the numerical sequence of the HS ; and
(b) each State Party shall regularly publish, in a format that is easily accessible, its import and export trade statistics in conformity with the six-digitcodes of the HS, or at the initiative of the State Party, beyond that level, unless publication is precluded for exceptional reasonssuch as commercial confidentiality or national security.
7. In complying with the undertakingsin paragraph 2(a) of this Article, each State Party may make such textual adaptationsas may be necessary to give effect to the HS in its domestic law.
8. Nothing in this Article shall prevent a State Party from establishing, in itscustomstariff or statistical nomenclatures, sub-divisions classifying goodsbeyond the six-digit level of the HS, provided that such sub-divisionsare as set out in the HS.

## Article 4

## Harmonisation of Valuation Systems and Practices

State Partiesundertake to adopta system of valuing goodsfor customspurposesbased on the principles of non-discrimination, transparency and uniform application of such a system in accordance with Article VII of GATT on Valuation for Customs Purposes.

## Article 5

## Simplification and Harmonisation of Customs Procedures

1. State Partiesare encouraged to cooperate on the use of relevant international standards or parts thereof asa basisfor their import, export or transit formalities and proceduresexcept asotherwise provided for in thisAnnex.
2. Pursuant to paragraph 1 of thisArticle, State Parties undertake:
(a) that their respective Customs Laws and procedures shall be based on internationally accepted instruments and standards, practicesand guidelinesapplicable in the field of customs and trade such asthe Revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures and WTO Trade Facilitation Agreement;
(b) to use internationally accepted standards, practices and guidelines, as a basis for designing and standardising their trade documentsand the information required to be contained in such documents; and
(c) the principles of promotion and facilitation of legitimate trade through effective enforcement of commitments contained in this Annex.

## Article 6

## Automation of Customs Operations

1. State Partiesundertake to establish, use and continually upgrade modern data processing systemsto facilitate effective and efficient Customsoperationsand transmission of trade data amongst themselves.
2. State Partiesare encouraged to ensure that their respective Customs Authoritiesshall:
(a) use internationally accepted standards, especially those adopted by the World Customs Organisation (WCO);
(b) develop or adopt interconnectivity of computerised Customsclearance and information systems in collaboration with stakeholders; and
(c) facilitate the exchange of data with stakeholders.

## Adv ance Exchange of Information

State Partiesshall endeavour to exchange information covered by thisAnnex in advance of the arrival of persons, goods and means of transport in their respective territories, which may be done manually or electronically on an automaticbasis.

State Parties may, electronically on an automatic basis under set terms and conditions consistent with the Agreement, exchange any information covered by thisAnnex in advance of the arrival of persons, goodsand means of transport in the territory of another State Party

## Article 8

## Prevention, Inv estigation and Suppression of Customs Offences

1 State Parties shall co-operate in the prevention, investigation and suppression of Customs offences. In this regard, each State Party shall designate and inform other State Parties of its Customs contact point.

2 For purposes of paragraph 1 of this Article, State Partiesshall:
(a) exchange lists of Goods the importation of which is prohibited in their respective territories;
(b) prohibit the exportation of Goods referred to in sub-paragraph (a) of thisparagraph to the relevantterritories;
(c) in cases where they share a common border:

0 exchange lists of Customs offices located along the common border together with details of their powers, working hours, and any changes thereto;

0 consult each other on the establishment of border posts in close proximity to each other and take such steps as may be appropriate to ensure goodspass through those border posts and along jointly approved routes; and
(1) endeavour to align the capabilitiesand harmonise the working hours of their corresponding Customs offices; and
(d) maintain special surveillance over the following:

0 entry into, sojourn in, and exit from their territories of persons reasonably suspected of involvement in activities that are contrary to the CustomsLaws of any State Party;
(0) movement of goodsreasonably suspected of being the subject of illegal traffic;
(0) places in proximity to the border where stocks of goods have been built up causing reasonable suspicion of being used for illegal cross-border trade; and
(M) vehicles, ships, aircraft, or other means of transport under reasonable suspicion of being used to commit Customs Offencesin any State Party.
3. State Partiesshall provide, upon request, and without delay, all available information regarding:
(a) operationswhich cause reasonable suspicion of the commission of Customs Offencesin any State Party;
(b) persons, vehicles, ships, aircraft and other means of transport reasonably suspected of involvement in activitiesthat may violate the Customs Laws of any State Party;
(c) Goodsknown to be the subject of illegaltraffic;
(d) Customs documents relating to importation and exportation of goods which are reasonably suspected of being in violation of the Customs Laws of the requesting State Party;
(e) Customsdocuments relating to such exchange of goodsbetween State Partiesthat are suspected of being in violation of the Customs Law of the requesting State Party; and
(f) Certificates of Origin, invoices or any other documents that are or reasonably suspected to be forged or otherwise fraudulentlyproduced.

## Article 9

## Request, Exchange and Provision of Information

1 In case of reasonable doubt asto the truthfulnessor accuracy of an import or export declaration, State Parties shall, upon request and subject to the provisions of this Article, promptly provide all necessary information orally or in writing or through any other appropriate means including specific information as set out in, but not limited to the import or export declaration, commercial invoice, packing list, certificate of origin and bill of lading. Thisshall not affect the right of the economic operatorsto confidentiality and privacy under the relevant nationallaw.

2 In order to ensure the effective implementation of paragraph 1 of this Article, and upon entry into force of the Agreement, each State Party shall notify the details of the responsible national contact pointsto the Secretariat.
3. Before submitting a request for information, a State Party shall undertake all necessary verifications relating to the relevant import or exportdeclaration.
4. Each State Party undertakes, whenever expressly requested by another State Party, to:
(a) make enquiries, record statementsand obtain evidence concerning a Customs Offence under investigation in the requesting State Party and transmit the results of the enquiry and any documents or other evidence, to the requesting State Party; and
(b) notify the competent authorities of the requesting State Party of actions and decisions taken by the competent authorities of the State Party where the alleged Customs Offence tookplace in accordance with the law in force in that State Party.
5. The requesting State Party shall take into account the associated resource and cost implicationsfor the requested State Party in responding to requestsfor information. In doing so, the requesting State Party shall consider the proportionality between its fiscal interest in pursuing its request and the effortsto be made bythe requested State Party in providing the information.
6. Modalities for the implementation of this Article shall be subject to arrangementsto be made on a case by case basisbetween the requesting and the requested State Parties.

## Article 10

## Protection and Confidentiality

To ensure the protection and confidentiality of information requested, pursuant to thisAnnex, the requesting State Party shall:
(a) grant the requested information the same level of confidentiality as that which is provided under the domestic law of the requested State Party;
(b) use the information solely for the purpose stated in the request;
(c) not disclose the information without the written consent of the requested State Party;
(d) not use any unverified information asthe deciding factor towardsalleviating the doubtin any given circumstance;
(e) respect any case-specific conditionsset out by the requested State Party regarding retention and disposal of confidential information and personal data; and
(f) upon request, inform the requested State Party of any decisionsand actionstaken on the matter asa result of the information provided.

## Article 11

## Technical Cooperation

1. In order to continue to enhance their capacitiesin customsmatters, State Parties shall endeavour to:
(a) develop joint training programmes;
(b) exchange staff and share training facilities and resources;
(c) exchange professional, scientific and technical data relating to CustomsLaws and procedures;
(d) support each other in the modernisation of customs procedures including e- customs and electronic data interchange applications;
(e) support each other in the implementation of trade facilitation measuresand simplification of customsprocedures, and
(f) exchange any other data that can assist Customs Authorities with risk management for control and facilitation purposes.
2. StatesPartiesshall notify the Secretariat of all activitiesundertaken pursuant to paragraph 1 of thisArticle.

## Article 12

Communication of Customs Information

1. State Parties shall exchange information on matters relating to customs particularly on the following:
(a) changesin CustomsLawor any other relevant domestic legislation, proceduresand duties and commodities subject to import or export restrictions;
(b) information relating to the prevention, investigation and suppression of Customs Offences;
(c) information required to implement and administer CustomsLawsand regulations; and
(d) any other information deemed necessary by the Sub-Committee.
2. For purposes of paragraph 1 of thisArticle, State Partiesmay adopt loose-leaf editions of national customstariff schedules.

## Article 13

## Sub-Committee on Trade Facilitation, Customs Cooperation and Transit

1. The Committee on Trade in Goodsshall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Trade Facilitation, Customs Cooperation and Transit.
2. The Sub-Committee shall be composed of duly designated representativesfrom State Parties and shall carry out the responsibilities assigned to it under thisAnnex or by the Committee on Trade in Goods.

## Article 14

## Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rulesand Procedures on the Settlement of Disputes.

## Article 15

## Review and Amendment

ThisAnnex shall be subject to review and amendmentsin accordance with Articles 28 and 29 of the Agreement.

## ANNEX 4

## TRADE FACILITATION

## Article 1

## Definitions

For purposes of thisAnnex, the following definitionsshall apply:
(a) "Adv ance Ruling" meansa written decision provided bya State Party to an applicant prior to the importation of goodscovered by the application that sets forth the treatment that the State Party shall provide to the good at the time of importation;
(b) "Applicant" in relation to advance rulings means the exporter, importer, producer or any person with justifiable cause or a representative thereof;
(c) "Customs Law" means the statutory and regulatory provisions related to importation, exportation and movement or storage of goods, the administration and enforcement of which are specifically charged to the CustomsAuthorities and any regulations made by the Customs Authorities under their statutory powers;
(d) "Expedited shipments" means those goods which require rapid clearance as a matter of priority due to their nature or because they are meant to meetajustified urgentneed;
(e) "Perishable goods" means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions;
(f) "Release of Goods" means the action by Customs to permit goods undergoing clearance to be placed at the disposal of the personsconcerned;
(g) "Risk management" means the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk;
(h) "Single window" means a facility that allows parties involved in trade and transport to lodge standardised information and documents with a single entry point to fulfil all import, export and transit-related regulatory requirements, and in the case of electronic information, the single submission of individual data elements;
(i) "Trade Facilitation" meansthe simplification and harmonisation of international trade procedures, including activities, practices, and formalities involved in collecting, presenting, communicating, and processing data required for the movement of goods in international trade; and
"Transit" meansthe Customs procedure under which goodsare transported under Customscontrol from one Customsoffice to another.

## Article 2

## Objectives

The objectives of thisAnnex are to:
(a) simplify and harmonise international trade procedures and logistics to expedite the processes of importation, exportation and transit; and
(b) expedite the movement, clearance and release of goodsincluding goodsin transit across borders within State Parties.

## Article 3

## General Principles

The provisions of this Annex shall be interpreted and applied in accordance with the principles of transparency, simplification, harmonisation and standardisation of CustomsLaw, proceduresand requirements.

## Article 4

## Publication

1. Each State Party shall, to the extent possible, promptly publish on the internet the following information in a non-discriminatory and easily accessible manner in order to enable State Parties, traders, and other interested parties to become acquainted with them:
(a) a description of procedures and practical stepsneeded for importation, exportation, and transit, including port, airport, and other entry-point procedures, and required formsand documents;
(b) the documentation and datait requires, and the form that needs to be completed for import into, export from, or transt through itsterritory;
(c) its laws, regulations, and proceduresfor import into, export from or transit through itsterritory;
(d) applied rates of dutiesand taxes of any kind imposed on or in connection with importation or exportation;
(e) feesand chargesimposed by or for governmental agencies on or in connection with importation, exportation or transit;
(f) rulesfor the classification or valuation of productsfor customspurposes;
(g) laws, regulations, and administrative rulings of general application relating to rules of origin;
(h) import, export or transit restrictionsor prohibitions;
(i) penalty provisionsfor breaches of import, export, or transitformalities;
(j) proceduresfor appeal or review;
(k) agreementsor partsthereof with any country or countries relating to importation, exportation, or transit;
(I) procedures relating to the administration of tariff quotas;
(m)contact information for itsenquiry point or pointsdesignated or maintained pursuant to Article 5 of thisAnnex; and
( $n$ ) import and export guidelines.
2. State Partiesshall be free to make thisinformation available by any othermeans.

## Article 5

## Enquiry Points

1. Each State Party shall establish and maintain one or more enquiry points to answer reasonable enquiries of State Parties, traders and other interested parties on matterscovered in Article 4 of thisAnnex.
2. Each State Party shall ensure that itsenquiry points respond to enquirieswithin a reasonable period of time.
3. State Partiesshall notify the Secretariat of the contactinformation of the enquiry points referred to in paragraph 1 of thisArtide.

## Article 6

## Advance Rulings

1 Each State Party shall issue, prior to the importation of a good into its territory, a written Advance Ruling within a reasonable period of time to an Applicant that has submitted a written application. The application shall contain all necessary information for the State Party to issue the Advance Ruling.

2 The application referred to in paragraph 1 of this Article relatesto the following:
(a) the good'stariff classification; and
(b) the origin of the good.
3. In addition, State Partiesare encouraged to issue Advance Rulingson the following:
(a) application of criteria it uses to determine the customs value of the good in accordance with the Agreement on Implementation of Article VII of GATT 1994;
(b) application of duty drawback, deferral, or other schemes of relief that reduce, reimburse, or waive customsduties;
(c) the preferential treatment for which the good qualifies;
(d) country of origin labelling requirements, including placement and method of marking;
(e) whether the good issubject to a quota or tariff-rate quota; and
(f) such other mattersas the State Party may decide.
4. Notwithstanding paragraph 1 of this Article, a State Party may decline to issue an Advance Ruling where the question orfacts and circumstances raised are the subject of administrative or judicial review or where the application does not relate to any intendeduse of the Advance Ruling.
5. If a State Party declinesto issue an Advance Ruling, it shall promptly notify the Applicant in writing, setting out the relevant facts and the basisfor itsdecision.
6. The Advance Ruling shall be valid for at least six (6) monthsfrom the date of itsissuance unlessthe law, facts, or circumstances supporting that ruling have changed.
7. Each State Party shall publish:
(a) the requirementsfor the application for an Advance Ruling, including the information to be provided and the format;
(b) the time period by which it will issue an Advance Ruling; and
(c) the length of time for which the Advance Ruling is valid.
8. Where a State Party revokes, modifies, or invalidatesan Advance Ruling, it shall provide written notice to the Applicant, setting out the relevant facts and the basisfor its decision. Where the State Party revokes, modifies, or invalidates an Advance Ruling with retroactive effect, it may only do so where the ruling wasbased on false or misleading information.
9. Each State Party shall provide, upon written request of an Applicant, an administrative review of the Advance Ruling or of the decision to revoke, modify, or invalidateit.
10. An Advance Ruling issued by a State Party shall be binding throughout itsterritory.

11 Each State Party shall endeavour to make itsAdvance Rulingspublicly available on the internet, taking into account the need to protect commercially confidential information. A State Party may redact portions of an Advance Ruling for reasons of confidential ity in accordance with itslaws, regulationsand procedures.

