◎経済上の連携に関する日本国とオーストラリアとの間の協定

（略称）オーストラリアとの経済連携協定

平成二十六年　七月　八日　キャンベラで署名
平成二十六年十一月　七日　国会承認
平成二十六年十二月　十六日　効力発生のための外交上の公文の交換の閣議決定
平成二十六年十二月　十六日　キャンベラで効力発生のための外交上の公文の交換
平成二十六年十二月　十九日　公布及び告示
（条約第一九号及び外務省告示第三九八号）
平成二十七年　一月　十五日　効力発生

目　次

ページ
目　次……五三
前　文……六七
第一章　総則……六八
第一・一条　自由貿易地域の設定……六八
第一・二条　一般的定義……六八
第一・三条　透明性……七二
第一・四条　公衆による意見提出の手続……七二
第一・五条　行政上の手続……七三
第一・六条　審査及び上訴……七四

第一・七条　秘密の情報……七四
第一・八条　租税……七五
第一・九条　一般的例外……七七
第一・十条　安全保障のための例外……七七
第一・十一条　他の協定との関係……七八
第一・十二条　実施取極……七九
第一・十三条　合同委員会……七九
第一・十四条　両締約国間の連絡……八〇
第二章　物品の貿易……八一
第一節　一般規則……八一
第二・一条　定義……八一
第二・二条　物品の分類……八二
第二・三条　内国民待遇……八三
第二・四条　関税の撤廃又は引下げ……八三
第二・五条　関税上の評価……八四
第二・六条　輸出税……八四
第二・七条　輸出補助金……八四
第二・八条　非関税措置……八四
第二・九条　行政上の手数料及び課徴金……八五
第二・十条　貿易に関する規則の施行……八五
第二・十一条　輸入許可手続……八五
第二・十二条　ダンピング防止措置及び相殺措置……八六

第二節　セーフガード措置……八六
第二・十三条　二国間セーフガード措置の適用……八六
第二・十四条　調査……八七
第二・十五条　条件及び制限……八八
第二・十六条　補償……九一
第二・十七条　暫定的な二国間セーフガード措置……九二
第二・十八条　特定の農産品に関する特別セーフガード措置……九三
第二・十九条　世界貿易機関設立協定に基づくセーフガード措置との関係……九四
第三節　他の規定……九五
第二・二十条　市場アクセス及び競争力の保護に関する見直し……九五
第二・二十一条　物品の貿易に関する小委員会……九六
第二・二十二条　附属書一の改正……九七
第二・二十三条　運用上の手続規則……九七
第三章　原産地規則……九八
第三・一条　定義……九八
第三・二条　原産品……一〇一
第三・三条　完全に得られる産品……一〇一
第三・四条　非原産材料を使用して生産される産品……一〇三
第三・五条　原産資格割合の算定……一〇四
第三・六条　累積……一〇六
第三・七条　原産資格を与えることとならない作業……一〇六
第三・八条　積送……一〇七

第三・九条　組み立ててないか又は分解してある産品……一〇七
第三・十条　代替性のある産品及び材料……一〇八
第三・十一条　間接材料……一〇八
第三・十二条　附属品、予備部品及び工具……一〇八
第三・十三条　こん包材料及びこん包容器……一〇九
第三・十四条　原産地に関する証拠書類……一〇九
第三・十五条　原産地証明書……一一〇
第三・十六条　原産地証明文書……一一二
第三・十七条　関税上の特恵待遇の要求……一一三
第三・十八条　原産地に関する証拠書類の免除……一一五
第三・十九条　誤りのある又は虚偽の原産地に関する証拠書類に関する措置……一一五
第三・二十条　記録の保管に関する義務……一一六
第三・二十一条　原産品であることについての確認……一一七
第三・二十二条　原産品であるか否かについての確認のための訪問……一一八
第三・二十三条　関税上の特恵待遇の否認……一一九
第三・二十四条　第三国の仕入書……一二一
第三・二十五条　秘密性……一二一
第三・二十六条　罰則……一二一
第三・二十七条　輸送中の産品又は蔵置されている産品のための経過規定……一二二
第三・二十八条　原産地規則に関する小委員会……一二二
第三・二十九条　附属書二及び附属書三の改正……一二三
第四章　税関手続……一二四

第四・一条　適用範囲……一二四
第四・二条　定義……一二四
第四・三条　透明性……一二四
第四・四条　通関……一二五
第四・五条　事前教示……一二六
第四・六条　一時輸入及び通過物品……一二七
第四・七条　協力及び情報の交換……一二七
第四・八条　審査手続……一二七
第四・九条　税関手続に関する小委員会……一二八
第五章　衛生植物検疫に係る協力……一二九
第五・一条　適用範囲……一二九
第五・二条　権利及び義務の再確認……一二九
第五・三条　協力……一二九
第五・四条　衛生植物検疫に係る協力に関する小委員会……一三〇
第五・五条　この章における調整当局……一三〇
第五・六条　第十九章（紛争解決）の規定の不適用……一三一
第六章　強制規格、任意規格及び適合性評価手続……一三二
第六・一条　適用範囲……一三二
第六・二条　定義……一三二
第六・三条　権利及び義務の再確認……一三二
第六・四条　国際規格、指針又は勧告……一三三
第六・五条　強制規格……一三三

第六・六条　適合性評価手続……一三三
第六・七条　透明性……一三四
第六・八条　強制規格、任意規格及び適合性評価手続に関する小委員会……一三五
第六・九条　この章における調整当局……一三六
第六・十条　情報の交換……一三七
第六・十一条　第十九章（紛争解決）の規定の不適用……一三七
第七章　食料供給……一三七
第七・一条　基本原則……一三七
第七・二条　定義……一三七
第七・三条　重要な食料の輸出の制限……一三八
第七・四条　投資の促進及び円滑化……一三九
第七・五条　重要な食料の供給のための協議……一三九
第八章　エネルギー及び鉱物資源……一三九
第八・一条　基本原則……一三九
第八・二条　定義……一四〇
第八・三条　エネルギー及び鉱物資源の安定的な供給……一四〇
第八・四条　輸出の制限……一四一
第八・五条　輸出許可手続及びその運用……一四二
第八・六条　エネルギー・鉱物資源規制措置……一四三
第八・七条　協力……一四四
第八・八条　エネルギー及び鉱物資源に関する小委員会……一四四
第九章　サービスの貿易……一四五

第九・一条　適用範囲……一四五
第九・二条　定義……一四六
第九・三条　市場アクセス……一五〇
第九・四条　内国民待遇……一五一
第九・五条　最恵国待遇……一五二
第九・六条　現地における拠点……一五二
第九・七条　適合しない措置……一五二
第九・八条　国内規制……一五四
第九・九条　承認……一五六
第九・十条　独占及び排他的なサービス提供者……一五八
第九・十一条　補助金……一五九
第九・十二条　支払及び資金の移転……一五九
第九・十三条　国際収支の擁護のための制限……一六〇
第九・十四条　利益の否認……一六一
第九・十五条　サービスの貿易に関する小委員会……一六二
第十章　電気通信サービス……一六三
第十・一条　適用範囲……一六三
第十・二条　定義……一六四
第十・三条　アクセス及び利用……一六六
第十・四条　海底ケーブル……一六八
第十・五条　番号ポータビリティ……一六九
第十・六条　ダイヤリング・パリティ……一六九

第十・七条　競争条件の確保のためのセーフガード……一六九
第十・八条　主要なサービス提供者による待遇……一七〇
第十・九条　再販売……一七〇
第十・十条　相互接続……一七〇
第十・十一条　ネットワーク構成要素の細分化……一七三
第十・十二条　専用回線によるサービスの提供及び価格……一七三
第十・十三条　コロケーション……一七四
第十・十四条　設備へのアクセス……一七四
第十・十五条　独立の電気通信規制機関……一七六
第十・十六条　ユニバーサル・サービス……一七六
第十・十七条　免許の手続……一七六
第十・十八条　希少な資源の分配及び利用……一七七
第十・十九条　透明性……一七七
第十・二十条　要求されていない電子メッセージ……一七九
第十・二十一条　電気通信に関する紛争解決……一七九
第十・二十二条　電気通信に関する小委員会……一八〇
第十・二十三条　国際機関との関係……一八一
第十一章　金融サービス……一八一
第十一・一条　適用範囲……一八一
第十一・二条　定義……一八二
第十一・三条　新たな金融サービス……一八三
第十一・四条　国内規制……一八四

第十一・五　条　承認……一八四
第十一・六　条　情報の移転及び処理……一八五
第十一・七　条　規制に関する透明性……一八五
第十一・八　条　自主規制団体……一八六
第十一・九　条　支払及び清算の制度……一八七
第十一・十　条　金融サービスに関する小委員会……一八七
第十一・十一条　協議……一八八
第十一・十二条　紛争解決……一八八
第十二章　自然人の移動……一八九
第十二・一　条　適用範囲……一八九
第十二・二　条　定義……一九〇
第十二・三　条　特定の約束……一九〇
第十二・四　条　透明性……一九一
第十二・五　条　自然人の移動に関する要件及び手続……一九一
第十二・六　条　紛争解決……一九二
第十三章　電子商取引……一九三
第十三・一　条　基本原則……一九三
第十三・二　条　定義……一九三
第十三・三　条　関税……一九四
第十三・四　条　デジタル・プロダクトの無差別待遇……一九四
第十三・五　条　国内規制……一九六
第十三・六　条　電子署名……一九七

第十三・七条　消費者の保護……一九八
第十三・八条　個人情報の保護……一九八
第十三・九条　貿易実務に係る文書の電子化……一九八
第十三・十条　協力……一九九
第十四章　投資……二〇〇
第十四・一条　適用範囲……二〇一
第十四・二条　定義……二〇一
第十四・三条　内国民待遇……二〇三
第十四・四条　最恵国待遇……二〇三
第十四・五条　待遇に関する最低基準……二〇四
第十四・六条　裁判所の裁判を受ける権利……二〇四
第十四・七条　特別な手続及び情報の要求……二〇五
第十四・八条　経営幹部及び取締役会……二〇五
第十四・九条　特定措置の履行要求の禁止……二〇六
第十四・十条　適合しない措置及び例外……二〇八
第十四・十一条　収用及び補償……二一〇
第十四・十二条　争乱の際の待遇……二一二
第十四・十三条　資金の移転……二一二
第十四・十四条　代位……二一三
第十四・十五条　一般的例外……二一四
第十四・十六条　一時的なセーフガード措置……二一五
第十四・十七条　利益の否認……二一六

第十四・十八　条　投資に関する小委員会……二一七
第十四・十九　条　見直し……二一八
第十五　章　競争及び消費者の保護……二一九
第十五・一　条　目的……二一九
第十五・二　条　定義……二一九
第十五・三　条　反競争的行為に対する取組による競争の促進……二二〇
第十五・四　条　国有企業……二二〇
第十五・五　条　反競争的行為に対する取組に関する協力……二二〇
第十五・六　条　消費者の保護に関する協力……二二一
第十五・七　条　協議……二二一
第十五・八　条　情報の秘密性……二二一
第十五・九　条　第十九章（紛争解決）の規定の不適用……二二二
第十六　章　知的財産……二二三
第十六・一　条　一般規定……二二三
第十六・二　条　定義……二二三
第十六・三　条　内国民待遇……二二四
第十六・四　条　手続事項の簡素化……二二五
第十六・五　条　知的財産権の取得及び維持……二二五
第十六・六　条　透明性……二二五
第十六・七　条　知的財産の保護についての啓発の促進……二二六
第十六・八　条　特許……二二七
第十六・九　条　商標……二二七

第十六・十　条　地理的表示……二二七
第十六・十一　条　植物の新品種……二二八
第十六・十二　条　著作権及び関連する権利……二二八
第十六・十三　条　開示されていない情報の保護……二二九
第十六・十四　条　実用新案……二二九
第十六・十五　条　不正競争……二三〇
第十六・十六　条　インターネット・サービス・プロバイダ……二三〇
第十六・十七　条　権利行使に関する一般規定……二三〇
第十六・十八　条　国境措置に係る権利行使……二三〇
第十六・十九　条　民事上の救済に係る権利行使……二三二
第十六・二十　条　刑事上の手続及び刑罰に係る権利行使……二三二
第十六・二十一条　知的財産に関する小委員会……二三四
第十七　章　政府調達……二三五
第十七・一　条　適用範囲……二三五
第十七・二　条　定義……二三七
第十七・三　条　内国民待遇及び無差別待遇……二三九
第十七・四　条　原産地規則……二三九
第十七・五　条　契約の評価……二四〇
第十七・六　条　調達の効果を減殺する措置の禁止……二四一
第十七・七　条　技術仕様……二四一
第十七・八　条　入札の手続……二四二
第十七・九　条　参加のための条件……二四三

第十七・十　条　調達の公示……二四四
第十七・十一　条　選択入札……二四四
第十七・十二　条　入札の期限……二四五
第十七・十三　条　入札説明書……二四五
第十七・十四　条　入札書の提出及び受領、開札並びに落札……二四六
第十七・十五　条　限定入札……二四八
第十七・十六　条　落札後の情報……二五〇
第十七・十七　条　調達制度に関する情報……二五一
第十七・十八　条　情報の不開示……二五一
第十七・十九　条　苦情申立ての手続……二五二
第十七・二十　条　例外……二五二
第十七・二十一条　調達の過程における健全性の確保……二五三
第十七・二十二条　訂正又は修正……二五三
第十七・二十三条　調達機関の民営化……二五五
第十七・二十四条　追加的な交渉……二五五
第十七・二十五条　協力……二五五
第十八　章　経済関係の緊密化……二五六
第十八・一　条　協力……二五六
第十八・二　条　経済関係の緊密化に関する小委員会……二五六
第十八・三　条　連絡部局の任務……二五七
第十八・四　条　次章（紛争解決）の規定の不適用……二五八
第十九　章　紛争解決……二五八

第十九・一　条　適用範囲……二五八
第十九・二　条　定義……二五八
第十九・三　条　紛争解決手続の選択……二五九
第十九・四　条　協議……二六〇
第十九・五　条　あっせん、調停又は仲介……二六一
第十九・六　条　仲裁裁判所の設置及び構成……二六一
第十九・七　条　仲裁裁判所の付託事項……二六四
第十九・八　条　仲裁裁判所の任務……二六五
第十九・九　条　仲裁裁判手続……二六六
第十九・十　条　仲裁裁判手続における情報……二六七
第十九・十一　条　仲裁裁判手続の停止及び終了……二六八
第十九・十二　条　裁定……二六九
第十九・十三　条　裁定の実施……二七〇
第十九・十四　条　実施に関する意見の相違……二七二
第十九・十五　条　代償及び譲許の停止……二七四
第十九・十六　条　手続規則……二七七
第十九・十七　条　期間、規則及び手続の修正……二七八
第十九・十八　条　費用……二七八
第二十章　最終規定……二七八
第二十・一　条　目次及び見出し……二七八
第二十・二　条　附属書及び注釈……二七八
第二十・三　条　改正……二七九

第二十・四条　効力発生……二七九
第二十・五条　一般的な見直し……二七九
第二十・六条　終了……二七九
第二十・七条　正文……二八〇
末　文……二八〇
附属書一（第二章（物品の貿易）関係）第二・四条（関税の撤廃又は引下げ）の規定に関する表……二八一
附属書二（第三章（原産地規則）関係）品目別規則……六六二
附属書三（第三章（原産地規則）関係）原産地に関する証拠書類の基本的な記載事項……八六六
附属書四（第七章（食料供給）関係）重要な食料の表……八七〇
附属書五（第八章（エネルギー及び鉱物資源）関係）エネルギー・鉱物資源物品の表……八七二
附属書六（第九章（サービスの貿易）及び第十四章（投資）関係）
第九・七条1及び第十四・十条1の規定に関する適合しない措置……八七七
附属書七（第九章（サービスの貿易）及び第十四章（投資）関係）
第九・七条2及び第十四・十条2の規定に関する適合しない措置……九七一
附属書八（第九章（サービスの貿易）関係）サービス提供者の資格の承認……一〇一〇
附属書九（第十一章（金融サービス）関係）金融サービス……一〇一二
附属書十（第十二章（自然人の移動）関係）自然人の移動に関する特定の約束……一〇一四
附属書十一（第十四章（投資）関係）補助金……一〇二二
附属書十二（第十四章（投資）関係）収用……一〇二三
附属書十三（第十七章（政府調達）関係）政府調達……一〇二五
○経済上の連携に関する日本国とオーストラリアとの間の協定第一・十二条に基づく日本国政府と
オーストラリア政府との間の実施取極……一〇五五

目次

経済上の連携に関する日本国とオーストラリアとの間の協定

目次

前文

第一章　総則

第一・一条　自由貿易地域の設定

第一・二条　一般的定義

第一・三条　透明性

第一・四条　公衆による意見提出の手続

第一・五条　行政上の手続

第一・六条　審査及び上訴

第一・七条　秘密の情報

第一・八条　租税

第一・九条　一般的例外

第一・十条　安全保障のための例外

第一・十一条　他の協定との関係

第一・十二条　実施取極

第一・十三条　合同委員会

第一・十四条　両締約国間の連絡

第二章　物品の貿易

第一節　一般規則

第二・一条　定義

第二・二条　物品の分類

第二・三条　内国民待遇

第二・四条　関税の撤廃又は引下げ

第二・五条　関税上の評価

AGREEMENT BETWEEN JAPAN AND AUSTRALIA FOR AN ECONOMIC PARTNERSHIP

TABLE OF CONTENTS

PREAMBLE

CHAPTER 1　GENERAL PROVISIONS

Article 1.1　Establishment of a Free Trade Area

Article 1.2　General Definitions

Article 1.3　Transparency

Article 1.4　Public Comment Procedures

Article 1.5　Administrative Proceedings

Article 1.6　Review and Appeal

Article 1.7　Confidential Information

Article 1.8　Taxation

Article 1.9　General Exceptions

Article 1.10　Security Exceptions

Article 1.11　Relation to Other Agreements

Article 1.12　Implementing Agreement

Article 1.13　Joint Committee

Article 1.14　Communications

CHAPTER 2　TRADE IN GOODS

SECTION 1　GENERAL RULES

Article 2.1　Definitions

Article 2.2　Classification of Goods

Article 2.3　National Treatment

Article 2.4　Elimination or Reduction of Customs Duties

Article 2.5　Customs Valuation

第二・六条　輸出税
第二・七条　輸出補助金
第二・八条　非関税措置
第二・九条　行政上の手数料及び課徴金
第二・十条　貿易に関する規則の施行
第二・十一条　輸入許可手続
第二・十二条　ダンピング防止措置及び相殺措置
第二節　セーフガード措置
第二・十三条　二国間セーフガード措置の適用
第二・十四条　調査
第二・十五条　条件及び制限
第二・十六条　補償
第二・十七条　暫定的な二国間セーフガード措置
第二・十八条　特定の農産品に関する特別セーフガード措置
第二・十九条　世界貿易機関設立協定に基づくセーフガード措置との関係
第三節　他の規定
第二・二十条　市場アクセス及び競争力の保護に関する見直し
第二・二十一条　物品の貿易に関する小委員会
第二・二十二条　附属書一の改正
第二・二十三条　運用上の手続規則
第三章　原産地規則
第三・一条　定義
第三・二条　原産品
第三・三条　完全に得られる産品
第三・四条　非原産材料を使用して生産される産品

Article 2.6　Export Duties
Article 2.7　Export Subsidies
Article 2.8　Non-Tariff Measures
Article 2.9　Administrative Fees and Charges
Article 2.10　Administration of Trade Regulations
Article 2.11　Import Licensing
Article 2.12　Anti-Dumping Measures and Countervailing Measures
SECTION 2　SAFEGUARD MEASURES
Article 2.13　Application of Bilateral Safeguard Measures
Article 2.14　Investigation
Article 2.15　Conditions and Limitations
Article 2.16　Compensation
Article 2.17　Provisional Bilateral Safeguard Measures
Article 2.18　Special Safeguard Measures on Specific Agricultural Goods
Article 2.19　Relation to Safeguard Measures under the WTO Agreement
SECTION 3　OTHER PROVISIONS
Article 2.20　Reviews of Market Access and Protection of Competitiveness
Article 2.21　Sub-Committee on Trade in Goods
Article 2.22　Amendment of Annex 1
Article 2.23　Operational Procedures
CHAPTER 3　RULES OF ORIGIN
Article 3.1　Definitions
Article 3.2　Originating Goods
Article 3.3　Wholly Obtained Goods
Article 3.4　Goods Produced Using Non-originating Materials

第三・五条　原産資格割合の算定	Article 3.5　Calculation of Qualifying Value Content
第三・六条　累積	Article 3.6　Accumulation
第三・七条　原産資格を与えることとならない作業	Article 3.7　Non-Qualifying Operations
第三・八条　積送	Article 3.8　Consignment
第三・九条　組み立ててないか又は分解してある産品	Article 3.9　Unassembled or Disassembled Goods
第三・十条　代替性のある産品及び材料	Article 3.10　Fungible Goods and Materials
第三・十一条　間接材料	Article 3.11　Indirect Materials
第三・十二条　附属品、予備部品及び工具	Article 3.12　Accessories, Spare Parts and Tools
第三・十三条　こん包材料及びこん包容器	Article 3.13　Packing Materials and Containers
第三・十四条　原産地に関する証拠書類	Article 3.14　Documentary Evidence of Origin
第三・十五条　原産地証明書	Article 3.15　Certificate of Origin
第三・十六条　原産地証明文書	Article 3.16　Origin Certification Document
第三・十七条　関税上の特恵待遇の要求	Article 3.17　Claim for Preferential Tariff Treatment
第三・十八条　原産地に関する証拠書類の免除	Article 3.18　Waiver of Documentary Evidence of Origin
第三・十九条　誤りのある又は虚偽の原産地に関する証拠書類に関する措置	Article 3.19　Measures Regarding an Erroneous or False Documentary Evidence of Origin
第三・二十条　記録の保管に関する義務	Article 3.20　Record-Keeping Requirements
第三・二十一条　原産品であることについての確認	Article 3.21　Origin Verification
第三・二十二条　原産品であるか否かについての確認のための訪問	Article 3.22　Verification Visit
第三・二十三条　関税上の特恵待遇の否認	Article 3.23　Denial of Preferential Tariff Treatment
第三・二十四条　第三国の仕入書	Article 3.24　Non-Party Invoices
第三・二十五条　秘密性	Article 3.25　Confidentiality
第三・二十六条　罰則	Article 3.26　Penalties
第三・二十七条　輸送中の産品又は蔵置されている産品のための経過規定	Article 3.27　Transitional Provisions for Goods in Transport or Storage
第三・二十八条　原産地規則に関する小委員会	Article 3.28　Sub-Committee on Rules of Origin
第三・二十九条　附属書二及び附属書三の改正	Article 3.29　Amendments to Annexes 2 and 3

第四章　税関手続
第四・一条　適用範囲
第四・二条　定義
第四・三条　透明性
第四・四条　通関
第四・五条　事前教示
第四・六条　一時輸入及び通過物品
第四・七条　協力及び情報の交換
第四・八条　審査手続
第四・九条　税関手続に関する小委員会
第五章　衛生植物検疫に係る協力
第五・一条　適用範囲
第五・二条　権利及び義務の再確認
第五・三条　協力
第五・四条　衛生植物検疫に係る協力に関する小委員会
第五・五条　この章における調整当局
第五・六条　第十九章（紛争解決）の規定の不適用
第六章　強制規格、任意規格及び適合性評価手続
第六・一条　適用範囲
第六・二条　定義
第六・三条　権利及び義務の再確認
第六・四条　国際規格、指針又は勧告
第六・五条　強制規格
第六・六条　適合性評価手続

CHAPTER 4　CUSTOMS PROCEDURES
Article 4.1　Scope
Article 4.2　Definitions
Article 4.3　Transparency
Article 4.4　Customs Clearance
Article 4.5　Advance Rulings
Article 4.6　Temporary Admission and Goods in Transit
Article 4.7　Cooperation and Exchange of Information
Article 4.8　Review Process
Article 4.9　Sub-Committee on Customs Procedures
CHAPTER 5　SANITARY AND PHYTOSANITARY COOPERATION
Article 5.1　Scope
Article 5.2　Reaffirmation of Rights and Obligations
Article 5.3　Cooperation
Article 5.4　Sub-Committee on Sanitary and Phytosanitary Cooperation
Article 5.5　Chapter Coordinator
Article 5.6　Non-Application of Chapter 19 (Dispute Settlement)
CHAPTER 6　TECHNICAL REGULATIONS, STANDARDS AND CONFORMITY ASSESSMENT PROCEDURES
Article 6.1　Scope
Article 6.2　Definitions
Article 6.3　Reaffirmation of Rights and Obligations
Article 6.4　International Standards, Guides or Recommendations
Article 6.5　Technical Regulations
Article 6.6　Conformity Assessment Procedures

第六・七条　透明性

第六・八条　強制規格、任意規格及び適合性評価手続に関する小委員会

第六・九条　この章における調整当局

第六・十条　情報の交換

第六・十一条　第十九章（紛争解決）の規定の不適用

第七章　食料供給

第七・一条　基本原則

第七・二条　定義

第七・三条　重要な食料の輸出の制限

第七・四条　投資の促進及び円滑化

第七・五条　重要な食料の供給のための協議

第八章　エネルギー及び鉱物資源

第八・一条　基本原則

第八・二条　定義

第八・三条　エネルギー及び鉱物資源の安定的な供給

第八・四条　輸出の制限

第八・五条　輸出許可手続及びその運用

第八・六条　エネルギー・鉱物資源規制措置

第八・七条　協力

第八・八条　エネルギー及び鉱物資源に関する小委員会

第九章　サービスの貿易

第九・一条　適用範囲

第九・二条　定義

第九・三条　市場アクセス

Article 6.7　Transparency

Article 6.8　Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures

Article 6.9　Chapter Coordinator

Article 6.10　Information Exchange

Article 6.11　Non-Application of Chapter 19 (Dispute Settlement)

CHAPTER 7　FOOD SUPPLY

Article 7.1　Basic Principle

Article 7.2　Definitions

Article 7.3　Export Restrictions on Essential Food

Article 7.4　Promotion and Facilitation of Investment

Article 7.5　Consultations for Supply of Essential Food

CHAPTER 8　ENERGY AND MINERAL RESOURCES

Article 8.1　Basic Principle

Article 8.2　Definitions

Article 8.3　Stable Supply of Energy and Mineral Resources

Article 8.4　Export Restrictions

Article 8.5　Export Licensing Procedures and Administrations

Article 8.6　Energy and Mineral Resource Regulatory Measures

Article 8.7　Cooperation

Article 8.8　Sub-Committee on Energy and Mineral Resources

CHAPTER 9　TRADE IN SERVICES

Article 9.1　Scope

Article 9.2　Definitions

Article 9.3　Market Access

第九・四条　内国民待遇
第九・五条　最恵国待遇
第九・六条　現地における拠点
第九・七条　適合しない措置
第九・八条　国内規制
第九・九条　承認
第九・十条　独占及び排他的なサービス提供者
第九・十一条　補助金
第九・十二条　支払及び資金の移転
第九・十三条　国際収支の擁護のための制限
第九・十四条　利益の否認
第九・十五条　サービスの貿易に関する小委員会
第十章　電気通信サービス
第十・一条　適用範囲
第十・二条　定義
第十・三条　アクセス及び利用
第十・四条　海底ケーブル
第十・五条　番号ポータビリティ
第十・六条　ダイヤリング・パリティ
第十・七条　競争条件の確保のためのセーフガード
第十・八条　主要なサービス提供者による待遇
第十・九条　再販売
第十・十条　相互接続
第十・十一条　ネットワーク構成要素の細分化
第十・十二条　専用回線によるサービスの提供及び価格
第十・十三条　コロケーション

Article 9.4　National Treatment
Article 9.5　Most-Favoured-Nation Treatment
Article 9.6　Local Presence
Article 9.7　Non-Conforming Measures
Article 9.8　Domestic Regulation
Article 9.9　Recognition
Article 9.10　Monopolies and Exclusive Service Suppliers
Article 9.11　Subsidies
Article 9.12　Payments and Transfers
Article 9.13　Restrictions to Safeguard the Balance-of-Payments
Article 9.14　Denial of Benefits
Article 9.15　Sub-Committee on Trade in Services
CHAPTER 10　TELECOMMUNICATIONS SERVICES
Article 10.1　Scope
Article 10.2　Definitions
Article 10.3　Access and Use
Article 10.4　Submarine Cables
Article 10.5　Number Portability
Article 10.6　Dialling Parity
Article 10.7　Competitive Safeguards
Article 10.8　Treatment by Major Suppliers
Article 10.9　Resale
Article 10.10　Interconnection
Article 10.11　Unbundling of Network Elements
Article 10.12　Provisioning and Pricing of Leased Circuit Services
Article 10.13　Co-Location

第十・十四条　設備へのアクセス
第十・十五条　独立の電気通信規制機関
第十・十六条　ユニバーサル・サービス
第十・十七条　免許の手続
第十・十八条　希少な資源の分配及び利用
第十・十九条　透明性
第十・二十条　要求されていない電子メッセージ
第十・二十一条　電気通信に関する紛争解決
第十・二十二条　電気通信に関する小委員会
第十・二十三条　国際機関との関係
第十一章　金融サービス
第十一・一条　適用範囲
第十一・二条　定義
第十一・三条　新たな金融サービス
第十一・四条　国内規制
第十一・五条　承認
第十一・六条　情報の移転及び処理
第十一・七条　規制に関する透明性
第十一・八条　自主規制団体
第十一・九条　支払及び清算の制度
第十一・十条　金融サービスに関する小委員会
第十一・十一条　協議
第十一・十二条　紛争解決
第十二章　自然人の移動
第十二・一条　適用範囲
第十二・二条　定義

