



**Generalized System of Preferences**  
**HANDBOOK ON THE SCHEME OF**  
**JAPAN**





# Generalized System of Preferences HANDBOOK ON THE SCHEME OF JAPAN



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## PREFACE

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

### **Publications in the Generalized System of Preferences series**

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

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**These publications are also available from <http://www.unctad.org/gsp>**

## NOTES

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

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

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

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

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## **CHECKLIST: HOW TO BENEFIT FROM THE JAPANESE GSP**

### **Step 1: Establish the product's tariff classification**

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

### **Step 2: Check the product coverage**

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

### **Step 3: Assess the preferential margin**

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

### **Step 4: Comply with origin criteria**

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

### **Step 5: Check consignment conditions**

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

### **Step 6: Prepare documentary evidence**

- The GSP scheme requires the combined Declaration and Certificate of Origin Form A as documentary evidence. If necessary, additional certificates are also required.
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## EXPLANATORY NOTES ON JAPAN'S GSP SCHEME

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

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

### 1. Beneficiaries

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

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

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

### 2. Product coverage (under the GPT treatment)

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

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

#### 2.2. Industrial products (HS chapters 25-97)

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

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

### 3. Depth of tariff cuts (GSP rates)

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

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

#### 3.2. Industrial products (HS chapters 25-97)

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

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#### **4. Escape clause**

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

#### **5. Graduation of advanced beneficiaries**

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

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

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

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

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

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

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

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

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

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

#### **8. Rules of origin**

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

##### **8.1. Rules for transportation (direct consignment)**

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

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

## 8.2. Origin criteria

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

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

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

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

## 8.3. Use of materials imported from Japan

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

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

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

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#### 8.4. Rules of cumulative origin

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

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

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

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

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

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

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

#### 8.6. Documentary evidence

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

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

- (b) Material imported from Japan

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

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(c) Cumulative origin

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

(ii) Evidence relating to transport

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

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

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

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

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

**Annex 2**  
**LIST OF PRODUCTS UNDER THE GSP TREATMENT**  
**(as of 1 April 2011)**

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

| HS code   | MFN Rate | GSP Rate |
|-----------|----------|----------|
| 480421000 | free     | free     |
| 480429000 | free     | free     |
| 480431000 | free     | free     |
| 480439000 | free     | free     |
| 480441000 | free     | free     |
| 480442000 | free     | free     |
| 480449000 | free     | free     |
| 480451010 | free     | free     |
| 480451020 | free     | free     |
| 480452010 | free     | free     |
| 480452020 | free     | free     |
| 480459010 | free     | free     |
| 480459020 | free     | free     |
| 480511000 | free     | free     |
| 480512000 | free     | free     |
| 480519000 | free     | free     |
| 480524000 | free     | free     |
| 480525000 | free     | free     |
| 480530000 | free     | free     |
| 480540010 | free     | free     |
| 480540020 | free     | free     |
| 480550010 | free     | free     |
| 480550020 | free     | free     |
| 480591000 | free     | free     |
| 480592000 | free     | free     |
| 480593000 | free     | free     |
| 480610000 | free     | free     |
| 480620000 | free     | free     |
| 480630000 | free     | free     |
| 480640000 | free     | free     |
| 480700000 | free     | free     |
| 480810000 | free     | free     |
| 480820000 | free     | free     |
| 480830000 | free     | free     |
| 480890000 | free     | free     |
| 48090100  | free     | free     |
| 481022000 | free     | free     |
| 481029010 | free     | free     |
| 481110000 | free     | free     |
| 481141000 | free     | free     |
| 481149000 | free     | free     |