## Article 7

## Pre-arrivalProcessing

1. Each State Party shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goodswith a view to expediting the release of goodsupon arrival.
2. Each State Party shall, where appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

## Article 8

## Electronic Payment

Each State Party shall, to the extent practicable, adopt or maintain procedures allowing the option ofelectronicpayment for duties, taxes, fees, and chargescollected by Customsincurred upon importation and exportation.

## Article 9

## Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges

1. Each State Party shall adopt or maintain proceduresallowing the release of goodsprior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have beenmet.
2. As a condition for such release, a State Party may require:
(a) payment of customsduties, taxes, fees, and charges determined prior to or upon arrival of goodsand a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in itslaws and regulations; or
(b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.
3. Such guarantee shall notbe greater than the amount the State Party requiresto ensure payment of customsduties, taxes, fees, and chargesultimately due for the goodscovered by the guarantee.
4. In cases where an offence requiring imposition of monetary penaltiesor fineshasbeen detected, a guarantee may be required for the penalties and finesthat may be imposed.
5. The guarantee asset out in paragraphs2 and 4 of this Article shall be discharged when it is no longer required.
6. Nothing in this Article shall affect the rights of a State Party to examine, detain, seize, confiscate or deal with the goods in any manner not otherwise inconsistent with the State Party'srights and obligationsunder the Agreement.

## Article 10

## Risk Management

1. Each State Party shall, to the extent possible, adopt or maintain a Riskmanagement system for customs control.
2. Each State Party shall design and apply Risk managementin a manner asto avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.
3. Each State Party shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low- risk consignments. A State Party may select, on a random basis, consignments for such controlsas part of itsRisk management.
4. Each State Party shall base Riskmanagement on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, inter alia, the Harmonised System code, nature and description of the goods, country of origin, country from which the goodswere shipped, value of the goods, compliance record of traders, and type of meansof transport.

## Article 11

## Post-clearance Audit

1. With a view to expedite the release of goods, each State Party shall adopt or maintain post clearance auditto ensure compliance with Customs and other related laws and regulations.
2. Each State Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each State Party shall conduct post clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive resultshave been achieved, the State Party shall, without delay, notify the person whose record is audited, of the results, the person'srightsand obligations, and the reasonsfor the results.
3. The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.
4. State Partiesshall, wherever practicable, use the result of post-clearance audit in applying Riskmanagement.

## Establishment and Publication of Av erage Release Times

1. State Parties are encouraged to measure and publish their average release time of goodsperiodically and in a consistent manner, using toolssuch asthe Time Release Study of the World Customs Organization (referred to in this Annex asthe "WCO").
2. Each State Party may determine the scope and methodology of such average release time measurement in accordance with its needsand capacity.
3. State Parties are encouraged to share with the Sub-Committee on Trade Facilitation, Customs Cooperation and Transit their experiencesin measuring average release times, including methodologiesused, bottlenecksidentified, and any resulting effects on efficiency.

## Article 13

## Trade Facilitation Measures for Authorised Operators

1. Each State Party shall provide additional Trade Facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 4 of this Article, to operators who meet specified criteria, hereinafter called Authonsed Operators. Alternatively, a State Party may offer such Trade Facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.
2. The specified criteria to qualify as an Authorised Operator shall be related to compliance or the risk of non-compliance with requirements specified in a State Party'slaws, regulations or procedures.
3. The criteria referred to in paragraph 2 of thisArticle shall be published and may include:
(a) an appropriate record of compliance with customsand other related laws and regulations;
(b) a system of managing recordsto allow for necessary internal controls;
(c) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and
(d) supply chain security.
4. The criteria referred to in paragraph 3 of this Article shall not:
(a) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operatorswhere the same conditionsprevail; and
(b) to the extent possible, restrict the participation of small and medium-sized enterprises.
5. The Trade Facilitation measuresprovided pursuant to paragraph 1 of thisArticle shall include at least three (3) of the following measures ${ }^{5}$ :
(a) Iow documentary and data requirements, asappropriate;
(b) Iow rate of physical inspections and examinations, as appropriate;
(c) rapid release time, as appropriate;
(d) deferred payment of duties, taxes, fees and charges;
(e) use of comprehensive guaranteesor reduced guarantees;
(f) a single customsdeclaration for all importsor exportsin a given period; and
(g) clearance of goods at the premises of the Authorised Operator or another place authorised by Customs.
6. State Parties are encouraged to develop Authorised Operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective meansfor the fulfilment of the legitimate objectives pursued.
7. In order to enhance the Trade Facilitation measures provided to operators, State Partiesshall afford to other State Parties the opportunity of negotiating mutual recognition of Authorised Operator schemes.
8. State Partiesshall exchange relevant information within the Sub-Committee on Trade Facilitation, Customs Cooperation and Transit about Authorised Operator schemesin force.

Each State Party shall adoptor maintain proceduresallowing for the expedited release of at least those goodsentered through air cargo facilitiesto persons who apply for such treatment, while maintaining customs control. ${ }^{6}$ If a State Party employs criteria ${ }^{7}$ limiting who may apply, the State Party may, in published criteria, require that the Applicantshall, as conditions for qualifying for the application of the treatment described in paragraph 2 of thisArticle to its expedited shipments:
(a) provide adequate infrastructure and payment of customsexpenses related to processing of expedited shipments in cases where the applicant fulfilsthe State Parties' requirements for such processing to be performed at a dedicated facility;
(b) submit in advance of the arrival of an expedited shipment the information necessary for the release;
(c) be assessed fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 2 of thisArticle;
(d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery;
(e) provide expedited shipmentfrom pick-up to delivery;
(f) assume liability for payment of all customsduties, taxes, fees, and charges to the customsauthority for the goods,
(g) have a good record of compliance with customs and other related laws and regulations; and
(h) comply with other conditions directly related to the effective enforcement of the State Parties' laws, regulations, and procedural requirements that specifically relate to providing the treatment described in paragraph 2 of this Article.

[^9]2. Subject to paragraphs 1 and 3 of this Article, State Partiesshall:
(a) minimise the documentation required for the release of expedited shipments in accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments;
(b) provide for expedited shipmentsto be released under normal circumstances as rapidly aspossible after arrival, provided the information required for release hasbeen submitted;
(c) endeavour to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognising that a State Party is permitted to require additional entry procedures, including declarationsand supporting documentation and payment of dutiesand taxes, and to limit such treatment based on the type of goods, provided the treatmentis not limited to low value goods; and
(d) provide, to the extent possible, for a de minimis shipment value or dutiable amount for which customsduties and taxeswill not be collected, asidefrom certain prescribed goods. Internal taxes, such as value added taxesand excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.
3. Nothing in paragraphs 1 and 2 of this Article shall affect the rights of a State Party to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post- clearance audits, including the use of Risk management systems.
4. Further, nothing in paragraphs 1 and 2 of this Article shall prevent a State Party from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

## Article 15

## Perishable Goods

1. Each State Party shall, with a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, provide for the release of perishable goods:
(a) under normal circumstanceswithin the shortest possible time; and
(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities.
2. Each State Party shall give appropriate priority to perishable goodswhen scheduling any examinationsthat may be required.
3. Each State Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release.
4. Each State Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities.
5. The movement of the goodsto the storage facilities, including authorisationsfor the operator moving the goods, may be subject to the approval, where required, of the relevant authorities.
6. A State Party shall, where practicable andin accordance with domestic legislation, upon the request of an importer, provide for any proceduresnecessary for release to take place at those storage facilities.

## Article 16

## Use of International Standards

1 Each State Party shall endeavour to use international standardsand elements for import, export and transit data maintenance and reporting that are consistent with international best practice.

2 Each State Party shall share, through the Secretariat, relevant information and best practices, on the implementation of international standardsfor import, export, or transit proceduresasappropriate.
3. The State Parties shall, as appropriate, discuss specific standardsfor import, export, or transit procedureswhether and/or how they contribute to Trade Facilitation.

## Article 17

## Use of Information Technology

1. Each State Party shall, to the extent practicable, use the most modern information and communicationstechnology to expedite proceduresfor the release of goods, including those in transit.
2. In the fulfilment of the obligations referred to in paragraph 1 of thisArticle, eachState Party shall endeavour to:
(a) make available by electronic meansany declaration or other form thatisrequired for the import, export or transit of goods,
(b) allow documentation for import, export, or transit to be submittedelectronically;
(c) establish an electronic system for data exchange relating to trade information which is accessible and continuousy promote data exchange by the importers, exportersand personsengaged in transit of goods; and
(d) collaborate with other State Parties for the implementation of mutually compatible electronic systems that enable the intergovernmental exchange of trade data amongst the State Parties.

## Article 18

## Single Window

1 State Partiesshall endeavour to establish and maintain a Single Window, enabling tradersto submit documentation and/or data requirements for importation, exportation, or Transit of goodsthrough a single entry point to the participating national authorities After the examination by the national authorities of the documentation and / or data, the results shall be notified to the applicants through the Single Window in a timely manner.

2 In cases where documentation and / or data requirements have already been fulfilled through the Single Window, the same documentation and/ or data requirementsshall not be required by national authoritiesexcept in urgent circumstances and other limited exceptionswhich are made public.
3. State Partiesshall notify the Secretariat of the details of operation of the Single Window.
4. State Partiesshall, to the extent practicable, use information technology to support the single window.

## Article 19

## Freedom of Transit

Each State Party shall ensure the freedom of transit through itsterritoriesin accordance with Article V of GATT 1994 and Article 11 of the WTO Agreement on Trade Facilitation.

Article 20

## Documentation

1. Each State Party shall apply uniform import, export, and Transit procedures and uniform documentation requirements for the release of goodsthroughout itsterritory.
2. Nothing in this Article shall prevent a State Party from differentiating itsimport, export, and Transit proceduresand documentation requirementsbased on:
(a) the nature and type of goods, or their meansof transport; and
(b) risk management.
3. Each State Party shall periodically review, and based on the results of the review, ensure, asappropriate, that import, export, and transit proceduresand documentation requirementsare:
(a) adopted and applied with a view to promptrelease of goods;
(b) adopted and applied in manner that reducesthe time and cost of compliance with such procedures;
(c) the least trade-restrictive measure available to the State Party, taking into account itsfinancial capabilities in order to achieve itspolicy objectives; and
(d) removed forthwith if no longer required to fulfil the State Party's policy objectivesin question.
4. Each State Party shall, to the extent possible, acceptpaper or electronic copies of documents required forimportation, exportation or transit of goodsthrough itsterritory.

## Article 21

## Fees, Charges and Penalties

1. Each State Party shall ensure, in accordance with Articles II, V and VIII of the GATT, that all fees and charges of whatever character other than customs duties imposed on or in connection with importation, exportation or Transit shall be limited in amount to the approximate cost of services rendered, which shall not be calculated on an ad valorem basis, and shall not represent an indirect protection to domestic goods or a taxation of imports, exportsor goodsin transit for fiscal purposes.
2. Each State Party shall publish a list of fees and charges referred to in paragraph 1 of this Article as well as any amendments thereto. Such feesand chargesshall not be applied until information on them hasbeen published.
3. Each State Party shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.
4. Each State Party shall ensure that the penalty for the breach of a Customs Law, regulation, or procedural requirement isimposed only on the person or persons responsible for the breach under itslaws.
5. The penalty imposed shall depend on the factsand circumstances of the case and shall be commensurate with the degree and severity of the breach.
6. Each State Party shall ensure that it maintainsmeasuresto avoid:
(a) conflicts of interest in the assessment and collection of penalties and duties; and
(b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 5 of this Article.
7. Each State Party shall ensure that when a penalty is imposed for a breach of Customs Laws, regulations, or procedural requirements, an explanation in writing is provided to the person or persons upon whom the penalty isimposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.
8. When a person voluntarily discloses to a State Party's Customs Authority the circumstances of a breach of a Customs Law, regulation, or procedural requirement prior to the discovery of the breach by the Customs Authority, the State Party is encouraged to, where appropriate, consider thisfact as a potential mitigating factor when establishing a penalty for that person.
9. The provisions of thisArticle shall apply to the penalties on traffic in Transit.
10. For purposes of this Article, the term "penalties" shall mean those imposed by a State Party's Customs Authority for a breach of the State Party's Customs Laws, regulations, or procedural requirements.

## Review and Appeal

1. Each State Party shall provide that any person to whom Customs Authorities issue an administrative decision has the right, within itsterritory, to:
(a) an administrative appeal to, or review by, an administrative authority higher than or independent of the official or office that issued the decision; and/or
(b) a judicial appeal or review of the decision.
2. Each State Party shall ensure that an authority conducting a review under paragraph 1 of this Article promptly notifiesthe person affected of itsdecision and the reasonsthereof in writing.
3. Where a person receivesa decision on administrative or judicial review asprovided for under paragraph 1 of this Article, that decision shall be applicable in the same manner throughout the territory of the State Party with respect to the same goods.

## Article 23

Use of Customs Brokers

1. Without prejudice to the important policy concerns of some State Parties that currently maintain a special role for customs brokers, from the entry into force of this Agreement, State Parties shall not introduce the mandatory use of customs brokers.
2. Each State Party shall notify the Secretariat and publish its measures on the use of customs brokers. Any subsequent modificationsthereof shall be notified and published promptly.
3. With regard to the licensing of customs brokers, State Partiesshall apply rulesthat are transparent and objective.

## Article 24

## Pre-shipment Inspection

Each State Party shall not require the use of pre-shipment inspection entities in relation to tariff classification or customsvaluation.

## Article 25

## Border Agency Cooperation

1. Each State Party shall ensure that its authorities and agencies responsible for border control and proceduresdealing with the importation, exportation and Transit of goodscooperate with one another and coordinate their activitiesin order to facilitate trade.
2. State Partiesshall, to the extent possible and practicable, cooperate on mutually agreed termswith other State Partieswith whom they share a common border with a view to coordinating procedures at border crossingsto facilitate cross-border trade. Such cooperation and coordination may include:
(a) alignment of working daysand hours;
(b) alignment of procedures and formalities;
(c) development and sharing of common facilities;
(d) joint controls; and
(e) establishment of one stop border post control.

## Article 26

Other Measures to Facilitate Trade
1 State Parties recognise the importance of cooperation in order to expedite the movement of goodsand reduce the cost of doing business and the volume of paper workin respect of trade within the AfCFTA.

2 The Secretariat shall keep State Parties informed regarding trade facilitationactivities, instruments, recommendations and guidelines of other international organisations, particularly of:
a) The UN Economic Commission for Africa (UNECA);
b) The United Nations Conference on Trade and Development (UNCTAD);
c) The World Customs Organisation (WCO);
d) The International Maritime Organisation (IMO);
e) The International Civil Aviation Organisation (ICAO);
f) The International Standards Organisation (ISO);
g) The International Chamber of Commerce (ICC) and the International Bureau of Chamber of Commerce (IBCC);
h) The International Air Transport Association (IATA);
i) The International Chamber of Shipping (ICS); and
j) The World Trade Organisation (WTO).