Article 10.14　Access to Facilities
Article 10.15　Independent Telecommunications Regulatory Body
Article 10.16　Universal Service
Article 10.17　Licensing Process
Article 10.18　Allocation and Use of Scarce Resources
Article 10.19　Transparency
Article 10.20　Unsolicited Electronic Messages
Article 10.21　Resolution of Telecommunications Disputes
Article 10.22　Sub-Committee on Telecommunications
Article 10.23　Relation to International Organisations
CHAPTER 11　FINANCIAL SERVICES
Article 11.1　Scope
Article 11.2　Definitions
Article 11.3　New Financial Services
Article 11.4　Domestic Regulation
Article 11.5　Recognition
Article 11.6　Transfers of Information and Processing of Information
Article 11.7　Regulatory Transparency
Article 11.8　Self-Regulatory Organisations
Article 11.9　Payment and Clearing Systems
Article 11.10　Sub-Committee on Financial Services
Article 11.11　Consultations
Article 11.12　Dispute Settlement
CHAPTER 12　MOVEMENT OF NATURAL PERSONS
Article 12.1　Scope
Article 12.2　Definitions

第十二・三条　特定の約束
第十二・四条　透明性
第十二・五条　自然人の移動に関する要件及び手続
第十二・六条　紛争解決
第十三章　電子商取引
第十三・一条　基本原則
第十三・二条　定義
第十三・三条　関税
第十三・四条　デジタル・プロダクトの無差別待遇
第十三・五条　国内規制
第十三・六条　電子署名
第十三・七条　消費者の保護
第十三・八条　個人情報の保護
第十三・九条　貿易実務に係る文書の電子化
第十三・十条　協力
第十四章　投資
第十四・一条　適用範囲
第十四・二条　定義
第十四・三条　内国民待遇
第十四・四条　最恵国待遇
第十四・五条　待遇に関する最低基準
第十四・六条　裁判所の裁判を受ける権利
第十四・七条　特別な手続及び情報の要求
第十四・八条　経営幹部及び取締役会
第十四・九条　特定措置の履行要求の禁止

Article 12.3　Specific Commitments
Article 12.4　Transparency
Article 12.5　Requirements and Procedures Relating to the Movement of Natural Persons
Article 12.6　Dispute Settlement
CHAPTER 13　ELECTRONIC COMMERCE
Article 13.1　Basic Principles
Article 13.2　Definitions
Article 13.3　Customs Duties
Article 13.4　Non-Discriminatory Treatment of Digital Products
Article 13.5　Domestic Regulation
Article 13.6　Electronic Signature
Article 13.7　Consumer Protection
Article 13.8　Personal Data Protection
Article 13.9　Paperless Trade Administration
Article 13.10　Cooperation
CHAPTER 14　INVESTMENT
Article 14.1　Scope
Article 14.2　Definitions
Article 14.3　National Treatment
Article 14.4　Most-Favoured-Nation Treatment
Article 14.5　Minimum Standard of Treatment
Article 14.6　Access to the Courts of Justice
Article 14.7　Special Formalities and Information Requirements
Article 14.8　Senior Management and Boards of Directors
Article 14.9　Prohibition of Performance Requirements

第十四・十条　適合しない措置及び例外
第十四・十一条　収用及び補償
第十四・十二条　争乱の際の待遇
第十四・十三条　資金の移転
第十四・十四条　代位
第十四・十五条　一般的例外
第十四・十六条　一時的なセーフガード措置
第十四・十七条　利益の否認
第十四・十八条　投資に関する小委員会
第十四・十九条　見直し
第十五章　競争及び消費者の保護
第十五・一条　目的
第十五・二条　定義
第十五・三条　反競争的行為に対する取組による競争の促進
第十五・四条　国有企業
第十五・五条　反競争的行為に対する取組と関する協力
第十五・六条　消費者の保護に関する協力
第十五・七条　協議
第十五・八条　情報の秘密性
第十五・九条　第十九章（紛争解決）の規定の不適用
第十六章　知的財産
第十六・一条　一般規定
第十六・二条　定義
第十六・三条　内国民待遇
第十六・四条　手続事項の簡素化
第十六・五条　知的財産権の取得及び維持

Article 14.10　Non-Conforming Measures and Exceptions
Article 14.11　Expropriation and Compensation
Article 14.12　Treatment in Case of Strife
Article 14.13　Transfers
Article 14.14　Subrogation
Article 14.15　General Exceptions
Article 14.16　Temporary Safeguard Measures
Article 14.17　Denial of Benefits
Article 14.18　Sub-Committee on Investment
Article 14.19　Review
CHAPTER 15　COMPETITION AND CONSUMER PROTECTION
Article 15.1　Objectives
Article 15.2　Definitions
Article 15.3　Promotion of Competition by Addressing Anticompetitive Activities
Article 15.4　State-Owned Enterprises
Article 15.5　Cooperation on Addressing Anticompetitive Activities
Article 15.6　Cooperation on Consumer Protection
Article 15.7　Consultations
Article 15.8　Confidentiality of Information
Article 15.9　Non-Application of Chapter 19 (Dispute Settlement)
CHAPTER 16　INTELLECTUAL PROPERTY
Article 16.1　General Provisions
Article 16.2　Definitions
Article 16.3　National Treatment
Article 16.4　Streamlining of Procedural Matters
Article 16.5　Acquisition and Maintenance of Intellectual Property Rights

第十六・六条　透明性

第十六・七条　知的財産の保護についての啓発の促進

第十六・八条　特許

第十六・九条　商標

第十六・十条　地理的表示

第十六・十一条　植物の新品種

第十六・十二条　著作権及び関連する権利

第十六・十三条　開示されていない情報の保護

第十六・十四条　実用新案

第十六・十五条　不正競争

第十六・十六条　インターネット・サービス・プロバイダ

第十六・十七条　権利行使に関する一般規定

第十六・十八条　国境措置に係る権利行使

第十六・十九条　民事上の救済に係る権利行使

第十六・二十条　刑事上の手続及び刑罰に係る権利行使

第十六・二十一条　知的財産に関する小委員会

第十七章　政府調達

第十七・一条　適用範囲

第十七・二条　定義

第十七・三条　内国民待遇及び無差別待遇

第十七・四条　原産地規則

第十七・五条　契約の評価

第十七・六条　調達の効果を減殺する措置の禁止

第十七・七条　技術仕様

第十七・八条　入札の手続

第十七・九条　参加のための条件

第十七・十条　調達の公示

Article 16.6　Transparency

Article 16.7　Promotion of Public Awareness of Protection of Intellectual Property

Article 16.8　Patents

Article 16.9　Trade Marks

Article 16.10　Geographical Indications

Article 16.11　New Varieties of Plants

Article 16.12　Copyright and Related Rights

Article 16.13　Protection of Undisclosed Information

Article 16.14　Utility Models

Article 16.15　Unfair Competition

Article 16.16　Internet Service Providers

Article 16.17　Enforcement - General

Article 16.18　Enforcement - Border Measures

Article 16.19　Enforcement - Civil Remedies

Article 16.20　Enforcement - Criminal Procedures and Penalties

Article 16.21　Sub-Committee on Intellectual Property

CHAPTER 17　GOVERNMENT PROCUREMENT

Article 17.1　Scope

Article 17.2　Definitions

Article 17.3　National Treatment and Non-Discrimination

Article 17.4　Rules of Origin

Article 17.5　Valuation of Contracts

Article 17.6　Prohibition of Offsets

Article 17.7　Technical Specifications

Article 17.8　Tendering Procedures

Article 17.9　Conditions for Participation

Article 17.10　Notice of Procurement

第十七・十一条　選択入札
第十七・十二条　入札の期限
第十七・十三条　入札説明書
第十七・十四条　入札書の提出及び受領、開札並びに落札
第十七・十五条　限定入札
第十七・十六条　落札後の情報
第十七・十七条　調達制度に関する情報
第十七・十八条　情報の不開示
第十七・十九条　苦情申立ての手続
第十七・二十条　例外
第十七・二十一条　調達の過程における健全性の確保
第十七・二十二条　訂正又は修正
第十七・二十三条　調達機関の民営化
第十七・二十四条　追加的な交渉
第十七・二十五条　協力
第十八章　経済関係の緊密化
第十八・一条　協力
第十八・二条　経済関係の緊密化に関する小委員会
第十八・三条　連絡部局の任務
第十八・四条　次章（紛争解決）の規定の不適用
第十九章　紛争解決
第十九・一条　適用範囲
第十九・二条　定義
第十九・三条　紛争解決手続の選択
第十九・四条　協議
第十九・五条　あっせん、調停又は仲介

Article 17.11　Selective Tendering
Article 17.12　Time-Limits for Tendering
Article 17.13　Tender Documentation
Article 17.14　Submission, Receipt and Opening of Tenders and Awarding of Contracts
Article 17.15　Limited Tendering
Article 17.16　Post-Award Information
Article 17.17　Information on the Procurement System
Article 17.18　Non-Disclosure of Information
Article 17.19　Challenge Procedure
Article 17.20　Exceptions
Article 17.21　Ensuring Integrity in Procurement Processes
Article 17.22　Rectifications or Modifications
Article 17.23　Privatisation of Procuring Entities
Article 17.24　Further Negotiation
Article 17.25　Cooperation
CHAPTER 18　PROMOTION OF A CLOSER ECONOMIC RELATIONSHIP
Article 18.1　Cooperation
Article 18.2　Sub-Committee on Promotion of a Closer Economic Relationship
Article 18.3　Functions of the Contact Point
Article 18.4　Non-Application of Chapter 19 (Dispute Settlement)
CHAPTER 19　DISPUTE SETTLEMENT
Article 19.1　Scope
Article 19.2　Definitions
Article 19.3　Choice of Dispute Settlement Procedure
Article 19.4　Consultations
Article 19.5　Good Offices, Conciliation or Mediation

第十九・六条　仲裁裁判所の設置及び構成
第十九・七条　仲裁裁判所の付託事項
第十九・八条　仲裁裁判所の任務
第十九・九条　仲裁裁判手続
第十九・十条　仲裁裁判手続における情報
第十九・十一条　仲裁裁判手続の停止及び終了
第十九・十二条　裁定
第十九・十三条　裁定の実施
第十九・十四条　実施に関する意見の相違
第十九・十五条　代償及び譲許の停止
第十九・十六条　手続規則
第十九・十七条　期間、規則及び手続の修正
第十九・十八条　費用
第二十章　最終規定
第二十・一条　目次及び見出し
第二十・二条　附属書及び注釈
第二十・三条　改正
第二十・四条　効力発生
第二十・五条　一般的な見直し
第二十・六条　終了
第二十・七条　正文
附属書一（第二章（物品の貿易）関係）　第二・四条（関税の撤廃又は引下げ）の規定に関する表

Article 19.6　Establishment and Composition of Arbitral Tribunals
Article 19.7　Terms of Reference of Arbitral Tribunals
Article 19.8　Functions of Arbitral Tribunals
Article 19.9　Proceedings of Arbitral Tribunals
Article 19.10　Information in Proceedings
Article 19.11　Suspension and Termination of Proceedings
Article 19.12　Award
Article 19.13　Implementation of Award
Article 19.14　Disagreement Concerning Implementation
Article 19.15　Compensation and Suspension of Concessions
Article 19.16　Rules of Procedure
Article 19.17　Modifications of Time Periods, Rules and Procedures
Article 19.18　Expenses
CHAPTER 20　FINAL PROVISIONS
Article 20.1　Table of Contents and Headings
Article 20.2　Annexes and Notes
Article 20.3　Amendment
Article 20.4　Entry into Force
Article 20.5　General Review
Article 20.6　Termination
Article 20.7　Authentic Texts
Annex 1 Referred to in Chapter 2 (Trade in Goods)
SCHEDULES IN RELATION TO ARTICLE 2.4 (ELIMINATION OR REDUCTION OF CUSTOMS DUTIES)

附属書二（第三章（原産地規則）関係）	品目別規則
附属書三（第三章（原産地規則）関係）	原産地に関する証拠書類の基本的な記載事項
附属書四（第七章（食料供給）関係）	重要な食料の表
附属書五（第八章（エネルギー及び鉱物資源）関係）	エネルギー・鉱物資源物品の表
附属書六（第九章（サービスの貿易）及び第十四章（投資）関係）	第九・七条1及び第十四・十条1の規定に関する適合しない措置
附属書七（第九章（サービスの貿易）及び第十四章（投資）関係）	第九・七条2及び第十四・十条2の規定に関する適合しない措置
附属書八（第九章（サービスの貿易）関係）	サービス提供者の資格の承認
附属書九（第十一章（金融サービス）関係）	金融サービス
附属書十（第十二章（自然人の移動）関係）	自然人の移動に関する特定の約束
附属書十一（第十四章（投資）関係）	補助金

Annex 2 Referred to in Chapter 3 (Rules of Origin)	PRODUCT SPECIFIC RULES
Annex 3 Referred to in Chapter 3 (Rules of Origin)	DATA ELEMENTS FOR DOCUMENTARY EVIDENCE OF ORIGIN
Annex 4 Referred to in Chapter 7 (Food Supply)	LIST OF ESSENTIAL FOOD
Annex 5 Referred to in Chapter 8 (Energy and Mineral Resources)	LIST OF ENERGY AND MINERAL RESOURCE GOODS
Annex 6 Referred to in Chapters 9(Trade in Services) and 14(Investment)	NON-CONFORMING MEASURES RELATING TO PARAGRAPH 1 OF ARTICLES 9.7 and 14.10
Annex 7 Referred to in Chapters 9 (Trade in Services) and 14 (Investment)	NON-CONFORMING MEASURES RELATING TO PARAGRAPH 2 OF ARTICLES 9.7 AND 14.10
Annex 8 Referred to in Chapter 9 (Trade in Services)	RECOGNITION OF QUALIFICATIONS OF SERVICE SUPPLIERS
Annex 9 Referred to in Chapter 11 (Financial Services)	FINANCIAL SERVICES
Annex 10 Referred to in Chapter 12 (Movement of Natural Persons)	SPECIFIC COMMITMENTS ON THE MOVEMENT OF NATURAL PERSONS
Annex 11 Referred to in Chapter 14 (Investment)	SUBSIDIES

附属書十二（第十四章（投資）関係）　収用

Annex 12 Referred to in Chapter 14 (Investment)
EXPROPRIATION

附属書十三（第十七章（政府調達）関係）　政府調達

Annex 13 Referred to in Chapter 17 (Government Procurement)
GOVERNMENT PROCUREMENT

前文

日本国及びオーストラリア（以下「締約国」という。）は、

両締約国間の長年の実り多い互恵的な協力を通じて発展を遂げてきた多年にわたる友好関係及びきずなを意識し、

貿易及び投資の自由化及び円滑化を通じて両締約国間の経済上の連携を強化することを決意し、

経済効率の向上並びに貿易及び投資の発展をもたらすであろう予見可能で、かつ、透明性及び一貫性のあるビジネス環境を促進するための協力の推進に向けた枠組みを設定することを決意し、

両締約国の経済の活発な部門の間の創造性、革新及び連携を促進することを希望し、

一層拡大された新たな市場を創設し、並びに両締約国の市場の魅力及び活力を高めることを求め、

千九百五十七年七月六日に箱根で署名され、千九百六十三年八月五日に東京で署名された議定書によって改正された通商に関する日本国とオーストラリア連邦との間の協定及び千九百七十六年六月十六日に東京で署名された日本国とオーストラリアとの間の友好協力基本条約が、両締約国間の二国間における貿易関係の発展に貢献してきたことを想起し、

世界貿易機関設立協定及び両締約国が締結しているその他の協定に基づく権利及び義務を基礎とすることを決意し、

この協定が両締約国間の関係において新たな時代を開くものとなるであろうことを確信して、

次のとおり協定した。

PREAMBLE

Japan and Australia (hereinafter referred to as "the Parties"),

CONSCIOUS of their longstanding friendship and ties that have developed through many years of fruitful and mutually beneficial cooperation between the Parties;

DETERMINED to strengthen their economic partnership through liberalisation and facilitation of trade and investment;

DETERMINED to establish a framework for enhanced cooperation to promote a predictable, transparent and consistent business environment that will lead to the improvement of economic efficiency and the development of trade and investment;

DESIRING to foster creativity, innovation and links between dynamic sectors of their economies;

SEEKING to create larger and new markets and to enhance the attractiveness and vibrancy of the markets of the Parties;

RECALLING the contribution made to the development of the bilateral trade relationship between the Parties by the Agreement on Commerce between Japan and the Commonwealth of Australia, signed at Hakone on 6 July 1957, as amended by the Protocol signed at Tokyo on 5 August 1963, and the Basic Treaty of Friendship and Co-operation between Japan and Australia, signed at Tokyo on 16 June 1976;

DETERMINED to build on their rights and obligations under the WTO Agreement and other agreements to which they are both parties; and

CONVINCED that this Agreement would open a new era for the relationship between the Parties;

HAVE AGREED as follows:

自由貿易地域の設定

一般的定義

第一章　総則

第一・一条　自由貿易地域の設定

両締約国は、ここに千九百九十四年のガット第二十四条及びサービス貿易一般協定第五条の規定に適合する自由貿易地域を設定する。

第一・二条　一般的定義

この協定に別段の定めがある場合を除くほか、この協定の適用上、

(a)　「ダンピング防止協定」とは、世界貿易機関設立協定附属書一A千九百九十四年の関税及び貿易に関する一般協定第六条の実施に関する協定をいう。

(b)　「関税評価協定」とは、世界貿易機関設立協定附属書一A千九百九十四年の関税及び貿易に関する一般協定第七条の実施に関する協定をいう。

(c)　「補助金及び相殺措置に関する協定」とは、世界貿易機関設立協定附属書一A補助金及び相殺措置に関する協定をいう。

(d)　「区域」とは、

(i)　オーストラリアについては、オーストラリア連邦であって、次の(A)に規定する海外地域を除き、(B)に規定する区域を含む。

(A)　ノーフォーク島地域、クリスマス島地域、ココス（キーリング）諸島地域、アシュモア及びカーティア諸島地域、ハード島及びマクドナルド諸島地域並びにさんご海諸島地域以外の全ての海外地域

CHAPTER 1
GENERAL PROVISIONS

Article 1.1
Establishment of a Free Trade Area

The Parties hereby establish a free trade area consistent with Article XXIV of the GATT 1994 and Article V of the GATS.

Article 1.2
General Definitions

For the purposes of this Agreement, unless otherwise specified:

(a)　the term "Agreement on Anti-Dumping" means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(b)　the term "Agreement on Customs Valuation" means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(c)　the term "Agreement on Subsidies and Countervailing Measures" means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

(d)　the term "Area" means:

(i)　for Australia, the Commonwealth of Australia:

(A)　excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and

(B) 国際法に基づいてオーストラリアが主権的権利又は管轄権を行使するオーストラリアの領海、接続水域、排他的経済水域及び大陸棚

(ii) 日本国については、日本国の領域並びにその領海の外側に位置する区域（海底及びその下を含む。）であって、日本国が国際法及び日本国の法令に基づき主権的権利又は管轄権を行使する全てのものをいう。

注釈　この(d)の規定は、国際法に基づく両締約国の権利及び義務（千九百八十二年十二月十日にモンテゴ・ベイで作成された海洋法に関する国際連合条約に基づく権利及び義務を含む。）に影響を及ぼすものではない。

(e) 「税関当局」とは、各締約国又は第三国の法令に従い、関税法令の運用及び執行について責任を負う当局をいう。

(f) 「関税」とは、産品の輸入に関連して課される関税、輸入税その他あらゆる種類の課徴金（あらゆる形態の付加税及び加重税を含む。）をいう。ただし、次のものを含まない。

(i) 締約国の産品であって、当該輸入産品と同種のもの、直接に競合するもの若しくは代替可能なものに対し、又は当該輸入産品の全部若しくは一部がそれから製造され、若しくは生産されている産品に対して、千九百九十四年のガット第三条2の規定に適合して課される内国税に相当する課徴金

(B) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf, over which Australia exercises sovereign rights or jurisdiction in accordance with international law; and

(ii) for Japan, the territory of Japan, and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which Japan exercises sovereign rights or jurisdiction in accordance with international law and the laws and regulations of Japan;

Note: Nothing in this subparagraph shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of the Sea done at Montego Bay on 10 December 1982.

(e) the term "customs administration" means the administration that, in accordance with the laws and regulations of each Party or non-Parties, is responsible for the administration and enforcement of customs laws and regulations;

(f) the term "customs duty" means any customs or import duty and a charge of any kind, including any form of surtax or surcharge, imposed in connection with the importation of a good, but does not include any:

(i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of the GATT 1994, in respect of the like goods or, directly competitive or substitutable goods of the Party or in respect of goods from which the imported goods have been manufactured or produced in whole or in part;

(ii) 締約国の法令により、かつ、千九百九十四年のガット第六条、ダンピング防止協定及び補助金及び相殺措置に関する協定の規定に適合して課されるダンピング防止税又は相殺関税

(iii) 提供された役務の費用に応じた手数料その他の課徴金

(g) 「日」とは、暦日をいい、週末及び休日を含む。

(h) 「企業」とは、営利目的であるか否かを問わず、また、民間又は政府のいずれが所有し、又は支配しているかを問わず、関係の法律に基づいて設立され、又は組織される社団、会社、団体、組合、信託、合弁企業、個人企業その他の事業体をいう。

(i) 「サービス貿易一般協定」とは、世界貿易機関設立協定附属書一Bサービスの貿易に関する一般協定をいう。

(j) 「千九百九十四年のガット」とは、世界貿易機関設立協定附属書一A千九百九十四年の関税及び貿易に関する一般協定をいう。この協定の適用上、千九百九十四年のガットの条項を引用する場合には、その解釈に係る注釈を含む。

(k) 「政府調達」とは、政府が、政府用の目的のために、物品若しくはサービス又はそれらを組み合わせたものを利用することができるようにする過程又は取得する過程（ただし、商業的販売若しくは商業的再販売又は商業的販売若しくは商業的再販売のための物品若しくはサービスの生産若しくは供給における利用を目的とするものを除く。）をいう。

(ii) anti-dumping or countervailing duty applied pursuant to a Party's law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Anti-Dumping, and the Agreement on Subsidies and Countervailing Measures; or

(iii) fees or other charges commensurate with the cost of services rendered;

(g) the term "days" means calendar days, including weekends and holidays;

(h) the term "enterprise" means any corporation, association, partnership, trust, joint venture, sole-proprietorship or other entity constituted or organised under applicable law, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled;

(i) the term "GATS" means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

(j) the term "GATT 1994" means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;

(k) the term "government procurement" means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale, or use in the production or supply of goods or services for commercial sale or resale;

(l) 「統一システム」とは、商品の名称及び分類についての統一システムに関する国際条約第一条(a)に定義する商品の名称及び分類についての統一システム（統一システムの解釈に関する通則、各部の注釈及び各類の注釈を含む。）であって、両締約国によりそれぞれの国内法の下で採用され、及び実施されるものをいう。

(m) 「措置」とは、締約国の措置（法令、規則、手続、慣行、決定、行政上の行為その他のいずれの形式であるかを問わない。）をいう。

(n) 「締約国の自然人」とは、次の要件を満たす自然人をいう。

(i) オーストラリアについては、自国の法令に定義するオーストラリアの市民又は永住者であること。

(ii) 日本国については、自国の法令に定義する日本国の国民であること。

(o) 「原産品」とは、第三章（原産地規則）の規定に従って原産品とされる産品をいう。

(p) 「者」とは、自然人又は企業をいう。

(q) 「衛生植物検疫措置の適用に関する協定」とは、世界貿易機関設立協定附属書一Ａ衛生植物検疫措置の適用に関する協定をいう。

(r) 「衛生植物検疫措置」とは、衛生植物検疫措置の適用に関する協定附属書Ａの１に規定するあらゆる衛生植物検疫措置をいう。

(s) 「貿易関連知的所有権協定」とは、世界貿易機関設立協定附属書一Ｃ知的所有権の貿易関連の側面に関する協定をいう。

(l) the term "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System defined in paragraph (a) of Article 1 of the International Convention on the Harmonized Commodity Description and Coding System, including the General Rules for the Interpretation of the Harmonized System, Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective laws;

(m) the term "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, practice, decision, administrative action or any other form;

(n) the term "natural person of a Party" means a natural person who is:

(i) for Australia, an Australian citizen or permanent resident, as defined in accordance with its laws and regulations; and

(ii) for Japan, a national of Japan, as defined in accordance with its laws and regulations;

(o) the term "originating good" means a good which qualifies as an originating good under the provisions of Chapter 3 (Rules of Origin);

(p) the term "person" means either a natural person or an enterprise;

(q) the term "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;

(r) the term "SPS measure" means any sanitary or phytosanitary measure referred to in paragraph 1 of Annex A to the SPS Agreement;

(s) the term "TRIPS Agreement" means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement; and

(t)　「世界貿易機関設立協定」とは、千九百九十四年四月十五日にマラケシュで作成された世界貿易機関を設立するマラケシュ協定をいう。

透明性

第一・三条　透明性

1　一方の締約国は、この協定の対象となる事項に関する法令、行政上の手続及び一般に適用される行政上の決定並びに自国が締結している国際協定を、利害関係者及び他方の締約国が知ることのできるような方法により速やかに公表し、又は公に利用可能なものとすることを確保する。

2　各締約国は、1に規定する法令、行政上の手続及び一般に適用される行政上の決定について責任を有する権限のある当局の名称及び所在地を容易に公に利用可能なものにする。

3　一方の締約国は、他方の締約国の要請があった場合には、1に規定する事項に関し、合理的な期間内に、他方の締約国の個別の質問に応じ、及び他方の締約国に情報を提供する。

4　一方の締約国は、この協定の実施に重大な影響を及ぼす法令又は行政上の手続を導入し、又は変更する場合には、利害関係者及び他方の締約国がそのような導入又は変更を知ることを可能とするため、適当な措置をとるよう努める。

公衆による意見提出の手続

第一・四条　公衆による意見提出の手続

各締約国は、実行可能な範囲内で、かつ、自国の法令に従い、この協定の対象となる事項に関し自国が採用しようとする一般に適用される措置について、意見提出のための合理的な機会を与える。

(t)　the term "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization done at Marrakesh on 15 April 1994.

Transparency

Article 1.3

1.　Each Party shall ensure that its laws, regulations, administrative procedures, and administrative rulings of general application as well as international agreements to which the Party is a party, with respect to any matter covered by this Agreement, are promptly published or otherwise made publicly available in such a manner as to enable interested persons and the other Party to become acquainted with them.

2.　Each Party shall make easily available to the public the names and addresses of the competent authorities responsible for the laws, regulations, administrative procedures and administrative rulings referred to in paragraph 1.

3.　Each Party shall, on request of the other Party, within a reasonable period of time, respond to specific questions from, and provide information to, the other Party with respect to matters referred to in paragraph 1.

4.　When introducing or changing its laws, regulations or administrative procedures that significantly affect the implementation of this Agreement, each Party shall endeavour to take appropriate measures to enable interested persons and the other Party to become acquainted with such introduction or change.

Public Comment Procedures

Article 1.4

To the extent practicable and subject to its laws and regulations, each Party shall provide a reasonable opportunity for comments on any measure of general application it proposes to adopt with respect to any matter covered by this Agreement.

第一・五条　行政上の手続

1　締約国政府の権限のある当局は、この協定の実施及び運用に関連し、又は影響を及ぼす行政上の決定を行う場合には、自国の法令に従って、次の事項を行う。

(a)　自国の法令に基づき不備がないと認められる申請が提出された後合理的な期間内に、当該申請に関する決定を申請者に通知すること。

(b)　申請者の要請があった場合には、申請の処理状況に関する情報を合理的な期間内に提供すること。

2　各締約国は、自国の法令、行政上の手続及び一般に適用される行政上の決定を一貫性のある、公平な、かつ、合理的な態様で実施する重要性を認識し、自国の権限のある当局が、ある者に対し、義務を課し、又は権利を制限する最終的な行政上の決定を行う前に、時間的にかつ措置の性格上許容されるとき及び公共の利益に反することとならないときは、自国の法令に従って、当該者に対し次の通知及び機会を与えることを確保する。

(a)　手続が開始された場合には、適当な通知（当該措置の性格、当該措置の根拠となる法令の条項及び当該措置の原因となる事実の記載を含む。）

(b)　当該措置の対象となる者の立場を裏付ける事実及び主張を提示するための適当な機会

Article 1.5
Administrative Proceedings

1. Where administrative decisions which pertain to or affect the implementation and operation of this Agreement are taken by the competent authorities of the Government of a Party, the competent authorities shall, subject to the laws and regulations of the Party:

(a)　inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete under the laws and regulations of the Party; and

(b)　provide, within a reasonable period of time, information concerning the status of the application, on request of the applicant.

2. Recognising the importance of administering its laws, regulations, administrative procedures, and administrative rulings of general application in a consistent, impartial and reasonable manner, each Party shall ensure, subject to its laws and regulations, that its competent authorities, prior to any final administrative decision which imposes obligations on or restricts rights of a person, provide that person with:

(a)　when the process is initiated, reasonable notice, including a description of the nature of the measure, specific provisions upon which such measure will be based, and the facts which may be a cause of taking such measure; and

(b)　a reasonable opportunity to present facts and arguments in support of the positions of such person,

provided that time, the nature of the measure and the public interest permit.

審査及び上訴

第一・六条　審査及び上訴

1　各締約国は、この協定の対象となる事項に関する行政上の行為について、速やかな審査及び正当な理由がある場合にはその是正が行われるために、司法裁判所若しくは行政裁判所又は司法上若しくは行政上の手続を維持する。これらの裁判所又は手続は、公平なものとし、及びそのような行為の行政上の実施について責任を有する当局から独立していなければならない。

2　各締約国は、当該裁判所又は手続において、当事者に対し次の事項を要求する権利が与えられることを確保する。

(a)　当事者それぞれの立場を裏付ける主張を行い、又は自己の立場を防御するための適当な機会が与えられること。

(b)　証拠及び記録される意見に基づく決定が行われること。

3　各締約国は、自国の法令によって定められる上訴又は更なる審査の手続に従うことを条件として、問題となっている行政上の行為に関し、当該行政上の行為に関する決定が権限のある関係当局によって実施されることを確保する。

秘密の情報

第一・七条　秘密の情報

1　一方の締約国は、自国の法令に従い、他方の締約国がこの協定に従って秘密のものとして提供した情報の秘密性を保持する。

2　この協定に別段の定めがある場合を除くほか、この協定のいかなる規定も、締約国に対し、秘密の情報であって、その開示が、法令の実施を妨げ、その他公共の利益に反することとなり、又は公私の特定の企業の正当な商業上の利益を害することとなるものの提供を要求するものではない。

Article 1.6
Review and Appeal

1. Each Party shall maintain judicial or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of administrative actions relating to matters covered by this Agreement. Such tribunals or procedures shall be impartial and independent of the authorities entrusted with the administrative enforcement of such actions.