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

### Annex 3

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

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

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

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

| HS CODE   |           |           |           |           |
|-----------|-----------|-----------|-----------|-----------|
| 070310011 | 070930000 | 071090200 | 071290060 | 071350221 |
| 070310012 | 070940000 | 071120000 | 071290090 | 071350229 |
| 070310013 | 070951000 | 071140000 | 071310010 | 071390010 |
| 070310020 | 070959011 | 071151000 | 071310211 | 071390210 |
| 070320000 | 070959012 | 071159000 | 071310221 | 071390221 |
| 070390010 | 070959020 | 071190012 | 071310229 | 071390229 |
| 070390090 | 070959090 | 071190013 | 071320010 | 071410110 |
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| 890130000 | 890391000 | 890510000 | 890690010 | 890800000 |
| 890190000 | 890392000 | 890520000 | 890690090 |           |
| 900110010 | 900830000 | 901813090 | 902214010 | 902990000 |
| 900110090 | 900840000 | 901814010 | 902214090 | 903010000 |
| 900120000 | 900890010 | 901814090 | 902219000 | 903020000 |
| 900130000 | 900890090 | 901819010 | 902221000 | 903031000 |
| 900140000 | 901010000 | 901819091 | 902229000 | 903032000 |
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| 900190000 | 901060000 | 901820000 | 902230090 | 903033090 |
| 900211010 | 901090000 | 901831010 | 902290010 | 903039000 |
| 900211090 | 901110000 | 901831020 | 902290021 | 903040000 |
| 900219000 | 901120000 | 901832010 | 902290029 | 903082000 |
| 900220000 | 901180000 | 901832020 | 902300000 | 903084000 |
| 900290000 | 901190000 | 901839010 | 902410000 | 903089010 |
| 900311000 | 901210000 | 901839021 | 902480000 | 903089091 |
| 900319010 | 901290000 | 901839029 | 902490000 | 903089092 |
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| 900410000 | 901320090 | 901849020 | 902519090 | 903110000 |

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| 900610000 | 901480000 | 901890021 | 902620090 | 903180011 |
| 900630000 | 901490000 | 901890022 | 902680000 | 903180012 |
| 900640000 | 901510000 | 901890023 | 902690000 | 903180013 |
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| 940169000 | 940310000 | 940390090 | 940550010 |           |
| 940171010 | 940320000 | 940410000 | 940550090 |           |
| 940171090 | 940330000 | 940421000 | 940560010 |           |
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| 950300319 | 950300911 | 950510000 | 950651010 | 950720000 |
| 950300321 | 950300912 | 950590000 | 950651090 | 950730000 |
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| 950300390 | 950410000 | 950619000 | 950662000 | 950890000 |
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| 970110000 | 970200000 | 970400000 | 970600000 |  |
| 970190000 | 970300000 | 970500000 |           |  |

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## **Annex 4**

### **MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS OBTAINING ORIGINAL STATUS**

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

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

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

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

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

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

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

| H.S. No. | Products                                                                                                                                                                                                                                                                                                             | Condition to be qualified as originating products                                                                                                                                   |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | (2) Food preparations, containing flour, groats, meal, pellets or starch of rice, wheat, triticale or barely, which total weight is more than 85% of the articles, excluding cake-mixes and a kind used as infant food or dietetic purpose (mostly containing starch)                                                | Manufactured from products other than those of Chapter 4, 7, 8, 10, 11 or 19                                                                                                        |
|          | (3) Other                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                     |
|          | (i) containing not less than 50% of sucrose by weight                                                                                                                                                                                                                                                                | Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17 or 19                                                                                                |
|          | (ii) Other                                                                                                                                                                                                                                                                                                           | Manufactured from products other than those of Chapter 4, 10, 11 or 19                                                                                                              |
| 19.02    | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared                                                                                                        | Manufactured from products other than those of Chapter 10, 11 or 19                                                                                                                 |
| 19.03    | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms                                                                                                                                                                                           | Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19                                                                                                           |
| 19.04    | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | Manufactured from products other than those of Chapter 10, 11 or 19                                                                                                                 |
| 19.05    | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products                                                                                                  |                                                                                                                                                                                     |
|          | (1) Sweet biscuits, Arare, Senbei and similar rice products, biscuits, cookies and crackers, crisp savoury food products made from a dough based on potato powder                                                                                                                                                    | Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19                                                                                                           |
|          | (2) Other                                                                                                                                                                                                                                                                                                            | Manufactured from products other than those of Chapter 11 or 19                                                                                                                     |
| 20.01    | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid                                                                                                                                                                                                            | Manufactured from products other than those of Chapter 7, 8 or 20                                                                                                                   |
| 20.02    | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid                                                                                                                                                                                                                                              | Manufactured from products other than those of Chapter 7 or 20                                                                                                                      |
| 20.03    | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                                                                                                                                               | Manufactured from products other than those of Chapter 7 or 20                                                                                                                      |
| 20.04    | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06                                                                                                                                                                                        |                                                                                                                                                                                     |
|          | (1) Young corncobs                                                                                                                                                                                                                                                                                                   | Manufactured from products other than those of heading 20.04 and in which the value of the non-originating products used does not exceed 40 % of the value of the products obtained |