## Article 27

## Sub-Committee on Trade Facilitation, Customs Cooperation and Transit

1 The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Trade Facilitation, Customs Cooperation and Transit.

2 The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under thisAnnex or by the Committee on Trade in Goods.

## Article 28

## National Committee on Trade Facilitation

Each State Party shall establish and / or maintain a National Committee on Trade Facilitation or designate an existing mechanism to facilitate both domestic coordination andimplementation of the provisionsof thisAnnex.

## Article 29

Implementation

1. State Partiesshall expedite the implementation of thisAnnex.
2. The extent and the timing of implementation of the provisions of thisAnnex shall be related to the implementation capacities of State Parties, the Sub-Committee for Trade Facilitation, Customs Cooperation and Transit or as notified under the WTO Agreement on Trade Facilitation.

## Article 30

## Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rulesand Procedureson the Settlement of Disputes.

## Article 31

## Review and Amendment

ThisAnnex shall be subject to review and amendmentsin accordance with Articles 28 and 29 of the Agreement.

## ANNEX 5

NON-TARIFF BARRIERS

## Article 1

## Definitions

For purposes of thisAnnex, the following definitionsshall apply:
(a) "Facilitator" meansan independent expert or person agreed upon by Interested Partiesin accordance with paragraph 2.2 of Appendix 2 of thisAnnex;
(b) "Interested Party" meansa Party that is directly affected by the Non-Tariff Barriers(hereinafter referred to asNTBs) under discussion;
(c) "National Focal Point" meansMinistry, government department or any other authorised body asdesignated pursuant to Article 5 of thisAnnex;
(d) "National Monitoring Committee means committee of relevant stakeholders from private and public sectors as established under Article 5 of thisAnnex;
(e) "NTB Coordination Unit" meansa unit created in the Secretariat to coordinate the elimination of NT Bspursuant to Article 5 of this Annex;
(f) "Perishable Goods" meansgoodsthat rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage condition; and
(g) "Time Bound Elimination Matrix" meansthe Non-Tariff Barrierselimination plan for the removal ofidentified NTBsthat isbased on the NTBslevel ofimpact on intra-regional trade.

## Article 2 <br> Objective and Scope

1. The objective of thisAnnex is to implement the provisions of the Protocol on Trade in Goodsconcerning the elimination of NTBs.
2. Without prejudice to the rightsand obligationsunder the World Trade Organization (WTO) Agreements, thisAnnex provides a mechanism for the identification, categorization and progressive elimination of NTBswithin the AfCFTA.
3. ThisAnnex providesfor the following:
(a) institutional structures for the elimination of NTBs;
(b) general categorisation of NTBsin the AfCFTA;
(c) reporting and monitoring tools; and
(d) facilitation of resolution of identified NTBs.

## Article 3 General Categorisation

1. State Parties may, for guiding purposes, adoptinter alia the general categorisation of potential NTBsasindicated below:
(a) government participation in trade and restrictive practicestolerated by Governments;
(b) customs and administrative entry procedures;
(c) technical Barriersto Trade;
(d) sanitary and Phytosanitary Measures;
(e) specific limitations; and
(f) chargeson imports.
2. The general categorisation in paragraph 1 of this Article does not determine the legitimacy, adequacy, necessity or discrimination of any form of policy intervention used in international trade and it does not prejudice the rights and obligations of State Parties under the WTO Agreements.
3. In order to ensure that this general categorisation, sub-categories and sub-classifications evolve and adapt to the changing reality of international trade and data collection needs, the State Parties, through the Secretariat, may propose changes for consideration and concurrence by other State Partiesin accordance with Article 17 of thisAnnex.
4. The descriptions of these categories and sub-categories form Appendix 1 of thisAnnex.

Article 4
Sub-Committee on Non-Tariff Barriers

1 The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Non-TariffBarriers.

2 The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods

## Article 5 <br> Functions of the NTB Sub-Committee

The main functions of the NTB Sub-Committee shall be:
(a) the development of working proceduresfor the implementation of thisAnnex;
(b) monitoring the implementation of this Annex with a view to facilitating periodic review of the Annexand the NT Bs mechanism to enhance the elimination of NTBsin the AfCFTA; and
(c) any other NTB -related activities.

## Article 6

Establishment of NTB Coordination Unit, National Monitoring Committees and the National Focal Points

1. The Secretariat in liaison with the NTB Sub-Committee shall establish a Unitfo the coordination of NTBselimination;
2. The State Parties shall:
(a) Establish National Monitoring Committeesand National Focal Points on NTBs;
(b) Provide names and addresses of designated National Focal Pointsto the Secretariat for circulation to StatesParties, and
(c) The National Monitoring Committees and the National Focal Pointstogether form part of the Institutional Structures at the National level for the Elimination of NTBs.

Article 7
Functions of the NTB Coordination Unit

The main function of the NTB Coordination Unit, will be to coordinate the elimination of NTBsworking together with the NTB SubCommittee, National Focal Pointsand Regional Economic Communities(RECs) NTB Unitsand any other forumworking in the same area.

Article 8
National Monitoring Committees (NMCs)

1. Each State Party shall establish a National Monitoring Committee
2. The functions of the National Monitoring Committeesshall include:
(a) identifying, resolving andmonitoring NTBs;
(b) defining the process of elimination;
(c) confirming deadlinesfor action;
(d) agreeing on recourse due to non-action;
(e) defining the mandate and responsibilities of NTB institutional structures, and
(f) providing clear guidelinesto the business community for the resolution of identified NTBs; and
(g) any other related activities
3. The National Monitoring Committee shall comprise of relevantstakeholders representing the private and public sectors.
4. Where a reported measure hasbeen identified asan NTB, but has not been resolved, the NMC shall proceed to include it in the Time Bound Elimination Matrix for further action or resolution as provided for under Article 13 of thisAnnex.

Article 9
Functions of the National Focal Points

The functions of the National Focal Points on NTBsshall include:
(a) coordinating the implementation of the AfCFTA mechanism for the elimination of NTBs;
(b) providing secretariat servicesto the National Monitoring Committees(NMC);
(c) facilitating the removal of NTBsand reporting on theirelimination;
(d) tracking and monitoring NTBsthrough utilization of the reporting tools;
e) providing clear guidelinesto the businesscommunity on the areasidentified asNTBs
(f) sensitizing stakeholders on the monitoring and evaluation mechanism and NTBs reporting tools
g) submitting reportsto the Secretariat, on identified and/or resolved NTBs, for record purposes;
(h) providing assistance to the Facilitator in the process of resolving NTBsasnecessary; and
(i) any other related activities

## Article 10 <br> RECs NTB Monitoring Mechanisms

1. The RECsshall establish or strengthen NTBsmonitoring mechanisms responsible for:
(a) tracking and monitoring NTBs affecting intra-African trade and updating regional and national plans for the elimination of NTBs; and
(b) capacity building and sensitisation of stakeholderson the reporting, monitoring and evaluation tools such as the web based system.
2. Working closely with the NTB Sub-Committee, RECs NTB Units and National Focal Points shall ensure timely and effective resolution of identified NTBs. RECs shall cooperate in resolving identified NTBswith a view to facilitating trade.
3. RECs NTB Monitoring mechanismsshall support the NTB Coordination Unit at the Secretariat in the resolution of inter-REC NTBs

Article 11
Procedure for Elimination and Co-operation in the Elimination of Non-Tariff Barriers
In the elimination of NTBs, State Parties shall apply the procedures set out in Appendix 2 of this Annex.
Article 12
Mechanism for Identifying, Reporting, Resolving, Monitoring and Elimination of Non-Tariff Barriers

1. The mechanism for identifying, reporting and monitoring NTBswill be putin place to facilitate the elimination of NTBswithin the AfCFTA.
2. Any State Party or Economic Operator may register a complaint or trade concern through the mechanism provided for in Appendix 2 of thisAnnex
3. State Parties are encouraged to resolve NTBs raised at intra-REC level using the resolution mechanismsin place in each REC.
4. The mechanism will addressNTBs that have not been resolved at REC level, are inter-REC in nature, or are arising from State Parties that are not members of any REC.
5. The NTBsmechanism shall enhance transparency and provide for easy follow-up on progressin the resolution of reported and identified NTBs
6. The reporting and monitoring tools for NTBs shall consist of a prescribed format, forms, online or any other information, communication and technology tools which will be subject to periodic review and shall be available on websites as designated by the NTBsSub Committee.
7. The mechanism shall be accessible to State Parties' Economic Operators, National Focal Points, REC Secretariats, academic researchers and other Interested Parties.

## Article 13

Non-Tariff Barriers Elimination Matrices

Each State Party shall prepare a Time Bound Elimination Matrix, based on the agreed categorisation of NTBsand their level of impact on intra-Africa trade.

Article 14
Transparency and Exchange of Information

The NTB Coordination Unit shall circulate to the State Parties on a quarterly basis, a status report of notified requests and responses and of ongoing and recently resolved NTBs, together with reports from Facilitators.

## Article 15

Technical Assistance

State Partiesmay request for technical assi stance from the Secretariat or where necessary the Secretariats of the RECs to promote their understanding of the use and functioning of proceduresset out in Appendix 2 of this Annex, and the resolution of an NTB.

Article 16
Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

## Article 17

## Rev iew and Amendment

ThisAnnex shall be subject to review and amendmentsin accordance with Articles28 and 29 of the Agreement.
APPENDIX 1

General Categorization of Potential Sources of Non-Tariff Barriers

| Parts and Sections | Description |
| :---: | :---: |
| Part I | Gov ernment Participation in Trade and Restrictive Practices Tolerated by Gov ernments <br> - Government aids, including subsidies and tax benefits <br> - Restrictive practicestolerated by governments <br> - Other |
| Part II | Customs and Administrative Entry Procedures <br> - Customs valuation <br> - Customs classification <br> - Consular formalities and documentation <br> - Samples <br> - Rules of origin <br> - Customs formalities <br> - Import licensing <br> - Pre-shipment inspection and other formalities related to pre-shipment inspection. <br> - Other |


| Part III | Technical Barriers to Trade <br> - Technical regulations, and standardsincluding packaging, labelling and marking requirements <br> - Conformity assessments <br> - Certificate of Free Sale <br> - Other |
| :---: | :---: |
| Partiv | Sanitary and Phytosanitary Measures <br> - SPS measuresincluding chemical residue limits, disease freedom, specified product treatment, etc. <br> - Conformity assessments <br> - Other |
| Part V | Specific Limitations <br> - Embargoes and other restrictions of similar effect <br> - Quantitative imports and export restrictionsor prohibitions <br> - Tariff quotas <br> - Other |
| Part VI | Charges on Imports <br> - Priorimport deposits <br> - Surcharges, port taxes, statistical taxes, etc. <br> - Credit restrictions <br> - Bordertax adjustments <br> - Other |
| Part VII | Other <br> - Transport, Clearing and Forwarding |

APPENDIX 2
Procedure for Elimination and Co-operation in the Elimination of Non-Tariff Barriers
In the elimination of NTBs, the AfCFTA State Parties shall resort to the following procedures:

1. State Parties shall, in line with Article 10 above, exhaust existing NTB elimination channels at REC level before escalating a complaint or trade concern to the AfCFTA level.
2. Where State Parties fail to reach agreement on the resolution of a complaint using REC based NTB mechanism, or the complaint has arisen from inter-REC trade, the State Parties shall proceed asfollows:

### 2.1. $\quad$ Stage I: Request and Response on a Specific NTB

2.1.1 Any State Party (the 'requesting State Party') may, individually or jointly with other States Parties, initiate Stage I by submitting in writing or through an agreed online information and communication technology method or any other method, in accordance with Article 12.6; to another State Party (the 'responding State Party') and the Secretariat a request for
information regarding a NTB asidentified and reported by the requesting State Party;
2.1.2 The request shall identify and describe the specific NTB as identified and reported by the requesting State Party and provide a detailed description of its concerns regarding the NTB'simpact on trade;
2.1.3 The responding State Party shall acknowledge and provide to the requesting State Party, within twenty (20) daysfollowing receipt of the request, a written response containing all the information and clarification requested. Where the responding State Party considersthat a response within thisperiod is not practicable, it shall inform the requesting State Party of the reasons for the delay, together with an estimate of the period within which it will provide its response. In all casesit shall not exceed thirty (30) days from the date of receiving the request for information unless the parties mutually agree to extend the days;
2.1.4 The responding State Party shall notify its response directly to the requesting State Party and the Secretariat for recording purposes;
2.1.5 The Secretariat shall undertake to ensure that the responding and the requesting State Parties adhere to the provisions indicated in 2.1.1 to 2.1.4 in Stage labove;
2.1.6 Where the response is acceptable to the requesting State Party, the requesting State Party shall notify the responding State Party and the Secretariat, and the complaint shall be considered resolved. Where the parties mutually agree on a complaint asbeing an NTB, the National Monitoring Committee of the responding State Party shall develop an elimination plan asprovided for under Article 13 of thisAnnex;
2.1.7 Where the response does not resolve the complaint, the requesting State Party shall notify the responding State Party and the Secretariat. The Secretariat shall convene a meeting with the parties within twenty (20) days from the date of receiving the notification to, inter alia, address the outstanding complaint;
2.1.8 In case the matter is not satisfactorily resolved in Stage I, both parties shall by mutual consent and through a written and signed agreement proceed to Stagell;
2.1.9 Any other State Party may submit a written request to the Secretariat to participate in these proceduresas an interested party within ten (10) days from the date of circulation of the decision to proceed to Stage II;
2.1.10 Pending final resolution of the NTB, the parties may consider possible interim solutions, especially if the NTB relatesto perishable goods;
2.1.11 In case of perishable goods, the issue shall be dealt with within ten (10)days;
2.1.12 Once initiated, Stage I shall be terminated upon request of either party; and
2.1.13 Stage I proceedings shall not exceed a total of sixty (60) daysunlessotherwise mutually agreed by the parties.

### 2.2 Stage II: Use of a Facilitator to Resolve Complaints

### 2.2.1 Appointment of a Facilitator

a) Upon initiation of Stage II of these procedures, the Secretariat shall coordinate the appointment of an independent expert/person acceptable to the partiesto serve as Facilitator;
b) Facilitators shall be drawn from a pool of experts whose selection and appointment shall be in accordance with agreed criteria and proceduresto be developed by the NTBsSub-Committee;
c) The parties shall jointly agree on the terms of reference for Facilitator; and
d) Upon initiation of thisStage II, the parties shall agree upon the Facilitator within ten (10) days.