2. Each Party shall ensure that the parties in any such tribunals or procedures are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided for in its laws and regulations, that such decision is implemented by the relevant competent authorities with respect to the administrative action at issue.

Article 1.7
Confidential Information

1. Each Party shall, subject to its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

2. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

第一・八条　租税

1　この条に別段の定めがある場合を除くほか、この協定のいかなる規定も、租税に係る課税措置については、適用しない。

注釈　「租税に係る課税措置」には、次のものを含めない。

(a)　第一・二条(f)に定義する関税

(b)　第一・二条(f)(ii)に規定するダンピング防止税及び相殺関税

(c)　第一・二条(f)(iii)に規定する手数料その他の課徴金

2　次の規定は、租税に係る課税措置について適用する。

(a)　この協定の規定が当該課税措置に適用される限度において、第一・三条、第一・六条及び第一・七条の規定

(b)　第二・三条（物品の貿易－内国民待遇）（同条を千九百九十四年のガット第三条の規定が適用される限度において適用する。）及び第二・六条（物品の貿易－輸出税）の規定

(c)　第九・四条（サービスの貿易－内国民待遇）の規定

(d)　当該課税措置が間接税に係るものである場合に限り、第九・五条（サービスの貿易－最恵国待遇）の規定

(e)　当該課税措置が間接税に係るものである場合に限り、第十四・三条（投資－内国民待遇）及び第十四・四条（投資－最恵国待遇）の規定

(f)　当該課税措置が第十四章（投資）に規定する収用を構成する限度において、第十四・十一条（投資－収用及び補償）の規定

Article 1.8
Taxation

1. Unless otherwise provided for in this Article, nothing in this Agreement shall apply to taxation measures.

Note: the term "taxation measures" shall not include:

(a) a customs duty as defined in subparagraph (f) of Article 1.2;

(b) an anti-dumping or countervailing duty referred to in subparagraph (f)(ii) of Article 1.2; and

(c) fees or charges referred to in subparagraph (f)(iii) of Article 1.2.

2. The following provisions shall apply to taxation measures:

(a) Articles 1.3, 1.6 and 1.7, to the extent that the provisions of this Agreement are applicable to such taxation measures;

(b) Article 2.3 (Trade in Goods - National Treatment) to the same extent as Article III of the GATT 1994 and Article 2.6 (Trade in Goods - Export Duties);

(c) Article 9.4 (Trade in Services - National Treatment);

(d) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;

(e) Articles 14.3 (Investment - National Treatment) and 14.4 (Investment - Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;

(f) Article 14.11 (Investment - Expropriation and Compensation), to the extent that such taxation measures constitute expropriation under Chapter 14 (Investment); and

(g) 第十四・十一条（投資－収用及び補償）の規定が(f)に規定する租税に係る課税措置に適用される場合には、第十四・六条（投資－裁判所の裁判を受ける権利）の規定

3 2の規定にかかわらず、2に掲げる各条の規定は、次のものについては、適用しない。

(a) この協定の効力発生の日において締約国が維持する租税に係る課税措置であってこの協定に適合しないもの

(b) (a)に規定する租税に係る課税措置であってこの協定に適合しないものの継続又は即時の更新

(c) (a)に規定する租税に係る課税措置であってこの協定に適合しないものの改正又は修正（当該改正又は修正の直前における当該課税措置と2に掲げる各条の規定との適合性の水準を低下させない場合に限る。）

(d) 税の公平な又は効果的な賦課又は徴収を確保することを目的とする租税に係る課税措置の採用又は実施

(e) 年金信託、退職年金基金その他の制度であって、締約国がこれらの信託、基金その他の制度に対し継続して権限、規制又は監督を維持することを要件として年金、退職年金又は類似の給付を行うためのものについて、当該制度への拠出又は当該制度の収入に関連する特典を付与し、又は引き続き付与することを条件付ける措置

(g) Article 14.6 (Investment – Access to the Courts of Justice), where Article 14.11 (Investment – Expropriation and Compensation) applies to taxation measures in accordance with subparagraph (f).

3. Notwithstanding paragraph 2, nothing in the Articles referred to in that paragraph shall apply to:

(a) a non-conforming provision of any taxation measure that is maintained by a Party on the date of entry into force of this Agreement;

(b) the continuation or prompt renewal of a non-conforming provision of any taxation measure referred to in subparagraph (a);

(c) an amendment or modification to a non-conforming provision of any taxation measure referred to in subparagraph (a), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with any of those Articles;

(d) the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes; or

(e) a provision that conditions the receipt, or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation, or other supervision over such trust, fund, or other arrangement.

4　この協定のいかなる規定も、いずれかの租税協定に基づくいずれか一方の締約国の権利及び義務に影響を及ぼすものではない。租税に係る課税措置に関し、この協定と当該租税協定とが抵触する場合には、その抵触の限りにおいて、当該租税協定が優先する。両締約国間の租税協定に関しては、この協定との抵触が存在するか否かについての協議には、当該租税協定における各締約国の権限のある当局を含めるものとする。

5　この協定のいかなる規定も、租税協定に従って一方の締約国が与える利益に対してこの協定の最恵国待遇の義務を適用することを義務付けるものではない。

一般的例外

第一・九条　一般的例外

1　次章（物品の貿易）、第三章（原産地規則）、第四章（税関手続）、第五章（衛生植物検疫に係る協力）、第六章（強制規格、任意規格及び適合性評価手続）、第七章（食料供給）、第八章（エネルギー及び鉱物資源）及び第十三章（電子商取引）の規定の適用上、千九百九十四年のガット第二十条の規定は、必要な変更を加えた上で、この協定に組み込まれ、この協定の一部を成す。

2　第九章（サービスの貿易）、第十章（電気通信サービス）、第十一章（金融サービス）、第十二章（自然人の移動）及び第十三章（電子商取引）の規定の適用上、サービス貿易一般協定第十四条の規定は、必要な変更を加えた上で、この協定に組み込まれ、この協定の一部を成す。

安全保障のための例外

第一・十条　安全保障のための例外

この協定のいかなる規定も、次のいずれかのことを定めるものと解してはならない。

(a)　締約国に対し、その開示が自国の安全保障上の重大な利益に反すると当該締約国が認める情報の提供を要求すること。

(b)　締約国が自国の安全保障上の重大な利益の保護のために必要であると認める次のいずれかの措置をとることを妨げること。

4. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax agreement. In the event of any inconsistency relating to a taxation measure between this Agreement and any such agreement, that agreement shall prevail to the extent of the inconsistency. In the case of a tax agreement between the Parties any consultations about whether any inconsistency exists shall include the competent authorities of each Party under that tax agreement.

5. Nothing in this Agreement shall oblige a Party to apply any most-favoured-nation obligation in this Agreement with respect to an advantage accorded by a Party pursuant to a tax agreement.

General Exceptions

Article 1.9

1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures), 5 (Sanitary and Phytosanitary Cooperation), 6 (Technical Regulations, Standards and Conformity Assessment Procedures), 7 (Food Supply), 8 (Energy and Mineral Resources) and 13 (Electronic Commerce), Article XX of the GATT 1994 is incorporated into and forms part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 9 (Trade in Services), 10 (Telecommunications Services), 11 (Financial Services), 12 (Movement of Natural Persons) and 13 (Electronic Commerce), Article XIV of the GATS is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Security Exceptions

Article 1.10

Nothing in this Agreement shall be construed:

(a) to require a Party to furnish any information the disclosure of which it considers contrary to its essential security interests;

(b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests;

(i) 核分裂性物質若しくは核融合性物質又はこれらの生産原料である物質に関する措置

(ii) 武器、弾薬及び軍需品の取引並びに軍事施設に供給するため直接又は間接に行われるその他の貨物及び原料の取引並びに軍事施設のため直接又は間接に行われるサービスの提供に関する措置

(iii) 戦時その他の国際関係における緊急時にとる措置

(c) 締約国が国際の平和及び安全の維持のため国際連合憲章に基づく義務に従って措置をとることを妨げるように。

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or such supply of services, as is carried on directly or indirectly for the purpose of supplying or provisioning a military establishment; or

(iii) taken in time of war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

他の協定との関係

第一・十一条　他の協定との関係

1 両締約国は、世界貿易機関設立協定及び両締約国が締結しているその他の協定に基づく権利及び義務を再確認する。

2 この協定と世界貿易機関設立協定又は両締約国が締結しているその他の協定とが抵触する場合には、両締約国は、相互に満足すべき解決を得るために直ちに相互に協議する。

3 この協定に別段の定めがある場合を除くほか、この協定に組み込まれ、又はこの協定に規定される国際協定又はその規定が改正される場合には、両締約国は、この協定を改正する必要があるか否かについて協議する。

4 この協定は、物品、サービス又は者に対してこの協定の下で与えられる待遇よりも有利な待遇を与える両締約国間の国際法上の義務を免れさせるものと解してはならない。

Article 1.11
Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement and any other agreements to which both Parties are party.

2. In the event of any inconsistency between this Agreement and the WTO Agreement or any other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

3. Unless otherwise provided for in this Agreement, if any international agreement, or provision therein, incorporated into or referred to in this Agreement is amended, the Parties shall consult on whether it is necessary to amend this Agreement.

4. This Agreement shall not be construed to derogate from any international legal obligation between the Parties that entitles goods, services, or persons to treatment more favourable than that accorded by this Agreement.

5　この協定と通商に関する日本国とオーストラリア連邦との間の協定及び日本国とオーストラリアとの間の友好協力基本条約とが抵触する場合には、その抵触の限りにおいて、この協定が優先する。

実施取極

第一・十二条　実施取極

両締約国政府は、この協定を実施するための詳細及び手続を定める別の取極（以下「実施取極」という。）を締結する。

合同委員会

第一・十三条　合同委員会

1　両締約国は、この協定に基づき合同委員会を設置する。

2　合同委員会は、次のことを任務とする。

(a)　この協定の実施及び運用について検討及び監視を行うこと。

(b)　この協定の改正について検討し、及び両締約国に勧告すること。

(c)　この協定に基づいて設置される全ての小委員会の作業を監督し、及び調整すること。

(d)　必要な決定（この協定の関連規定に基づき合同委員会に付託されたものを含む。）を採択すること。

(e)　両締約国が合意するその他の任務を遂行すること。

3　(a)　合同委員会は、両締約国政府の代表者から成る。

(b)　合同委員会は、小委員会を設置し、自己の任務の遂行を委任することができる。

5. In the event of any inconsistency between this Agreement and the Agreement on Commerce between Japan and the Commonwealth of Australia or the Basic Treaty of Friendship and Co-operation between Japan and Australia, this Agreement shall prevail to the extent of inconsistency.

Article 1.12
Implementing Agreement

The Governments of the Parties shall conclude a separate agreement setting forth the details and procedures for the implementation of this Agreement (hereinafter referred to as "the Implementing Agreement").

Article 1.13
Joint Committee

1. The Parties hereby establish a Joint Committee under this Agreement.

2. The functions of the Joint Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Agreement;

(b) considering and recommending to the Parties any amendments to this Agreement;

(c) supervising and coordinating the work of all Sub-Committees established under this Agreement;

(d) adopting any necessary decisions, including those referred to the Joint Committee under the relevant provisions of this Agreement; and

(e) carrying out other functions as the Parties may agree.

3. The Joint Committee:

(a) shall be composed of representatives of the Governments of the Parties; and

(b) may establish and delegate its responsibilities to Sub-Committees.

4　合同委員会は、両締約国が別段の合意をする場合を除くほか、毎年一回、日本国及びオーストラリアにおいて交互に会合する。

両締約国間の連絡

第一・十四条　両締約国間の連絡

各締約国は、この協定に関する全ての事項について両締約国間の連絡を円滑にするため、連絡部局を指定する。

4. The Joint Committee shall meet once a year alternately in Japan and Australia, unless the Parties otherwise agree.

Article 1.14
Communications

Each Party shall designate a contact point to facilitate communications between the Parties on any matter relating to this Agreement.

第二章　物品の貿易

第一節　一般規則

定義

第二・一条　定義

この章の規定の適用上、

(a) 「農業協定」とは、世界貿易機関設立協定附属書一A農業に関する協定をいう。

(b) 「輸入許可手続に関する協定」とは、世界貿易機関設立協定附属書一A輸入許可手続に関する協定をいう。

(c) 「セーフガード協定」とは、世界貿易機関設立協定附属書一Aセーフガードに関する協定をいう。

(d) 「二国間セーフガード措置」とは、第二・十三条1に規定する二国間セーフガード措置をいう。

(e) 「物品の課税価額」とは、従価による関税の賦課のための輸入物品の価額をいう。

(f) 「国内産業」とは、締約国内で活動する同種の若しくは直接に競合する産品の生産者の全体又は当該生産者のうち当該産品の生産高の合計が当該産品の国内総生産高の相当な部分を占めている生産者をいう。

(g) 「輸出補助金」とは、補助金及び相殺措置に関する協定第三条1(a)に規定する輸出補助金又は農業協定第九条1(a)から(f)までに掲げる輸出補助金をいう。

CHAPTER 2
TRADE IN GOODS

SECTION 1
GENERAL RULES

Article 2.1
Definitions

For the purposes of this Chapter:

(a) the term "Agreement on Agriculture" means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

(b) the term "Agreement on Import Licensing Procedures" means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

(c) the term "Agreement on Safeguards" means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

(d) the term "bilateral safeguard measure" means a bilateral safeguard measure provided for in paragraph 1 of Article 2:13;

(e) the term "customs value of goods" means the value of goods for the purposes of levying ad valorem customs duties on imported goods;

(f) the term "domestic industry" means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

(g) the term "export subsidy" means any subsidy as defined in subparagraph 1(a) of Article 3 of the Agreement on Subsidies and Countervailing Measures or export subsidies listed in subparagraphs 1(a) through 1(f) of Article 9 of the Agreement on Agriculture;

(h) 「輸入許可手続」とは、輸入許可制度を実施するために用いられる行政上の手続であって、輸入締約国への輸入に先立ち関係行政機関に対して申請書その他の書類（通関用のものを除く。）を提出することを要求するものをいう。

(i) 「暫定的な二国間セーフガード措置」とは、第二・十七条1に規定する暫定的な二国間セーフガード措置をいう。

(j) 「重大な損害」とは、国内産業の状態の著しい全般的な悪化をいう。

(k) 「重大な損害のおそれ」とは、事実に基づき、明らかに差し迫った重大な損害と認められるものをいい、申立て、推測又は希薄な可能性にのみ基づくものを含まない。

(l) 「経過期間」とは、特定の原産品に関し、この協定の効力発生の日から当該日の後八年が経過するまでの期間又は当該日から附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の規定に従って行う当該原産品についての関税の撤廃若しくは引下げが完了した日の後五年が経過するまでの期間のうち、いずれか長い期間をいう。

(n) the term "import licensing" means an administrative procedure used for the operation of import licensing regimes requiring the submission of an application or other documentation (other than that required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the importing Party;

(i) the term "provisional bilateral safeguard measure" means a provisional bilateral safeguard measure provided for in paragraph 1 of Article 2.17;

(j) the term "serious injury" means a significant overall impairment in the position of a domestic industry;

(k) the term "threat of serious injury" means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent; and

(l) the term "transition period" means, in relation to a particular originating good, the period from the entry into force of this Agreement until eight years after the date of entry into force of this Agreement or five years after the date on which elimination or reduction of the customs duty on that good is completed in accordance with Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), whichever is longer.

第二・二条　物品の分類

両締約国間で取引される物品の分類は、統一システムに適合したものとする。

Article 2.2
Classification of Goods

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

内国民待遇

第二・三条　内国民待遇

一方の締約国は、千九百九十四年のガット第三条の規定の例により、他方の締約国の産品に対して内国民待遇を与える。このため、同条の規定は、必要な変更を加えた上で、この協定に組み込まれ、この協定の一部を成す。

関税の撤廃又は引下げ

第二・四条　関税の撤廃又は引下げ

1　この協定に別段の定めがある場合を除くほか、一方の締約国は、他方の締約国の原産品について、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の自国の表に従って、関税を撤廃し、又は引き下げる。

2　両締約国は、いずれかの締約国の要請に基づき、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の自国の表において交渉の対象として指定した原産品に関する市場アクセスの条件の改善その他の事項について、当該表に定める条件に従って交渉する。

3　特定の産品に関し最恵国待遇に基づいて適用される自国の関税を撤廃し、又は引き下げた結果として、実行最恵国税率が、当該産品と同じ関税品目に分類される原産品について1の規定に従って適用される税率に等しくなり、又はこれより低くなる場合には、一方の締約国は、他方の締約国に対し、その撤廃又は引下げを遅滞なく通報する。

4　特定の産品に関する自国の実行最恵国税率が、当該産品と同じ関税品目に分類される原産品について1の規定に従って適用される税率より低い場合には、各締約国は、当該原産品について、その低い税率を適用する。

Article 2.3
National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994. To this end, Article III of the GATT 1994 is incorporated into and made a part of this Agreement, *mutatis mutandis*.

Elimination or Reduction of Customs Duties

Article 2.4
Elimination or Reduction of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party in accordance with its Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).

2. On request of either Party, the Parties shall negotiate on issues such as improving market access conditions on originating goods designated for negotiation in the Schedules in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), in accordance with the terms and conditions set out in such Schedules.

3. If, as a result of the elimination or reduction of its customs duty applied on a particular good on a most-favoured-nation basis, the most-favoured-nation applied rate becomes equal to, or lower than, the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall notify the other Party of such elimination or reduction without delay.

4. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall apply the lower rate with respect to that originating good.

関税上の評価

第二・五条　関税上の評価

各締約国は、関税評価協定第一部の規定に従い、両締約国間で取引される物品の課税価額を決定する。

輸出税

第二・六条　輸出税

いずれの一方の締約国も、自国から他方の締約国に輸出される産品について、いかなる税も課し、又は維持してはならない。ただし、当該税の額が、国内消費に向けられる同種の産品に課される税の額を超えない場合は、この限りでない。

輸出補助金

第二・七条　輸出補助金

いずれの一方の締約国も、他方の締約国に仕向けられる産品について、いかなる輸出補助金も導入し、又は維持してはならない。

非関税措置

第二・八条　非関税措置

1　いずれの一方の締約国も、他方の締約国の産品の輸入について又は他方の締約国に仕向けられる産品の輸出若しくは輸出のための販売について、世界貿易機関設立協定に基づく自国の権利及び義務に基づく場合又はこの協定に別段の定めがある場合を除くほか、いかなる非関税措置（数量制限を含む。）も採用し、又は維持してはならない。

2　各締約国は、1の規定に基づいて認められる自国の非関税措置（数量制限を含む。）の透明性を確保するものとし、両締約国間の貿易に対する不必要な障害をもたらすことを目的として又はこれをもたらす効果を有するものとして、当該措置が立案され、制定され、又は適用されないことを確保する。

Article 2.5
Customs Valuation

Each Party shall determine the customs value of goods traded between the Parties in accordance with Part I of the Agreement on Customs Valuation.

Article 2.6
Export Duties

Neither Party shall adopt or maintain any duties on a good exported from the Party into the other Party, unless such duties are not in excess of those imposed on the like good destined for domestic consumption.

Article 2.7
Export Subsidies

Neither Party shall introduce or maintain any export subsidy on any good destined for the other Party.

Article 2.8
Non-Tariff Measures

1. Neither Party shall adopt or maintain any non-tariff measures, including quantitative restrictions, on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the other Party, except in accordance with its rights and obligations under the WTO Agreement or as otherwise provided for in this Agreement.

2. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1, including quantitative restrictions, and shall ensure that any such measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

行政上の手数料及び課徴金

第二・九条　行政上の手数料及び課徴金

1　各締約国は、産品の輸入若しくは輸出について又はそれらに関連して課される全ての手数料及び課徴金が、千九百九十四年のガット第八条の規定に適合するものであることを確保する。

2　各締約国は、産品の輸入及び輸出に関連して課する手数料及び課徴金の詳細について、実行可能な限り速やかにインターネット上で利用可能なものとする。

貿易に関する規則の施行

第二・十条　貿易に関する規則の施行

1　各締約国は、この章の規定の対象となる事項に関する自国の全ての法令、司法上の決定及び一般に適用される行政上の決定を一律の、公平な、かつ、合理的な方法で実施する。このため、千九百九十四年のガット第十条の規定は、必要な変更を加えた上で、この協定に組み込まれ、この協定の一部を成す。

2　各締約国は、可能な限り、1に規定する種類の自国の法令及び決定について、インターネット上で公に利用可能なものとする。

輸入許可手続

第二・十一条　輸入許可手続

1　各締約国は、自動輸入許可手続及び非自動輸入許可手続に係る全ての措置が、透明性があり、かつ、予見可能な方法で実施され、及び輸入許可手続に関する協定に従って適用されることを確保する。

2　一方の締約国は、自国の現行の輸入許可手続について、この協定の効力発生の日の後速やかに他方の締約国に通報する。その通報には、輸入許可手続に関する協定第五条に規定する情報を含める。

Article 2.9
Administrative Fees and Charges

1.　Each Party shall ensure that all fees and charges imposed on or in connection with the importation or exportation of goods are consistent with Article VIII of the GATT 1994.

2.　Each Party shall make available on the Internet details of fees and charges it imposes in connection with the importation and exportation of goods as soon as practically possible.

Article 2.10
Administration of Trade Regulations

1.　Each Party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, judicial decisions and administrative rulings of general application respecting any matter covered by this Chapter. To this end, Article X of the GATT 1994 is incorporated into and made a part of this Agreement, *mutatis mutandis*.

2.　To the extent possible, each Party shall make its laws, regulations, decisions and rulings of the kind referred to in paragraph 1 publicly available on the Internet.

Article 2.11
Import Licensing

1.　Each Party shall ensure that all automatic and non-automatic import licensing measures are administered in a transparent and predictable manner, and applied in accordance with the Agreement on Import Licensing Procedures.

2.　Promptly after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing procedures. The notification shall include the information specified in Article 5 of the Agreement on Import Licensing Procedures.

3　いかなる新たな輸入許可手続又は輸入許可手続の変更も、実行可能な限り当該新たな手続又は変更の効力発生の日の二十一日前に、いかなる場合にも当該効力発生の日以前に、インターネット上で利用可能なものとし、かつ、輸入許可手続に関する協定第四条の規定によって設置された輸入許可に関する委員会に通報された刊行物において公表する。

4　一方の締約国は、他方の締約国の要請がある場合には、一般に適用される輸入許可手続に係る措置に関する情報を求める当該他方の締約国の要請に対し、速やかにかつ可能な限り回答する。

ダンピング防止措置及び相殺措置

第二・十二条　ダンピング防止措置及び相殺措置

両締約国は、ダンピング防止措置及び相殺措置に関し、ダンピング防止協定及び補助金及び相殺措置に関する協定の規定についての約束を再確認する。

二国間セーフガード措置の適用

第二節　セーフガード措置

第二・十三条　二国間セーフガード措置の適用

1　一方の締約国は、第二・四条の規定に従って他方の締約国の原産品の関税を撤廃し、又は引き下げた結果として、当該原産品が絶対量又は国内生産量に比較しての相対量において増加した数量で自国に輸入されている場合において、当該増加した数量が一方の締約国の国内産業に対する重大な損害又は重大な損害のおそれを引き起こす重要な原因となっているときは、この節の規定に従うことを条件として、自国の国内産業に対する重大な損害を防止し、又は救済し、かつ、調整を容易にするために必要な最小限度の範囲において、経過期間中、二国間セーフガード措置をとることができる。

2　締約国は、二国間セーフガード措置として次のいずれかの措置をとることができる。

3. Any new import licensing procedure or change to an import licensing procedure shall be made available on the Internet and published in the sources notified to the Committee on Import Licensing established by Article 4 of the Agreement on Import Licensing Procedures, whenever practicable, 21 days prior to the effective date of such new procedure or change but in all events not later than the effective date.

4. On request of the other Party, a Party shall, promptly and to the extent possible, respond to the request of that Party for information on an import licensing measure of general application.

Anti-Dumping Measures and Countervailing Measures

Article 2.12

With respect to anti-dumping measures and countervailing measures, the Parties reaffirm their commitment to the provisions of the Agreement on Anti-Dumping and the Agreement on Subsidies and Countervailing Measures.

SECTION 2
SAFEGUARD MEASURES

Application of Bilateral Safeguard Measures

Article 2.13

1. Subject to the provisions of this Section, during the transition period, each Party may apply a bilateral safeguard measure, to the minimum extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 2.4, is being imported into the former Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of that originating good constitute a substantial cause of serious injury or threat thereof, to the domestic industry of the former Party.

2. A Party may, as a bilateral safeguard measure:

(a) この章に定める関税の引下げの対象となる当該原産品の関税の更なる引下げを停止すること。

(b) 次の税率のうちいずれか低いものを超えない水準まで当該原産品の関税を引き上げること。

(i) 二国間セーフガード措置をとる時における実行最恵国税率

(ii) この協定の効力発生の日の前日における実行最恵国税率

調　査

第二・十四条　調査

1　締約国は、セーフガード協定第三条及び第四条2(c)に定める手続と同様の手続に従い、自国の権限のある当局が調査を行った後においてのみ二国間セーフガード措置をとることができる。

2　1に規定する調査については、いかなる場合においても、当該調査の開始の日の後一年以内に完了させなければならない。

(a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or

(b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty in effect at the time when the bilateral safeguard measure is applied; and

(ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 2.14
Investigation

1. A Party may apply a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards.

2. The investigation referred to in paragraph 1 shall in all cases be completed within one year following its date of initiation.

3　1に規定する調査であって、原産品の輸入の増加が国内産業に重大な損害を与えているか否か又は与えるおそれがあるか否かをこの節の規定に基づいて決定するためのものについては、当該調査を行う締約国の権限のある当局は、当該国内産業の状態に関係を有する全ての要因であって、客観的な、かつ、数値化されたもの（特に、当該原産品の輸入の絶対量及び相対量における増加率及び増加量、輸入が増加した当該原産品の国内市場占拠率並びに販売、生産、生産性、操業度、損益及び雇用についての水準の変化）を評価する。

4　原産品の輸入の増加が国内産業に重大な損害を与えているとの決定又は与えるおそれがあるとの決定は、1に規定する調査が当該原産品の輸入の増加と重大な損害又は重大な損害のおそれとの間に因果関係が存在することを客観的な証拠に基づいて立証しない限り、行ってはならない。第二・四条の規定に従って他方の締約国の原産品の関税を撤廃し、又は引き下げた結果として生じた当該原産品の輸入の増加以外の要因が、同時に国内産業に損害を与えている場合には、当該要因による損害の責めを当該原産品の輸入の増加に帰してはならない。

条件及び制限

第二・十五条　条件及び制限

1　一方の締約国は、二国間セーフガード措置に関し、次の場合には、他方の締約国に対し直ちに書面による通報を行う。

(a)　重大な損害又は重大な損害のおそれ及びその理由に関する前条に規定する調査を開始する場合

(b)　第二・四条の規定に従って他方の締約国の原産品の関税を撤廃し、又は引き下げた結果として生じた当該原産品の輸入の増加により引き起こされた重大な損害又は重大な損害のおそれの認定を行う場合

3. In the investigation referred to in paragraph 1, to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Section, the competent authorities of a Party who carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.

4. The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in paragraph 1 demonstrates, on the basis of objective evidence, the existence of a causal link between increased imports of the originating good and serious injury or threat thereof. When factors other than increased imports of the originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4 are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

Conditions and Limitations

Article 2.15

Conditions and Limitations

1. With regard to a bilateral safeguard measure, a Party shall immediately deliver a written notice to the other Party upon:

(a) initiating an investigation referred to in Article 2.14 relating to serious injury, or threat thereof, and the reasons for it;

(b) making a finding of serious injury or threat thereof caused by increased imports of an originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4;

(c) 二国間セーフガード措置をとり、又は延長する決定を行う場合

(d) 漸進的な緩和のために二国間セーフガード措置を修正する決定を行う場合

2 1に規定する書面による通報を行う一方の締約国は、全ての関連する情報を他方の締約国に提供する。当該情報には、次の事項を含める。

(a) 1(a)に規定する場合における書面による通報については、調査の開始の理由、調査の対象となる原産品についての正確な説明（当該原産品が分類される統一システムの号を含む。）、調査の対象となる期間及び調査の開始の日付

(b) 1(b)から(d)までに規定する場合における書面による通報については、第二・四条の規定に従って他方の締約国の原産品の関税を撤廃し、又は引き下げた結果として生じた当該原産品の輸入の増加により引き起こされた重大な損害又は重大な損害のおそれがあることについての証拠、とろうとする二国間セーフガード措置の対象となる原産品についての正確な説明（当該原産品が分類される統一システムの号を含む。）、当該二国間セーフガード措置についての正確な説明（第二・十三条2(a)に規定する措置を選択しない根拠を含む。）並びに該当する場合には、当該二国間セーフガード措置についての導入し、延長し、又は修正しようとする日付及び予定適用期間並びに4に規定する漸進的な緩和のための予定表

(c) taking a decision to apply or extend a bilateral safeguard measure; and

(d) taking a decision to modify the bilateral safeguard measure for progressive liberalisation.