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

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

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

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



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

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

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

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

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

| H.S. No. | Products                                                                                                                                                                                                             | Condition to be qualified as originating products                                                 |
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| 39.14    | Ion-exchangers based on polymers of heading 39.01 to 39.13 in primary forms                                                                                                                                          | Manufactured from products other than those of heading 39.01 to 39.14                             |
| 39.16    | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics                                               | Manufactured from products other than those of heading 39.01 to 39.13, or 39.16                   |
| 39.17    | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:                                                                                                                   |                                                                                                   |
|          | (1) Seamless tubes and pipes                                                                                                                                                                                         | Manufactured from products other than those of heading 39.01 to 39.13, or 39.17                   |
|          | (2) Other                                                                                                                                                                                                            | Manufactured from products other than those (excluding seamless tubes and pipes) of heading 39.17 |
| 39.18    | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter                                             | Manufactured from products other than those of heading 39.01 to 39.13, or 39.18 to 39.21          |
| 39.19    | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls                                                                                                    | Manufactured from products other than those of heading 39.01 to 39.13, or 39.19 to 39.21          |
| 39.20    | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials                                                            | Manufactured from products other than those of heading 39.01 to 39.13, or 39.20                   |
| 39.21    | Other plates, sheets, film, foil and strip, of plastics                                                                                                                                                              | Manufactured from products other than those of heading 39.01 to 39.13, 39.20 or 39.21             |
| 41.04    | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.                                                                    | Manufactured from products other than those of heading 41.01 or 41.04                             |
| 41.05    | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.                                                                                                            | Manufactured from products other than those of heading 41.02 or 41.05                             |
| 41.06    | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.                                                                                           | Manufactured from products other than those of heading 41.03 or 41.06                             |
| 41.07    | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 | Manufactured from products other than those of heading 41.01, 41.04 or 41.07                      |
| 41.12    | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.                               | Manufactured from products other than those of heading 41.02, 41.05 or 41.12                      |

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

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



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

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

| H.S. No. | Products                                                                                                                                                      | Condition to be qualified as originating products                                                                                                                                                |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | (1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin<br>(2) Other                                     | Manufactured from grey fabric<br><br>Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste |
| 52.11    | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> : |                                                                                                                                                                                                  |
|          | (1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin                                                  | Manufactured from grey fabric                                                                                                                                                                    |
|          | (2) Other                                                                                                                                                     | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                                      |
| 52.12    | Other woven fabrics of cotton:                                                                                                                                |                                                                                                                                                                                                  |
|          | (1) Batiks certified as hand-dyed by the Government or a Government instrumentality of the country of origin                                                  | Manufactured from grey fabric                                                                                                                                                                    |
|          | (2) Other                                                                                                                                                     | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                                      |
| 53.06    | Flax yarn                                                                                                                                                     | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed           |
| ex.53.08 | Yarn of other vegetable textile fibres; paper yarn:                                                                                                           |                                                                                                                                                                                                  |
|          | Other than paper yarn                                                                                                                                         | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed           |
| 53.09    | Woven fabrics of flax                                                                                                                                         | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                                      |

| H.S. No.      | Products                                                                                                                                                                                                                                  | Condition to be qualified as originating products                                                                                                                                                                  |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 53.10         | Woven fabrics of jute or of other textile bast fibres of heading 53.03                                                                                                                                                                    | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres, or textile fibre waste                                                       |
| 53.11         | Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn                                                                                                                                                               | Manufactured from paper, from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                                            |
| ex.Chapter 54 | Man-made filaments; strip and the like of man-made textile materials, excluding Man-made filaments, excluding products of heading 54.04 to 54.06:                                                                                         |                                                                                                                                                                                                                    |
|               | (1) Containing more than 10% by weight of silk                                                                                                                                                                                            | Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed |
|               | (2) Other                                                                                                                                                                                                                                 | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed                             |
| 54.04         | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm            | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed                             |
| 54.05         | Artificial monofilament of 67 chemical decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed                             |
| 54.06         | Man-made filament yarn (other chemical than sewing thread), put up for retail sale                                                                                                                                                        | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed                             |

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

| H.S. No. | Products                                                                                                                                                                        | Condition to be qualified as originating products                                                                                                                                       |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 55.12    | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres                                                                           |                                                                                                                                                                                         |
|          | (1) Containing more than 10% by weight of silk                                                                                                                                  | Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste |
|          | (2) Other                                                                                                                                                                       | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                             |
| 55.13    | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> |                                                                                                                                                                                         |
|          | (1) Containing more than 10% by weight of silk                                                                                                                                  | Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste |
|          | (2) Other                                                                                                                                                                       | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                             |
| 55.14    | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup>     |                                                                                                                                                                                         |
|          | (1) Containing more than 10% by weight of silk                                                                                                                                  | Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste |
|          | (2) Other                                                                                                                                                                       | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                             |
| 55.15    | Other woven fabrics of synthetic staple fibres:                                                                                                                                 |                                                                                                                                                                                         |
|          | (1) Containing more than 10% by weight of silk                                                                                                                                  | Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste |

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

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



| H.S. No. | Products                                                                                                                                                                                                                                       | Condition to be qualified as originating products                                                                                                                                    |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | (2) Other                                                                                                                                                                                                                                      | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                          |
| 59.01    | Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufactured from textile yarn                                                                                                                                                       |
| 59.02    | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:                                                                                                                                              |                                                                                                                                                                                      |
|          | (1) Impregnated with plastics or rubber                                                                                                                                                                                                        | Manufactured from textile yarn                                                                                                                                                       |
|          | (2) Other                                                                                                                                                                                                                                      | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                          |
| 59.03    | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02                                                                                                                                     | Manufactured from textile yarn                                                                                                                                                       |
| 59.04    | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape                                                                                           | Manufactured from textile yarn                                                                                                                                                       |
| 59.05    | Textile wall coverings                                                                                                                                                                                                                         | Manufactured from textile yarn                                                                                                                                                       |
| 59.06    | Rubberised textile fabrics, other than those of heading 59.02                                                                                                                                                                                  | Manufactured from textile yarn                                                                                                                                                       |
| 59.07    | Textile fabrics otherwise impregnated, coated or covered; painted canvas covered; painted canvas studio back-cloths or the like                                                                                                                | Manufactured from textile yarn                                                                                                                                                       |
| 59.08    | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated                                                | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                          |
| 59.09    | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials                                                                                                                                | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                          |
| 59.10    | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material                                                             | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste                          |
| 59.11    | Textile products and articles, for technical uses, specified in Note 7 to this Chapter                                                                                                                                                         | Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile staple fibres or textile fibre waste |

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

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

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

| H.S. No. | Products                                                                                                                                              | Condition to be qualified as originating products                                                                                                                                                                                                                                                                                                               |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | (2) Angles, shapes and sections                                                                                                                       | Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 to 72.22                                                                                                                                                                                                                      |
| 72.23    | Wire of stainless steel                                                                                                                               | Manufactured from products other than those of heading 72.21 to 72.23                                                                                                                                                                                                                                                                                           |
| 72.25    | Flat-rolled products of other alloy steel, of a width of 600 mm or more                                                                               | Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25                                                                                                                                                                                                                               |
| 72.26    | Flat-rolled products of other alloy steel, of a width of less than 600 mm                                                                             | Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25 or 72.26                                                                                                                                                                                                                      |
| 72.27    | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel                                                                           | Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28                                                                                                                                                                                                                      |
| 72.28    | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; follow drill bars and rods, of alloy or non-alloy steel: |                                                                                                                                                                                                                                                                                                                                                                 |
|          | (1) Angles, shapes and sections                                                                                                                       | Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26 or 72.28                                                                                                                                                                                                               |
|          | (2) Other                                                                                                                                             | Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28                                                                                                                                                                                                                      |
| 72.29    | Wire of other alloy steel                                                                                                                             | Manufactured from products other than those of heading 72.27 to 72.29                                                                                                                                                                                                                                                                                           |
| 73.01    | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel  | Manufactured from products other than those of heading 72.07 to 72.12, or 72.16, from products other than semi-finished products of heading 72.18, from products other than those of heading 72.19, 72.20 or 72.22, from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26, 72.28 or 73.01 |

| H.S. No. | Products                                                                                                                                                                                                                                                                                                                                                             | Condition to be qualified as originating products                                                                        |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| 73.02    | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | Manufactured from products of heading 72.06, or from products of heading 72.18 or 72.24 excluding semi-finished products |
| 73.04    | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel                                                                                                                                                                                                                                                                                  | Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73               |
| 73.05    | Other tubes and pipes (for example, welded riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel                                                                                                                                                                                            | Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73               |
| 73.06    | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel                                                                                                                                                                                                                                             | Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73               |
| 73.12    | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated                                                                                                                                                                                                                                                       | Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.12                                      |
| 73.13    | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel                                                                                                                                                                                                         | Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.13                                      |
| 74.02    | Unrefined copper; copper anodes for electrolytic refining                                                                                                                                                                                                                                                                                                            | Manufactured from products other than those of heading 74.01 or 74.02                                                    |
| 74.03    | Refined copper and copper alloys, unwrought                                                                                                                                                                                                                                                                                                                          | Manufactured from products other than those of heading 74.01 to 74.03                                                    |
| 74.07    | Copper bars, rods and profiles                                                                                                                                                                                                                                                                                                                                       | Manufactured from products other than those of heading 74.07 to 74.09                                                    |
| 74.08    | Copper wire                                                                                                                                                                                                                                                                                                                                                          | Manufactured from products other than those of heading 74.07 to 74.09                                                    |
| 74.09    | Copper plates, sheets and strip, of a thickness exceeding 0.15mm                                                                                                                                                                                                                                                                                                     | Manufactured from products other than those of heading 74.07 or 74.09                                                    |
| 74.10    | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm                                                                                                                                                                                             | Manufactured from products other than those of heading 74.07 to 74.10                                                    |
| 74.11    | Copper tubes and pipes                                                                                                                                                                                                                                                                                                                                               | Manufactured from products than those of heading 74.07, 74.09 or 74.11                                                   |