### 2.2.2 Seeking Mutually Agreed Solutions

a) Either party shall present to the Facilitator and the other party any information that it deems relevant.
b) The Facilitator, in consultation with the parties, shall have full flexibility in organizing and conducting the deliberations under these procedures which normally should take place at the Secretariat Headquarters, unless the parties agree on any other place of mutual convenience, taking into account possible capacity constraints;
c) In assisting the parties, in an impartial and transparent manner with a view to bringing clarity on the NTB concemed and its possible trade-related impact, the Facilitator may:
i. with the support of the NTB Sub Committee, call upon the Secretariat or any other relevant resource to provide the Facilitator with any requested information;
ii. meet individually or jointly with, the parties, in order to facilitate discussions on the NTB and to assist in reaching mutually agreedsolutions;
iii. seek assistance where necessary, of relevant experts and stakeholders, after consulting with the parties;
iv. provide any additional support requested by the parties; and
v. offer advice and propose possible solutions (technical opinion) for the parties provided any such opinion shall not pertain to any possible legitimate objectives for the maintenance of the measure.
d) The parties shall engage each other with a view to reaching a mutually agreed solution within forty-five (45) daysfrom the commencement of the proceedingsin Stage II.

## Outcome and Implementation

a) Upon termination of Stage II of these proceduresby a party, or in the event that the parties reach a mutually agreed solution, the Facilitator shall, within ten (10) days, issue to the partiesin writing, a draft factual report providing a brief summary of the following:
i) the NTB at issue in these procedures;
ii) the proceduresfollowed;
iii) any mutually agreed solution asthe final outcome of these procedures, including possible interim solutions; and
iv) any areas of disagreementshall be recorded by the parties.
b) The Facilitator shall provide the partiesten (10) dayswithin which to comment on the draft report. After considering the comments of the parties, the Facilitator shall submit, in writing, a final factual report to both parties and the Secretaniat within ten (10) days of receiving the comments.
c) If the parties reach a mutually agreed solution, such solution shall be implemented and also circulated to all State Partiesthrough the Secretariat. Such solution shall be implemented in accordance with an elimination plan asprovided for under Article 13 of this Annex;
d) Where a State Party failsto resolve an NTB after a factual report hasbeen issued and a mutually agreed solution has been reached, the requesting State Party may resort to the dispute settlement stage;
e) Notwithstanding the provisions herein parties may agree to submit the matter to arbitration in accordance with the provisions of the Protocol on the Rules and Procedureson the Settlement of Disputes.

### 2.2.4 Confidentiality

a) All meetings and information whether provided in oral or written form acquired pursuant to Stages I and II of the proceduresset out in thisAppendix shall be confidential and without prejudice to the rights of any party or other State Partyin any dispute settlement proceeding under the Dispute Settlementprocedures. The obligation of confidentiality doesnot extend to factual information already existing in the public domain;
b) Nothing in this Appendix shall require State Parties to disclose confidential information, which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private;and
c) Any third party admitted to the procedures shall be bound by the confidentiality requirements pursuant to theæ procedures.

## ANNEX 6

## TECHNICAL BARRIERS TO TRADE

## Article 1

Definitions

1. Except where this Annex gives a specific meaning to a term, the general terms for standardisation, technical regulations, conformity assessment procedures and related activities shall have the meaning given to them by the definitionsadopted within the WTO Agreement on Technical Barriersto Trade and by other international bodiesdealing with Technical Barriersto Trade (TBT)issues.
2. For purposes of thisAnnex, the abbreviations set out below shall have the following meaning:
(a) "AFRAC" meansthe African Accreditation Cooperation;
(b) "AFRIMETS" meansthe Intra-Africa Metrology System;
(c) "AFSEC" meansthe African Electro-technical Standardization Commission;
(d) "ARSO" meansthe African Organization for Standardization;
(e) "BIPM" meansthe International Bureau of Weights and Measures;
(f) "CGPM" meansthe General Conference on Weightsand Measures;
(g) "IAF" meansthe International Accreditation Forum;
(h) "IEC" meansthe International Electro-technical Commission;
(i) "ILAC" meansthe International Laboratory Accreditation Cooperation;
(j) "ISO" meansthe International Organization forStandardization;
(k) "OIML" meansthe International Organization for Legal Metrology;
(l) "PAQI" meansthe Pan-African Quality Infrastructure; (m)"SI" meansthe International System of Units and
(n) "TBT Agreement" meansthe World Trade Organization Agreement on Technical Barriersto Trade ${ }^{8}$.

## Article 2

Purpose and Scope

1. The purpose of this Annex isto implement the provisions of the Protocol on Trade in Goodsconcerning Technical Barriers to Trade.
2. This Annex shall apply to standards, technical regulations, conformity assessment procedures, accreditation, and metrology in the State Parties.
3. Referencesin this Annex to standards, technical regulations and conformity assessment proceduresinclude amendments thereto, and additionsto the rulesor the product coverage thereof.

## Article 3

Guiding Principles

1. State Parties agree that the WTO TBT Agreement shall form the basis of thisAnnex.
2. State Parties reaffirm their rights and obligations under the WTO TBT Agreement in respect of the preparation, adoption, and application of standards, technical regulations, conformity assessment procedures and related activities.

## Article 4

## Objectives

The objectives of this Annex are to:
(a) facilitate trade through cooperation in the areas of standards, technical regulation, conformity assessment, accreditation and metrology;
(b) facilitate trade by the elimination of unnecessary and unjustifiable technical barriersto trade through:
(i) reinforcing international best practicesin regulation and standardssetting;
(i) promoting the use of relevant international standards as a basis for technical regulations; and
(iii) identifying and assessing instrumentsfor trade facilitation such asharmonization of standards, equivalence of technical regulations, metrology, accreditation and conformity assessment.
(c) strengthen cooperation and identify priority areas;
(d) develop and implementcapacity building programmesto support the implementation of thisAnnex;
(e) establish mechanismsand structures to enhance transparency in the developmentand implementation of standards, technical regulations, metrology, accreditation and conformity assessment procedures; and
(f) promote mutual recognition of results of conformity assessment.
${ }^{8}$ It shall include the decisionsand recommendationsadopted by the WTO Committee on Technical Barriersto Trade since 1 January 1995

Article 5
Fields of Cooperation
State Parties shall cooperate in the development and implementation of standards, technical regulations, conformity assessment procedures, accreditation, metrology, capacity building and enforcement activities in order to facilitate trade within the AfCFTA.

## Article 6

## Cooperation in standardisation

1. State Parties shall promote cooperation between their respective standardisation bodies with a view to facilitate trade.
2. State Partiesshall:
(a) develop and promote the adoption and/or adaption of international standards;
(b) promote the adoption of standards developed by the ARSO and the AFSEC;
(c) where a relevant international standard required to facilitate trade does not exist, request the ARSO and/or the AFSEC to develop the required standard to facilitate trade between State Parties;
(d) designate liaison focal pointsto ensure that all State Parties are well informed of the standardsdeveloped or to be developed by the ARSO and the AFSEC;
(e) apply harmonized rules and procedures for the development and publication of national standards in accordance with international requirements and best practices; and
(f) promote membership, liaison and participation in the work of ISO, IEC, ARSO, AFSEC and si milar international and regional standardisation organisations.

Article 7
Cooperation in Technical Regulations
In the development and implementation of technical regulations, State Parties shall promote:
(a) compliance with the WTO TBT Agreement;
(b) the use of international standardsand/or partsthereof asa basis for technical regulations; and
(c) the application of Good Regulatory Practices.

## Article 8

## Cooperation in Conformity Assessment

State Partiesshall:
(a) promote compliance with the WTO TBT Agreement;
(b) make use of relevant international standards and conformity assessment procedures;
(c) facilitate the development of conformity assessment capacity and technical competence that can support trade;
(d) promote the use of accredited conformity assessment bodies as a tool tofacilitate trade amongst the State Parties;
(e) promote mutual acceptance of conformity assessment results of conformity assessment bodies which have been recognised under appropriate multilateral agreements between their respective accreditation bodies and the relevant mutual recognition arrangements of the AFRAC, ILAC and IAF; and
(f) enhance confidence in the continued reliability of each other'sconformity assessment results through, among others, peer reviews where appropriate.

## Article 9 <br> Cooperation in Accreditation

State Partiesshall:
(a) promote utilisation of existing accreditation structures for cooperation in the AfCFTA;
(b) encourage and support African accreditation bodiesoperating in Africa toachieve international recognition;
(c) provide for and enable recognition and support of national, regional and multi- economy accreditation bodies operating within the State Parties that provide accreditation servicesto those State Partiesthat do not have national accreditation bodies;
(d) provide for a national accreditation focal point for accreditation services if a State Party does not have a national accreditation body;
(e) cooperate in the area of accreditation by participating in the work of the AFRAC;
(f) promote participation in the AFRAC mutual recognition arrangements;
(g) promote and facilitate the use of accredited conformity assessment bodies as a tool to facilitate trade within the AfCFTA; and
(h) coordinate inputsfor liaison with the AFRAC, ILAC and the IAF.

## Article 10

## Cooperation in Metrology

1. State Parties shall:
(a) adopt and implement the SI asthe basisfor a harmonised system for legal, industrial and scientific metrology activities;
(b) cooperate in all areas of metrology by participating in the work of the AFRIMETS;
(c) facilitate movement and proper handling of metrology artefacts, test samples, test equipment and reference material ssent for calibration, testing or inter-laboratory comparisonswithin and outside Africa; and
(d) promote coordination of the use of existing metrology facilitieswith a view to making them accessible to one another.
2. In legal metrology, State Partiesshall:
(a) promote the establishment of national legal metrology systems and adoption of OIML recommendations;
(b) formulate modalities for the mutual recognition of inspection and test certificatesand approvals relating to legal metrology issued by national legal metrology departmentsor institutions;
(c) endeavour to obtain full or corresponding membership to the OIML;
(d) liaise with OIML and other regional organizations on mattersconcerning legal metrology; and
(e) cooperate in the area of legal metrology by participating in the work of the AFRIMETS.
3. In scientific and industrial metrology, State Parties shall:
(a) provide for national measurement standardsthat are traceable to the SI and with a level of measurement uncertainty that is commensurate with the needs of the State Parties;
(b) contribute to theformulation of and participation in the African and RECs Metrology organisations programmesto maintain the continued competence of national measurement standards of State Parties; and
(c) promote membership of the BIPM and associate membership of theCGPM.

## Article 11 <br> Transparency

In order to enhance transparency
(a) State Parties reaffirm that transparency is essential in ensuring clarity, predictability and trust within the AfCFTA framework and shall comply with the transparency obligations of the WTO TBT Agreement including notification proceduresand notification systemsdeveloped from time to time;
(b) State Partiesshall submit notifications to the Secretariat;
(c) The Secretariat shall publish and timeously circulate notificationsmade by a State Party to all other State Parties The Secretariatshall subscribe to the WTO electronic circulation of TBT notifications, or the SPS and TBT E-PING alert notification system, or make use of the WTOTBT information management system, and/or any other electronic notification system to receive or download WTO TBT notifications submitted to the WTO by State Parties;
(d) State Partiesshall use the existing WTO TBT national notificationauthoritiesor, where they do not exist, designate central government authorities for fulfilling the notification obligationsestablished under the relevant articles of the WTO TBT Agreement and the Agreement;
(e) National notification authoritiesshall be notified to the Secretariat;
(f) The Secretariat shall timeously circulate to the WTO TBT enquiry points of State Partiesthe notifications submitted to the WTO by the State Parties;
(g) Non WTO Member Statesshall inform the Secretariat of their draft technical regulations and conformity assessment procedureswhich shall be circulated to State Parties, to enable them to provide comments, if any, and submit them to the Secretariat before their adoption and entry into force; and
(h) State Partieswhich have not established TBT enquiry points shall appoint a Government authority to provide a TBT transparency function.

## Article 12 <br> Technical Assistance and Capacity Building

1. State Parties shall cooperate in seeking and providing technical assistance and capacity building to address standards, technical regulation, conformity assessment, accreditation, metrology and issues of mutual interest.
2. The Secretariat shall, in collaboration with States Parties develop mechanisms for cooperation in technical assistance and capacity building to address standards, technical regulations, conformity assessment, accreditation andmetrology.
3. The Secretariat shall in collaboration with State Parties, implement a joint work programme to enhance capacitiesfor the effective implementation of obligationsunder this Annex.

## Article 13

## Establishment and Functions of the Sub-Committee for Technical Barriers to Trade

1. The Committee on Trade in Goodsshall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Technical Barriersto Trade.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under thisAnnex or by the Committee on Trade in Goods.
3. The functions of the TBT Sub-Committee shall include to:
(a) cooperate and consulton standards, technical regulations, metrology, accreditation and conformity assessment matters of interest to the State Parties;
(b) develop proceduresfor the implementation of provisions of thisAnnex;
(c) identify areas for collaboration in relevant infrastructure that supports standards, technical regulations, metrology, accreditation and conformity assessment;
(d) promote cooperation between State Parties in the implementation of this Annex;
(e) identify, develop and implement capacity building programmesto address agreed areas;
(f) promote cooperation in the utilisation of existing human, scientific and technical resources, and the exchange of expertise in standards, technical regul ations, metrology, accreditation and conformity assessment in areas of mutual interest;
(g) coordinate, where appropriate, the adoption of common positions among State Partiesto the WTO TBT Committee and other relevant international organisations;
(h) expeditiously address any issue that a State Party raises related to the development, adoption or application of standards, technical regulations or conformity assessment procedures;
(i) report to the Committee on Trade in Goodson the implementation of thisAnnex, as appropriate;
(j) track amendments(if any) made to the WTO TBT Agreement, and, if necessary, develop proposalsto amend this Annex in accordance with Article 29 of the Agreement in order for it to remain aligned to the WTO TBTAgreement;
(k) receive and share information on the activities of the PAQI institutionswith all State Parties;
(I) collaborate with other Sub-Committeeswith a view to facilitating intra-Africa trade; and
(m) perform any other TBT related tasks as may be assigned by the Committee on Trade in Goods.

Article 14
Dispute Settlement
Any dispute between the State Partiesarising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rules and Procedureson the Settlementof Disputes.

Article 15
Review and Amendment

ThisAnnex shall be subject to review and amendmentsin accordance with Articles28 and 29 of the Agreement.

## ANNEX 7 <br> SANITARY AND PHYTOSANITARY MEASURES

Article 1
Definitions

1. The definitionsset out in the following instrumentsshall apply to this Annex:
(a) the Agreement;
(b) Annex A of the World Trade Organization (WTO) Agreement on the Application of Sanitary and Phytosanitary (SPS) Measures; and
(c) international standards.
2. For purposes of thisAnnex, the abbreviations set out below shall have thefollowing meaning:
(a) "CAC" meansCodex AlimentariusCommission;
(b) "IPPC" meansthe International Plant Protection Convention; and
(c) "OIE" meansthe World Organization for AnimalHealth.