2. The Party delivering the written notice referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:

(a) in the written notice referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation including its subheading of the Harmonized System, the period subject to the investigation and the date of initiation of the investigation; and

(b) in the written notice referred to in subparagraphs 1(b), (c), and (d), evidence of serious injury or threat thereof caused by the increased imports of the originating good as a result of the elimination or reduction of a customs duty in accordance with Article 2.4, a precise description of the originating good subject to the proposed bilateral safeguard measure including its subheading of the Harmonized System, a precise description of the bilateral safeguard measure including the grounds for not selecting the measure described in subparagraph 2(a) of Article 2.13, and, where applicable, the proposed date of the application, extension or modification of the bilateral safeguard measure, its expected duration and the timetable for the progressive liberalisation of the measure provided for in paragraph 4.

3　二国間セーフガード措置をとろうとし、又は延長しようとする一方の締約国は、前条に規定する調査から得られる情報及び1の規定に従って通報された情報を検討し、当該二国間セーフガード措置に関し意見を交換し、並びに次条に規定する補償について合意に達するため、他方の締約国に対し、事前の協議を行うための十分な機会を与える。二国間セーフガード措置を延長する場合には、関係する国内産業が調整を行っているという証拠も提供する。

4　二国間セーフガード措置は、重大な損害を防止し、又は救済し、かつ、調整を容易にするために必要な限度及び期間を超えて維持されてはならず、また、当該二国間セーフガード措置の適用期間は、三年を超えてはならない。ただし、極めて例外的な状況においては、二国間セーフガード措置の適用期間を延長することができるが、延長を含めた合計の適用期間は、四年を超えないものとする。二国間セーフガード措置の予定適用期間が一年を超える場合において、調整を容易にするため、当該二国間セーフガード措置を維持している締約国は、当該二国間セーフガード措置の適用期間中一定の間隔で当該二国間セーフガード措置を漸進的に緩和する。

5　二国間セーフガード措置の対象とされた原産品の輸入については、当該二国間セーフガード措置がとられた期間と等しい期間又は一年のうちいずれか長い期間が経過するまで、二国間セーフガード措置を再度とってはならない。

6　いずれの一方の締約国も、他方の締約国が同意しない限り、経過期間の満了の時を超えて、二国間セーフガード措置をとり、又は維持してはならない。

7　二国間セーフガード措置の対象とされた原産品について、当該二国間セーフガード措置の適用期間の終了後における関税率は、当該二国間セーフガード措置がとられなかったとしたならば適用したであろう税率とする。

8　両締約国は、この協定の効力発生の日の後十年目の年に、この節の規定について必要に応じ見直しを行う。

3.　A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in Article 2.14 and notified under paragraph 1, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in Article 2.16. In the case of an extension of a measure, evidence that the domestic industry concerned is adjusting shall also be provided.

4.　No bilateral safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three years. However, in very exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total period of the bilateral safeguard measure, including such extensions, shall not exceed four years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.

5.　No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.

6.　Neither Party shall apply or maintain a bilateral safeguard measure beyond the expiration of the transition period, except with the consent of the other Party.

7.　Upon the termination of a bilateral safeguard measure, the rate of customs duty for an originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.

8.　The Parties shall review the provisions of this Section, if necessary, in the tenth year following the date of entry into force of this Agreement.

9　1及び2に規定する書面による通報その他のこの節の規定に基づく両締約国の連絡については、英語又は日本語で行う。

第二・十六条　補償

1　二国間セーフガード措置をとろうとし、又は延長しようとする一方の締約国は、他方の締約国に対し、当該二国間セーフガード措置の結果生ずると予想される関税の増大分と実質的に等価値の対応を関税に関する譲許について講ずることを約束することにより、相互に合意する貿易上の補償の適切な方法を提供する。

2　両締約国が前条3の規定に従って協議を開始した後三十日以内に補償について合意することができない場合には、原産品について二国間セーフガード措置がとられた締約国は、この協定に基づく関税に関する譲許であって当該二国間セーフガード措置と実質的に等価値のものの適用を停止することができる。譲許の適用を停止する権利を有する締約国は、実質的に同等の効果を達成するために必要な最小限度の期間であり、かつ、当該二国間セーフガード措置が適用されている期間に限り、当該権利を行使することができる。

3　2に規定する譲許の適用を停止する権利を行使する一方の締約国は、少なくとも当該譲許の適用を停止する三十日前に他方の締約国に書面により通報する。

9. A written notice referred to in paragraphs 1 and 2 and any other communication between the Parties pursuant to this Section shall be done in the English or Japanese language.

Article 2.16
Compensation

1. A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions of customs duties which are substantially equivalent to the value of the additional customs duties expected to result from the bilateral safeguard measure.

2. If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations pursuant to paragraph 3 of Article 2.15, the Party against whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions of customs duties under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.

3. The Party exercising the right of suspension provided for in paragraph 2 shall notify the other Party, in writing, at least 30 days before suspending the application of concessions.

暫定的な二国間セーフガード措置

第二・十七条　暫定的な二国間セーフガード措置

1　遅延すれば回復し難い損害を与えるような危機的な事態が存在する場合には、一方の締約国は、第二・四条の規定に従って関税を撤廃し、又は引き下げた結果として生じた他方の締約国の原産品の輸入の増加が国内産業に重大な損害を与えていること又は与えるおそれがあることについての明白な証拠があるという仮の決定に基づき、第二・十三条2(a)又は(b)に規定する措置の形態をとる暫定的な二国間セーフガード措置をとることができる。

2　一方の締約国は、暫定的な二国間セーフガード措置をとる前に、他方の締約国に対し書面による通報を行う。当該暫定的な二国間セーフガード措置の適用については、これがとられた後速やかに両締約国間の協議を開始する。

3　暫定的な二国間セーフガード措置の適用期間は、二百日を超えてはならない。当該適用期間中、第二・十四条及び第二・十五条に定める関連する要件が満たされるものとする。暫定的な二国間セーフガード措置の適用期間は、第二・十五条4に規定する適用期間に算入される。

4　第二・十五条7の規定は、暫定的な二国間セーフガード措置について準用する。暫定的な二国間セーフガード措置の結果として課された関税は、その後一方の締約国が行う第二・十四条1に規定する調査により、他方の締約国の原産品の輸入の増加が国内産業に重大な損害を与えているとの決定又は与えるおそれがあるとの決定が行われない場合には、払い戻される。

Article 2.17
Provisional Bilateral Safeguard Measures

1.　In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b) of Article 2.13, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4 have caused or are threatening to cause serious injury to a domestic industry.

2.　A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is applied.

3.　The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of Articles 2.14 and 2.15 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in paragraph 4 of Article 2.15.

4.　Paragraph 7 of Article 2.15 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in paragraph 1 of Article 2.14 does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

第二・十八条　特定の農産品に関する特別セーフガード措置

1　締約国は、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の当該締約国の表において「ＰＳ＊」又は「ＰＳ＊＊」を掲げた品目に分類される特定の農産品であって原産品であるものについての特別なセーフガード措置（以下「特別セーフガード措置」という。）を、同附属書の当該締約国の表に規定する条件の下においてのみ、とることができる。

2　締約国は、特別セーフガード措置をとるに当たり、第二・十三条2の規定の適用に代えて、次の税率のうちいずれか低いものを超えない水準まで原産品の関税を引き上げることができる。

(a)　特別セーフガード措置をとる時における実行最恵国税率

(b)　この協定の効力発生の日の前日における実行最恵国税率

(c)　附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の当該締約国の表に規定する基準税率

3　とられた特別セーフガード措置は、そのとられた年の終了時までに限り、維持される。

注釈　この3の規定の適用上、「年」とは、その年の四月一日に開始する十二箇月の期間をいう。

4　締約国は、同一の産品について、二国間セーフガード措置、暫定的な二国間セーフガード措置又は千九百九十四年のガット第十九条の規定及びセーフガード協定に基づき適用された措置をとり、又は維持すると同時に、この条の規定に基づく特別セーフガード措置をとり、又は維持してはならない。

Article 2.18

1. A Party may apply a special safeguard measure on specific originating agricultural goods classified under the tariff lines indicated with "PS*" or "PS**" in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), hereinafter referred to as "special safeguard measure", only under the conditions set out in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).

2. In proposing to apply a special safeguard measure, a Party may, in lieu of paragraph 2 of Article 2.13, increase the rate of customs duty on the originating good to a level not to exceed the lesser of:

(a) the most-favoured-nation applied rate of customs duty in effect at the time the special safeguard measure is applied;

(b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and

(c) the Base Rate set out in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).

3. The applied special safeguard measure shall only be maintained until the end of the year in which it has been imposed.

Note: For the purposes of this paragraph, the term "year" means the twelve-month period which starts on 1 April of that year.

4. Neither Party shall apply or maintain a special safeguard measure under this Article and at the same time apply or maintain a bilateral safeguard measure, a provisional bilateral safeguard measure, or a measure applied pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, on the same goods.

5　特別セーフガード措置に関する規定は、この協定の効力発生の後十年目の年又は両締約国が合意する他の年のいずれか早い年において、見直しの対象となる。当該見直しは、例えば、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）第三編第一節（日本国の表についての注釈）3に規定する発動水準の引上げ、1に規定する特定の農産品であって原産品であるものに適用される関税の引下げ、市場の条件が許容する場合における特別セーフガード措置の廃止等の措置を通じて、当該農産品の市場アクセスを改善する観点から行われる。

第二・十九条　世界貿易機関設立協定に基づくセーフガード措置との関係

1　この章のいかなる規定も、一方の締約国が、次のいずれかの規定に従い他方の締約国の原産品に対してセーフガード措置をとることを妨げるものではない。

(a)　千九百九十四年のガット第十九条及びセーフガード協定の規定

(b)　農業協定第五条の規定

2　締約国は、千九百九十四年のガット第十九条の規定及びセーフガード協定又は農業協定第五条の規定に従って自国がとる措置の対象である産品について、この節の規定に基づく二国間セーフガード措置又は暫定的な二国間セーフガード措置をとることができず、また、締約国は、千九百九十四年のガット第十九条の規定及びセーフガード協定又は農業協定第五条の規定に従って自国がとる措置の対象となる産品について、二国間セーフガード措置又は暫定的な二国間セーフガード措置を引き続き維持することができない。

世界貿易機関設立協定に基づくセーフガード措置との関係

5.　Provisions on special safeguard measures shall be subject to review in the tenth year following entry into force of this Agreement, or a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access for the specific originating agricultural goods referred to in paragraph 1, through, for example, such measures as increasing the trigger level as set out in paragraph 3 of Section 1 (Notes for Schedule of Japan) of Part 3 of Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), reducing the applied customs duties on those goods, or if market conditions allow, terminating the special safeguard measure.

Article 2.19
Relation to Safeguard Measures under the WTO Agreement

1.　Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with:

(a)　Article XIX of the GATT 1994 and the Agreement on Safeguards; or

(b)　Article 5 of the Agreement on Agriculture.

2.　A Party shall not apply a bilateral safeguard measure or a provisional bilateral safeguard measure under this Section on a good that is subject to a measure that the Party has applied pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture, nor shall a Party continue to maintain a bilateral safeguard measure or a provisional bilateral safeguard measure on a good that becomes subject to a measure that the Party applies pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture.

3　この節に規定する二国間セーフガード措置の適用期間は、締約国が2の規定に従って当該二国間セーフガード措置をとらないことによって中断されない。当該締約国は、1(a)又は(b)の規定に従って適用されるセーフガード措置の終了後は、原産品の輸入に対し、当該二国間セーフガード措置の残存期間を上限として当該二国間セーフガード措置の適用を再開することができる。

第三節　他の規定

第二・二十条　市場アクセス及び競争力の保護に関する見直し

1　第二・四条の規定の適用上、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の一の締約国の表第二節の表の4欄に「S」を掲げた品目に分類される原産品の取扱いは、この協定の効力発生の日の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。当該見直しは、例えば、より迅速な関税の引下げ又は撤廃、入札手続の簡素化、割当数量の増加、調整金に関する問題への対処等の措置を通じて、市場アクセスの条件を改善する観点から行われる。

2　両締約国は、日本国が第三国との国際協定に基づいて当該第三国に対して与えた特恵的な市場アクセスの結果として、1に規定する原産品の日本国の市場における競争力に重大な変化がある場合には、オーストラリアの当該原産品に対して同等の待遇を与える観点から見直しを行う。両締約国は、当該第三国との国際協定の効力発生の日の後三箇月以内に当該見直しを開始し、当該見直しを当該日の後六箇月以内に完了することを目指して行う。

3. The period of application of a bilateral safeguard measure referred to in this Section shall not be interrupted by a Party's non-application of the bilateral safeguard measure in accordance with paragraph 2. That Party may resume the application of the bilateral safeguard measure to imports of the originating good upon the termination of the safeguard measures applied in accordance with subparagraph 1(a) or (b), up to the remaining period of the bilateral safeguard measure.

SECTION 3
OTHER PROVISIONS

Article 2.20
Reviews of Market Access and Protection of Competitiveness

1. For the purposes of Article 2.4, treatment of originating goods classified under the tariff lines indicated with "S" in Column 4 of the Schedule in Section 2 of a Party's Schedule to Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), shall be subject to review by the Parties in the fifth year following the date of entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access conditions through, for example, such measures as faster reduction and/or elimination of custom duties, streamlining tendering processes and increasing quota quantities, as well as addressing issues related to levies.

2. The Parties shall also conduct a review if there is a significant change to the competitiveness in the Japanese market of such originating good designated in paragraph 1 as a result of preferential market access being granted by Japan to a non-Party based on an international agreement with that non-Party, with a view to providing equivalent treatment to the originating good of Australia. The Parties shall commence such a review within three months following the date of entry into force of the international agreement with the non-Party and will conduct the review with the aim of concluding it within six months following the same date.

物品の貿易に関する小委員会

第二・二十一条　物品の貿易に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに物品の貿易に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　次の事項その他この章の規定に関連する問題について討議すること。

(i)　両締約国間の物品の貿易を促進すること（この協定に基づく関税の更なる自由化及び関税の撤廃時期の繰上げに関する協議による促進を含む。）。

(ii)　両締約国間の物品の貿易に対する関税措置及び非関税措置について対処すること。

(iii)　各締約国の関税割当ての運用に関する問題（その運用において透明性を促進することを含む。）に対処すること。

(c)　合同委員会に対し小委員会の所見を報告すること。

(d)　合同委員会が委任するその他の任務を遂行すること。

3　小委員会は、両締約国間の貿易を円滑化する取組について検討するために、いずれかの締約国が提起した非関税措置について見直しを行う。小委員会は、必要な場合には、合同委員会に対し、その見直しによる所見を報告する。

4　小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

Article 2.21
Sub-Committee on Trade in Goods

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Goods (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues relating to the Chapter, including:

(i) promoting trade in goods between the Parties, including through consultations on further liberalisation of customs duties and accelerating tariff elimination under this Agreement;

(ii) addressing tariff and non-tariff measures to trade in goods between the Parties; and

(iii) addressing issues relating to each Party's administration of its tariff rate quotas, including to promote transparency in its administration;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions which may be delegated by the Joint Committee.

3. The Sub-Committee shall review non-tariff measures, raised by either Party for the purposes of considering approaches that may facilitate trade between the Parties. The Sub-Committee shall, if necessary, report the findings through such a review to the Joint Committee.

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

5　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

第二・二十二条　附属書一の改正

1　附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）の改正（ただし、統一システムの改正を実施するための改正であって、他方の締約国の原産品に同附属書の規定に従って適用される関税の税率の変更を伴わないものに限る。）については、国際協定の締結及び改正に関する各締約国の国内法上の手続に影響を及ぼすことなく、外交上の公文を両締約国政府が交換することにより行うことができる。

2　1に規定する改正は、両締約国が合意する日に効力を生ずる。

第二・二十三条　運用上の手続規則

合同委員会は、この協定の効力発生の日に、運用上の手続規則を採択する。両締約国の税関当局、権限のある政府当局その他の権限を与えられた機関は、同規則に定める詳細な規則に従って、関税割当ての適用及びその他の関連事項に関する任務を遂行する。

附属書一の改正

運用上の手続規則

5. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

Article 2.22
Amendment of Annex 1

1. Without prejudice to the legal procedures of each Party with respect to the conclusion and amendment of international agreements, amendments relating to Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)) which are made to give effect to amendments of the Harmonized System and which include no change to the rates of customs duty to be applied to the originating goods of the other Party in accordance with Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)) may be made by diplomatic notes exchanged between the Governments of the Parties.

2. Any amendment pursuant to paragraph 1 shall enter into force on the date to be agreed by the Parties.

Article 2.23
Operational Procedures

On the date of entry into force of this Agreement, the Joint Committee shall adopt Operational Procedures that provide detailed regulations pursuant to which the customs administrations, the competent governmental authorities and other authorised bodies of the Parties implement their functions in relation to the application of tariff rate quotas and other relevant issues.

第三章　原産地規則

第三・一条　定義

この章の規定の適用上、

(a)　「権限を与えられた機関」とは、第三・十五条1に規定する原産地証明書の発給について責任を負う権限のある政府当局その他団体をいう。

注釈　日本国については、

(i)　権限を与えられた機関は、経済産業省又はその後継機関である。

(ii)　経済産業省は、日本国の権限を与えられた機関として、第三・十五条1に規定する原産地証明書の発給について他の発給機関（以下「他の発給機関」という。）を指定することができる。

(b)　「当該締約国の工船」又は「当該締約国の船舶」とは、それぞれ、次の(i)から(iii)までの全ての要件を満たす工船又は船舶をいう。

(i)　当該締約国において登録されていること。

(ii)　当該締約国の旗を掲げて航行すること。

(iii)　次のいずれかの条件を満たすこと。

(A)　両締約国の国民が五十パーセント以上の持分を所有していること。

(B)　当該締約国に本店及び主たる営業所を有する法人が所有していること。

CHAPTER 3
RULES OF ORIGIN

Article 3.1
Definitions

For the purposes of this Chapter:

(a)　the term "authorised body" means a competent governmental authority or other entity that is responsible for the issuing of a Certificate of Origin referred to in paragraph 1 of Article 3.15;

Note: In the case of Japan:

(i)　the authorised body is the Ministry of Economy, Trade and Industry, or its successor; and

(ii)　the Ministry of Economy, Trade and Industry, as the authorised body of Japan, may designate other certification bodies for the issuing of a Certificate of Origin referred to in paragraph 1 of Article 3.15 (hereinafter referred to as "other certification bodies").

(b)　the term "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels which:

(i)　are registered in the Party;

(ii)　sail under the flag of the Party; and

(iii)　meet one of the following conditions:

(A)　they are at least 50 per cent owned by the nationals of the Parties;

(B)　they are owned by a juridical person which has its head office and its principal place of business in the Party; or

(C) 当該締約国の区域内においてのみ裸用船契約に基づいて操業する許可を当該締約国政府によって与えられていること。

(c) 「代替性のある産品」又は「代替性のある材料」とは、それぞれ、同一の技術的及び物理的特性を有し、かつ、種類及び商業上の品質が同一である結果として相互に交換することが可能な産品又は材料であって、原産品であるか否かを決定する上で目視による検査に基づき、それぞれを区別することができないものをいう。

(d) 「一般的に認められている会計原則」とは、資産又は負債として記録すべき財産又は債務、記録すべき資産及び負債の変化、資産及び負債並びにそれらの変化についての算定方法、開示すべき情報の範囲及び開示の方法並びに作成すべき財務書類につき、締約国において特定の時に、一般的に認められている会計原則又は十分に権威のある支持を得ている会計原則をいう。それらの規準は、一般に適用される概括的な指針をもって足りるが、詳細な手続及び慣行であることを妨げない。

(e) 「輸入者」とは、輸入締約国に産品を輸入する者をいう。

(f) 「間接材料」とは、他の産品の生産、試験若しくは検査に使用される産品（当該他の産品に物理的に組み込まれないものに限る。）又は他の産品の生産に関連する建物の維持若しくは設備の稼働のために使用される産品をいい、次のものを含む。

(i) 燃料及びエネルギー

(ii) 工具、ダイス及び鋳型

(iii) 設備及び建物の維持のために使用される予備部品及び産品

(C) they are authorised by the Government of the Party to operate under a bare boat charter contract only in the Area of the Party;

(c) the term "fungible goods" or "fungible materials" respectively means goods or materials that are interchangeable as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;

(d) the term "Generally Accepted Accounting Principles" means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;

(e) the term "importer" means a person who imports a good into the importing Party;

(f) the term "indirect materials" means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) spare parts and goods used in the maintenance of equipment and buildings;

(iv) 生産の過程で使用され、又は設備及び建物の稼働のために使用される潤滑剤、グリース、コンパウンド材その他の産品

(iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;

(v) 手袋、眼鏡、履物、衣類並びに安全のための設備及び備品

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) 試験又は検査に使用される設備、装置及び備品

(vi) equipment, devices and supplies used for testing or inspection;

(vii) 触媒及び溶剤

(vii) catalysts and solvents; and

(viii) 他の産品に組み込まれていないその他の産品であって、当該他の産品の生産における使用が当該生産の一部であると合理的に示すことができるもの

(viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(g) 「材料」とは、他の産品の生産に使用される産品をいう。

(g) the term "material" means a good that is used in the production of another good;

(h) 「原産材料」とは、この章の規定に従って原産品とされる材料をいう。

(h) the term "originating material" means a material that qualifies as originating in accordance with the provisions of this Chapter;

(i) 「輸送用及び船積み用のこん包材料及びこん包容器」とは、産品を輸送中に保護するために使用される産品であって、第三・十三条に規定する小売用のこん包材料及びこん包容器以外のものをいう。

(i) the term "packing materials and containers for transportation and shipment" means goods that are used to protect a good during transportation, other than packing materials and containers for retail sale referred to in Article 3.13;

(j) 「関税上の特恵待遇」とは、第二・四条（物品の貿易―関税の撤廃又は引下げ）1の規定に従って原産品について関税を適用することをいう。

(j) the term "preferential tariff treatment" means the application of customs duties to originating goods in accordance with paragraph 1 of Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties); and

(k) 「生産」とは、産品を得る方法をいい、製造、組立て、加工、成育、栽培、繁殖、採掘、抽出、収穫、漁ろう、わなかけ、採集、収集、狩猟及び捕獲を含む。

(k) the term "production" means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

原産品

第三・二条　原産品

この協定の適用上、次のいずれかの産品であって、この章に規定する他の全ての関連する要件を満たすものは、締約国の原産品とする。

(a) 当該締約国において完全に得られる産品であって、次条に定めるもの

(b) 当該締約国の原産材料のみから当該締約国において完全に生産される産品

(c) 一又は二以上の生産者によって一方又は双方の締約国において完全に各工程が行われた結果として第三・四条の要件を満たす産品であって、当該産品の生産の最終工程（第三・七条に規定する作業を除く。）が輸出締約国において行われたもの

(d) この章の規定に基づいて原産品とされるその他の産品

完全に得られる産品

第三・三条　完全に得られる産品

前条(a)の規定の適用上、次に掲げる産品は、締約国において完全に得られる産品とする。

(a) 生きている動物であって、当該締約国の区域内（当該締約国の領海外の海を除く。）において生まれ、かつ、成育されたもの

(b) 当該締約国の区域内（当該締約国の領海外の海を除く。）において、狩猟、わなかけ、漁ろう、採集又は捕獲により得られる動物

(c) 当該締約国の区域内において生きている動物から得られる産品

(d) 当該締約国の区域内において収穫され、採取され、又は採集される植物、菌類及び藻類

Article 3.2
Originating Goods

For the purposes of this Agreement, a good shall qualify as an originating good of a Party if it:

(a) is wholly obtained in the Party, as provided for in Article 3.3;

(b) is produced entirely in the Party exclusively from originating materials of the Party;

(c) satisfies the requirements of Article 3.4 as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7, was performed in the exporting Party; or

(d) otherwise qualifies as an originating good under this Chapter,

and meets all other applicable requirements of this Chapter.

Article 3.3
Wholly Obtained Goods

For the purposes of subparagraph (a) of Article 3.2, the following goods shall be considered as being wholly obtained in a Party:

(a) live animals born and raised in the Area of the Party, excluding the sea outside the territorial sea of the Party;

(b) animals obtained from hunting, trapping, fishing, gathering or capturing in the Area of the Party, excluding the sea outside the territorial sea of the Party;

(c) goods obtained from live animals in the Area of the Party;

(d) plants, fungi and algae, harvested, picked or gathered in the Area of the Party;

(e) 当該締約国の区域内（当該締約国の領海外の海底又はその下を除く。）から抽出され、又は得られる鉱物その他の天然の物質（(a)から(d)までに規定するものを除く。）

(f) 当該締約国の船舶により、両締約国の領海外の海から得られる水産物その他の産品

(g) 当該締約国の工船上で(f)に規定する産品から生産される産品

(h) 当該締約国又は当該締約国の者により、当該締約国の領海外の海底又はその下から得られる産品。ただし、当該締約国が、国際法に基づき、当該海底又はその下を開発する権利を有することを条件とする。

(i) 当該締約国において収集される産品であって、本来の目的を果たすことができず、回復又は修理が不可能であり、かつ、処分又は原材料の回収にのみ適するもの

(j) 当該締約国における製造若しくは加工の作業又は消費から生ずるくず及び廃品であって、処分又は原材料の回収にのみ適するもの

(k) 本来の目的を果たすことができず、かつ、回復又は修理が不可能な産品から、当該締約国において回収される原材料

(l) 当該締約国の区域内において(a)から(k)までに規定する産品のみから得られ、又は生産される産品

(e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken from the Area of the Party, excluding the seabed or subsoil beneath the seabed outside the territorial sea of the Party;

(f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial sea of the Parties;

(g) goods produced on board factory ships of the Party from the goods referred to in subparagraph (f);

(h) goods taken by the Party or a person of the Party from the seabed or subsoil beneath the seabed outside the territorial sea of the Party, provided that the Party has rights to exploit such seabed or subsoil in accordance with international law;

(i) articles collected in the Party which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of raw materials;

(j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;

(k) raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and

(l) goods obtained or produced in the Area of the Party exclusively from the goods referred to in subparagraphs (a) through (k).

第三・四条　非原産材料を使用して生産される産品

1　第三・二条(c)の規定の適用上、産品は、附属書二（品目別規則）に定める適用可能な品目別規則に合致する場合には、締約国の原産品とする。

2　1の規定の適用上、使用された材料について関税分類の変更又は特定の製造若しくは加工の作業が行われていることを求める規則は、非原産材料についてのみ適用する。

3　必要な関税分類の変更又は特定の製造若しくは加工の作業が行われない産品については、次のいずれかの場合には、締約国の原産品とみなす。ただし、当該産品が原産品とされるためこの章に定める他の全ての関連する基準を満たすことを条件とする。

(a)　(b)に規定する産品以外の産品については、当該産品の生産において使用された非原産材料（必要な関税分類の変更又は特定の製造若しくは加工の作業が行われていないものに限る。）の総額が、当該産品の本船渡しの価額の十パーセント以下である場合

(b)　統一システムの第五〇類から第六三類までの各類に分類される産品については、当該産品の生産に使用された非原産材料（必要な関税分類の変更が行われていないものに限る。）の総重量が当該産品の総重量の十パーセント以下の場合

4　3の規定は、統一システムの第一類から第二四類までの各類に掲げる産品については、適用しない。ただし、当該産品の生産に使用する非原産材料が、この条の規定に従って原産品とされる産品と異なる号に掲げられる場合を除く。

Article 3.4
Goods Produced Using Non-originating Materials

1. For the purposes of subparagraph (c) of Article 3.2, a good shall qualify as an originating good of a Party if it satisfies the applicable product specific rule set out in Annex 2 (Product Specific Rules).

2. For the purposes of paragraph 1, the rule requiring that the materials used have undergone a change in tariff classification or a specific manufacturing or processing operation, shall apply only to non-originating materials.

3. A good that does not undergo the required change in tariff classification or a specific manufacturing or processing operation shall be considered as an originating good of a Party if:

(a) in the case of a good other than those specified in subparagraph (b), the total value of non-originating materials used in the production of the good that have not undergone the required change in tariff classification or a specific manufacturing or processing operation does not exceed 10 per cent of the F.O.B.; or

(b) in the case of a good classified under Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in the production of the good that have not undergone the required change in tariff classification does not exceed 10 per cent of the total weight of the good,

provided that it meets all other applicable criteria set out in this Chapter for qualifying as an originating good.

4. Paragraph 3 shall not apply to a good provided for in Chapters 1 through 24 of the Harmonized System, except where the non-originating material used in the production of the good is provided for in a different subheading than the good for which origin is being determined under this Article.

5　もっとも、産品の生産に使用された非原産材料の価額を算定するに当たっては、3に規定する非原産材料の価額を含める。

原産資格割合の算定

第三・五条　原産資格割合の算定

1　前条1の規定の適用上、附属書二（品目別規則）に定める品目別規則において付加価値基準を用いる場合には、2の規定に従って算定される産品の原産資格割合が当該産品の品目別規則に定める割合以上であることを要件とする。

2　産品の原産資格割合は、次の計算式により算定する。

$$QVC = \frac{FOB - VNM}{FOB} \times 100$$

この場合において、

「QVC」とは、百分率で表示される産品の原産資格割合をいう。

「FOB」とは、3に規定する場合を除くほか、輸送の方法を問わず、産品の買手から当該産品の売手に支払われる当該産品の本船渡しの価額をいう。ただし、当該産品が輸出される際に軽減され、免除され、又は払い戻された内国税を含まない。

「VNM」とは、産品の生産において使用される全ての非原産材料の価額をいう。

3(a)　産品の本船渡しの価額は存在するが、その価額が不明で確認することができない場合には、2に規定するFOBは、当該産品の買手から当該産品の生産者への確認可能な最初の支払に係る価額に調整される価額又は関税評価協定第一条から第八条までの規定に従って決定される価額とする。

5.　The value of non-originating materials referred to in paragraph 3 shall, however, be included in calculating the value of non-originating materials used in the production of the good.

Article 3.5
Calculation of Qualifying Value Content

1.　For the purposes of paragraph 1 of Article 3.4, the product specific rules set out in Annex 2 (Product Specific Rules) using the value-added method require that the qualifying value content of a good, calculated in accordance with paragraph 2, is not less than the percentage specified by the rule for the good.