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

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



| H.S. No.      | Products                                                                                                                                                                                                                                                                                                                           | Condition to be qualified as originating products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | <p data-bbox="552 365 1010 488">Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm;</p> <p data-bbox="552 745 983 813">Tin tubes, pipes and tube or pipe fitting (for example, couplings, elbows, sleeves)</p> | <p data-bbox="1026 365 1385 712">Manufactured from products other than those of heading 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes of heading 80.07</p> <p data-bbox="1026 745 1393 1003">Manufactured from products other than those of heading 80.03 ,from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07</p> |
| ex.Chapter 81 | Other base metals; cermets; articles thereof, excluding products of heading 81.13                                                                                                                                                                                                                                                  | Manufactured from products other than those of the same tariff heading as the products obtained excluding unwrought                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Chapter 85    | Electrical machinery and value equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles                                                                                                                                      | Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained                                                                                                                                                                                                                                                                                                                    |
| Chapter 87    | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof                                                                                                                                                                                                                                            | Manufactured in which the value of the non-originating products used of the different tariff heading from that of the products obtained does not exceed 40 % of the value of the products obtained, and also in which the value of the non-originating products used of the same tariff heading as that of the product obtained does not exceed 5 % of the value of the products obtained                                                                                                                                                                                                                                                                                                                    |

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

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

As of April 1 2011  
(Reference only)



## Annex 6

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

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

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

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

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





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## Annex 7

### HS HEADING NUMBER OF PRODUCTS WHICH ARE EXEMPTED FROM DOCUMENTARY REQUIREMENTS

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

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## Annex 8

### FORMS OF DOCUMENTARY EVIDENCE Specification and Languages of Forms of Documentary Evidence

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

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

**Measurements:** 210mm x 297 mm

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

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

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

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

## NOTES (2007)

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

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

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

### II. General conditions

To qualify for preference, products must:

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

### III. Entries to be made in Box 8

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

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

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

\*\* Official certification is not required.

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

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

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

## NOTES (2007)

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

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

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

### II. Conditions générales

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

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

### III. Indications à porter dans la case 8

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

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

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

\*\* Un visa officiel n'est pas exigé.

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

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

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

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

**Measurements:** 210mm x 297mm

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

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

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### Certificate of materials imported from Japan

|                                                                                                                                                                                                                                                                                               |          |                                                                                                                                                                                                                                            |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Annex to Certificate of Origin                                                                                                                                                                                                                                                                |          | Ref. No. _____                                                                                                                                                                                                                             |          |
| <p>CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN<br/>         WHICH WERE USED FOR MANUFACTURE OF THE GOODS DESCRIBED<br/>         IN CERTIFICATE OF ORIGIN (Ref. No. _____)</p> <p>Issued in _____<br/>         (country)</p>                                                                  |          |                                                                                                                                                                                                                                            |          |
| Export Goods                                                                                                                                                                                                                                                                                  |          | Materials imported from Japan                                                                                                                                                                                                              |          |
| Description                                                                                                                                                                                                                                                                                   | Quantity | Description                                                                                                                                                                                                                                | Quantity |
|                                                                                                                                                                                                                                                                                               |          |                                                                                                                                                                                                                                            |          |
| <p><b>Certification</b><br/>         It is hereby certified, on the basis of control carried out,<br/>         that the declaration by the exporter is correct.</p> <hr style="width: 80%; margin-left: 0;"/> <p>Place and date, signature and stamp of certifying<br/>         authority</p> |          | <p><b>Declaration by the exporter</b><br/>         The undersigned hereby declares that the above details<br/>         are correct.</p> <hr style="width: 80%; margin-left: 0;"/> <p>Place and date, signature of authorized signatory</p> |          |