Article 2
Purpose and Scope

1. The purpose of this Annex is to implement the provisions of the Protocol on Trade in Goods concerning Sanitary and Phytosanitary measures(hereinafter referred to asthe "SPS" measures).
2. ThisAnnex shall apply to SPS measuresthat directly or indirectly affect trade between the State Parties

## Article 3

Guiding Principle
In the preparation, adoption, and application of SPS measures, State Parties shall be guided by the provisionsof the WTO Agreement on the Application of Sanitary and Phytosanitary Measures.

The objectives of thisAnnex are to:

## Article 4 <br> Obejectives

(a) facilitate trade while safeguarding human, animal or plant life or health in the territory of State Parties;
(b) enhance cooperation and transparency in the development and implementation of SPS measures to ensure that they do not become unjustifiable barriersto trade; and
(c) enhance technical capacity of State Parties for the implementation and monitoring of SPS measureswhile encouraging the use of international standardsin the elimination of barriers to trade.

Article 5

## Assessment of Risk to Determine Appropriate Lev el of Sanitary or Phytosanitary Protection

1. State Parties shall, in responding to market access requests, ensure that their sanitary or phytosanitary measuresare based on an assessment, as appropriate, of the circumstances of the risks to human, animal or plant life or health taking into account risk assessment techniquesdeveloped by the relevant internationalorganisations.
2. State Parties shall, in assessing risk and determining the sanitary or phytosanitary measures to be applied to achieve the appropriate level of protection, take into account available scientific evidence, relevant processes and production methods, relevant inspection, sampling and testing methods, prevalence of specific diseasesor pests, existence of disease or pest free areas, relevant ecological and environmental conditions and quarantine, or other treatments.
3. In assessing the risk to animal or plant life or health and determining the measure to be applied for achieving the appropriate level of sanitary or phytosanitary protection from such risks, the State Parties shall take into account as relevant economicfactors, the potential damage in terms of loss of production or sales in the event of entry, establishment or spread of a pest or disease; the costs of control or eradication in the territory of the importing State Party; and the relative cost effectiveness of alternative approachesto limiting risks.
4. In cases where relevant scientific evidence is insufficient, a State Party may provisionally adopt sanitary or phytosanitary measures on the basis of available pertinent information including that from relevant international organisationsaswell as from sanitary or phytosanitary measuresapplied by other State Parties. In such circumstances, the State Parties shall seekto obtain the additional information necessary for a more objective assessment of risk and review the sanitary or phytosanitary measure accordingly, within reasonable time framesagreed by the concerned State Parties.
5. When a State Party has reason to believe that a specific sanitary or phytosanitary measure introduced or maintained by other State Parties is constraining, or has the potential to constrain its exports, and the measure is not based on the relevant
international standards, guidelines or recommendations, or such standards, guidelines or recommendations do not exist, an explanation of the reasons for such sanitary or phytosanitary measure may be requested and shall be provided by the State Party maintaining the measure and if the aggrieved State Party is not satisfied, request for the review of the measure in accordance with the provisionsof this Annex.

## Article 6

Adaptation to Regional Conditions, Including Pest- or Disease-Free Areas and Areas of Low Pest or Disease Prevalence
With a view to boosting intra-Africa trade in animals, animal products, animal by-products, plants, plant products and plantby-products:
(a) State Parties undertake to recognise the concept, principles and guidelines of regionalisation and zoning asoutlined in the Terrestrial and Aquatic Animal Health Codes of the OIE, and agree to apply this concept to prescribed diseasesto be detemined by consensus;
(b) State Parties shall, in implementing sub-paragraph a of this Article, base their respective sanitary measures applicable to the exporting State Party whose territory is affected by a disease on the zoning decision made by the exporting State Party, provided that the importing State Party is satisfied that the exporting State Party'szoning decision isin accordance with the principles and guidelines that the State Parties have agreed upon, and is based on relevant international standards, guidelines, and recommendations. The importing State Party may apply any additional measure supported by science based evidence to achieve its appropriate level of sanitary protection;
(c) State Partiesmay request recognition of a special statuswith respect to a disease not subject to zoning under sub-paragraph (a) of this Article. The importing State Party may request additional guarantees for imports of live animals, animal products and animal by-products appropriate to the agreed status recognised by the importing State Party, including conditions deemed necessary by the importing State Party to achieve an appropriate level of sanitary protection;
(d) State Parties recognise the concept of compartmentalisation and agree to cooperate on thismatter;
(e) State Partiesshall endeavour to recognise regional conditions;
(f) when establishing or maintaining its phytosanitary measures, the importing State Party shall take into account, among other things, the pest status of an area, such as a pest-free area, pest-free place of production, pest-free production site, an area of low pest prevalence and a protected zone that the exporting State Party has established; and
(g) the exporting State Party claiming that areas within its territory are pest- or disease-free areas or areas of low pest or disease prevalence shall provide the necessary scientific evidence in order to demonstrate thatsuch areasare, and are likely to remain pest- or disease-free areas or areas of low pest and or disease prevalence. For this purpose, each exporting State Party shall provide reasonable accessto itsterritory to the importing State Party for inspection, testing and other relevant procedures.

Article 7
Equivalence

1. The importing State Party shall accept the sanitary or phytosanitary measures of the exporting State Party as equivalent to its own if the exporting State Party objectively demonstrates, through science based and technical information including inter alia, reference to relevant international standards, or relevant risk assessment, that the measure would achieve the importing State Party's appropriate level of sanitary or phytosanitary protection;
2. State Parties shall, upon request, enter into consultations with the aim of achieving bilateral and multilateral agreements on recognition of the equivalence of specified sanitary or phytosanitary measures.
3. State Parties shall follow the proceduresfor determining the equivalence of sanitary or phytosanitary measures developed by the WTO SPS Committee, the CAC, the OIE and the IPPC.

## Article 8

Harmonisation
1 State Parties shall cooperate in the development and harmonisation of sanitary or phytosanitary measures based on international standards, guidelines and recommendationstaking into account the harmonisation of sanitary or phytosanitary measures at the regional level.

2 State Parties may introduce or maintain sanitary or phytosanitary measures which result in a higher level of sanitary or phytosanitary protection than would be achieved by measures based on the relevant international standards, guidelines or recommendations, if there is a scientific justification, or as a consequence of the level of sanitary or phytosanitary protection a State Party determinesto be appropriate, in accordance with the relevant provisions of Article 5 of this Annex.
3. State Parties shall fully participate in the relevant international organisations and their subsidiary bodies, in particular the CAC, the OIE and the IPPC to promote withinthese organisations the development and periodic review of standards, guidelines and recommendationswith respect to all aspectsof SPS measures.
4. If State Parties jointly identify a commodity as a priority, they shall establish harmonised sanitary or phytosanitary import requirementsfor thatcommodity.

## Article 9 <br> Audit and Verification

1. For purposes of maintaining confidence in the implementation of thisAnnex, an importing State Party may carry out an auditor verification, or both, of all or part of the control programme of the competent authority of the exporting State Party. An importing State Party shall bear itsown costsassociated with the auditor verification.
2. For purposes of paragraph 1 of this Article, the State Partiesshall abide by principles and guidelinesestablished by international standards bodiesin conducting audits or verificationsasagreed between the State Parties.

## Article 10

Import or Export Inspections and Fees
1 State Parties reaffirm their rights and obligations to undertake import or export inspections while abiding by principles and guidelinesestablished by international standard bodiesin conducting inspections.

2 The importing or exporting State Party may collect fees for inspections, which shall not exceed the recovery of the costs reasonably incurred in the conduct of the inspection.
3. When import inspections reveal non-compliance with the relevant import requirements, the action taken by the importing State Party shall be based on relevant international standardsor an assessment of the risk involved and not be more trade-restrictive than required to achieve the State Party's appropriate level of sanitary or phytosanitary protection.
4. The importing State Party shall notify the importer and the Competent Authority of the exporting State Party of a non-compliant consignment and the reason for non- compliance and action to be taken. The importing State Party may provide the exporter with an opportunity for a review of the decision. The importing State Party shall consider any relevant information submitted to assist in the review.

## Article 11 <br> Transparency

1. State Parties, recognising that transparency isessential in ensuring clarity, predictability and trust in order to foster intra Africatrade shall:
(a) comply with transparency obligationsin accordance with the procedures developed by the SPS Sub-Committee;
(b) designate a National Focal Point for fulfilling the notification obligations established under this Article; and
(c) notify the Secretariat of any draft, revised or adopted SPS measuresfor further distribution to State Parties.
2. State Parties shall endeavour to exchange information on other SPS issue sincluding:
(a) any significant change to the structure ororganisation of a State Party's Competent Authority;
(b) upon request, the results of a State Party's official controls and a report on the implementation of the controlscarried out with respect to the provisionsof thisAnnex;
(c) the results of an import inspection provided for in Article 10 of this Annex in case of a rejected or a non-compliant consignment;
(d) upon request, a riskanalysisor scientific opinion that a State Party hasproduced in accordance with Article 5 of this Annex;
(e) pest or disease status, including the evolution of a new disease or newpest;
(f) any food safety issue related to a product traded between the State Parties, that poses a food safety risk; and
(g) import requirements such as quarantine restrictions.

## Article 12

## Technical Consultations

1. Where a State Party has a significant concern with respect to food safety, plant health or animal health, or any other SPS measure that another State Party hasproposed or implemented, the concerned State Party may request technical consultationswith the other State Party.
2. The State Party so requested shall respond to the request within thirty (30) daysof receipt of the request.
3. Each State Party shall provide the information necessary to avoid a disruption to trade and, as the case may be, to reach a mutually acceptablesolution.
4. Where State Parties fail to reach a mutually acceptable solution, the matter may be referred to the SPS Sub-committee for consideration.

## Article 13

## EmergencySPS Measures

1 State Parties shall notify emergency SPS measureswithin forty-eight (48) hours of the decision to implement the measure. Where a State Party requeststechnical consultationsto address the emergency SPS measure, the technical consultationsshall be held within ten (10) working days of the notification of the emergency SPS measure. The State Parties shall consider any information provided through the technical consultations.

2 The importing State Party shall consider the information that was provided in a timely manner by the exporting State Party, when making a decision with respect to a consignment that at the time of adoption and implementation of the emergency SPS measure is in transit between the State Parties. State Partiesshall base their decision on the principles of risk assessment in accordance with the provisions of Article 5 of thisAnnex.

## Article 14

## Cooperation and Technical Assistance

1 State Parties agree to cooperate in the implementation of obligations arising out of this Annex including ontechnical assistance, in particular in the following areas:
(a) exchange of information and sharing of expertise and experience among State Parties;
(b) adopting harmonised common positionswhile participating in international SPS fora relevant to the AfCFTA;
(c) development and harmonisation of SPS measuresat regional and continental levels, on the basis of established scientific data or relevant international standards;
(d) development of infrastructure such astesting laboratories;
(e) capacity building for public and private sector stakeholders, including through information sharing and training; and
(f) identification or establishment of SPS centres of excellence.

2 State Partiesmay collaborate with regional and international SPS bodies.

## Article 15

Establishment and Functions of the Sub-Committee for Sanitary and Phytosanitary Measures

1. The Committee for Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Sanitary and Phytosanitary Measures.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods.
3. The functions of the SPS Sub-Committee shall be to:
(a) monitor and review the implementation of thisAnnex;
(b) provide direction for the identification, prioritisation, management and resolution of SPS issuesthat may arise;
(c) provide a regular forum to exchange information relating to each State Party's regulatory system, including the scientific and risk assessment basis for SPS measures;
(d) prepare andmaintain a document detailing the state of discussionsbetween State Partieson their workon the recognition of equivalence of specific SPS measures;
(e) develop proceduresfor the implementation of provisions of thisAnnex;
(f) identify, establish, and monitor the implementation of a capacity building programme to support implementation of the provisions of thisAnnex, in conjunction with the Secretariat;
(g) identify opportunities for greater bilateral engagement, and enhanced relationships, which may include an exchange of officialsbetween State Parties;
(h) consider SPS issues referred to it by State Parties, as expeditiously aspossible;
(i) facilitate improved understanding between the State Parties on the implementation of the SPS provisionsof this Annex, and promote cooperation between the State Parties on SPS issues under discussion in multilateral fora, including the WTO SPS Committee, the CAC, the OIE and the IPPC, as appropriate;
(0) identify and discuss, at an early stage, initiativesthat have an SPS component, and that would benefit from cooperation;
(k) collaborate with other Sub-Committeeswith a view to facilitating intra-Africa trade; and
(1) undertake any other tasks as may be assigned by the Committee on Trade in Goods.
4. For purposes of paragraph 2 of thisArticle, State Parties shall regularly provide relevant information as may be required.
5. A State Party may refer any SPS issue to the SPS Sub-Committee:
(a) where the SPS Sub-Committee is unable to resolve an issue, the matter shall be referred to the Committee on Trade in Goodsfor consideration.
(b) where a State Party is not satisfied with the decision of the Sub-Committee, the State Party shall refer the matter to the Committee on Trade in Goods.

## Article 16

## Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.Article 17

Review and Amendment
ThisAnnex shall be subject to review and amendmentsin accordance with Articles28 and 29 of the Agreement.