2.　For the purposes of calculating the qualifying value content of a good, the following formula shall be applied:

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 3, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

V.N.M. is the value of non-originating materials used in the production of a good.

3.　F.O.B. referred to in paragraph 2 shall be the value:

(a)　adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good or determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or

(b) 産品の本船渡しの価額が存在しない場合には、2に規定するＦＯＢは、関税評価協定第一条から第八条までの規定に従って決定される価額とする。

4 2の規定の適用上、締約国における産品の生産に使用される非原産材料の価額は、次のいずれかの価額とする。

(a) 関税評価協定に従って決定される価額であって、当該産品の生産者が所在する締約国の輸入港に当該非原産材料を輸送するために要する運賃、適当な場合の保険料、こん包費その他の全ての費用を含むもの

(b) 当該非原産材料の価額が不明で確認することができない場合には、当該非原産材料についての当該締約国における確認可能な最初の支払に係る価額。ただし、当該非原産材料の供給者の倉庫から当該産品の生産者の所在地まで当該非原産材料を輸送するために当該締約国において要する運賃、保険料、こん包費その他の全ての費用及び当該輸送に関して当該締約国において要する他の費用（一般的に認められており、かつ、確認可能なものに限る。）を除外することができる。

5 2の規定の適用上、産品の非原産材料の価額には、当該産品の生産に当たって使用される当該締約国の原産材料の生産において使用される非原産材料の価額を含めない。

6 2の規定の適用上、いずれかの締約国において生産される非原産材料の価額は、当該非原産材料に含まれる材料であって、いずれの締約国の原産材料ともされないものの価額に限定することができる。

7 5及び6の規定は、5及び6に規定する材料の価額を証明する書面の証拠がある限りにおいて、産品に含まれる材料の価額の算定について適用することができる。

8 3(b)又は4(a)の規定の適用上、産品又は非原産材料の価額を決定するに当たり、関税評価協定は、産品又は非原産材料の国内での取得（国内での商取引の場合を含む。）について準用する。

(b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

4. For the purposes of paragraph 2, the value of a non-originating material used in the production of a good in a Party:

(a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or

(b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

5. For the purposes of paragraph 2, the value of non-originating materials of a good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

6. For the purposes of paragraph 2, the value of non-originating material produced in either Party may be limited to the value of materials contained therein that are not otherwise qualified as originating materials of either Party.

7. Paragraphs 5 and 6 may apply in calculating the value of any materials contained in a good as long as the documentary evidence of the value referred to therein is available.

8. For the purposes of subparagraph 3(b) or 4(a), in determining the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic acquisition of the good or the non-originating material including domestic transactions.

累積

第三・六条　累積

産品が一方の締約国の原産品であるか否かを決定するに当たり、当該一方の締約国において当該産品を生産するための材料として使用される他方の締約国の原産品は、当該一方の締約国の原産材料とみなすことができる。

原産資格を与えることとならない作業

第三・七条　原産資格を与えることとならない作業

1　産品は、次の作業が行われたことのみを理由として輸出締約国の原産品としてはならない。

(a)　輸送又は保管の間に産品を良好な状態に保存することを確保する作業（例えば、乾燥、冷凍、塩水漬け）その他当該作業に類する作業

(b)　改装及び仕分

(c)　組み立てられたものを分解する作業

(d)　瓶、ケース及び箱に詰めることその他の単純な包装作業

(e)　統一システムの解釈に関する通則2(a)の規定に従って一の産品として分類される部品及び構成品の収集

(f)　物品を単にセットにする作業

(g)　産品を物理的に変更することなく単に再分類する作業

(h)　(a)から(g)までに規定する作業の組合せ

2　1の規定は、附属書二（品目別規則）に定める品目別規則に優先する。

Article 3.6
Accumulation

For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered to be an originating material of the former Party.

Article 3.7
Non-Qualifying Operations

1. A good shall not be considered to be an originating good of the exporting Party merely by reason of:

(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;

(b) changes of packaging and breaking up and assembly of packages;

(c) disassembly;

(d) placing in bottles, cases, boxes and other simple packaging operations;

(e) collection of parts and components classified as a good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;

(f) mere making-up of sets of articles;

(g) mere reclassification of goods without any physical change; or

(h) any combination of operations referred to in subparagraphs (a) through (g).

2. Paragraph 1 shall prevail over the product specific rules set out in Annex 2 (Product Specific Rules).

積送

第三・八条　積送

次のいずれかの場合には、産品は、原産品とみなさない。

(a) 輸出締約国の区域外において引き続き生産その他の作業（輸入締約国の要件を満たすための再こん包及びラベルの貼替え、積送される貨物の分割、積卸し、蔵置並びに当該産品を良好な状態に保存するため又は輸入締約国に輸送するために必要なその他の作業であって、産品の積替え及び一時蔵置の間に行われるものを除く。）が行われる場合

(b) 産品が一又は二以上の第三国にある間、当該産品が当該第三国の税関管理の下に置かれていない場合

組み立てないか又は分解してある産品

第三・九条　組み立ててないか又は分解してある産品

1　第三・二条から第三・七条までの関連規定の要件を満たし、かつ、統一システムの解釈に関する通則2(a)の規定に従って完成品として分類される産品については、組み立ててないか又は分解してある状態で一方の締約国に他方の締約国から輸入される場合であっても、当該他方の締約国の原産品とみなす。

2　締約国において組み立ててないか又は分解してある産品の材料から組み立てられる産品であって、当該材料が統一システムの解釈に関する通則2(a)の規定に従って完成品として分類される産品として当該締約国に輸入されるものについては、当該締約国の原産品とみなす。ただし、組み立ててないか又は分解してある産品の非原産材料が組み立ててないか又は分解してある形態でなく個別に当該締約国に輸入されていたならば、当該産品が第三・二条から第三・七条までの関連規定の適用される要件を満たしていたであろう場合に限る。

Article 3.8
Consignment

A good shall not be considered to be an originating good if the good:

(a) undergoes subsequent production or any other operation outside the Area of the exporting Party, other than repacking and relabelling for the purpose of satisfying the requirements of the importing Party, splitting up of the consignment, unloading, reloading, storing or any other operation necessary to preserve it in good condition or to transport the good to the importing Party during its transhipment and temporary storage; or

(b) does not remain under customs control of one or more non-Parties while it is in those non-Parties.

Article 3.9
Unassembled or Disassembled Goods

1. Where a good satisfies the requirements of the relevant provisions of Articles 3.2 through 3.7 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered to be an originating good of the other Party.

2. A good assembled in a Party from unassembled or disassembled materials, which were imported into the Party and classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, shall be considered as an originating good of the Party, provided that the good would have satisfied the applicable requirements of the relevant provisions of Articles 3.2 through 3.7 had each of the non-originating materials among the unassembled or disassembled materials been imported into the Party separately and not in an unassembled or disassembled form.

代替性のある産品及び材料

第三・十条　代替性のある産品及び材料

1　在庫において混在している締約国の原産材料及び非原産材料から成る代替性のある材料が産品の生産に使用される場合において、当該産品が当該締約国の原産品であるか否かを決定するときは、これらの材料が当該締約国の原産材料であるか否かについては、当該締約国において一般的に認められている会計原則に基づく在庫管理方式に従って決定することができる。

2　締約国の原産品及び非原産品から成る代替性のある産品が在庫において混在している場合において、これらの産品が在庫において混在している当該締約国において輸出に先立っていかなる生産工程も経ず、又はいかなる作業（積卸し又はこれらの産品を良好な状態に保存するための他の作業を除く。）も行われないときは、これらの産品が当該締約国の原産品であるか否かについては、当該締約国において一般的に認められている会計原則に基づく在庫管理方式に従って決定することができる。

間接材料

第三・十一条　間接材料

産品の生産に使用される間接材料については、当該産品が生産される締約国の原産材料とみなす。

附属品、予備部品及び工具

第三・十二条　附属品、予備部品及び工具

1　産品の生産に使用された全ての非原産材料について附属書二（品目別規則）に定める関連する関税分類の変更又は特定の製造若しくは加工の作業が行われたか否かを決定するに当たり、当該産品と共に納入される附属品、予備部品又は工具であって、当該産品の標準的な附属品、予備部品又は工具の一部を成すものについては、次の(a)及び(b)の要件を満たす場合には、考慮しない。

(a)　当該産品と共に納入される附属品、予備部品又は工具が仕入書において当該産品と別に記載されるか否かにかかわらず、当該附属品、予備部品又は工具に係る仕入書が当該産品の仕入書と別立てにされないこと。

Article 3.10
Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible materials consisting of originating materials of the Party and non-originating materials that are commingled in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method recognised in the Generally Accepted Accounting Principles in the Party.

2. Where fungible goods consisting of originating goods of a Party and non-originating goods are commingled in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were commingled other than unloading, reloading or any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method recognised in the Generally Accepted Accounting Principles in the Party.

Article 3.11
Indirect Materials

Indirect materials used in the production of a good shall be treated as originating materials of the Party where the good is produced.

Article 3.12
Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2 (Product Specific Rules), accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be disregarded, provided that:

(a)　the accessories, spare parts or tools are not invoiced separately from the good, whether or not they are separately described in the invoice; and

(b) 当該産品と共に納入される附属品、予備部品又は工具の数量及び価額が当該産品について慣習的なものであること。

2 産品が原産資格割合の要件の対象となる場合には、当該産品の原産資格割合を算定するに当たり、附属品、予備部品又は工具の価額を、場合に応じて原産材料又は非原産材料の価額として考慮する。

3 附属品、予備部品若しくは工具が当該産品について慣習的なものでない場合又は当該附属品、予備部品若しくは工具に係る仕入書が当該産品の仕入書と別立てにされる場合には、当該附属品、予備部品又は工具は、原産性の決定に当たり、別個の産品とみなす。

こん包材料及びこん包容器

第三・十三条　こん包材料及びこん包容器

1 産品の輸送用及び船積み用のこん包材料及びこん包容器については、産品が原産品であるか否かを決定するに当たって考慮しない。

2 産品の生産に使用された全ての非原産材料について附属書一（品目別規則）に定める関連する関税分類の変更の要件を満たしているか否かを決定するに当たり、当該産品の小売用のこん包材料及びこん包容器については、当該産品に含まれるものとして分類される場合には、考慮しない。

3 産品が原産資格割合の要件の対象となる場合には、当該産品の原産資格割合を算定するに当たり、当該産品の小売用のこん包材料及びこん包容器を、場合に応じて原産材料又は非原産材料として考慮する。

原産地に関する証拠書類

第三・十四条　原産地に関する証拠書類

この章の規定の適用上、次のいずれかの文書を原産地に関する証拠書類とする。

(b) the quantities and value of the accessories, spare parts or tools are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

3. Where accessories, spare parts or tools are not customary for the good or are invoiced separately from the good, they shall be treated as separate goods for the purpose of origin determination.

Packing Materials and Containers

Article 3.13

1. Packing materials and containers for transportation and shipment of a good shall be disregarded in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with the good, shall be disregarded in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements set out in Annex 2(Product Specific Rules).

3. If a good is subject to a qualifying value content requirement, the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Documentary Evidence of Origin

Article 3.14

For the purposes of this Chapter, the following documents shall be considered to be Documentary Evidence of Origin:

(a) 次条に規定する原産地証明書

(b) 第三・十六条に規定する原産地証明文書

第三・十五条　原産地証明書

原産地証明書

1　輸出締約国の権限を与えられた機関又は他の発給機関は、輸出締約国に所在する輸出者、生産者又は当該輸出者若しくは生産者の責任の下で権限を与えられた代理人が書面による申請を提出した後、原産地証明書を発給する。

2　原産地証明書については、次のとおりとする。

(a) 原産地証明書に記載される産品が原産品であることを明記する。

(b) 一又は二以上の産品に関して発給するものとし、種々の産品を含めることができる。

(c) 印刷によるもの又は両締約国が合意する他の媒体によるものとする。

(d) 附属書三（原産地に関する証拠書類の基本的な記載事項）に定める基本的な記載事項を含める。

(e) 発給された日から一年間有効なものとする。

(f) 両締約国が別段の合意をする場合を除くほか、一回限りの輸入について適用されるものとする。

3　締約国の輸出者が産品の生産者でない場合には、当該輸出者は、次のいずれかのものに基づいて原産地証明書の発給を申請することができる。

(a) 当該産品の生産者が提供する情報に基づく当該産品が原産品であるとの当該輸出者が有する知識

(a) a Certificate of Origin referred to in Article 3.15; or

(b) an origin certification document referred to in Article 3.16.

Article 3.15
Certificate of Origin

1. A Certificate of Origin shall be issued by an authorised body or other certification bodies of the exporting Party, following a written application submitted by an exporter, by a producer or, under the exporter's or producer's responsibility, by their authorised representative located in the exporting Party.

2. The Certificate of Origin shall:

(a) specify that the goods described therein are originating goods;

(b) be made in respect of one or more goods and may include a variety of goods;

(c) be in a printed format or such other medium agreed by the Parties;

(d) contain the data elements set out in Annex 3 (Data Elements for Documentary Evidence of Origin);

(e) remain valid for one year from the date on which it was issued; and

(f) be applicable to a single importation, unless the Parties otherwise agree.

3. Where an exporter in a Party is not the producer of the good, the exporter may apply for a Certificate of Origin on the basis of:

(a) its knowledge that the good qualifies as an originating good based on the information provided by the producer;

(b) 当該産品が原産品であるとの書面又は電子的手段による申告であって、当該産品の生産者が提出するもの

(c) 当該産品が原産品であるとの書面又は電子的手段による申告であって、当該輸出者の要請により、当該産品の生産者が輸出締約国の権限を与えられた機関又は他の発給機関に直接かつ任意に提出するもの

4 各締約国は、次のことを確保するため、権限を与えられた機関又は他の発給機関が、原産地証明書の申請に際して適正な審査を行うことを定める。

(a) 当該原産地証明書に記載される産品が原産品であること。

(b) 当該原産地証明書に含まれる記載内容が、提出された補助的な文書の記載内容に相当するものであること。

5 輸入締約国の税関当局は、原産地証明書の有効期間の満了の日の後に当該原産地証明書が提出される場合において、提出のための期限を遵守することができないことが不可抗力その他の輸出者、生産者又は輸入者にとってやむを得ない正当な原因によるものであるときは、当該輸入締約国の法令又は行政上の手続に従って、当該原産地証明書を受理することができる。

6 一方の締約国は、この協定の効力発生の日に、他方の締約国に対し、原産地証明書の様式の見本及び自国の権限を与えられた機関又は他の発給機関の名称、住所、代表者の署名の見本、公の印章の図案その他の両締約国が合意する詳細を提供する。その後の変更については、速やかに通報する。

(b) a written or electronic declaration or statement that the good qualifies as an originating good, provided by the producer; or

(c) a written or electronic declaration or statement that the good qualifies as an originating good, voluntarily provided by the producer of the good directly to the authorised body or other certification bodies of the exporting Party on request of the exporter.

4. Each Party shall provide that its authorised bodies or other certification bodies carry out proper examination of each application for a Certificate of Origin to ensure that:

(a) goods described therein are originating goods; and

(b) the data to be contained in the Certificate of Origin corresponds to that in supporting documents submitted.

5. A Certificate of Origin which is submitted to the customs administration of the importing Party after its expiration date may be accepted, in accordance with the laws and regulations or administrative procedures of the importing Party, when failure to observe the time-limit is due to *force majeure* or other valid causes beyond the control of the exporter, producer or importer.

6. On entry into force of this Agreement, each Party shall provide the other Party with a sample format of a Certificate of Origin, the names, addresses, specimen signatures of representatives, and impressions of the stamps or official seals and other details of its authorised bodies or other certification bodies that the Parties may agree. Any subsequent change shall be promptly notified.

第三・十六条　原産地証明文書

1　第三・十四条(b)に規定する原産地証明文書は、産品の輸入者、輸出者又は生産者が、この条の規定に従い、次のいずれかのものに基づいて作成することができる。

(a)　当該産品が原産品であることを示す当該輸入者、輸出者又は生産者が有する情報

(b)　原産地証明文書が輸入者によって作成される場合には、当該産品が原産品である旨の輸出者又は生産者（輸出者が当該産品の生産者でないとき。）の書面又は電子的手段による申告に対する合理的な信頼

(c)　原産地証明文書が輸出者によって作成される場合において、当該輸出者が当該産品の生産者でないときは、当該産品が原産品である旨の生産者の書面又は電子的手段による申告に対する合理的な信頼

2　原産地証明文書については、次のとおりとする。

(a)　原産地証明文書に記載される産品が原産品であることを明記する。

(b)　一又は二以上の産品に関して作成するものとし、種々の産品を含めることができる。

(c)　印刷によるもの又は電子的な手段によるものとする。

(d)　附属書三（原産地に関する証拠書類の基本的な記載事項）に定める基本的な記載事項を含める。

(e)　作成された日から一年間有効なものとする。

(f)　両締約国が別段の合意をする場合を除くほか、一回限りの輸入について適用されるものとする。

Article 3.16
Origin Certification Document

1. An origin certification document referred to in subparagraph (b) of Article 3.14 may be completed, in accordance with this Article, by an importer, by an exporter, or by a producer of the good on the basis of:

(a) the importer's, exporter's or producer's information demonstrating that the good is an originating good;

(b) in the case of an origin certification document completed by an importer, reasonable reliance on the exporter's or, if the exporter is not a producer of the good, producer's written or electronic declaration or statement that the good is an originating good; or

(c) in the case of an origin certification document completed by an exporter, reasonable reliance on, if the exporter is not the producer of the good, the producer's written or electronic declaration or statement that the good is an originating good.

2. An origin certification document shall:

(a) specify that the goods described therein are originating goods;

(b) be made in respect of one or more goods and may include a variety of goods;

(c) be in a print format or an electronic format;

(d) contain the data elements set out in Annex 3 (Data Elements for Documentary Evidence of Origin);

(e) remain valid for one year from the date on which it was completed; and

(f) be applicable to a single importation, unless the Parties otherwise agree.

3　輸入締約国の税関当局は、原産地証明文書の有効期限の満了の日の後に当該原産地証明文書が提出される場合において、提出のための期限を遵守することができなかったことが不可抗力その他の輸出者、生産者又は輸入者にとってやむを得ない正当な原因によるものであるときは、当該輸入締約国の法令又は行政上の手続に従って、当該原産地証明文書を受理することができる。

4　一方の締約国は、この協定の効力発生の日に、他方の締約国に対し、原産地証明文書の様式の見本を提供する。当該様式のその後の変更については、速やかに通報する。

第三・十七条　関税上の特恵待遇の要求

1　関税上の特恵待遇の要求は、原産地に関する証拠書類によって裏付けられるものとする。

2　この章に別段の定めがある場合を除くほか、輸入締約国は、輸入締約国から輸入される産品について、次の全ての条件が満たされる場合には、関税上の特恵待遇を与える。

(a)　輸入者が輸入の際に関税上の特恵待遇を要求すること。

(b)　当該産品が輸出締約国の原産品であること。

(c)　輸入者が、輸入締約国の税関当局の要請に基づき、原産地に関する証拠書類及び適当な場合には当該産品が原産品であることを示す他の証拠を当該輸入締約国の法令に従って提出すること。

3. An origin certification document which is submitted to the customs administration of the importing Party after its expiration date may be accepted, in accordance with the laws and regulations or administrative procedures of the importing Party, when failure to observe the time-limit is due to *force majeure* or other valid causes beyond the control of the exporter, producer or importer.

4. On entry into force of this Agreement, each Party shall provide the other Party with a sample format of an origin certification document. Any subsequent change shall be promptly notified.

Article 3.17
Claim for Preferential Tariff Treatment

1. A claim for preferential tariff treatment shall be supported by Documentary Evidence of Origin.

2. Unless otherwise provided for in this Chapter, the importing Party shall grant preferential tariff treatment to a good imported from the exporting Party, provided that:

(a) the importer requests preferential tariff treatment at the time of importation;

(b) the good qualifies as an originating good of the exporting Party; and

(c) the importer provides, on request of the customs administration of the importing Party, Documentary Evidence of Origin and, where appropriate, other evidence that the good qualifies as an originating good, in accordance with the laws and regulations of the importing Party.

注釈1　輸入者が原産地証明書の原本を保有していることを条件として、当該輸入者は、関税上の特恵待遇の要求に当たり、輸入締約国の税関当局の要請に基づき、当該原産地証明書の写しを提出することができる。ただし、当該輸入締約国の税関当局が当該輸入者に対して当該原産地証明書の原本を提出させる権限を害するものではない。

注釈2　輸入者は、関税上の特恵待遇の要求に当たり、輸入締約国の税関当局の要請に基づき、原産地証明文書の写しを提出することができる。ただし、当該輸入締約国の税関当局が当該輸入者に対して当該原産地証明文書の原本を提出させる権限を害するものではない。

3　輸入者は、要求の基礎となる原産地に関する証拠書類が不正確な情報を含むと信ずるに足りる理由がある場合には、速やかに、輸入締約国の税関当局により求められる方法で輸入のための税関への申告書を修正し、及び納付すべき関税を納付すべきである。

4　輸出締約国の原産品が一又は二以上の第三国を通過して輸入される場合には、輸入締約国は、自国の関係法令に従い、当該原産品について関税上の特恵待遇を要求する輸入者に対して、当該原産品が第三・八条に規定する原産品に関する要件を満たしていることについての証拠の提出を要求することができる。

5　各締約国は、輸入者が輸入締約国の法令に従い次の事項について申請することができることを定める。

(a)　オーストラリアについては、輸入者が産品の輸入の際に関税上の特恵待遇を要求しない場合には、当該産品に関税上の特恵待遇が与えられなかった結果として超過して徴収された関税の還付。ただし、2(b)及び(c)に規定する要件が満たされていることを条件とする。

Note 1: Without prejudice to the authority of the customs administration of the importing Party to require the importer to provide the original of the Certificate of Origin, for the purposes of claiming preferential tariff treatment, the importer may present a copy of the Certificate of Origin on request of the customs administration of the importing Party, provided that the original of the Certificate of Origin is in possession of the importer.

Note 2: Without prejudice to the authority of the customs administration of the importing Party to require the importer to provide the original of the origin certification document, for the purposes of claiming preferential tariff treatment, the importer may present a copy of the origin certification document on request of the customs administration of the importing Party.

3. An importer should promptly make a corrected customs import declaration in a manner required by the customs administration of the importing Party and pay any duties owing where the importer has reason to believe that the Documentary Evidence of Origin on which a claim was based contains information that is not correct.

4. Where an originating good of the exporting Party is imported through one or more non-Parties, the importing Party may require importers that claim preferential tariff treatment for the good to submit evidence that the good meets the requirements for an originating good specified in Article 3.8 in accordance with the applicable laws and regulations of the importing Party.

5. Each Party shall provide that the importer may, in accordance with the laws and regulations of the importing Party, apply for:

(a)　in the case of Australia, where the importer does not claim preferential tariff treatment at the time of importation of the good, a refund of any excess customs duties paid as a result of the good not having been granted preferential tariff treatment, provided that the requirements in subparagraphs 2(b) and (c) are met; or

(b) 日本国については、輸入者が原産品の輸入の際に原産地に関する証拠書類を所持していない場合には、関税上の特恵待遇のための担保の支払による原産地に関する証拠書類の提出の一時的猶予。当該担保は、輸入締約国の税関当局に原産地に関する証拠書類を提出した際に解除される。

原産地に関する証拠書類の免除

第三・十八条　原産地に関する証拠書類の免除

各締約国は、次に規定する産品の輸入については原産地に関する証拠書類の提出を要求されないことを定める。ただし、当該輸入が第三・十五条から前条までに定める原産地に関する証拠書類に係る義務を回避することを目的として行われ、又は準備されたと合理的に認め得る一連の輸入の一部を構成しないことを条件とする。

(a) オーストラリアについては千オーストラリア・ドルを超えない課税価額又はオーストラリアが定める額を超えない課税価額の産品の輸入、日本国については十万円を超えない課税価額又は日本国が定める額を超えない課税価額の産品の輸入

(b) 輸入締約国が原産地に関する証拠書類に係る義務を免除した産品の輸入

誤りのある又は虚偽の原産地に関する証拠書類に関する措置

第三・十九条　誤りのある又は虚偽の原産地に関する証拠書類に関する措置

各締約国は、自国の法令に従って、誤りのある又は虚偽の原産地に関する証拠書類が使用され、又は送付されることを防止するための適当な措置を定め、又は維持する。

(b) in the case of Japan, where the importer does not have Documentary Evidence of Origin in its possession at the time of importation of an originating good, the temporary deferment of the presentation of Documentary Evidence of Origin by paying the deposit for preferential tariff treatment, which will be released upon the presentation of Documentary Evidence of Origin to the customs administration of the importing Party.

Article 3.18
Waiver of Documentary Evidence of Origin

Each Party shall provide that Documentary Evidence of Origin shall not be required for:

(a) an importation of a good whose customs value does not exceed, in the case of Australia, 1,000 Australian Dollars or, in the case of Japan, 100,000 Yen, or such amount as each Party may establish; or

(b) an importation of a good for which the importing Party has waived the requirement for Documentary Evidence of Origin,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the Documentary Evidence of Origin requirements of Articles 3.15, 3.16 and 3.17.

Article 3.19
Measures Regarding an Erroneous or False Documentary Evidence of Origin

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate measures to prevent an erroneous or false Documentary Evidence of Origin from being used or circulated.

記録の保管に関する義務

第三・二十条　記録の保管に関する義務

1　各締約国は、次のことを定める。

(a)　原産地証明書の発給を受け、原産地証明文書を作成し、又は第三・十五条3(b)若しくは(c)若しくは第三・十六条1(b)若しくは(c)に規定する書面若しくは電子的手段による申告を提出した輸出者又は生産者は、原産地に関する証拠書類の発給又は作成の対象である産品が原産品であることを示すために必要な全ての記録を、輸出締約国の関係法令に従って、五年間保管する。

(b)　関税上の特恵待遇を要求する輸入者は、

(i)　その関税上の特恵待遇の要求が原産地証明書又は輸出者若しくは生産者が作成した原産地証明文書によって裏付けられる場合には、産品の輸入に関して輸入締約国が要求する文書（当該原産地証明書又は当該原産地証明文書の原本又は写しを含む。）を、当該輸入締約国の関連法令に従って必要とされる期間保管する。

(ii)　その関税上の特恵待遇の要求が当該輸入者が作成した原産地証明文書によって裏付けられる場合には、産品の輸入に関して輸入締約国が要求する文書（当該原産地証明文書の原本又は写し及び当該原産地証明文書の対象である産品が原産品であることを示すために必要な他の全ての記録を含む。）を、当該輸入締約国の関連法令に従って必要とされる期間保管する。

Article 3.20
Record-Keeping Requirements

1.　Each Party shall provide that:

(a)　an exporter or a producer that has been issued a Certificate of Origin or completed an origin certification document or provided a written or electronic declaration or statement referred to in subparagraph 3(b) or (c) of Article 3.15 or in subparagraph 1(b) or (c) of Article 3.16, shall maintain, for five years, in accordance with relevant laws and regulations of the exporting Party, all records necessary to demonstrate that the good for which the Documentary Evidence of Origin was issued or completed was an originating good;

(b)　an importer claiming preferential tariff treatment:

(i)　that is supported by a Certificate of Origin or an origin certification document completed by an exporter or a producer, shall maintain, for a period required under relevant laws and regulations of the importing Party, such documentation, including an original or copy of the Certificate of Origin or an original or copy of the origin certification document, as the importing Party may require relating to the importation of the good; or

(ii)　that is supported by an origin certification document completed by the importer, shall maintain, for a period required under relevant laws and regulations of the importing Party, such documentation, including an original or copy of the origin certification document and all other records necessary to demonstrate that the good for which the origin certification document was completed was an originating good, as the importing Party may require relating to the importation of the good; and

(c) 輸出締約国の権限を与えられた機関又は他の発給機関は、原産地証明書に関する全ての関係文書を、当該輸出締約国の関係法令又は認定に係る要件に従って五年間保管する。

2 この条の規定に従って保管する記録には、電子的な記録を含むことができる。

第三・二十一条　原産品であることについての確認

1 両締約国は、この章の規定の適正な適用を確保するため、利用可能な資源の範囲内で、この協定及びそれぞれの国内の法令に従い、原産地に関する証拠書類についての情報を確認するために相互に支援する。

2 輸入締約国の税関当局は、一方の締約国に他方の締約国から輸入される産品が原産品であるか否かを決定するため、次のいずれかの手段により確認手続を行うことができる。

(a) 輸入者に対し、情報を書面により要請すること。

(b) 輸出締約国の権限を与えられた機関又は税関当局に対し、当該輸出締約国の利用可能な資源の範囲内で原産地に関する証拠書類の有効性の確認を書面により要請すること。

(c) 輸出締約国の輸出者又は生産者であって、前条1(a)に規定するものに対し、情報を書面により要請すること。

(d) 次条の規定に従って、輸出締約国の輸出者又は生産者であって、前条1(a)に規定するものの施設に原産品であるか否かについての確認のための訪問を行うこと。

原産品であることについての確認

(c) an authorised body or other certification bodies of the exporting Party shall maintain, for five years, in accordance with relevant laws, regulations or accreditation requirements of the exporting Party, all relevant documents pertaining to a Certificate of Origin.

2. The records to be kept in accordance with this Article may include electronic records.

Article 3.21
Origin Verification

1. In order to ensure the proper application of this Chapter, the Parties shall, subject to available resources, assist each other to carry out verification of the information related to Documentary Evidence of Origin, in accordance with this Agreement and their respective laws and regulations.

2. For the purposes of determining whether a good imported into one Party from the other Party qualifies as an originating good, the customs administration of the importing Party may conduct a verification action by means of:

(a) written requests for information from the importer;

(b) written requests to the authorised body or customs administration of the exporting Party to verify the validity of Documentary Evidence of Origin subject to available resources of the exporting Party;

(c) written requests for information from the exporter or producer referred to in subparagraph 1(a) of Article 3.20 in the exporting Party; or

(d) verification visits to the premises of the exporter or producer referred to in subparagraph 1(a) of Article 3.20 in the exporting Party in accordance with Article 3.22.

3　2(b)及び(c)の規定の適用上、輸入締約国の税関当局は、輸出締約国の輸出者、生産者、権限を与えられた機関又は税関当局に対し、書面による要請への回答のために、当該要請の受領の日から四十五日間又は両締約国が合意するその他の期間を与える。

4　輸入締約国の税関当局は、関税上の特恵待遇を受ける適格性についての2の規定に基づく確認を六箇月以内に完了するよう努める。当該輸入締約国の税関当局は、2に基づく確認が完了したときは、次のものに対し、自己の決定並びに当該決定に係る法的根拠及び事実認定に関し書面による通報を行う。

(a)　2(a)から(c)までのいずれかの規定に基づき情報を書面により要請した場合には、情報の提供を要請された輸入者、輸出締約国の輸出者、生産者、権限を与えられた機関又は税関当局

(b)　2(d)の規定に基づき原産品であるか否かについての確認のための訪問を実施した場合には、輸出締約国並びに施設への訪問を受けた輸出者及び生産者

第三・二十二条　原産品であるか否かについての確認のための訪問

1　前条2(d)に規定する原産品であるか否かについての確認のための訪問は、輸出締約国が定める条件に従って実施される。

2　1に規定する原産品であるか否かについての確認のための訪問に先立ち、

(a)　輸入締約国は、輸出者又は生産者の施設への当該原産品であるか否かについての確認のための訪問に関し、この訪問の実施を希望する日の少なくとも四十日前までに、輸出締約国に対し書面による要請を行う。

原産品であるか否かについての確認のための訪問

3. For the purposes of subparagraphs 2(b) and (c), the customs administration of the importing Party shall allow the exporter, producer, authorised body or customs administration of the exporting Party a period of 45 days from the date of receipt of the written request to respond or any other time period agreed upon by the Parties.

4. The customs administration of the importing Party shall endeavour to complete any action under paragraph 2 to verify eligibility for preferential tariff treatment within six months. Upon the completion of the action under paragraph 2, the customs administration of the importing Party shall provide written notification of its decision as well as the legal basis and findings of fact on which the decision was made to:

(a)　where a written request for information under subparagraph 2(a), (b) or (c) was made, the importer, exporter, producer, authorised body or customs administration of the exporting Party who was requested to provide information; and

(b)　where a verification visit under subparagraph 2(d) was undertaken, the exporting Party and the exporter and the producer whose premises were visited.

Article 3.22
Verification Visit

1. A verification visit referred to in subparagraph 2(d) of Article 3.21 shall be conducted under the conditions set out by the exporting Party.

2. Prior to the verification visit referred to in paragraph 1:

(a)　the importing Party shall provide a request to the exporting Party in writing on the verification visit to the premises of the exporter or producer at least 40 days in advance of the proposed date of the visit; and

(b) 輸出締約国は、(a)に規定する要請の受領の日から三十日以内に、その要請を受諾するか否かに関し、当該輸入締約国に対し書面により回答する。当該輸出締約国は、その施設への訪問を受ける輸出者又は生産者に対し、訪問を受けることについて同意するか否かの書面による回答を求める。

3 2(a)に規定する書面による要請には、次の事項に関する情報を含める。

(a) 当該要請を送付する税関当局を特定する事項

(b) 当該要請が送付される輸出者又は生産者の氏名又は名称

(c) 当該書面による要請が行われた日

(d) 訪問の実施を希望する日及び場所

(e) 要請する訪問の目的及び実施の範囲（原産地に関する証拠書類に記載された産品であって、確認の対象となっているものについての明記を含む。）

(f) 訪問に参加する輸入締約国の税関当局の職員の氏名及び官職

関税上の特恵待遇の否認

第三・二十三条　関税上の特恵待遇の否認

1 輸入締約国は、次の場合には、関税上の特恵待遇の要求を否認することができる。

(a) 産品がこの章に規定する要件を満たさない場合

(b) 産品の輸出者、生産者又は輸入者が、関税上の特恵待遇を得るための関連する要件を満たしていない場合又は満たさなかった場合

(b) the exporting Party shall respond to the importing Party in writing on whether the requested verification visit is accepted or refused, within 30 days from the receipt by the exporting Party of the request referred to in subparagraph (a). The exporting Party shall request the written consent of the exporter or producer whose premises are to be visited.

3. The written request referred to in subparagraph 2(a) shall include:

(a) the identity of the customs administration issuing the request;

(b) the name of the exporter or producer to whom the request is addressed;

(c) the date on which the written request is made;

(d) the proposed date and place of the visit;

(e) the objective and scope of the requested visit, including specific reference to the good subject to verification referred to in the Documentary Evidence of Origin; and

(f) the names and titles of the officials of the customs administration of the importing Party who will participate in the visit.

Article 3.23
Denial of Preferential Tariff Treatment

1. The importing Party may deny a claim for preferential tariff treatment where:

(a) the good does not meet the requirements of this Chapter;

(b) the exporter, producer or importer of the good fails or has failed to comply with any of the relevant requirements for obtaining preferential tariff treatment;

(c) 輸出締約国が、輸入締約国に対し、原産品であるか否かについての確認のための訪問の要請に関し、前条2(b)の規定に基づく書面による回答を行わない場合、又はその要請を拒否する旨の書面による回答を行う場合

(d) 関税上の特恵待遇の要求が原産地証明書又は輸出者若しくは生産者が作成した原産地証明文書によって裏付けられる場合において、輸入者及び輸出締約国の輸出者、生産者又は権限を与えられた機関のうちの一のものが、第三・二十一条の規定に基づく輸入締約国の税関当局による要請に対して産品が輸出締約国の原産品であることを証明するために十分な情報を提供しないとき。

(e) 関税上の特恵待遇の要求が輸入者が作成した原産地証明文書によって裏付けられる場合において、第三・二十一条2(a)の規定に従い輸入締約国の税関当局に提供された情報が、産品が原産品であることを証明するために十分でないとき。

2 輸入締約国は、第三・二十一条の規定に基づく原産品であることについての確認手続の対象となる産品について、この確認の期間中、関税上の特恵待遇を与えることを停止し、又は否認することができる。ただし、その停止は、適当な担保、手数料その他の課徴金又は税が支払われることを条件として、当該産品の引取りを妨げる理由となってはならない。

3 輸入締約国は、自国の関係当局が特定の生産者の特定の産品について関税上の特恵待遇を与えないとの決定を既に行っている場合には、当該産品がこの章の規定を満たすことが証明されるまで、当該産品の同種の産品のその後の輸入につき、関税上の特恵待遇の適用を停止し、又は否認することができる。

(c) the exporting Party fails to respond to the importing Party in writing on the requested verification visit in accordance with subparagraph 2(b) of Article 3.22, or provides a written response indicating that the requested verification visit has been refused;

(d) in the case that a claim for preferential tariff treatment is supported by a Certificate of Origin or by an origin certification document completed by an exporter or producer, the importer and, either one of the exporter, producer or authorised body of the exporting Party fails to provide sufficient information requested by the customs administration of the importing Party in accordance with Article 3.21 which demonstrates that the good is an originating good; or

(e) in the case that a claim for preferential tariff treatment is supported by an origin certification document completed by the importer, the information provided to the customs administration of the importing Party in accordance with subparagraph 2(a) of Article 3.21 is not sufficient to prove that the good qualifies as an originating good.

2. The importing Party may suspend or deny the application of preferential tariff treatment to a good that is the subject of an origin verification action under Article 3.21 for the duration of that action. However, the suspension of preferential tariff treatment shall not be a reason to stop the release of the good, provided any applicable deposit, fees, charges or duties are paid.

3. The importing Party may suspend or deny the application of preferential tariff treatment on any subsequent import of a good where the relevant authority had already determined that an identical good from the same producer was not eligible for such treatment, until it is demonstrated that the good complies with the provisions under this Chapter.

第三国の仕入書

第三・二十四条　第三国の仕入書

輸入締約国の税関当局は、仕入書が第三国で発給されたことのみを理由として、原産地に関する証拠書類の受理を拒否してはならない。

秘密性

第三・二十五条　秘密性

1　各締約国は、自国の法令に従い、この章の規定に従って自国に秘密のものとして提供された情報の秘密性を保持するものとし、また、当該情報を開示から保護する。

2　輸入締約国の税関当局がこの章の規定に従って入手した情報については、

(a)　この章の規定の実施のために、当該輸入締約国の税関当局のみが利用することができる。

(b)　当該輸入締約国が裁判所又は裁判官の行う刑事手続において提示するために使用してはならない。ただし、当該情報が、当該輸入締約国の要請に基づき、外交上の経路又は輸出締約国の法令に従って設けられたその他の経路を通じて刑事手続における使用のために提供された場合には、この限りでない。

3　この条の規定は、情報を受領した輸入締約国の法令が当該情報の使用又は開示を要求する限りにおいて、その使用又は開示を妨げるものではない。当該輸入締約国は、可能な限り、輸出締約国に対しそのような開示について事前に通報する。

罰則

第三・二十六条　罰則

各締約国は、この章の規定に関連する自国の法令の違反に対し、適当な罰則その他の措置を採用し、又は維持する。

Article 3.24
Non-Party Invoices

The customs administration of the importing Party shall not reject Documentary Evidence of Origin only for the reason that the invoice was issued in a non-Party.

Article 3.25
Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Chapter, and shall protect that information from disclosure.

2. Information obtained by the customs administration of the importing Party pursuant to this Chapter:

(a) may only be used by such authority for the purposes of this Chapter; and

(b) shall not be used by the importing Party for presentation in criminal proceedings carried out by a court or a judge, unless such information was provided for use in criminal proceedings on request of the importing Party, through diplomatic channels or other channels established in accordance with the laws and regulations of the exporting Party.

3. This Article shall not preclude the use or disclosure of information to the extent such use or disclosure is required by the laws and regulations of the importing Party receiving the information. The importing Party shall, wherever possible, give advance notice of any such disclosure to the exporting Party.

Article 3.26
Penalties

Each Party shall adopt or maintain appropriate penalties or other measures against violations of its laws and regulations relating to the provisions of this Chapter.

輸送中の産品又は蔵置されている産品のための経過規定

第三・二十七条　輸送中の産品又は蔵置されている産品のための経過規定

1　輸入締約国の税関当局は、この協定の効力発生の日の後四箇月以内又は当該輸入締約国が認めるこれよりも長い期間内に、この協定の効力発生の日に次の状態にある輸出締約国の原産品に対し、関税上の特恵待遇を与える。

(a)　当該輸出締約国から当該輸入締約国に向けて輸送中の原産品

(b)　税関管理（当該輸入締約国の税関当局により規制される倉庫における一時蔵置を含む。）から引取りを許可されていない原産品

2　1の規定の適用上、第三・十七条の規定を適用するものとし、この条の規定の適用上、原産地証明書を遡及して発給することができる。

Article 3.27
Transitional Provisions for Goods in Transport or Storage

1. Within four months after the date of entry into force of this Agreement, or such longer period as allowed by the importing Party, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

(a) is in the process of being transported from the exporting Party to the importing Party; or

(b) has not been released from customs control, including from temporary storage in a warehouse regulated by the customs administration of the importing Party.

2. For the purpose of paragraph 1, the provisions of Article 3.17 shall apply, and for the purpose of this Article, a Certificate of Origin may be issued retrospectively.

原産地規則に関する小委員会

第三・二十八条　原産地規則に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに原産地規則に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　次のものに関し、検討を行い、及び必要な場合には合同委員会に対し適当な勧告を行うこと。

(i)　この章の規定の実施及び運用

(ii)　いずれかの締約国の提案による附属書二（品目別規則）の改正（統一システムの定期的な改正を反映する改正を含む。）及び附属書三（原産地に関する証拠書類の基本的な記載事項）の改正

Article 3.28
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 (Product Specific Rules) including amendments to reflect periodic amendments to the Harmonized System, and to Annex 3 (Data Elements for Documentary Evidence of Origin), proposed by either Party; and

(iii) 第1・12条（総則－実施取極）に規定する実施取極第2章の規定

(b) この章の規定に関連する他のあらゆる問題であって両締約国が合意するものについて検討すること。

(c) 合同委員会に対し小委員会の所見を報告すること。

(d) 合同委員会が委任するその他の任務を遂行すること。

3 小委員会は、この協定の効力発生の後1年以内に、この章に関する見直しを開始する。当該見直しは、原産地証明制度の改善を重点的に取り扱う。また、当該見直しは、特定の製造又は加工の作業に関する追加的な品目別規則を含めること及びこの協定の効力発生の時に特定の製造又は加工の作業に関する品目別規則の適用から除外されている産品に対し適用可能な規則の適用を拡大することを考慮する。小委員会は、両締約国が締約国となる今後の協定に規定することになる規則が、適当な場合には、両締約国の合意により、この協定に組み込まれることを確保する。

4 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

5 小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

第3・29条　附属書2及び附属書3の改正

1 国際協定の締結及び改正に関する各締約国の国内法上の手続に影響を及ぼすことなく、次に掲げる附属書に関する改正は、外交上の公文を両締約国政府が交換することにより行うことができる。

(a) 附属書2（品目別規則）

(b) 附属書3（原産地に関する証拠書類の基本的な記載事項）

附属書2及び附属書3の改正

(iii) Chapter 2 of the Implementing Agreement referred to in Article 1.12 (General Provisions - Implementing Agreement);

(b) considering any other matter as the Parties may agree related to this Chapter;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall commence a review of this Chapter, within one year following entry into force of this Agreement. This review will focus on improvements to the origin certification system. The review will also give consideration to the inclusion of additional product specific rules relating to specific manufacturing or processing operations and to extending applicable rules to goods exempted from their application at entry into force of this Agreement. The Sub-Committee will ensure that the rules as set out in subsequent agreements to which both Parties are party are, as appropriate and at the agreement of Parties, incorporated into this Agreement.

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

5. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

Article 3.29

Amendments to Annexes 2 and 3

1. Without prejudice to the legal procedures of each Party with respect to the conclusion and amendment of international agreements, amendments relating to:

(a) Annex 2 (Product Specific Rules); or

(b) Annex 3 (Data Elements for Documentary Evidence of Origin),

may be made by diplomatic notes exchanged between the Governments of the Parties.

2　1に規定するいかなる改正も、両締約国が合意する日に効力を生ずる。

2. Any amendment pursuant to paragraph 1 shall enter into force on the date to be agreed by the Parties.

第四章　税関手続

CHAPTER 4
CUSTOMS PROCEDURES

適用範囲

第四・一条　適用範囲

この章の規定は、両締約国間で取引される物品に適用される税関手続について適用し、また、両締約国により、各締約国の法令に従って実施される。

Article 4.1
Scope

This Chapter shall apply to customs procedures applied to goods traded between the Parties and shall be implemented by the Parties in accordance with the laws and regulations of each Party.

定義

第四・二条　定義

この章の規定の適用上、「関税法令」とは、物品の輸入、輸出及び通過に関して各締約国の税関当局が運用し及び執行する法令であって、関税、手数料及び他の税に関するもの又は各締約国の関税領域の境界を越える規制物品の移動の禁止、制限その他これらに類する規制に関するものをいう。

Article 4.2
Definitions

For the purposes of this Chapter, the term "customs laws" means such laws and regulations administered and enforced by the customs administration of each Party concerning the importation, exportation and transit of goods, as they relate to customs duties, charges and other taxes, or to prohibitions, restrictions and other similar controls with respect to the movement of controlled goods across the boundary of the customs territory of each Party.

透明性

第四・三条　透明性

1　各締約国は、自国の関税法令に関して一般に利用される全ての関連情報を、いかなる利害関係者についても、印刷物又はインターネットにより容易に利用可能なものとすることを確保する。

2　締約国は、利用可能なものとされた情報を自国の関税法令の改正により修正しなければならない場合には、利害関係者が当該改正を考慮に入れることができるよう、修正された情報を当該改正の効力発生に十分先立って容易に利用可能なものとする。ただし、事前に周知することができない場合は、この限りでない。

Article 4.3
Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person either in print or through the Internet.

2. When information that has been made available must be revised due to changes in a Party's customs laws, that Party shall make the revised information readily available, sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.

3　締約国は、両締約国の利害関係者の要請があった場合には、自国の関税法令に関し当該利害関係者が提起した個別的な税関に係る事項についての情報及び当該利害関係者が知るべきであると当該締約国が考えるその他の適切な情報をできる限り迅速かつ正確に提供する。

4　各締約国は、税関に係る事項に関する両締約国の利害関係者からの妥当な照会に応ずる一又は二以上の照会所を指定し、インターネット等により、当該照会所の名称、住所及び電話番号を公に利用可能なものとする。

第四・四条　通関

1　両締約国は、予見可能であり、一貫性及び透明性があり、公平であり、並びに合理的である方法でそれぞれの税関手続を適用する。

2　各締約国は、両締約国間で取引される物品の速やかな通関のため、次のことを行う。

(a)　情報通信技術を利用すること。

(b)　自国の税関手続を簡素化すること。

(c)　関税協力理事会の主催の下で作成される標準規定及び勧告規定その他の関連する国際的な基準及び勧告された慣行に自国の税関手続を可能な限り調和させること。

(d)　適当な場合には、自国の税関当局と次のものとの間の協力を促進すること。

(i)　自国の他の国内当局

(ii)　自国の貿易関係者

(iii)　第三国の税関当局

3.　On request of any interested person of the Parties, a Party shall provide, as quickly and as accurately as possible, information relating to the specific customs matters raised by the interested person and pertaining to its customs laws, and any other pertinent information of which it considers the interested person should be made aware.

4.　Each Party shall designate one or more enquiry points to answer reasonable enquiries from any interested person of the Parties concerning customs matters and shall make publicly available, including through the Internet, the names, addresses and telephone numbers of such enquiry points.

Article 4.4
Customs Clearance

1.　The Parties shall apply their respective customs procedures in a predictable, consistent, transparent, impartial and reasonable manner.

2.　For prompt customs clearance of goods traded between the Parties, each Party shall:

(a)　make use of information and communications technology;

(b)　simplify its customs procedures;

(c)　harmonise its customs procedures, to the extent possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council; and

(d)　promote cooperation, where appropriate, between its customs administration and:

(i)　other national authorities of the Party;

(ii)　the trading communities of the Party; and

(iii)　the customs administrations of non-Parties.

3　各締約国は、自国の関税法令の効果的な執行を確保しつつ、両締約国間の正当な貿易の流れを一層円滑にする方法を検討するため、自国の税関手続に関して定期的に見直しを行う。

事前教示

第四・五条　事前教示

1　輸入締約国は、輸出締約国の産品の輸入に先立つ事前の教示であって、当該産品の関税分類、関税評価及び原産地並びに当該産品が前章（原産地規則）の規定に従って当該輸出締約国の原産品とされるか否かに関し、当該産品の輸入者若しくは権限を与えられた当該輸入者の代理人又は当該輸出締約国に所在する当該産品の輸出者若しくは生産者若しくは権限を与えられた当該輸出者若しくは生産者の代理人に対して行うものについて定める。

2　輸入締約国は、必要な全ての情報とともに書面による申請が行われ、かつ、事前の教示を拒むべき合理的な理由を欠く場合には、1に規定する事前の教示を書面により行うよう努める。当該輸入締約国は、事前の教示についての手続であって、実施取極で定める要件を満たすものを採用し、又は維持する。

3　輸入締約国が2の規定に従って行った事前の教示は、当該輸入締約国の法令及び手続に従い、当該輸入締約国が決定する期間有効とする。

4　輸入締約国は、実施取極で定める場合には、2の規定に従って行った事前の教示を修正し、又は撤回することができる。

5　輸入締約国は、適当な場合には、2の規定に従って行った事前の教示を公に利用可能なものとする。

3. Each Party shall periodically review its customs procedures with a view to exploring ways of further facilitating legitimate trade flows between the Parties while ensuring effective enforcement of its customs laws.

Article 4.5
Advance Rulings

1. The importing Party shall provide for advance rulings that are issued, prior to the importation of a good of the exporting Party, to importers of the good or their authorised agents, or exporters or producers of the good in the exporting Party or their authorised agents, concerning the tariff classification, customs valuation and origin of the good, as well as the qualification of the good as an originating good of the exporting Party under the provisions of Chapter 3 (Rules of Origin).

2. Where a written application is made with all the necessary information and the importing Party has no reasonable grounds to deny issuance, the importing Party shall endeavour to issue such a written advance ruling as referred to in paragraph 1. The importing Party shall adopt or maintain procedures for issuing advance rulings which satisfy the requirements specified in the Implementing Agreement.

3. The advance ruling issued in accordance with paragraph 2 shall remain valid for the period determined by the importing Party, in accordance with its laws, regulations and procedures.

4. The importing Party may modify or revoke the advance ruling issued in accordance with paragraph 2 in such cases as are specified in the Implementing Agreement.

5. The importing Party shall, where appropriate, make publicly available the advance ruling issued in accordance with paragraph 2.

一時輸入及び通過物品

第四・六条　一時輸入及び通過物品

1　各締約国は、自国の法令及び国際的な義務（千九百六十一年十二月六日にブラッセルで作成された物品の一時輸入のための通関手帳に関する通関条約（その改正を含む。）に基づくものを含む。）に従い、両締約国間で取引される物品の一時輸入のための手続を引き続き容易にする。

2　各締約国は、千九百九十四年のガット第五条3の規定に従い、他方の締約国からの通過物品又は他方の締約国への通過物品の通関を引き続き円滑に行う。

3　この条の規定の適用上、「一時輸入」とは、関税の納付につき全額の又は部分的な免除を受けて物品を関税領域に条件付で持ち込むことができる税関手続をいう。当該物品は、特定の目的のために輸入されなければならず、かつ、当該物品を使用することによる通常の価値の低下を除くほか、いかなる変更も加えられることなく、一定の期間内に再輸出することが予定されていなければならない。

協力及び情報の交換

第四・七条　協力及び情報の交換

1　両締約国は、それぞれの税関当局の権限及び利用可能な資源の範囲内で、税関手続の分野において協力し、及び情報を交換する。

2　そのような協力及び情報の交換は、実施取極で定めるところによって実施される。

審査手続

第四・八条　審査手続

各締約国は、自国による税関に係る事項についての決定に関し、影響を受ける当事者に対し、容易に利用可能な行政上及び司法上の審査についての手続を提供する。当該審査は、当該決定を行った職員又は部局から独立したものとする。

Article 4.6
Temporary Admission and Goods in Transit

1. Each Party shall continue to facilitate procedures for the temporary admission of goods traded between the Parties in accordance with its laws, regulations and international obligations, including those under the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961, as amended.

2. Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.

3. For the purposes of this Article, the term "temporary admission" means customs procedures under which certain goods may be brought into a customs territory conditionally, relieved totally or partially from the payment of customs duties. Such goods shall be imported for a specific purpose and intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 4.7
Cooperation and Exchange of Information

1. The Parties shall, within the competence and available resources of their respective customs administrations, cooperate and exchange information in the field of customs procedures.

2. Such cooperation and exchange of information shall be implemented as provided for in the Implementing Agreement.

Article 4.8
Review Process

Each Party shall, in relation to any decision concerning customs matters taken by the Party, provide affected parties with easily accessible processes of administrative and judicial review. Such review shall be independent from the official or office making the decision.

税関手続に関する小委員会

第四・九条　税関手続に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに税関手続に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　この章の規定に関連する分野であって、両締約国間の貿易を円滑化するために改善されるべきものを特定すること。

(c)　合同委員会に対し小委員会の所見を報告すること。

(d)　合同委員会が委任するその他の任務を遂行すること。

3　小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

4　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

Article 4.9
Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Customs Procedures (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) identifying areas relating to this Chapter to be improved to facilitate trade between the Parties;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

適用範囲

権利及び義務の再確認

協力

第五章　衛生植物検疫に係る協力

第五・一条　適用範囲

この章の規定は、両締約国間の貿易に直接又は間接に影響を及ぼす可能性がある締約国の全ての衛生植物検疫措置について適用する。

第五・二条　権利及び義務の再確認

両締約国は、衛生植物検疫措置の適用に関する協定に基づく権利及び義務を再確認する。

第五・三条　協力

1　両締約国は、次のことを行うことにより更に協力することに積極的な考慮を払う。

(a)　二国間において並びに食品の安全の問題及び人、動物又は植物の生命又は健康の問題に従事する関係国際機関において意見及び情報を交換すること。

(b)　それぞれの衛生植物検疫措置に関する情報の適時の交換を容易にすること。

2　一方の締約国は、衛生植物検疫措置の適用に関する協定附属書Ｂ５(b)又は６(a)の規定に従って通報を行う場合には、世界貿易機関への通報と同時に他方の締約国に対し当該通報の写しを電子的に提供する。

CHAPTER 5
SANITARY AND PHYTOSANITARY COOPERATION

Article 5.1
Scope

This Chapter shall apply to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

Article 5.2
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations under the SPS Agreement.

Article 5.3
Cooperation

1. The Parties shall give positive consideration to further cooperation through:

(a) exchanging views and information at a bilateral level and in relevant international bodies engaged in food safety and human, animal or plant life or health issues; and

(b) facilitating the timely exchange of information on their respective SPS measures.

2. Where a Party makes a notification in accordance with subparagraph 5(b) or 6(a) of Annex B to the SPS Agreement, it shall provide a copy of the notification electronically to the other Party at the same time as the notification is provided to the World Trade Organization.

衛生植物検疫に係る協力に関する小委員会

第五・四条　衛生植物検疫に係る協力に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに衛生植物検疫に係る協力に関する小委員会（以下この章において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　相互に受け入れることができる解決を得ることを目的として、衛生植物検疫措置の適用から生ずることのある特定の問題を明らかにし、及びこれに取り組むため、協議（科学に立脚した協議を含む。）を行うこと。

(c)　適当な場合には、合同委員会に対し小委員会の所見を報告すること。

(d)　合同委員会が委任するその他の任務を遂行すること。

3　小委員会は、衛生植物検疫措置に関する両締約国の努力の不必要な重複を避け、及び当該努力の効率を最大にすることを目的として、自らの活動と両締約国の関連する協議の場における活動との間の調整を行う。

4　小委員会は、衛生植物検疫措置について責任を負う両締約国政府の代表者から成るものとし、衛生植物検疫措置について責任を負う両締約国政府の代表者をその共同議長とする。

5　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

この章における調整当局

第五・五条　この章における調整当局

1　この章の規定を効果的に実施し、及び運用するため、各締約国は、次の政府当局をこの章における調整当局として指定する。

Article 5.4
Sub-Committee on Sanitary and Phytosanitary Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Cooperation (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) undertaking consultations, including science-based consultations, to identify and address specific issues that may arise from the application of SPS measures with the objective of achieving mutually acceptable solutions;

(c) as appropriate, reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall coordinate its activities with those of the relevant consultative fora of the Parties, with the objective of avoiding unnecessary duplication and maximising efficiency of efforts of the Parties on SPS measures.

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties with responsibility for SPS measures.

5. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

Article 5.5
Chapter Coordinator

1. For the purposes of the effective implementation and operation of this Chapter, each Party shall designate the following governmental authority as its Chapter Coordinator:

(a) オーストラリアについては、農業省又はその後継機関

(b) 日本国については、外務省又はその後継機関

2 この章における調整当局は、次のことを任務とする。

(a) 小委員会の作業を調整し、並びにこの章の規定及び小委員会の決定の実施を容易にすること。

(b) 衛生植物検疫措置に関する他方の締約国からの全ての妥当な照会に応じ、及び適当な場合にはその他の関連する情報を当該他方の締約国に提供すること。

3 この章における調整当局は、合意された方法であって、自らの任務の効率的かつ効果的な遂行のために適当なものによって相互に連絡する。

第十九章（紛争解決）の規定の不適用

第五・六条　第十九章（紛争解決）の規定の不適用

第十九章（紛争解決）に定める紛争解決手続は、この章の規定については、適用しない。

(a) for Australia, the Department of Agriculture, or its successor; and

(b) for Japan, the Ministry of Foreign Affairs, or its successor.

2. The functions of the Chapter Coordinators shall be:

(a) coordinating the work of the Sub-Committee and facilitating the implementation of this Chapter and decisions of the Sub-Committee; and

(b) answering all reasonable enquiries from the other Party regarding SPS measures and, as appropriate, providing the other Party with other relevant information.

3. The Chapter Coordinators shall communicate with each other by any agreed method that is appropriate for the efficient and effective discharge of their functions.

Article 5.6
Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

第六章　強制規格、任意規格及び適合性評価手続

適用範囲

第六・一条　適用範囲

1　この章の規定は、両締約国間の物品の貿易に直接又は間接に影響を及ぼす可能性がある強制規格、任意規格及び適合性評価手続について適用する。

2　この章の規定は、政府機関が政府機関の生産又は消費の必要上作成する購入仕様及び衛生植物検疫措置については、適用しない。

3　各締約国は、自国の区域内の地方政府機関及び非政府機関によるこの章の規定の実施について当該規定の遵守を確保するため、利用し得る妥当な措置をとる。

定義

第六・二条　定義

この章の規定の適用上、

(a)　「貿易の技術的障害に関する協定」とは、世界貿易機関設立協定附属書一A貿易の技術的障害に関する協定をいう。

(b)　貿易の技術的障害に関する協定に定める定義を適用する。

権利及び義務の再確認

第六・三条　権利及び義務の再確認

両締約国は、貿易の技術的障害に関する協定に基づく権利及び義務を再確認する。

CHAPTER 6
TECHNICAL REGULATIONS, STANDARDS AND CONFORMITY ASSESSMENT PROCEDURES

Article 6.1
Scope

1. This Chapter shall apply to technical regulations, standards and conformity assessment procedures that may, directly or indirectly, affect trade in goods between the Parties.

2. This Chapter shall not apply to purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies or to SPS measures.

3. Each Party shall take such reasonable measures as may be available to it to ensure compliance in the implementation of the provisions of this Chapter by local government and non-governmental bodies within its Area.

Article 6.2
Definitions

For the purposes of this Chapter:

(a) the term "TBT Agreement" means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement; and

(b) the definitions set out in the TBT Agreement shall apply.