## ANNEX 8 <br> TRANSIT

## Article 1

## Definitions

For purposes of this Annex, the following definitions shall apply:
(a) "AfCFTA Transit Document" meansa Customs Document for transit declaration approved by the Council of Ministersand to be utilized within the AfCFTA;
(b) "Carrier" meansthe person actually transporting transit goodsor in charge of or responsible for the operation of the respective meansoftransport;
(c) "Container" means an article oftransport equipment (lift-van, moveable tank or other similar structure):

Ø fully or partially enclosed to constitute a compartment intended for containing goods;
( of a permanent character and accordingly strong enough to be suitable for repeated use;
(0) specifically designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;
(M) designed for ready handling, particularly when being transferred from one mode of transport to another;
(y) designed asto be easy to fill and empty; and
(i) having an internal volume of one cubic metre or more;
and shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipmentare carried with the container. It shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets.
"Demountable bodies" shall be regarded ascontainers.
(d) "Customs" means the Government service responsible for the administration of the Customs Law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods;
(e) "Customs office of departure" meansany customs office of a State Party where a transit operation commences;
(f) "Customs office of destination" means any Customs office of a State Party where a Customstransit operation isterminated;
(g) "Customs office en-route" meansany Customsoffice where goods are imported or exported in the course of a Customstranst operation;
(h) "Customs office of entry" means an office of a second or other subsequent State Party where, in relation to that State, the provisions of this Annex begin to apply and includes any Customsoffice which, even when notsituated on the frontier, isthe firs point of Customs control after crossing the border;
(i) "Customs transit" meansthe Customsprocedure under which goods are transported under Customs control from one Customs office to another asdefined in Annex A of Istanbul Convention and Specifically Annex E to the Revised Kyoto Convention;
(j) "Customs office of exit" meansany Customs office which, even when not situated on the frontier, isthe last point of Customs control before crossing the border;
(k) "Goods" includes all kinds of articles, wares, merchandise, animals, plants and currency, whether prohibited or not, whether meant for sale or not, and where any such goodsare sold, the proceeds of such sale;
(I) "Means of Transport" include any vessel (including lighters and barges, whether or not ship borne, and hydrofoils), hovercraft, aircraft, motor road vehicles including cycleswith engines, trailers, semi-trailers and combination of vehicles) and railway rolling stock; together with their normal spare parts, accessories and equipment carried on board means of transport (including special equipment for the loading, unloading, handling and protection of cargo and where the local situation so requires, portersand pack animals;
(m) "Security" meansthatwhich ensuresto the satisfaction of the Customs Authority that an obligation to the Customswill be fulfilled. Security isdefined as"general when it ensures that the obligationsarising from several operationswill be fulfilled asdefined in General Annex Chapter 2 to the Revised Kyoto Convention;
(n) "Surety" means an undertaking made by any person to the CustomsAuthorities of a a State Party to answer for, or be collaterally responsible for the debt, obligation, default or miscarriage of the transit or and for the payment to transit State Parties of import duties and any other sums of money due and payable to them in the event of non-compliance with the termsand conditions of transit relating to transit traffic introduced into the transit State Party by carriers of such goods;
(0) "Transit traffic" meansthe passage of goods including unaccompanied baggage, mail, personsand their means of transport through the territories of the State Partiesin accordance with the itineraries set out in Article 2(1) of thisAnnex;
(p) "Transitor" meansthe legal entity responsible for the conveyance of goodsthrough the Customsoperations;
(q) "Vessel" means any mechanically propelled ship, boat or craft with inboard engine power or any other craft moving through water carrying passengers orcargo.

## Article 2

## General Provisions

1. State Parties undertake to grant all transit traffic freedom to traverse their respective territories by any means of transport suitable for that purpose when coming from:
(a) a State Party or bound to one; or
(b) Third Parties and bound to other State Parties; or
(c) other State Parties and bound to third countries; or
(d) Third Parties and bound to third Parties.
2. State Partiesundertake not to levy any import or export dutieson the transit traffic referred to in paragraph 1 of this Article.
3. Notwithstanding paragraph 2 of this Article, and in accordance with paragraph 1 of Article 8 of this Annex, a State Party may levy administrative or service charges equivalent to services rendered.
4. For purposes of thisAnnex, State Partiesundertake to ensure that there shall be no discrimination in the treatment of persons, goods and means of transport coming from, or bound to State Parties, and that rates and tariffsfor the use of their facilities by other State Partiesshall not be lessfavourable than those accorded to their own traffic.
5. Notwithstanding the provisions of paragraph 1 of this Article, a State Party may apply measuresin accordance with Articles 26 and 27 of the Protocol on Trade inGoods.

## Article 3

## Scope of Application

1. This Annex shall apply to any transitor, mail, means of transport, or any shipment of bonded Goods in transit between two points either in two differentState Parties or between a State Party and a Third Party.
2. The provisions of thisAnnex shall only apply to Transit Traffic if it is:
(a) operated by a carrier licensed under the provisions of Article5 of thisAnnex;
(b) performed under the conditionsset out in Article 4 of this Annex by means of transport approved by the Customsoffice of departure and issued with certificateswhich shall be in the form set out in Appendix III of thisAnnex;
(c) guaranteed by a surety in accordance with the provisions of Article 6 of thisAnnex; and
(d) undertaken under the cover of AfCFTA.
3. The provisions of thisAnnex shall apply only to transit goodsbeing carried byroad.

## Article 4

Approv al of Means of Transport

1. The Meansof Transport used in Transit trade shall be licensed by the appropriate licensing authorities of the State Parties in accordance with their national laws and regulations.
2. For purpose of paragraph 2(b) of Article 3 of this Annex Means of Transport, together with their cargo, shall be presented at the Customs offices of departure for examination to ensure that they comply with the technical conditionsstipulated in Appendix II of this Annex before each transit traffic operation isundertaken.

## Article 5

Licensing of Transitors and Carriers
1 Any person intending to be engaged in the operation of Transit Traffic under the provisions of this Annex shall be licensed for that purpose by the competent authorities of the State Party in whose territory the person is normally resident, or established and the competent authority shall inform all the other State Parties of all the personsso licensed.

2 The conditionsfor the issuance of the licences referred to in paragraph 1 of this Article to persons resident, or established in a State Party shall be that:
(a) the requirements of Article 4 of thisAnnex have been satisfied, in accordance with national laws; and
(b) the applicant has not, during the previous three (3) years been convicted of a serious offence including accepting, receiving or offering bribes, smuggling, theft, destroying documents of evidence, and failing or refusing to give information relating to interstate transportation of goods.
3. The conditionsfor issuance of licences referred to in paragraph 1 of this Article to applicantswho are not resident or established in a State Party shall be determined by each State Party in consultation with other State Parties provided that such conditions shall not be more favourable than conditionsaccorded to personsresident or established in that State Party.
4. Licensed carriers and Transitors, who are convicted of customs offences referred to in paragraph 2(b) of this Article, or who conceal their record of having been convicted of such offencesin order to obtain a licence, or who commitsuch offencesafter they have been licensed to operate Transit Traffic, shall have their licences suspended automatically or withdrawn by the issuing authorities who shall thereupon notify the CustomsAuthorities of the other State Parties and the respective sureties of the action taken.

## Article 6

## Bonds and Sureties

All Transit Traffic operations carried under the cover of AfCFTA Transit Document shall be covered by customsbond and sureties arrangements.

## Article 7

## AfCFTA Transit Document

1. Subject to conditions and regulations as approved by the Council of Ministers, each State Party undertakes to authorise a Transitor, or their authorised agent, toprepare in respect of each consignment of transit goods an AfCFTA Transit Document in accordance with the notesset out in Appendix I of thisAnnex.
2. The AfCFTA Transit Documents shall conform to the standard form approved by the Council of Ministers. The AfCFTA Transt Documents shall be valid for only transit operation and shall contain a sufficient number of copies for customs control and discharge required for the transport operation concerned.
3. All means of transport covered by the provisions of this Annex shall be accompanied by relevant AfCFTA Transit Documents and such documents shall, on demand, be presented by the carriers, together with the respective means of transport and certificatesto the customsofficesen-route and the customs offices of destination for their appropriate actions.

Article 8

## Exemption from Customs Examinations and Charges

1 Subject to the provisions of Articles 4 and 5 of this Annex being satisfied, goods carried in approved sealed means of transport, sealed packages, or accepted by Customs Office of Departure as goods not susceptible to tampering substitution or manipulation, and permitted to be carried unsealed shall not be subjectto:
(a) customsduties and all transit duties or other charges imposed in respect of transit, except charges for transportation or those commensurate with administrative expensesentailed by Transit or with the cost of services rendered.
(b) customs examination at such offices, as a general rule.

2 Notwithstanding paragraph 1 of thisArticle, the CustomsAuthorities may, where they suspect an irregularity, carry out at such offices, a partial or full examination of the goods.

## Article 9

## Transit Procedures

1. All Transit goods and Means of Transport shall be presented to the Customs Office of Departure together with duly completed AfCFTA Transit Documents supported by appropriate bonds and sureties asnecessary for examination and affixing of customs seals.
2. The Customs Office of Departure shall decide whether the Means of Transport to be used provides enough safeguards to ensure customs security and whether the shipment may be made under the cover of a relevant AfCFTA TransitDocument.
3. Where it is not possible for Goodsto be transported in sealed Means of Transportor compartments, the CustomsAuthorities at the Customs Office of Departure may authorise the transportation in such unsealed Means of Transport or compartments and under such conditions asthey may deem necessary and endorse the relevant AfCFTA Transit Document accordingly.
4. The Means of Transport used in the transportation of Goods under the provisions of thisAnnex shall not at the same time be used for the transportation of passengers, unless such goods are carried in a part of the Means of Transport which is adequately sealed off to the satisfaction of the Customs Office of Departure.
5. Nothing may be added, or taken from, or substituted for goods consigned under cover of an AfCFTA Transit Documentduring offloading, trans-shipment orcollecting.
6. The Means of Transport together with the respective AfCFTA Transit Document shall be presented to the CustomsAuthorities at Customs officesEn-route and at Customs Offices of Destination for such administrative action as may be required under the provisions of this Annex.
7. Except where irregularities are suspected, the Customs Offices En-route within a State Party shall respect the seals affixed by the Customs Authorities of other State Parties. Such CustomsAuthoritiesmay, however, affix additional seals of theirown.
8. In order to prevent abuse, the CustomsAuthorities shall publish in legislation the specific consignments that require:
(a) the Meansof Transport to be escorted through the territory of their country, at the Transitor'sexpense; or
(b) that examination of the Means of T ransport and their loads be carried out en- route in the territory of their country.
9. Any unsealed shipment covered by an appropriate AfCFTA Transit Document shall have only one Customs Office of Destination.
10. If the Goodsin a Means of Transport are examined at a Customs Office en-route or anywhere in the course of transportation, the Customs Authorities concerned shall affix new seals and make a certified declaration in conformity with Appendix IV of this Annex including updating of any electronic managementsystem of the particulars of irregularities, if any, and of the new seals affixed by them.
11. In the event of an accident or imminent danger necessitating the immediate unl oading in whole or part of a Means of Transport, the Carrier:
(a) may on their own initiative take such steps as may be necessary to ensure the safety of the Goodsbeing transported, or the Means of Transport in which they are being transported;
(b) shall, as soon as possible thereafter, inform the Customs Office of Departure thereof; and
(c) shall arrange, where appropriate, for the goods to be transferred to other Means of T ransport in the presence of Customs Authorities concerned or any other duly designated authority in accordance with national law which shall endoree the AfCFTA Transit Document with the particulars of the Goods transferred to the other Means of Transport and where possible, apply itscustomsseal.
12. On arrival at the Customs Office of Destination, the AfCFTA Transit Documentshall be discharged without delay. If, however, the goods cannot be immediately entered under that Customs regime, the Customs Authorities may reserve the right to discharge the document conditionally upon a new liability being substituted for that of the Surety guaranteeing the said document.
this Article or if Goodsare destroyed or damaged without breaking such seals, the procedure laid downin paragraph 11 of this Article shall, without prejudice to the application of the provisions of national laws, be followed and a certified report drawn up in the form set out in Appendix IV of thisAnnex.
13. When a Customs Authority is satisfied that the Goodscovered by an AfCFTA Transit Document have been destroyed by force majeure, an exemption from payment of the dutiesshall be granted.

## Article 10

Obligations of State Parties and Liabilities of Sureties
Subject to the provisions of Article 6 of thisAnnex, the obligations of State Parties and liabilities of Sureties are as follows:
(a) each State Party undertakes to facilitate the transfer to the other State Party of the fundsnecessary for payment of premiumsor other chargesclaimed from Sureties under the provisions of this Annex, or for payments of any penalties which the Transitor may incur in the event of an offence being committed in the course of Transit transport operations;
(b) State Parties agree to ensure that the liabilities undertaken by sureties cover import and export duties incurred by the holder of an AfCFTA Transit Document and other personsinvolved in the transit transport operation under the Customs Law and regulations of the State Party in which an offence hasbeen committed;
(c) for the purpose of determining the duties referred to in paragraph (b) of this Article, the particulars of the goodsasentered in the AfCFTA Transit Documentshall, unless the contrary is proved, be regarded ascorrect;
(d) where feasible, use the services available in other State Partiesin all transit traffic operationsprovided such services are competitive and efficient than those offered by other State Parties;
(e) where an AfCFTA Document hasnot been discharged, or hasbeen discharged conditionally, the competent authority of a State Party shall not claim from the Surety the payment referred to in paragraph (b) of this Article unless such authority has, within a period of one (1) year from the date on which the AfCFTA Transit Documentwastaken on charge, notified the surety of the non-discharge or conditional discharge of the document;
(f) In situationswhere the certificate of discharge wasobtained erroneously or fraudulently, paragraph (e) of this Article shall not prevent the authorities of a State Party from taking the necessary action against the person or persons concerned at any time thereafter in accordance with their nationallaws;
(g) the Surety and the personscharged with an offence shall be jointly and severally liable for payment of such sums. The fact that Customs Authoritiesmight have authorised the examination of Goodselsewhere than at a place where the business of the Customs Office of Departure or Destination isusually conducted, shall not affect the liability of the Surety;
(h) the liability of the Surety to the authorities of any State Party shall commence from the time when the AfCFTA Transit Documents are accepted by the CustomsAuthorities of that State Party, and shall cover only the Goodsenumerated in the document;
(i) when Customs Authorities of a State Party have unconditionally discharged a AfCFTA Transit Document, they may not subsequently claim from the Surety payment in respect of the duties referred to in paragraph (b) of this Article unlessthe certificate of discharge wasissued erroneously orfraudulently;
(j) the Transitor and Surety shall be released from their undertaking to the CustomsAuthorities of each State Party entered when Goods carried have been duly exported or have otherwise been accounted for satisfactorily to the Customs Authorities of the State Party concerned;
(j) the claim for payment referred to in paragraph (b) of this Article shall be made within three (3) years from the date when the Surety was notified that the relevant AfCFTA Transit Document had not been discharged or had been discharged conditionally, or that the certificate of discharge had been obtained erroneously or fraudulently. However, the period of three (3) years referred to in this Article includesa period of legal proceedings. Any claim for payment under the provisions of thisArticle shall be made within one (1) year from the date when the decision of the court becomesenforceable.

## Article 11

## Other Provisions

1 State Partiesshall endeavour to establish, or facilitate the establishment of Transit or customsareas for the temporary storage of transit Goodswhere the direct trans- shipment of Goodsfrom one Means of Transport to another is not possible.

2 The management and operation of such Transit or customsareas shall be in accordance with the customs rulesand regulations of the State Partyconcerned.
3. State Partiesundertake to permit and facilitate the establishment of cargo clearing and forwarding officesin their territories by persons, organisations or associationsof other State Parties or their authorised agents, for the purpose of facilitating Transt Traffic in accordance with the national laws and regulations.
4. Each Means of Transport engaged in international Transit Traffic operationsunder cover of a AfCFTA Transit Document shall have affixed to its front and rear, a plate bearing the letters "AfCFTA TRANSIT", the specifications of which are set out in Appendix $V$ of this Annex. These platesshall be so placed as to be clearly visible, removable and capable of being sealed. The seals to such plates shall be affixed by the Customs Offices of Departure and shall be removed by the authorities of the Customs Office of Destination.