Article 6.3
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations under the TBT Agreement.

国際規格、指針又は勧告

第六・四条　国際規格、指針又は勧告

1　各締約国は、貿易の技術的障害に関する協定2.4及び5.4の規定に従い、関連する国際規格、指針若しくは勧告又はこれらの関連部分を自国の強制規格及び適合性評価手続の基礎として用いる。

2　一方の締約国は、1に規定する国際規格、指針若しくは勧告又はこれらの関連部分を自国の強制規格又は適合性評価手続の基礎として用いない場合には、他方の締約国の要請に応じ、その理由について説明する。

3　両締約国は、自国の標準化機関に対し、この章の規定に関連する規格、指針、勧告又は政策を作成する関連する国際的又は地域的な機関において討議されている事項に関して協議し、又は意見を交換するよう奨励する。

強制規格

第六・五条　強制規格

1　一方の締約国は、貿易の技術的障害に関する協定2.7の規定に従い、他方の締約国の強制規格が自国の強制規格と異なる場合であっても、当該他方の締約国の強制規格を同等なものとして受け入れることに積極的な考慮を払う。ただし、当該他方の締約国の強制規格が当該一方の締約国の強制規格の目的を十分に達成することを当該一方の締約国が認めることを条件とする。

2　一方の締約国は、他方の締約国の強制規格を自国の強制規格と同等なものとして受け入れない場合には、当該他方の締約国の要請に応じ、その理由について説明する。

適合性評価手続

第六・六条　適合性評価手続

1　一方の締約国は、貿易の技術的障害に関する協定第六条の規定に従い、可能な限り、他方の締約国の区域において行われた適合性評価手続の結果を受け入れることを確保する。

Article 6.4
International Standards, Guides or Recommendations

1. Subject to paragraph 4 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement, each Party shall use relevant international standards, guides or recommendations, or their relevant parts, as a basis for its technical regulations and conformity assessment procedures.

2. Where a Party does not use an international standard, guide or recommendation referred to in paragraph 1, or their relevant parts, as a basis for its technical regulations or conformity assessment procedures, it shall, on request of the other Party, explain the reasons therefor.

3. The Parties shall encourage their respective standardising bodies to consult and exchange views on matters under discussion in relevant international or regional bodies that develop standards, guides, recommendations or policies relevant to this Chapter.

Article 6.5
Technical Regulations

1. In accordance with paragraph 7 of Article 2 of the TBT Agreement, each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.

2. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, on request of the other Party, explain the reasons therefor.

Article 6.6
Conformity Assessment Procedures

1. In accordance with Article 6 of the TBT Agreement, each Party shall ensure, to the extent possible, that results of conformity assessment procedures conducted in the Area of the other Party are accepted.

2　各締約国は、他方の締約国の区域において行われた適合性評価手続の結果を受け入れることを容易にするための広範な仕組みが存在することを認識する。一方の締約国は、他方の締約国の要請に応じ、適合性評価の結果を受け入れることを容易にするために用いられている当該仕組みの範囲に関する情報を提供する。

3　一方の締約国は、1に規定する他方の締約国の区域において行われた適合性評価手続の結果を受け入れない場合には、当該他方の締約国の要請に応じ、その理由について説明する。

4　一方の締約国は、自国の区域において特定の強制規格又は任意規格について適合性を評価する機関の認定、認可、免許の交付又はその他の承認を行う場合において、他方の締約国の区域において当該強制規格又は任意規格について適合性を評価する機関の認定、認可、免許の交付又はその他の承認を拒否するときは、当該他方の締約国の要請に応じ、その理由について説明する。

5　貿易の技術的障害に関する協定6.3の規定を適用するほか、一方の締約国は、他方の締約国の区域内の適合性評価機関によって行われた適合性評価手続の結果を自国の区域において承認することを容易にする協定又は取決めを締結するための交渉を行うことについて当該他方の締約国から要請を受けた場合において、当該要請を拒否するときは、当該他方の締約国の要請に応じ、その理由について説明する。

透明性

第六・七条　透明性

1　一方の締約国は、自国の法令又は行政上の措置に従うことを条件として、他方の締約国の者が自国の者に与えられる条件よりも不利でない条件で強制規格、任意規格及び適合性評価手続の作成に参加することを認める。

2　各締約国は、適用可能な場合には、自国の区域内の非政府機関に対し、任意規格及び任意の適合性評価手続の作成に関連して1の規定を遵守するよう勧告する。

2.　Each Party recognises that a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the Area of the other Party. Each Party shall, on request of the other Party, provide information on the range of such mechanisms used with a view to facilitating acceptance of conformity assessment results.

3.　Where a Party does not accept the results of a conformity assessment procedure conducted in the Area of the other Party as referred to in paragraph 1, it shall, on request of the other Party, explain the reasons therefor.

4.　Where a Party accredits, approves, licenses, or otherwise recognises a body assessing conformity with a specific technical regulation or standard in its Area and refuses to accredit, approve, license, or otherwise recognise a body assessing conformity with that technical regulation or standard in the Area of the other Party, it shall, on request of the other Party, explain the reasons therefor.

5.　Further to paragraph 3 of Article 6 of the TBT Agreement, where a Party declines a request from the other Party to engage in negotiations to conclude an agreement or arrangement on facilitating recognition in the Area of the Party of the results of conformity assessment procedures conducted by the conformity assessment bodies in the Area of the other Party, it shall, on request of the other Party, explain the reasons therefor.

Article 6.7
Transparency

1.　Each Party shall allow persons of the other Party to participate in the development of technical regulations, standards and conformity assessment procedures, subject to its laws and regulations or administrative arrangements, on terms no less favourable than those accorded to its own persons.

2.　As applicable, each Party shall recommend that non-governmental bodies in its Area observe paragraph 1 in relation to the development of standards and voluntary conformity assessment procedures.

3　一方の締約国は、貿易の技術的障害に関する協定2.9.2、2.10.1、5.6.2又は5.7.1の規定に従って通報を行う場合には、貿易の技術的障害に関する協定第十条の規定に従って自国が設けた照会所を通じて、他方の締約国に対し当該通報の写しを直ちに電子的に提供する。一方の締約国は、他方の締約国の要請があった場合には、当該他方の締約国に対し、自国が制定した又は制定しようとしている強制規格、任意規格又は適合性評価手続の目的及び必要性に関する情報を提供する。

第六・八条　強制規格、任意規格及び適合性評価手続に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに強制規格、任意規格及び適合性評価手続に関する小委員会（以下この章において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　強制規格、任意規格及び適合性評価手続に関する情報の交換を行うこと。

(b)　この章の規定の実施及び運用について検討及び監視を行うこと。

(c)　強制規格、任意規格及び適合性評価手続に関連する事項について協議すること（両締約国が決定する場合には、特別作業部会を設置することにより協議することを含む。）。

(d)　この章の規定に関連する問題について討議すること。

(e)　適当な場合には、合同委員会に対し小委員会の所見及び討議の結果を報告すること。

(f)　合同委員会が委任するその他の任務を遂行すること。

3. Where a Party makes a notification in accordance with paragraph 9.2 or 10.1 of Article 2, or paragraph 6.2 or 7.1 of Article 5, of the TBT Agreement, it shall provide immediately a copy of the notification to the other Party electronically through the enquiry point the Party has established in accordance with Article 10 of the TBT Agreement. On request of the other Party, a Party shall provide the other Party with information regarding the objective of, and rationale for, a technical regulation, standard or conformity assessment procedure that the Party has adopted or is proposing to adopt.

Article 6.8
Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) exchanging information on technical regulations, standards and conformity assessment procedures;

(b) reviewing and monitoring the implementation and operation of this Chapter;

(c) undertaking consultation on issues related to technical regulations, standards and conformity assessment procedures, including, if the Parties so decide, by establishing *ad hoc* working groups;

(d) discussing any issues related to this Chapter;

(e) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and

(f) carrying out other functions as may be delegated by the Joint Committee.

3 (a) 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

(b) 小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者であって、討議される問題に関連する必要な専門知識を有するものを小委員会の会合に出席するよう招請することができる。

4 小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

5 一方の締約国は、この章の規定に関連する問題について協議することについて他方の締約国から要請を受けた場合において、当該要請を拒否するときは、当該他方の締約国の要請に応じ、その理由について説明する。

第六・九条　この章における調整当局

1 この章の規定を効果的に実施し、及び運用するため、各締約国は、次の政府当局をこの章における調整当局として指定する。

(a) オーストラリアについては、産業省又はその後継機関

(b) 日本国については、外務省又はその後継機関

2 この章における調整当局は、次のことを任務とする。

(a) 小委員会の作業を調整し、並びにこの章の規定及び小委員会の決定の実施を容易にすること。

(b) 強制規格、任意規格及び適合性評価手続に関する他方の締約国からの全ての妥当な照会に応じ、並びに適当な場合にはその他の関連する情報を当該他方の締約国に提供すること。

この章における調整当局

3. The Sub-Committee:

(a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and

(b) may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

5. Where a Party declines a request from the other Party to consult on an issue relevant to this Chapter, it shall, on request of the other Party, explain the reasons therefor.

Article 6.9
Chapter Coordinator

1. For the purposes of the effective implementation and operation of this Chapter, each Party shall designate the following governmental authority as its Chapter Coordinator:

(a) for Australia, the Department of Industry, or its successor; and

(b) for Japan, the Ministry of Foreign Affairs, or its successor.

2. The functions of the Chapter Coordinators shall be:

(a) coordinating the work of the Sub-Committee and facilitating the implementation of this Chapter and the decisions of the Sub-Committee; and

(b) answering all reasonable enquiries from the other Party regarding technical regulations, standards and conformity assessment procedures and, as appropriate, providing the other Party with other relevant information.

3　この章における調整当局は、合意された方法であって、自らの任務の効率的かつ効果的な遂行のために適当なものによって相互に連絡する。

第六・十条　情報の交換

この章の規定に従い一方の締約国の要請に応じて提供される情報及び説明は、合理的な期間内に印刷物又は電子的に提供される。

第六・十一条　第十九章（紛争解決）の規定の不適用

第十九章（紛争解決）に定める紛争解決手続は、この章の規定については、適用しない。

第七章　食料供給

第七・一条　基本原則

両締約国は、食料の貿易における安定的な関係を強化することが重要であることを認識する。

第七・二条　定義

この章の規定の適用上、「重要な食料」とは、附属書四（重要な食料の表）に掲げる物品をいう。

3. The Chapter Coordinators shall communicate with each other by any agreed method that is appropriate for the efficient and effective discharge of their functions.

Article 6.10
Information Exchange

Any information or explanation that is provided on request of a Party in accordance with the provisions of this Chapter shall be provided in print or electronically within a reasonable period of time.

Article 6.11
Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

CHAPTER 7
FOOD SUPPLY

Article 7.1
Basic Principle

The Parties recognise the importance of strengthening their stable relationship in trade in food.

Article 7.2
Definitions

For the purposes of this Chapter, the term "essential food" means any good listed in Annex 4 (List of Essential Food).

重要な食料の輸出の制限

第七・三条　重要な食料の輸出の制限

1　一方の締約国は、他方の締約国への重要な食料の輸出又は輸出のための販売についての禁止又は制限であって、千九百九十四年のガット第十一条2(a)の規定に基づくいかなるものも導入し、又は維持しないよう努める。

2　一方の締約国が、千九百九十四年のガット第十一条2(a)の規定に基づく他方の締約国への重要な食料の輸出の禁止又は制限を採用するときは、次のことを行う。

(a)　他方の締約国の食糧安全保障に及ぼし得る悪影響に妥当な考慮を払った上で、当該禁止又は制限を必要な範囲に限定するよう努めること。

(b)　当該禁止又は制限を採用するに先立ち、実行可能な限り事前かつ速やかに、他方の締約国に対し、当該禁止又は制限及びその理由を当該禁止又は制限の性質及び予定される期間とともに書面により通報すること。

(c)　他方の締約国の要請に基づき、当該他方の締約国の食糧安全保障に及ぼす悪影響を最小限にするため、当該禁止又は制限に関するいかなる事項についても、協議のための合理的な機会を他方の締約国に対して提供すること。

3　両締約国は、別段の合意をする場合を除くほか、この協定の効力発生の日から十年を経過した後、重要な食料の輸出又は輸出のための販売についての禁止又は制限の導入又は維持を回避するための取組方法を検討するため、この条の規定について見直しを行う。

Article 7.3
Export Restrictions on Essential Food

1. Each Party shall endeavour not to introduce or maintain any prohibitions or restrictions on the exportation or sale for export of any essential food to the other Party as set out in paragraph 2(a) of Article XI of the GATT 1994.

2. Where a Party intends to adopt an export prohibition or restriction on an essential food to the other Party in accordance with paragraph 2(a) of Article XI of the GATT 1994, it shall:

(a) seek to limit such prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party's food security;

(b) before adopting such a prohibition or restriction, provide notice in writing, as far in advance as practicable, to the other Party of such prohibition or restriction and its reasons, together with its nature and expected duration; and

(c) on request, provide the other Party with reasonable opportunity for consultation with respect to any matter related to such prohibition or restriction with a view to minimising the negative effects on the other Party's food security.

3. The Parties shall review this Article with a view to considering the approach on avoiding the introduction or maintenance of any prohibition or restriction on the exportation or sale for export of essential food ten years after the date of entry into force of this Agreement, unless the Parties otherwise agree.

投資の促進及び円滑化

重要な食料の供給のための協議

基本原則

第七・四条　投資の促進及び円滑化

各締約国は、食料分野への投資を促進するため、他方の締約国内の関心を有する者からの食料分野への投資に関する全ての照会に回答し、及び適当な場合には、関連する情報を提供する連絡部局を指定する。

第七・五条　重要な食料の供給のための協議

1　各締約国は、重要な食料ごとに迅速な連絡を行うための連絡部局を指定する。

2　一方の締約国は、重要な食料の輸出量について顕著な減少が予見される場合には、他方の締約国に速やかに通報する。

3　両締約国は、重要な食料の安定的な貿易を支援するため、2に規定する問題に関する協議を行う。当該協議は、両締約国政府の代表により行われるものとし、両締約国政府は、他の公私の団体の代表者であって、討議される問題に関連する必要な専門知識を有するものを招請することができる。

第八章　エネルギー及び鉱物資源

第八・一条　基本原則

両締約国は、エネルギー及び鉱物資源の分野における安定的かつ互恵的な関係を強化することが重要であることを認識する。

Article 7.4
Promotion and Facilitation of Investment

In order to promote investment in the food sector, each Party shall designate a contact point to respond to all enquiries from interested parties in the other Party regarding investment in the food sector and, if appropriate, to provide the relevant information.

Article 7.5
Consultations for Supply of Essential Food

1. Each Party shall designate a contact point for each essential food for prompt communication.

2. Each Party shall promptly notify the other Party when a significant decrease in the export volume of any essential food is foreseen.

3. The Parties shall enter into consultations with respect to the matters specified in paragraph 2 with a view to supporting stable trade in essential food. Such consultations shall be held by representatives of the Governments of the Parties, and the Governments of the Parties may invite representatives of other public and private entities with necessary expertise relevant to the issues to be discussed.

CHAPTER 8
ENERGY AND MINERAL RESOURCES

Article 8.1
Basic Principle

The Parties recognise the importance of strengthening their stable and mutually beneficial relationship in the energy and mineral resources sector.

定義

第八・二条　定義

この章の規定の適用上、

(a) 「エネルギー・鉱物資源物品」とは、附属書五（エネルギー・鉱物資源物品の表）に掲げる物品をいう。

(b) 「エネルギー・鉱物資源規制機関」とは、エネルギー及び鉱物資源の規制に責任を有する機関をいう。

(c) 「エネルギー・鉱物資源規制措置」とは、エネルギー・鉱物資源物品の探査、採掘、加工、生産、輸送、分配又は販売に直接影響を及ぼす一又は二以上のエネルギー・鉱物資源規制機関による措置をいう。

(d) 「輸出許可手続」とは、輸出許可制度を運用するために締約国が用いる行政上の手続（「許可」というか否かを問わない。）であって、当該締約国からの輸出に先立ち関係行政機関に対して申請書その他の書類（通関用のものを除く。）を提出することを要求するものをいう。

エネルギー及び鉱物資源の安定的な供給

第八・三条　エネルギー及び鉱物資源の安定的な供給

1　各締約国は、エネルギー・鉱物資源物品の安定的な供給の重要性並びに貿易、投資及び協力（基盤の整備に関する協力を含む。）が長期的な安全保障を達成する上で果たす役割の重要性を認識し、そのような安定的な供給及び長期的な安全保障の目的を達成するため、利用し得る妥当な措置をとる。

Article 8.2
Definitions

For the purposes of this Chapter:

(a) the term "energy and mineral resource good" means any good listed in Annex 5 (List of Energy and Mineral Resource Goods);

(b) the term "energy and mineral resource regulatory body" means any body responsible for the regulation of energy and mineral resources;

(c) the term "energy and mineral resource regulatory measure" means any measure by one or more energy and mineral resource regulatory body that directly affects the exploration, extraction, processing, production, transportation, distribution or sale of an energy and mineral resource good; and

(d) the term "export licensing procedures" means administrative procedures, whether or not referred to as "licensing", used by a Party for the operation of export licensing regimes requiring the submission of an application or other documentation, other than that required for customs clearance purposes, to the relevant administrative body, as a prior condition for exportation from that Party.

Article 8.3
Stable Supply of Energy and Mineral Resources

1. Recognising the importance of a stable supply of energy and mineral resource goods and the role that trade, investment and cooperation (including on infrastructure development) play in achieving long term security, each Party shall take reasonable measures as may be available to it for that purpose.

2　エネルギー・鉱物資源物品の供給に重大かつ継続的な中断又はその懸念が生ずるときは、一方の締約国は、他方の締約国に対し、協議を要請することができる。ただし、当該協議の要請は、第十九・四条（紛争解決―協議）の規定の適用を妨げない。当該協議の要請が行われる場合には、当該他方の締約国は、当該要請に迅速に応ずるものとし、当該要請が受領された日の後合理的な期間内に、その問題を議論するために協議を開始する。両締約国は、そのような重大かつ継続的な中断又はその懸念の解消に資するためにそれぞれが利用し得る適切な措置を検討し、かつ、講ずるよう努める。

第八・四条　輸出の制限

1　各締約国は、エネルギー・鉱物資源物品の輸出又は輸出のための販売についての禁止又は制限であって、千九百九十四年のガット第十一条2(a)の規定に基づく又は千九百九十四年のガット第二十条(g)の規定に適合してとられるいかなるものも導入し、又は維持しないよう努める。

2　一方の締約国が、千九百九十四年のガット第十一条2(a)又は第二十条(g)の規定に基づくエネルギー・鉱物資源物品の輸出の禁止又は制限を採用する意図を有するときは、次のことを行う。

(a)　他方の締約国のエネルギー及び鉱物資源の安全保障に及ぼし得る悪影響に妥当な考慮を払った上で、当該禁止又は制限を必要な範囲に限定するよう努めること。

(b)　実行可能な限り事前かつ速やかに、他方の締約国に対し、当該禁止又は制限及びその理由を当該禁止又は制限の性質及び予定される期間とともに書面により通報すること。

(c)　他方の締約国の要請に基づき、当該禁止又は制限に関するいかなる事項についても協議のための合理的な機会を他方の締約国に対して提供すること。

2.　Without prejudice to Article 19.4 (Dispute Settlement - Consultations), if there arises a severe and sustained disruption to supply of an energy and mineral resource good or threat thereof, a Party may request consultations with the other Party. When such a request is made, the other Party shall reply promptly to the request and enter into consultations to discuss the matter within a reasonable period of time after the date of receipt of that request. The Parties shall explore and endeavour to take any appropriate actions available to them that would contribute to the resolution of the disruption or threat thereof described above.

Article 8.4
Export Restrictions

1.　Each Party shall endeavour not to introduce or maintain any prohibitions or restrictions on the exportation or sale for export of any energy and mineral resource goods as set out in paragraph 2(a) of Article XI, or taken consistently with Article XX(g), of the GATT 1994.

2.　Where a Party intends to adopt an export prohibition or restriction on an energy and mineral resource good in accordance with paragraph 2(a) of Article XI or Article XX(g) of the GATT 1994, the Party shall:

(a)　seek to limit such prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party's energy and mineral resources security;

(b)　provide notice in writing, as far in advance as practicable, to the other Party of such prohibition or restriction and its reasons together with its nature and expected duration; and

(c)　on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to such prohibition or restriction.

注釈　この条のいかなる規定も、両締約国に対し、千九百九十四年のガットの関連する規定に適合しない措置をとることを要求するものと解してはならない。

第八・五条　輸出許可手続及びその運用

一方の締約国が、エネルギー・鉱物資源物品に関し、輸出許可手続を採用し、又は維持する場合には、次のとおりとする。

(a) 自国の法令に従い、透明性があり、かつ、予見可能な方法で実施する。

(b) 申請書の提出のための手続に関する全ての情報、申請者が赴くべき行政機関及び輸出許可の対象とされる産品の表は、できる限り速やかに、他方の締約国及び当該他方の締約国の貿易業者がこれらを知ることができるような方法で公表する。輸出許可手続又は輸出許可の対象とされる産品の表の変更についても、同様とする。

(c) 当該一方の締約国は、他方の締約国の要請があった場合には、自国の法令に従い、輸出制限の運用についての全ての関連情報を提供する。

(d) 当該一方の締約国は、輸出許可によって割当てを実施している場合には、他方の締約国に対し、割当ての総量及びその変更を通報する。

(e) 当該一方の締約国は、他方の締約国の要請があった場合には、輸出許可手続に関する規則について当該他方の締約国との協議を行う。

Note: For greater certainty, nothing in this Article shall be construed to require the Parties to take any measures inconsistent with the relevant provisions of the GATT 1994.

Article 8.5
Export Licensing Procedures and Administrations

If a Party adopts or maintains export licensing procedures with respect to an energy and mineral resource good:

(a) the implementation shall be undertaken in a transparent and predictable manner, in accordance with its laws and regulations;

(b) all information concerning procedures for the submission of applications, the administrative bodies to be approached and the lists of products subject to the licensing requirement shall be published, as soon as possible, in such a manner as to enable the other Party and traders of the other Party to become acquainted with them. Any modification to export licensing procedures or the list of products subject to export licensing shall also be published in the same manner;

(c) the Party shall provide, on request of the other Party, all relevant information concerning the administration of the restrictions in accordance with its laws and regulations;

(d) when administering quotas by means of export licensing, the Party shall inform the other Party of the overall amount of quotas to be applied and any change thereof;

(e) the Party shall hold consultations on request of the other Party, on the rules for such procedures with the other Party; and

(f) 当該他方の締約国の申請者は、輸出許可の申請が承認されなかった場合において、要請したときは、その理由を示されるものとし、また、当該申請の提出を受けた当該一方の締約国の法令又は手続により異議を申し立て、又は審査を請求する権利を有する。

第八・六条　エネルギー・鉱物資源規制措置

1　各締約国は、この協定の効力発生の日の後に一般に適用されるエネルギー・鉱物資源規制措置を導入するに当たり、商業上の活動に及ぼす影響を考慮し、自国の法令に従い秩序ある衡平な方法で当該措置を実施する。

2　一方の締約国の要請があった場合には、他方の締約国は、一般に適用される新たなエネルギー・鉱物資源規制措置に関する情報を速やかに提供し、質問に応ずる。

3　一方の締約国は、一般に適用される新たなエネルギー・鉱物資源規制措置であって、この章の規定の運用に著しく影響を及ぼす可能性があり、又はこの章の規定に基づく他方の締約国の利益に実質的に影響を及ぼす可能性があると認められるものを採用する場合には、他方の締約国に対し、当該措置の実施の前に又は実施後できる限り速やかに、通報する。

4　一方の締約国が3に規定する新たなエネルギー・鉱物資源規制措置を採用する場合において、当該一方の締約国は、他方の締約国の要請があったときは、当該他方の締約国と協議を行う。当該一方の締約国は、当該他方の締約国が当該協議において提示する見解に対し妥当な考慮を払う。

(f) if a licence application is not approved, an applicant of the other Party shall, on request, be given the reason therefor and shall have a right of appeal or review in accordance with the legislation or procedures of the Party to which the licence application is submitted.

Article 8.6
Energy and Mineral Resource Regulatory Measures

1. In the introduction of any energy and mineral resource regulatory measure of general application after the date of entry into force of this Agreement, a Party shall take into consideration the impact on commercial activities and implement such measure in an orderly and equitable manner in accordance with its laws and regulations.

2. On request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any new energy and mineral resource regulatory measure of general application.

3. In cases where a Party adopts any new energy and mineral resource regulatory measure of general application that might materially affect the operation of this Chapter or otherwise substantially affect the other Party's interests under this Chapter, the Party shall notify the other Party of such measure prior to the implementation of such measure, or as soon as possible thereafter.

4. Where a Party adopts any new energy and mineral resource regulatory measure under paragraph 3, it shall, on request of the other Party, hold consultations with the other Party. Each Party shall accord due consideration to views presented by the other Party in the course of such consultations.

協力

第八・七条　協力

両締約国は、それぞれ自国の法令に従い、かつ、利用可能な資源の範囲内で、エネルギー及び鉱物資源の分野における安定的かつ互恵的な関係を強化するための協力を促進する。

エネルギー及び鉱物資源に関する小委員会

第八・八条　エネルギー及び鉱物資源に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここにエネルギー及び鉱物資源に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　この章の規定に関連する問題について情報を交換すること。

(c)　エネルギー及び鉱物資源の分野における発展を考慮し、この章の規定の見直しを行うこと。

(d)　この章の規定に関連する問題について、適当な場合には、この協定に基づいて設置される他の関連する小委員会と協力して、討議すること。

(e)　適当な場合には、合同委員会に対し小委員会の所見を報告し、勧告を行うこと。

(f)　合同委員会が委任するその他の任務を遂行すること。

3　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

Article 8.7
Cooperation

The Parties shall, in accordance with their respective laws and regulations and subject to their available resources, promote cooperation for strengthening stable and mutually beneficial relationships in the energy and mineral resources sector.

Article 8.8
Sub-Committee on Energy and Mineral Resources

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Energy and Mineral Resources (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) exchanging information on any matters related to this Chapter;

(c) reviewing the provisions of this Chapter, taking into account developments in the energy and mineral resources sector;

(d) discussing any issues related to this Chapter, in cooperation, where appropriate, with other relevant Sub-Committees established in accordance with this Agreement;

(e) as appropriate, reporting the findings of the Sub-Committee, and making recommendations to the Joint Committee; and

(f) carry out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

4　小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

5　小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者（民間部門の又は地域政府若しくは地方政府の代表者を含む。）であって、討議される問題に関連する必要な専門知識を有するものを小委員会の会合に出席するよう招請することができる。

第九章　サービスの貿易

第九・一条　適用範囲

1　この章の規定は、締約国が採用し、又は維持する措置であって、サービスの貿易に影響を及ぼすものについて適用する。当該措置には、次のものを含む。

(a)　サービスの提供に係る措置

注釈　サービスの提供に係る措置には、サービスの提供を行うための条件として金銭上の保証を提供することに関する措置を含む。

(b)　サービスの購入若しくは利用又はサービスに対する支払に係る措置

(c)　サービスの提供に関連して、公衆一般に提供されるサービスへのアクセス及び当該サービスの利用に係る措置

(d)　当該締約国の区域内における他方の締約国のサービス提供者の存在に係る措置

2　この章の規定は、次のものについては、適用しない。

(a)　航空運送サービスに関し、運輸権（いかなる方法で与えられるものであるかを問わない。）に影響を及ぼす措置又は運輸権の行使に直接関係するサービスに影響を及ぼす措置。ただし、次に掲げる事項に影響を及ぼすものを除く。

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the private sector, or regional or local governments, with expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

CHAPTER 9
TRADE IN SERVICES

Article 9.1
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade in services, including measures with respect to:

(a) the supply of a service;

Note: Measures with respect to the supply of a service include those with respect to the provision of any financial security as a condition for the supply of a service.

(b) the purchase or use of, or payment for, a service;

(c) the access to services offered to the public generally and the use of them, in connection with the supply of a service; and

(d) the presence in its Area of a service supplier of the other Party.

2. This Chapter shall not apply to:

(a) with respect to air transport services, measures affecting traffic rights, however granted, or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:

(i) 航空機の修理及び保守のサービス

(ii) 航空運送サービスの販売及びマーケティング

(iii) コンピュータ予約システムのサービス

注釈　両締約国は、サービス貿易一般協定航空運送サービスに関する附属書の検討に関する多角的交渉に留意する。当該多角的交渉が終了した時は、両締約国は、当該多角的交渉の結果を組み込むため、この協定の適当な改正について討議することを目的として見直しを行う。

(b) 政府調達

(c) 第九・十二条に規定する場合を除くほか、締約国又は当該締約国の公的企業により交付される補助金（贈与、公的に支援される借款、保証及び保険を含む。）

(d) 一方の締約国の雇用市場へのアクセスを求める他方の締約国の自然人に影響を及ぼす措置及び国籍、市民権又は永続的な居住若しくは雇用に関する措置

(e) 政府の権限の行使として提供されるサービス

定義

第九・二条　定義

この章の規定の適用上、

(a) 「航空機の修理及び保守のサービス」とは、航空機がサービスを提供していない間に当該航空機又はその一部に対して行われる活動をいい、いわゆるライン・メンテナンスを含まない。

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system services;

Note: The Parties note the multilateral negotiations with respect to the review of the Annex on Air Transport Services of the GATS. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

(b) government procurement;

(c) subsidies provided by a Party or a state enterprise thereof including grants, government-supported loans, guarantees and insurance, except as provided for in Article 9.11;

(d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding nationality or citizenship, or residence or employment on a permanent basis; and

(e) services supplied in the exercise of governmental authority.