State Partiesshall, through the Secretariat, notify each other of the specimen of seals, stampsand date stampsthey use.
6. Each State Party shall, through the Secretariat, send to the other State Parties, alist of its customs offices and stations and normal working hours of such offices.
7. Neighbouring State Partiesshall consulteach other in determining the frontier customsofficesto be included in the list refered to in paragraph 6 of thisArticle, and where possible such officesshall be juxtaposed.
8. In all customsoperations referred to in thisAnnex, no chargesshall belevied for customsattendance, save where itisprovided on days or at timesor placesother than those appointed for such operations.
9. Whenever possible, customs frontier offices shall remain open for business for twenty-four (24) hours a day or shall allow execution of customsformalities relating to the transportation of Goodsunder the provisions of this Annex outside the nomal working hours.
10. Any breach of the provisions of thisAnnex by a Carrier shall render the Carrierliable to penalties prescribed by law in the State Party where the offence iscommitted.

11 Nothing contained in this Annex shall prevent State Parties from enacting legislation in respect of transport operations commencing or terminating in or passing through their territories, provided that the provisions of such legislation:
(a) shall not conflict with the provisionsof thisAnnex; and
(b) do not confer benefits on Third Partiesthat are more favourable than those enjoyed by the State Parties.

12 All the AfCFTA Transit Documentsmay have a note explaining how that particular document should be used.

## Article 12

## Sub-Committee on Trade Facilitation, Customs Cooperation and Transit

1 The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a SubCommittee on Trade Facilitation, Customs Cooperation and Transit.

2 The Sub-Committee shall be composed of duly designated representativesfrom State Parties and shall carry out the responsibilities assigned to it under thisAnnex or by the Committee on Trade in Goods.

## Articles 13

## Implementation

1. State Partiesshall expedite the implementation of thisAnnex.
2. The extent and the timing of implementation of the provisions of this Annex shall be related to the implementation capacities of State Parties as notified to the AfCFTA Sub- Committee on Trade Facilitation or under the WTO Agreementon TradeFacilitation.

Article 14
Regulations
The Council of Ministersshall adoptregulationsto facilitate the implementation of this Annex.

## Article 15

## Conflict of Provisions

In the event of a conflict between thisAnnex and the Agreement, the latter shall prevail.
Article 16
Dispute Settlement
Any dispute between the State Partiesarising out of or relating to the interpretation or application of any provision of this Annex, shall be settled in accordance with the Protocol on Rulesand Procedureson the Settlement of Disputes.

## Article 17

## Rev iew and Amendment

1. ThisAnnex shall be subject to review and amendmentsin accordance with Articles 28 and 29 of the Agreement.

## Appendix I

Notes for the Use of the African Continental Free Trade Area Transit Document
1 The AfCFTA Transit Document herein after referred to as "AfCFTA TD" shall be prepared in the country of commencement where
the goodsare first declared to be in transit.

2 The AfCFTA TD shall be printed in the Arabic, English, French and Portuguese languages, but completed in the language of the country of commencement. The CustomsAuthorities of the other countriestraversed reserve the right to require their translation into their own language.

In order to avoid unnecessary delayswhich might arise from this requirement, carriers are advised to supply the operator of the means of transport with the requisite translations.
3. The AfCFTA TD remains valid until completion of the transit operation at a customs office of destination, provided that it has been taken under customs control at the customsoffice of commencement within the time limit given by issuing authorities and meets the following requirements:
a) The AfCFTA TD must be typed or multi-graphed or printed legibly;
b) When there is not enough space on the manifest to enter all the goodscarried, separate sheetsto the same model asthe manifest may be attached to the latter but all copies of the manifests must contain the following particulars:
(i) a reference to the sheets;
(ii) the number, type of packages and goodsin bulkbe enumerated on the separate sheets; and
(iii) the total value and total grossweight of the goods appearing on the said sheets.
4. Weights, volume and other measurements shall be expressed in units of the metric system and valuesin the currency of the country of commencement, or in the currency determined by the Council of Ministers.
5. No erasures or over-writing shall be allowed on the AfCFTATD. Any correction shall be made by deleting the incorrect particulars and adding, if necessary, the required particulars.
6. Any correction, addition or other amendment shall be acknowledged by the person making it and countersigned by the Customs Authorities.
7. When the AfCFTA TD covers coupled means of transport, or several containers, the contents of each means of transport shall be indicated separately on the manifest.
Thisinformation shall be preceded by the registration of identification number of the means of transport or container.
8. If there is more than one customs office of destination, the entries concerning the goods taken under customs control at, or intended for, each office shall be clearly separated from each other on the manifest.
9. In the event of customs seals being broken or goods being destroyed or damaged accidentally en-route, the operator of the means of transport shall ensure that a certified report is drawn up as quicky as possible by the authorities of the country in which the vehicleislocated.
10. The operator shall approach the CustomsAuthorities, if there are any near at hand, or if not, any other competent authorities Operators shall accordingly provide themselveswith copies of the certified report form laid down in Appendix IV of this Annex on Transit Facilitieswithin the AfCFTA.

## Appendix II

Regulations Relating to Technical Conditions Applicable to means of transport of Goods within the African Continental Free Trade Area Under Customs Seal

1. Approval for the intra- African Continental Free Trade Area transport of goodsby meansof transport under Customsseal may be granted only for means of transport constructed and equipped in such a mannerthat:
(a) customs seals can be simply and effectively affixed thereto;
(b) no goodscan be removed from, or introduced into the sealed part of the means of transport without obvious damage to it or without breaking the seals; and
(c) they contain no concealed spaceswhere goodsmay be hidden.
2. The means of transportation shall be so constructed that spaces in the form of compartments, receptaclesor other recesses which are capable of holding goods are readily accessible for customsinspection.
3. Should any empty spaces be formed by the different layers of the sides, floor and roof of the means of transport, the inside surface shall be firmly fixed, solid unbroken and incapable of being dismantled without leaving obvioustraces.
4. Openingsmade in the floor for technical purpose, such aslubrication, maintenance and filing of the sand-box, shall be allowed only on condition that they are fitted with a cover capable of being fixed in such a way as to render the loading compartment inaccessible from the outside.
5. Doors and all other closing systems of means of transport shall be fitted with a device which shall permit simple and effective customs sealing. This device shall either be secured by at least two bolts, riveted or welded to the nutson the inside.
6. Hinges shall be so made and fitted that doors and other closing systems cannot be lifted off the hinge-pins, once shut; the
screws, bolts, hinge-pins and other fasteners shall be welded to the outer parts of the hinges. These requirements shall be waived, however, where the doors and other closing systems have a locking device inaccessible from the outside which, once it is applied, preventsthe doorsfrom being lifted off the hinge-pins.
7. Doors shall be so constructed as to cover all interstices and ensure complete and effective closure.
8. The means of transport shall be provided with a satisfactory device for protecting the Customsseal, or shall be so constructed that the customs seal is adequately protected.
9. The foregoing conditionsshall also apply to insulated vehicles, refrigerator vehicles, tankvehiclesand furniture vehiclesin so far as they are not incompatible in accordance with their use.
10. The flanges (filler caps), drain cocks and manholes of tank wagons shall be so conducted as to allow simple and effective customs sealing.
11. Folding, or collapsible containers are subject to the same conditionsasnon-folding or non-collapsible containers, provided that the locking device enabling them to be folded or collapsed allows customs sealing and that no part of such container can be moved withoutbreaking the seals.

## Appendix III

## Certificate of Approval of Means of transport

1. Certificate No $\qquad$ Country of Commencement $\qquad$ Date of Expiry. $\qquad$
2. Attesting that the means of transport specified below fulfilsthe conditions required for admission to intra- African Continental Free Trade Area transport of goodsunder Customs seals.
3. Name and address of holder (Owner of Carrier)
4. Make $\qquad$
5. Type $\qquad$
6. Engine No. $\qquad$ Chassis No. $\qquad$
7. Registration No $\qquad$
8. Other particulars $\qquad$
9. Issued at $\qquad$ (Place and Country) on $\qquad$
(Date)
10. Signature and stamp of issuing office at $\qquad$

NOTE. Thislicence shall be framed and exhibited in the cab of the means of transport if notin use, or on a change of owner or carrier, or on expiry of the period of validity of the certificate, or if there is any material change in any essential particulars of the means of transport.

## Appendix IV

## Certified Declaration Form for Examination of Contents of Means of Transport

1. AfCFTA Transit Document No $\qquad$ Issued at $\qquad$
2. No. of the Certificate of Approval of means of transport. $\qquad$
3. Information concerning the means of transportexamined:

- Means of transport $\qquad$
- Registration No $\qquad$

4. Reasons for making the examination (checkwhere appropriate)

|  | Sealsbroken or missing |
| :--- | :--- |
|  | Evidence of break-in |
|  | Vehicle involvedin an accident |
|  | Other |

5. Results of examination (Checkwhere appropriate)

| All packageswere intact and none of their contentswere missing |
| :--- | :--- |

The following Goods/packageswere missing / damaged

| Serial No. | Consignment and <br> identification | Numberandknd <br> of packages | Description of goods | Remarks |
| :--- | :--- | :--- | :--- | :--- |
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6. Comments. $\qquad$
7. Name of Officer $\qquad$ Signature $\qquad$ Stamp $\qquad$

## Appendix V

## AfCFTA Transit Plates

1. The words" AfCFTA TRANSIT" shall be 70 millimetreshigh.
2. Roman lettersshall be used.
3. The letters shall be white on a blue background.
4. The letters shall be arranged asfollows:


# ANNEX 9 <br> TRADE REMEDIES 

## Article 1 <br> Definitio <br> ns

For purposes of thisAnnex, the following definitionsshall apply:
(a) "AfCFTA Guidelines" meansthe Guidelines on Implementation of Trade Remedies;
(b) "Domestic Industry" meansthe producers of the like product, (or directly competitive productsin safeguards) in the importing State Party whose collective output represents a major portion of the total domestic production of that product;
(c) "Dumping" is when a product is introduced into the commerce of another State Party at lessthan normal value; if the export price of the product exported from one State Party to another isless than the comparable price in the ordinary course of trade for the like product when destined for consumption in the exporting State Party;
(d) "Injury" means material injury or threat of material injury to a domestic industry or material retardation of the establishment of an industry;
(e) "Serious Inj ury" in relation to safeguardsmeanssignificant overall impairment in the position of a domestic industry,
(f) "Interested Parties" shall include:
(i) an exporter or foreign producer or the importer of a product subject to investigation or a trade or business association a majority of the members of which are producers, exportersor importers of such product;
(ii) a producer of the like product in the importing State Party or a trade and businessassociation a majority of the State Parties of which produce the like product in the territory of the importing State Party;
(iii) the government of the third country of origin and of the exporting State Party of the product under investigation; and
(iv) any other domestic or foreign party determined by the investigating authority;
(g) "Investigating Authority" means the authority charged with the responsibility of conducting trade remedies investigationsin a State Party;
(h) "Properly Documented Application" meansa written complaint made by or on behalf of the domestic industry in the required format;
(i) "Safeguards" means a measure adopted by a State Party where a product is being imported into itsterritory in such increased quantities, absolute or relative to itsdomestic production, and under such conditionsasto cause or threaten to cause seriousinjury to itsdomestic industry that produceslike or directly competitive products; and
(j) "Threat of Serious Injury" shall be understood to be seriousinjury that isclearly imminent. A determination of the existence of a threat of serious injury shall be based on facts not merely on allegation, conjecture or remote possibility.

Article 2

## Application of Anti-dumping, Counterv ailing and Safeguard Measures

State Partiesmay, with respect to goods traded under the provisions of thisAnnex, apply anti-dumping, countervailing and safeguard measures as provided for in Articles-17-19 of the Protocol on Trade in Goods, this Annex and the AfCFTA Guidelinesin accordance with relevant WTO Agreements.

Article 3

## Application of Global Safeguard Measures

State Partiesconfirm their rightsand obligationsunder Article XIX of the GATT 1994 and the WTO Agreementon Safeguards

## Article 4

## Application of Preferential Safeguard Measures

1 Where, as a result of implementing the Agreement, any product originating in a State Party is being imported into the territory of another State Party in such increased quantities, absolute or relative to domestic production, and under such conditions so as to cause or threaten to cause Serious Injury to the Domestic Industry of like or directly competitive products, such a State Party may apply preferential safeguard measures under the conditions and in accordance with
the procedureslaid down in thisAnnex and the AfCFTA Guidelines.
2 A State Party intending to apply definitive preferential safeguard measuresshall, before applying such measures, supply the other State Parties concerned with all relevant information, with a view to seek a solution acceptable to all State Partiesconcerned.
3. The State Party shall examine the information provided in paragraph 2 of this Article in order to facilitate a mutually acceptable resolution of the matter.
4. Where no resolution is reached, the importing State Party may apply preferential safeguard measuresasprovided for by thisArticle.
5. The preferential safeguards measures referred to in paragraph 4 of this Article shall immediately be notified to the Secretariat which shall notify all other StateParties.
6. The preferential safeguard measure shall be applied only to the extent necessary to prevent or remedy Serious Injury or threat thereof and to facilitate adjustment following an investigation by the importing State Party under the procedures established inthis Annex and the AfCFTA Guidelines.
7. Preferential safeguard measures shall not exceed a period of four (4) years and shall contain clear indications of their progressive elimination at the end of the determined period. The preferential safeguard measure may be extended for another period not exceeding four (4) years, subject to justification by the Investigating Authority.
8. A State Party shall not apply a global safeguard measure simultaneously with the preferential safeguard measure on the same product within the AfCFTA.

## Article 5

## Provisional Safeguard Measures

1 In critical circumstanceswhere delay would cause damage which would be difficult to repair, the State Party concemed may take a provisional preferential safeguard measure pursuant to a preliminary determination that there is clear evidence that increased importshave caused, or are threatening to cause SeriousInjury.

2 The State Party intending to apply such a provisional safeguard measure shall, prior to such application, immediately notify the Secretariat and State Partiesconcerned.
3. The duration of the provisional safeguard measure shall not exceed two hundred (200) days, during which period the pertinent requirements of this Annex and the AfCFTA Guidelines shall be met. The duration of such provisional safeguard measures shall be counted as part of the initial period and any extension referred to in this Annex and the AfCFTA Guidelines.
4. Such measuresshall take the form of tariff increasesto be promptly refunded if the subsequent investigation referred to in thisAnnex and the AfCFTA Guidelines does not determine that increased importshave caused or threatened to cause Serious Injury to a Domestic Industry.

## Article 6

## Notification

1. In anti-dumping investigations, the Investigating Authority shall avoid, unless a decision has been made to initiate an investigation, any publicising of the application of initiation of any investigation according to the Anti-dumping Agreement, thisAnnex and the AfCFTA Guidelines. However, after receipt of a properly documented application, and before proceeding to initiate an investigation, the Investigating Authority shall notify the State Party concerned.
2. In subsidies and countervailing investigations, where the Investigating Authority is satisfied that there is sufficient evidence to justify the initiation of an investigation, the State Parties shall be notified.
3. In global safeguard investigations, a State Party shall immediately notify all State Parties of such initiation of the global safeguard investigationsaccording to the WTO Agreement on Safeguards.
4. In preferential safeguard investigations, a State Party shall immediately notify such initiation of the preferential safeguard investigations according to this Annex and the AfCFTA Guidelines.

## Article 7

## Consultation

1. Once an Investigating Authority of a State Party has received a properly documented application in subsidies and countervailing cases, from its representative Domestic Industry, or upon its own initiative and upon establishment of a prima facie case, such State Party shall hold consultations as provided for in the AfCFTA Guidelines.
2. In preferential safeguard investigations an Investigating Authority of the State Party shall initiate consultationsimmediately after the provisional safeguard measure istaken.
3. An Investigating Authority intending to apply or extend the period of a safeguard measure shall provide adequate
opportunity for prior consultationswith the State Partieswith substantial interest.
4. Where a mutually agreed solution is reached following consultation, a written agreement on the termsagreed upon shall be produced and the State Party concerned shall notify the Secretariat.
5. The written agreement referred to in paragraph 4 of this Article shall bind the State Parties involved and shall be implemented asprovided for in the AfCFTA Guidelines.
6. If no agreed solution is reached, the State Party requesting the consultations shall proceed to initiate and complete its investigation and to implement appropriate measuresin accordance with the provisionsof the relevant WTO Agreements this Annex and the AfCFTA Guidelines.

## Article 8

## Confidentiality

Information which is by nature confidential, or which is provided on a confidential basis by State Parties to an investigation, shall be treated as such by the Investigating Authorities and shall not be disclosed without specific permission of the parties submitting it.

Article 9

## Transparency

1. All Interested Partiesshall have an opportunity to defend theirinterests.
2. Notwithstanding paragraph 1 of thisArticle, there shall be no obligation on any party to attend a meeting, and fail ure todo so shall not be prejudicial to that party'scase.
3. Interested Parties shall have the right, on justification, to present information orally.
4. Oral information referred to in paragraph 3 of this Article shall be taken into account by the authoritiesonly in so far as it is subsequently reproduced in writing and made available to other Interested Parties.

## Article 10

## Technical Assistance

Technical Assistance to State Parties shall be provided by the Secretariat in collaboration with partners, on request by such State Parties, in order to enhance the capacities of State Partiesin the application of trade remediesmeasuresin accordance with the provisions of thisAnnex and the AfCFTA Guidelines.

## Article 11

## Capacity Building and Cooperation

1. The Secretariat shall in collaboration with partnersfacilitate training and capacity building programmesin order to assist State Partieswith the implementation of trade remedies asprovided for in thisAnnex and the AfCFTA Guidelines, in the adoption of the necessary national legislation, the establishment of national investigating authorities and other required institutions, the training of officials and other stakeholdersinvolved in the implementation of this Annex and the AfCFTA Guidelines.
2. State Partiesare encouraged to cooperate in the area of trade remedies specifically in the dissemination of information to all relevantAfCFTA stakeholdersand private parties.

## Article 12

## Sub-Committee on Trade Remedies

1 The Committee for Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Trade Remedies.

2 The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under thisAnnex or by the Committee on Trade in Goods.

Article 13

## AfCFTA Guidelines on Implementation of Trade Remedies

1 The AfCFTA Guidelines on the Implementation of Trade Remedies shall, upon adoption, form an integral part of this Annex.

Pending the adoption of the AfCFTA Guidelines, the relevant provisions of the WTO Agreements, national legislation and regional economic communitiesagreements relating to trade remediesmay apply, where applicable.

## Article 14

Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex and its Guidelines, shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes taking into account the special nature of trade remedies.

## Article 15

## Review and Amendment

ThisAnnex shall be subject to review and amendments in accordance with Articles28 and 29 of the Agreement.ANNEXES TO THE PROTOCOL ON RULES AND PROCEDURES ON THE SETTLEMENT OF DISPUTES

## Annex 1

## WORKING PROCEDURES OF THE PANEL

## Under Article 15 (10)

1. The Panel shall meet in closed session. Any other party shall be present at the meetingsonly when invited by the Panel to appear before it.
2. The deliberations of the Panel and the documents submitted to it shall be kept confidential. Nothing in this Protocol shall preclude a Party to a Dispute from disclosing statements of itsown position to the public.
3. Partiesto a Dispute and any other party shall treat asconfidential all information presented by another Party to a Dispute to the Panel which that Party to a Dispute hasdesignated asconfidential.
4. Where a Party to a Dispute or a Third Party submits a confidential version of itswritten submissionsto the Panel, it shall also, upon request by a Party to a dispute, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public.
5. Before the first substantive meeting of a Panel with the Parties to a Dispute, the Panel shall request the Parties to a Dispute to submit written submissionspresenting the facts of the case and arguments of the partiesto the Dispute.
6. At the first substantive meeting of the Panel, the Complaining Party shall present itscase and immediately thereafter the Party against whom the complaint isbrought shall present itscase.
7. Third Parties who notify their interest in a dispute to the DSB shall be invited in writing to present their views at a session of the first substantive meeting set aside for that purpose and may be present during the entire session.
8. The Partiesto a dispute shall submit their written rebuttal sto the Panel prior to the second substantive meeting. Formal rebuttals shall be made at the second substantive meeting of the Panel and the Party against whom a complaint is brought shall have the right to be heard first.
9. The Panel may at any time request the Partiesto a Dispute for written or oral explanationsat a meeting in which the Parties to the Dispute are present. Oral explanations shall be taken into account by the Panel only in so far as it is subsequently reproduced in writing and made available to other Parties. The Partiesto the Dispute and any Third Party invited to present itsviewsin accordance with Article 13 of the Protocol on Rulesand Procedureson the Settlement of Disputes, shall make available to the Panel a written version of their oral statements.
10. In the interest of transparency, presentations, rebuttals and statements including the submissions of the Parties to a Dispute shall be made available to the other Party or Partieswithout undue delay.
11. Each Party's written submissions, including any comments on the descriptive part of the report and responses to questionsput by the Panel, shall be made available to the Party to the dispute or Third parties.
12. The Panel shall adopta time table in accordance with Article 15 (2) and 15 (3) of the Protocol, taking into account the timetable proposed hereunder:
a) receipt of first written submissions of the parties:
(i) Complaining Party:
3-6 weeks
(ii) Party complained against:
2-3 weeks
b) date, time and place of first substantive meeting with the Parties:

|  | (i) Third Party sessions: | 2 weeks |
| :---: | :---: | :---: |
|  | (ii) Receipt of written rebuttals of the Parties: | 2-3 weeks |
| c) | date, time and place of second substantive meeting with the Parties: | 1-2 weeks |
| d) | Issuance of descriptive part of the report to the Parties: | 2-4 weeks |
| e) | receipt of commentsfrom the Parties on the descriptive part of the report: | 2 weeks |
| f) | issuance of the interim report, including the findings and conclusions, to the parties: | 2-4 weeks |
| g) | deadline for party to request review of part(s) of report: | 1 week |
| h) | period of review by Panel, including possible additional meeting with parties: | 2 weeks |
|  | i) issuance of final report to partiesto the dispute: | 2 weeks |
|  | j) circulation of the final report to the State Parties: | 3 weeks |

## Annex 2

Expert Review Groups
The following rules and procedures shall apply to expert review groups established in accordance with the provisions of paragraph 6 of Article 16 of the Protocol on the Rules and Procedures on the Settlement of Disputes:
(a) experts shall be under the Panel'sauthority. Their terms of reference and detailed working proceduresshall be decided by the Panel, and they shall report to the Panel;
(b) participation asexpertsshall be restricted to persons of professional standing and experience in the field in question;
(c) citizens of Parties to the Dispute shall not serve as experts without the joint agreement of the Parties to the Dispute, except in exceptional circumstances where the Panel considersthat the need for specialised scientific expertise cannot be fulfilled otherwise;
(d) government official sof Parties to the dispute shall notserve on an expert review group. Members of expert review groups shall serve as experts in their individual capacities and not as government representatives, nor as representatives of any organisation. Governmentsor organisationsshall therefore not give them instructionswith regard to mattersbefore them;
(e) experts may consult and seekinformation and technical advice from any source they deem appropriate. Before an expert seeks information or advice from a source within the jurisdiction of a State Party, that expert shall inform the govemment of that State Party. Any State Party shall respond promptly and fully to any request by an expert for such information as the expert considersnecessary and appropriate;
(f) the Partiesto a Dispute shall have access to all relevant information provided to an expert, unlessit is of a confidential nature. Confidential information provided to the expert shall not be disclosed without formal authorisation from the government, organisation or person providing the information. Where such information is requested from the expert but release of such information by the expert is not authorised, a non-confidential summary of the information will be provided by the government, organization or person supplying the information; and
(g) the expert shall submit a draftreport to the Parties to the Dispute with a view to obtaining their comments, and taking them into account, as appropriate, in the final report, which shall also be issued to the partiesto the Dispute when it is submitted to the Panel. The final report of the expert shall be advisoryonly.

## Annex 3

## Commitment to the Process

1. The arbitrators and Panelistsshall abide by the terms of the Agreement.
2. The arbitrators and Panelists shall be independent and impartial, shall avoid direct or indirect conflict of interest and shall respect the confidentiality of the proceedings asprovided in the Protocol on Rulesand Procedureson the Settlement of Disputes so asto preserve the integrity and impartial ity of the dispute settlement mechanism.

## Article 2

## Disclosure Obligations

1. To ensure the observance of this Code, each arbitrator and Panelist shall prior to the acceptance of their selection disclose the existence of any interest, relationship or matter that they could reasonably be expected to know and that is likely to affect or could raise justifiable doubt as to the arbitrator or Panelist's independence or impartiality, including public statements of personal opinion on issues relevant to the Dispute and any professional relationship with any person or organisation with an interest in the case.
2. The disclosure obligation referred to in paragraph 1 of this Article shall be a continuing duty which requires an arbitrator or Panelist to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The arbitrator or Panelist shall disclose such interests, relationships or mattersto the DSB in writing, for consideration by the Parties.

## Article 3

## Duties of Arbitrators and Panelists

1 Upon selection, an arbitrator or a Panelist shall perform hisor her dutiesthoroughly and expeditiously throughout the course of the proceedings, with fairnessand diligence.

2 An arbitrator or Panelist shall consider only those issues raised in the proceedings and necessary for an award. They shall not delegate thisduty to any other person.
3. An arbitrator or Panelist shall not engage in exparte contact concerning the proceedings.
4. Experts shall notify the Panel of arbitrators about any attempt to interfere in the proceedingsor in the missionsthat are entrusted to them by any Party

Article 4
Independence and Impartiality of Arbitrators and Panelists
5. An arbitrator or Panelist shall exercise his or her position without accepting or seeking instruction from any government, inter-governmental, or non- governmental organisation or any private source.
6. An arbitrator or Panelistsshall not have intervened in any previous stage of the dispute assigned to him or her.
7. An arbitrator or Panelist shall be independent and impartial and shall not be influenced by self-interest, political considerationsor public opinion.
8. An arbitrator or Panelist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere with, or which could give rise to justifiable doubts asto, the proper performance of his/her duties.
9. An arbitrator or Panelist may not use his/her position on any Panel to advance any personal or private interests.
10. An arbitrator or Panelist shall not allow financial, business, professional, family or social relationships, to influence his or her conduct, judgment orimpartiality.

## Article 5

Confidentiality

1. Any current or former arbitrator or Panelist shall not at any time, disclose or use any confidential infomation concerning a proceeding or acquired during proceedingsexcept for the purposes of those proceedingsand shall not disclose or use any such confidential information to gain personal advantage or advantage for othersor to adversely affect the interest of others.
2. An arbitrator shall not disclose the contents of an award prior to itspublication.
3. A Panelist shall not disclose the contents of a Panel report prior to its circulation to the State Parties.
4. Any current or former arbitrator or Panelist shall not at any time disclose the deliberations of a Panel, arbitration proceedingsor any Panelist'sview.
5. Any current or former arbitrator or Panelist that breaches or disclosesany confidential information concerning the proceedings shall be subject to sanctionsasshall be deemed fitby the DSB.



[^0]:    1 The Assembly, the Council of Ministers and the Committee of Senior Trade Officials.
    2 A decision to grant a waiver in respect of any obligation subject to a transition period or a period for staged implementation that the requesting State Party has not performed by the end of the relevant period shall be taken only by consensus.
    3 "For example through Gazette, newsletter, Hansard, orwebsites in one of the African Union languages."

[^1]:    4 Where the service is not supplied directly by a juridical person butthrough other forms of commercial presence such as a branch or representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under the agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside of the territory where the service is supplied.

[^2]:    6 The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.
    ${ }^{7}$ Measures that are aimed at ensuring the equitable or effective imposition or collection of directtaxes include measures taken by a State Party under its taxation systemwhich:
    Apply to non-resident service suppliers in recognition of the fact that the taxobligation of non-residents is determined with respect to taxable items sourced or located in the State Party's territory; or
    Apply to non-residents in order to ensure the imposition or collection of taxes in the State Party's territory; or Apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
    Apply to consumers of services supplied in or fromthe territory of another State Party in order to ensure the imposition or collection of taxes on such consumers derived fromsources in the State Party's territory; or
    Distinguish service suppliers subject to tax on worldwide taxable items fromother service suppliers, in recognition of the difference in the nature of the tax base between them; or
    Determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the State Party's tax base
    Tax terms or concepts in paragraph (d) of Article 15 and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the State Party taking the measure.

[^3]:    ${ }^{8}$ If
    State Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply defined in Article 1(p) and ifthe cross-border movement of capital is an essential part of the service itself, that State Party is thereby committed to allow such movement of capital. If a State Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 1(p) (iii), itis thereby committed to allow related transfers of capital into its territory.
    ${ }^{9}$ Article 1(g) (iii) doesnot cover measures of a State Party which limit inputsfor the supply of services.

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[^9]:    ${ }^{5}$ A measure listed in paragraphs3 of this Article from (a) to (g) will be deemed to be provided to authorized operators if it is generally available to alloperators
    6 In cases where a State Party hasan existing procedure that provides the treatment in paragraph 2 in this Article, this provision does not require that State Party to introduce separate expedited release procedures.
    7 Such application criteria, if any, shall be in addition to the State Party's requirementsfor operating with respect to all goodsor shipments entered through air cargo facilities