Article 9.2
Definitions

For the purposes of this Chapter:

(a) the term "aircraft repair and maintenance services" means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;

(b) 「業務上の拠点」とは、業務を行うための又は自由職業のための事業所をいい、これらの事業所には、サービスの提供を目的として締約国の区域内で行われる次のいずれかの行為により置かれるものを含む。

(i) 企業の設立、取得又は維持

(ii) 支店又は代表事務所の設置又は維持

(c) 「コンピュータ予約システムのサービス」とは、航空機の発着予定、空席状況、運賃及び運賃規則に関する情報が組み込まれたコンピュータ・システムを通じて予約を受け付け、又は発券を行うことにより提供するサービスをいう。

(d) 「他方の締約国の企業」とは、次のいずれかの企業をいう。

(i) 他方の締約国の法律に基づいて設立され、又は組織される企業

(ii) 業務上の拠点を通じてサービスが提供される場合には、次のいずれかの者が所有し、又は支配する企業

(A) 他方の締約国の自然人

(B) (i)に規定する他方の締約国の企業

(e) 「締約国が採用し、又は維持する措置」とは、次の措置をいう。

(i) 締約国の中央、地域又は地方の政府又は機関が採用し、又は維持する措置

(b) the term "commercial presence" means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of an enterprise; or

(ii) the creation or maintenance of a branch or a representative office,

within the Area of a Party for the purposes of supplying a service;

(c) the term "computer reservation system services" means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

(d) the term "enterprise of the other Party" means an enterprise which is either:

(i) constituted or otherwise organised in accordance with the law of the other Party; or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of the other Party; or

(B) enterprises of the other Party identified under subparagraph (i);

(e) the term "measure adopted or maintained by a Party" means any measure adopted or maintained by:

(i) central, regional or local governments or authorities of a Party; and

(ii) 非政府機関が、締約国の中央、地域又は地方の政府又は機関によって委任された権限を行使するに当たって、採用し、又は維持する措置

(f) 「独占的なサービス提供者」とは、締約国が自国の区域の関連市場におけるサービスの唯一の提供者として法令上又は事実上許可し、又は設立する者（公私を問わない。）をいう。

(g) 「航空運送サービスの販売及びマーケティング」とは、関係する航空運送人が自己の航空運送サービスの販売及びマーケティング（市場調査、広告、流通その他マーケティングの全ての側面を含む。）を自由に行う機会をいう。ただし、これらの活動には、航空運送サービスの価格の決定及びサービスに適用される条件を含まない。

(h) 「サービス消費者」とは、サービスを受け、又は利用する者をいう。

(i) 「他方の締約国のサービス」とは、次のいずれかのサービスをいう。

(i) 他方の締約国の区域から又はその区域内で提供されるサービス。ただし、海上運送サービスについては、他方の締約国の法律に従って登録されている船舶が提供するサービス又は他方の締約国の者が船舶を運航し、若しくは船舶の全体若しくは一部を利用することを通じて提供するサービスに限る。

(ii) 業務上の拠点又は自然人の存在を通じてサービスが提供される場合には、他方の締約国のサービス提供者が提供するサービス

(j) 「政府の権限の行使として提供されるサービス」とは、商業的な原則に基づかず、かつ、一又は二以上のサービス提供者との競争を行うことなく提供されるサービスをいう。

(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities of a Party;

(f) the term "monopoly supplier of a service" means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;

(g) the term "selling and marketing of air transport services" means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

(h) the term "service consumer" means any person that receives or uses a service;

(i) the term "services of the other Party" means services which are supplied:

(i) from or in the Area of the other Party, or in the case of maritime transport services, by a vessel registered in accordance with the law of the other Party, or by a person of the other Party which supplies the services through the operation of a vessel or its use in whole or in part; or

(ii) in the case of the supply of services through commercial presence or through the presence of natural persons, by service suppliers of the other Party;

(j) the term "service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

(k) 「サービス提供者」とは、サービスを提供しようとし、又は提供する者をいう。

注釈 企業がサービスを直接ではなく、支店、代表事務所その他の形態の業務上の拠点を通じて提供し、又は提供しようとする場合には、サービス提供者（すなわち、当該企業）に対し、この章の規定に従ってサービス提供者に与えられる待遇が当該業務上の拠点を通じて与えられる。当該待遇は、当該業務上の拠点に及ぼされるものとし、サービスが提供され、又は提供されようとする締約国の区域外に所在する当該サービス提供者の部分に及ぼされる必要はない。

(l) 「公的企業」とは、締約国が所有し、又は支配している企業をいう。

(m) 「サービスの提供」には、サービスの生産、流通、マーケティング、販売及び納入を含む。

(n) 「サービスの貿易」とは、次に規定する態様のサービスの提供をいう。

(i) 一方の締約国の区域から他方の締約国の区域へのサービスの提供（越境の態様による提供）

(ii) 一方の締約国の区域内における サービスの提供であって他方の締約国のサービス消費者に対して行われるもの（海外消費の態様による提供）

(iii) 一方の締約国のサービス提供者によるサービスの提供であって他方の締約国の区域内の業務上の拠点を通じて行われるもの（業務上の拠点を通ずる態様による提供）

(iv) 一方の締約国のサービス提供者によるサービスの提供であって他方の締約国の区域内において当該一方の締約国の自然人の存在を通じて行われるもの（自然人の存在を通ずる態様による提供）

(k) the term “service supplier” means any person that seeks to supply or supplies a service;

Note: Where the service is not supplied or sought to be supplied directly by an enterprise but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the enterprise) shall, nonetheless, through such commercial presence be accorded the treatment provided for service suppliers in accordance with this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied or sought to be supplied and need not be extended to any other parts of the supplier located outside the Area of a Party where the service is supplied or sought to be supplied.

(l) the term “state enterprise” means an enterprise owned or controlled by a Party;

(m) the term “supply of a service” includes the production, distribution, marketing, sale and delivery of a service;

(n) the term “trade in services” means the supply of a service:

(i) from the Area of a Party into the Area of the other Party (“cross-border supply mode”);

(ii) in the Area of a Party to the service consumer of the other Party (“consumption abroad mode”);

(iii) by a service supplier of a Party, through commercial presence in the Area of the other Party (“commercial presence mode”); and

(iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party (“presence of natural persons mode”); and

(o) 「運輸権」とは、いずれかの締約国内の地点を出発地若しくは目的地として又は当該締約国内若しくはその上空において、運航し、又は有償若しくは貸切りで旅客、貨物若しくは郵便物を運送する定期又は不定期の航空運送サービスに係る権利（運航地点、運営路線、運送するものの種類、提供する輸送力、運賃及びその条件並びに数、所有、支配その他航空企業を指定するための基準を含む。）をいう。

市場アクセス

第九・三条　市場アクセス

1　締約国は、前条(n)に規定するサービスの提供の態様による市場アクセスに関し、小地域を単位とするか自国の区域の全体を単位とするかを問わず、次の措置を採用し、又は維持してはならない。

(a) サービス提供者の数の制限（数量割当て、独占、排他的なサービス提供者又は経済上の需要を考慮するとの要件のいずれによるものであるかを問わない。）

(b) サービスの取引総額又は資産総額の制限（数量割当てによるもの又は経済上の需要を考慮するとの要件によるもの）

(c) サービスの事業の総数又は指定された数量単位によって表示されたサービスの総産出量の制限（数量割当てによるもの又は経済上の需要を考慮するとの要件によるもの）

注釈　この(c)の規定は、サービスの提供のための投入を制限する締約国の措置については、適用しない。

(o) the term "traffic rights" means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 9.3
Market Access

1. With respect to market access through the modes of supply defined in subparagraph (n) of Article 9.2, a Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire Area, measures that are defined as:

(a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirements of an economic needs test;

(c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirements of an economic needs test;

Note: This subparagraph shall not apply to measures of a Party which limit inputs for the supply of services.

(d) 特定のサービスの分野において雇用され、又はサービス提供者が雇用する自然人であって、特定のサービスの提供に必要であり、かつ、当該提供に直接関係するものの総数の制限（数量割当てによるもの又は経済上の需要を考慮するとの要件によるもの）

(e) サービス提供者がサービスを提供するに当たり、法定の事業体又は合弁企業について特定の形態を制限し、又は要求する措置

(f) 外国資本の参加の制限（外国資本による株式保有の比率の上限を定めるもの又は外国資本による個別若しくは全体の投資総額の比率の上限を定めるもの）

2 締約国は、前条(n)(i)に規定する提供の態様によるサービスの提供に関し、国境を越える資本の移動が当該サービス自体の重要な部分である場合には、当該資本の移動を認める。締約国は、前条(n)(iii)に規定する提供の態様によるサービスの提供に関し、自国の区域への関連する資本の移動を認める。

内国民待遇

第九・四条　内国民待遇

1 一方の締約国は、他方の締約国のサービス及びサービス提供者に対し、自国の同種のサービス及びサービス提供者に与える待遇よりも不利でない待遇を与える。

注釈　この条のいかなる規定も、いずれかの締約国に対し、関連するサービス又はサービス提供者が自国のものでないことにより生ずる競争上の固有の不利益を補償することを要求するものと解してはならない。

2 この条の規定に係る他方の締約国の措置であって両締約国間の二重課税の回避のための国際協定の適用の対象となるものについては、第十九章（紛争解決）に定める紛争解決手続を適用しない。

(d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirements of an economic needs test;

(e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

2. With respect to the supply of a service through the mode of supply referred to in subparagraph (n)(i) of Article 9.2, where the cross-border movement of capital is an essential part of the service itself, a Party shall allow such movement of capital. With respect to the supply of a service through the mode of supply referred to in subparagraph (n)(iii) of Article 9.2, a Party shall allow related transfers of capital into its Area.

Article 9.4
National Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.

Note: Nothing in this Article shall be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Article with respect to a measure of the other Party that falls within the scope of an international agreement between the Parties relating to the avoidance of double taxation.

最恵国待遇

第九・五条　最恵国待遇

一方の締約国は、他方の締約国のサービス及びサービス提供者に対し、第三国の同種のサービス及びサービス提供者に与える待遇よりも不利でない待遇を与える。

現地における拠点

第九・六条　現地における拠点

いずれの一方の締約国も、他方の締約国のサービス提供者に対し、サービスの提供を行うための条件として、自国の区域内に代表事務所若しくは何らかの形態の企業を設立し、若しくは維持し、又は居住することを求めてはならない。

注釈　この条の規定は、第九・二条(n)(iii)に規定するサービスの提供に関する措置については、適用しない。

適合しない措置

第九・七条　適合しない措置

1　第九・三条、第九・四条1、第九・五条及び前条の規定は、次のものについては、適用しない。

(a)　次の機関によりこの協定の効力発生の日において維持されるこれらの規定に適合しない措置であって、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）の表に記載するもの

(i)　締約国の中央政府

(ii)　日本国の都道府県又はオーストラリアの州若しくは準州

(b)　(a)(ii)に規定する都道府県又は州若しくは準州以外の締約国の地方政府によりこの協定の効力発生の日において維持されるこれらの規定に適合しない措置

Article 9.5
Most-Favoured-Nation Treatment

Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-Party.

Article 9.6
Local Presence

Neither Party shall require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its Area as a condition for the supply of a service.

Note: This Article shall not apply to the supply of a service described in subparagraph (n)(iii) of Article 9.2.

Article 9.7
Non-Conforming Measures

1. Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4 shall not apply to:

(a) any non-conforming measure that is maintained by the following on the date of entry into force of this Agreement, as set out in Schedules in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10):

(i) the central government of a Party; or

(ii) a State or Territory of Australia or a prefecture of Japan;

(b) any non-conforming measure that is maintained by a local government other than a prefecture or a State or Territory referred to in subparagraph (a)(ii) on the date of entry into force of this Agreement;

(c) (a)及び(b)に規定する措置の継続又は即時の更新

(d) (a)及び(b)に規定する措置の改正又は修正（当該改正又は修正の直前における当該措置と第九・三条、第九・四条1、第九・五条及び前条の規定との適合性の水準を低下させない場合に限る。）

2 第九・三条、第九・四条1、第九・五条及び前条の規定は、附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する分野、小分野又は活動に関して締約国が採用し、又は維持する措置については、適用しない。

3 一方の締約国が、この協定の効力発生の日の後に、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）の自国の表に記載する適合しない措置を改正し、若しくは修正する場合又は附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する分野、小分野若しくは活動に関する新たな若しくは一層制限的な措置を採用する場合には、当該一方の締約国は、その改正若しくは修正若しくは当該新たな若しくは一層制限的な措置の実施の前に、又は実施後できる限り速やかに、次のことを行う。

(a) 他方の締約国の要請があった場合には、自国が実施しようとし、又は実施した改正、修正又は措置に関し、速やかに情報を提供し、及び質問に応ずること。

(b) 可能な範囲内で、自国が実施しようとし、又は実施した改正、修正又は措置に関する他方の締約国による意見提出のための合理的な機会を与えること。

(c) 最大限に可能な範囲内で、他方の締約国に対し、そのような改正、修正又は措置であって、この協定に基づく当該他方の締約国の利益に実質的に影響を及ぼし得るものについて通報すること。

(c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b); or

(d) an amendment or modification to any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4.

2. Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10).

3. In cases where a Party makes an amendment or modification to any non-conforming measure set out in its Schedule in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) or where a Party adopts any new or more restrictive measure with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) after the date of entry into force of this Agreement, the Party shall, prior to the implementation of the amendment or modification or the new or more restrictive measure, or as soon as possible thereafter:

(a) on request of the other Party, promptly provide information and respond to questions pertaining to any such proposed or actual amendment, modification or measure;

(b) to the extent possible, provide a reasonable opportunity for comments by the other Party on any such proposed or actual amendment, modification or measure; and

(c) to the maximum extent possible, notify the other Party of any such amendment, modification or measure that may substantially affect the other Party's interests under this Agreement.

4　各締約国は、適当な場合には、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）及び附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する適合しない措置を削減し、又は撤廃するよう努める。

国内規制

第九・八条　国内規制

1　各締約国は、一般に適用される全ての措置であってサービスの貿易に影響を及ぼすものが合理的、客観的かつ公平な態様で実施されることを確保する。

2　各締約国は、サービスの貿易に影響を及ぼす行政上の決定について、当該影響を受けたサービス提供者の要請に応じて、速やかに当該決定を審査し、及び正当とされる場合に当該決定に適当な救済を与える司法裁判所、仲裁裁判所若しくは行政裁判所又は司法上の、仲裁による若しくは行政上の手続を維持し、又は実行可能な限り速やかに設定する。締約国は、当該手続が当該決定について責任を有する当局から独立したものでない場合には、当該手続において実際に客観的かつ公平な審査が行われることを確保する。

3　2の規定は、締約国に対し、その憲法上の構造又は法制の性質に反するような裁判所又は手続の設定を要求するものと解してはならない。

4　一方の締約国は、サービス提供者に対する許可、免許若しくは資格又は他方の締約国の技術上の基準に関連して当該一方の締約国が採用し、又は維持する措置がサービスの貿易に対する不必要な障害とならないことを確保するため、これらの措置が次の基準に適合することを確保するよう努める。

(a)　客観的かつ透明性のある基準（例えば、サービスを提供する能力）に基づくこと。

(b)　サービスの質を確保するために必要である以上に大きな負担とならないこと。

4.　Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) respectively.

Article 9.8
Domestic Regulation

1.　Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

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

3.　Paragraph 2 shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4.　With a view to ensuring that any measure adopted or maintained by a Party relating to the authorisation, licensing or qualification of service suppliers or to the technical standards of the other Party does not constitute an unnecessary barrier to trade in services, each Party shall endeavour to ensure that such measure:

(a)　is based on objective and transparent criteria, such as the competence and ability to supply services;

(b)　is not more burdensome than necessary to ensure the quality of services; and

(c) サービスの提供に対する偽装した制限とならないこと。

5 両締約国は、サービス貿易一般協定第六条4の規定に関する交渉の結果が効力を生ずる場合において、両締約国が適当と認めるときは、当該交渉の結果をこの協定に組み入れるため、当該交渉の結果について共同で検討を行う。

6 一方の締約国が免許要件及び免許の審査に係る手続、資格要件及び資格の審査に係る手続並びに技術上の基準に関連する措置を維持する場合には、当該一方の締約国は、次のことを行う。

(a) 実行可能な場合には、次のものを公に利用可能なものとすること。

(i) 免許又は職業上の資格を取得し、更新し、又は維持するための要件及び手続に関する情報

(ii) 技術上の基準に関する情報

(b) サービスの提供のために何らかの形態の許可が必要な場合には、次のことを行うことを確保すること。

(i) 自国の法令に基づき不備がないと認められる申請が提出された後合理的な期間内に、当該申請について検討し、該当する許可を与えるか否かについて決定し、その決定を申請者に通知すること。

(ii) 申請者の要請に応じ、(i)に規定する申請の処理状況に関する情報を不当に遅滞することなく提供すること。

(iii) 不備のある申請が提出された場合において、実行可能なときは、申請者の要請に応じ、当該申請を完全なものとするために必要な全ての追加の情報を特定すること。

(iv) 申請が不適格であると判断されたサービス提供者に対し、当該サービス提供者が許可を得るための方法を少なくとも一つ提供するよう努めること。

(c) does not constitute a disguised restriction on the supply of services.

5. If the results of the negotiations related to paragraph 4 of Article VI of the GATS enter into effect, the Parties shall jointly review those results with a view to their incorporation into this Agreement, as considered appropriate by the Parties.

6. Where a Party maintains measures relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards, the Party shall:

(a) where practicable, make publicly available:

(i) information on requirements and procedures to obtain, renew or retain any licences or professional qualifications; and

(ii) information on technical standards;

(b) where any form of authorisation is required for the supply of a service, ensure that it will:

(i) within a reasonable period of time after the submission of an application deemed complete under its laws and regulations, consider the application, make a decision as to whether or not to grant the relevant authorisation and inform the applicant of the decision;

(ii) on request of the applicant, provide without undue delay, information concerning the status of the application;

(iii) where practicable, in the case of an incomplete application, on request of an applicant, identify all the additional information that is required to complete the application;

(iv) endeavour to provide the service supplier whose application has been found to be deficient with at least one means to achieve the authorisation; and

注釈　許可を得るための方法には、当該一方の締約国において資格若しくは免許を有する自由職業家の監督の下で追加的な経験を得ること、特定の分野において追加的な学術上の研修若しくは試験を受けること又は語学試験を受けることが含まれるが、これらに限らない。

Note: Such means to achieve authorisation may include, but are not limited to, additional experience under the supervision of a professional qualified or licensed in that Party, additional academic training or exams in a specialised field, or language exams.

(v)　自国の権限のある当局が申請を拒否する場合において、その行政上の決定を申請者に対し書面により通知するときは、当該権限のある当局が当該申請者に対しその拒否の理由を書面により通知するようことを確保すること。

(v)　where a competent authority of a Party notifies an unsuccessful applicant of the administrative decision in writing, ensure that the competent authority informs the applicant of the reasons for denial of the application in writing; and

(c)　他方の締約国の自由職業家の能力を確認するための適当な手続を定めること。

(c)　provide for adequate procedures to verify the competency of professionals of the other Party.

7　一方の締約国は、自国の法令に従い、他方の締約国のサービス提供者が当該他方の締約国の区域内において取引する際に用いる企業の名称を使用することを許可するほか、当該企業の名称の使用が不当に制限されないことを確保する。

7. A Party shall, subject to its laws and regulations, permit service suppliers of the other Party to use the enterprise names under which they trade in the Area of the other Party and otherwise ensure that the use of enterprise names is not unduly restricted.

8　両締約国は、千九百九十八年十二月十四日に世界貿易機関の主催の下で採択された会計分野の国内規制に関する規律を実施するよう努める。

8. The Parties shall endeavour to implement the Disciplines on Domestic Regulation in the Accountancy Sector adopted under the auspices of the World Trade Organization on 14 December 1998.

9　この条の規定は、非政府機関が責任を負う措置については、適用しない。ただし、各締約国は、可能な場合には、非政府機関がこの条に規定する関連する要件に従うよう奨励する。

9. This Article shall not apply to any measures which fall within the responsibility of non-government bodies. However, each Party shall encourage, where possible, such non-government bodies to comply with the relevant requirements of this Article.

第九・九条　承認

Article 9.9
Recognition

1　一方の締約国は、他方の締約国のサービス提供者に対し許可、免許又は資格証明を与えるに当たり、自国の基準の全部又は一部を満たすために、他方の締約国において得られた教育若しくは経験、満たされた要件又は与えられた免許若しくは資格証明を承認することができる。

1. A Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party for the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers of the other Party.

2　1に規定する承認であって調和その他の方法により行うことができるものは、両締約国間の協定若しくは取決めに基づいて又は一方的に行うことができる。

3　一方の締約国が、第三国において得られた教育若しくは経験、満たされた要件又は与えられた免許若しくは資格証明を承認することとする場合には、次のとおりとする。

(a)　第九・五条のいかなる規定も、当該一方の締約国に対し、他方の締約国において得られた教育若しくは経験、満たされた要件又は与えられた免許若しくは資格証明を承認することを求めるものと解してはならない。

(b)　その承認が当該一方の締約国と当該第三国との間の協定又は取決めに基づいて与えられるときは、当該一方の締約国は、他方の締約国の要請に基づき、当該他方の締約国に対し、当該協定若しくは取決めへの当該他方の締約国の加入について交渉し、又はこれと同等の協定若しくは取決めについて交渉するための機会を十分に与える。

(c)　その承認が一方的に与えられるときは、当該一方の締約国は、他方の締約国に対し、当該他方の締約国において得られた教育若しくは経験、満たされた要件又は与えられた免許若しくは資格証明も承認されるべきであることについて意見を表明するための機会を十分に与える。

4　一方の締約国は、サービス提供者に対し許可、免許又は資格証明を与えるための自国の基準を適用するに当たり他方の締約国と第三国との間を差別する手段となり、又はサービスの貿易に対する偽装した制限となるような態様で承認を与えてはならない。

5　1に規定する承認は、適当な場合には、多数国間で合意された基準に基づくべきである。両締約国は、適当な場合には、承認のための共通の国際的基準及び自由職業等のサービスの業務のための共通の国際的基準を確立し、及び採用するため、関連する政府間機関及び非政府機関と協力して作業を行う。

2. Recognition referred to in paragraph 1, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or may be accorded unilaterally.

3. Where a Party recognises the education or experience obtained, requirements met, or licences or certifications granted in any non-Party:

(a) nothing in Article 9.5 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licences or certifications granted in the other Party;

(b) in cases where such recognition is accorded by an agreement or arrangement between the Party and the non-Party, the Party shall afford the other Party, on request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate one comparable with it; and

(c) in cases where such recognition is accorded unilaterally, the Party shall afford the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met, or licences or certifications granted in the other Party should also be recognised.

4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-Parties in the application of its standards or criteria for the authorisation, licensing or certification of services suppliers, or a disguised restriction on trade in services.

5. Wherever appropriate, recognition provided for in paragraph 1 should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organisations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

独占及び排他的なサービス提供者

第九・十条　独占及び排他的なサービス提供者

1　各締約国は、自国の区域内の独占的なサービス提供者が関連する市場において独占的なサービスを提供するに当たり、第九・三条、第九・四条1、第九・五条及び第九・六条の規定に基づく自国の義務が第九・七条の規定に基づく適合しない措置に該当する場合を除くほか、当該義務に反する態様で活動しないことを確保する。

2　締約国の独占的なサービス提供者が自己の独占権の範囲外のサービスであって第九・三条、第九・四条1、第九・五条及び第九・六条の規定に基づく当該締約国の義務に従うべきものを提供するに当たって直接に又は提携する会社を通じて競争する場合には、当該締約国は、当該義務が第九・七条の規定に基づく適合しない措置に該当する場合を除くほか、当該独占的なサービス提供者が自国の区域内において当該義務に反する態様で活動するために自己の独占的地位を濫用しないことを確保する。

注釈　この2の規定の適用上、サービス貿易一般協定第二十八条(n)(iii)に定める「提携」するの語の定義を準用する。

3　一方の締約国は、他方の締約国の独占的なサービス提供者が1又は2の規定に反する態様で活動していると信ずるに足りる理由がある場合には、当該独占的なサービス提供者を設立し、維持し、又は許可した当該他方の締約国に対し、当該他方の締約国の区域内における関連業務に関する特定の情報の提供を要請することができる。

4　この条の規定は、排他的なサービス提供者の場合、すなわち、締約国が法令上又は事実上、(a)少数のサービス提供者を許可し、又は設立し、かつ、(b)自国の区域内でこれらのサービス提供者の間の競争を実質的に妨げる場合についても適用する。

Article 9.10
Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's obligations under Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4, except those covered by the non-conforming measures under Article 9.7.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's obligations under Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4, except those covered by the non-conforming measures under Article 9.7, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its Area in a manner inconsistent with such obligations.

Note: For the purposes of this paragraph, the definition of the term "affiliated" provided for in subparagraph (n)(iii) of Article XXVIII of the GATS shall apply *mutatis mutandis*.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, it may request the other Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations in its Area.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

(a) authorises or establishes a small number of service suppliers; and

(b) substantially prevents competition among those suppliers in its Area.

補助金

第九・十一条　補助金

1　各締約国は、サービス貿易一般協定第十五条1の規定に基づく多角的規律の作成を考慮して、サービスの貿易に関連する補助金の取扱いについて検討する。

2　いずれか一方の締約国が、自国の利益が他方の締約国の補助金によって悪影響を受けていると認める場合には、両締約国は、当該一方の締約国の要請に基づき、問題を解決するために協議を行う。

3　2に規定する協議において、補助金を交付している締約国は、適当と認める場合には、次の事項を含む当該補助金の制度に関する情報についての他方の締約国からの要請を考慮する。

(a)　当該補助金を交付するための法令

(b)　当該補助金の形態（例えば、贈与、貸付け、税の軽減）

(c)　政策目的又は当該補助金の目的

(d)　当該補助金の交付日及び交付期間並びに当該補助金に係るその他の期間

(e)　当該補助金の交付を受ける資格要件

4　第十九章（紛争解決）に定める紛争解決手続は、この条の規定については、適用しない。

支払及び資金の移転

第九・十二条　支払及び資金の移転

1　締約国は、次条に規定する場合を除くほか、サービスの貿易に関連する経常取引のための資金の国際的な移転及び支払に対して制限を課してはならない。

Article 9.11
Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services taking into account the development of the multilateral disciplines pursuant to paragraph 1 of Article XV of the GATS.

2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, on request of the former Party, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy program such as:

(a) laws and regulations under which the subsidy is granted;

(b) form of the subsidy (e.g. grant, loan, tax concession);

(c) policy objective or purpose of the subsidy;

(d) dates and duration of the subsidy and any other time limits attached to it; and

(e) eligibility requirements of the subsidy.

4. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Article.

Article 9.12
Payments and Transfers

1. Except under the circumstances envisaged in Article 9.13, a Party shall not apply restrictions on international transfers and payments for current transactions relating to trade in services.

国際収支の擁護のための制限

2　この章のいかなる規定も、国際通貨基金協定に適合する為替の利用を含め、同協定に基づく国際通貨基金の加盟国としての両締約国の権利及び義務に影響を及ぼすものではない。ただし、締約国は、次条の規定に基づく場合又は国際通貨基金の要請による場合を除くほか、この章の規定に基づく義務であって資本取引に関するものに反するような制限を資本取引に対して課してはならない。

第九・十三条　国際収支の擁護のための制限

1　国際収支及び対外支払に関して重大な困難が生じている場合又は生ずるおそれがある場合には、締約国は、サービスの貿易に対する制限的な措置（取引のための支払又は資金の移転に関するものを含む。）を採用し、又は維持することができる。

2　1に規定する制限的な措置は、次の全ての要件を満たすものとする。

(a)　他方の締約国に対し、第三国よりも不利でない待遇を与えるよう適用されるものであること。

(b)　国際通貨基金協定に適合するものであること。

(c)　他方の締約国の商業上、経済上又は資金上の利益に対し不必要な損害を与えることを避けるものであること。

(d)　1に規定する状況に対処するために必要な限度を超えないものであること。

(e)　一時的なものであり、1に規定する状況が改善するに伴い漸進的に廃止されるものであること。

3　締約国は、1に規定する制限的な措置を決定するに当たり、自国の経済又は開発の計画にとって一層重要なサービスの提供を優先させることができる。ただし、特定のサービスの分野を保護するために当該制限的な措置を採用し、又は維持してはならない。

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, including the use of exchange actions which are in conformity with the Articles of Agreement of the International Monetary Fund, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations under this Chapter regarding such transactions, except under Article 9.13, or on request of the International Monetary Fund.

Article 9.13
Restrictions to Safeguard the Balance-of-Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictive measures on trade in services, including on payments or transfers for transactions.

2. Restrictive measures referred to in paragraph 1:

(a) shall be applied such that the other Party is treated no less favourably than any non-Party;

(b) shall be consistent with the Articles of Agreement of the International Monetary Fund;

(c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;

(d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and

(e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

3. In determining the incidence of such restrictive measures, a Party may give priority to the supply of services which are more essential to its economic or development programs. However, such restrictive measures shall not be adopted or maintained for the purposes of protecting a particular service sector.

4　1の規定に基づき一方の締約国が採用し、若しくは維持する制限的な措置又はその変更については、他方の締約国に対して速やかに通報する。

5　1の規定に基づき制限的な措置を採用した一方の締約国は、他方の締約国の要請に応じ、自国が採用した制限的な措置について見直しを行うため、当該他方の締約国と協議を開始する。

第九・十四条　利益の否認

1　一方の締約国は、他方の締約国の企業であって当該他方の締約国のサービス提供者であるものが第三国の者によって所有され、又は支配されており、かつ、次のいずれかの場合に該当すると認めるときは、当該サービス提供者に対し、この章から第十一章（金融サービス）までの規定による利益を否認することができる。

(a)　当該一方の締約国が当該第三国と外交関係を有していない場合

(b)　当該第三国に関する措置であって、当該企業との取引を禁止するもの又は当該企業に対してこの章から第十一章（金融サービス）までの規定による利益を与えることにより当該措置に違反し、若しくは当該措置を阻害することとなるものを当該一方の締約国が採用し、又は維持する場合

2　一方の締約国は、他方の締約国の企業であって当該他方の締約国のサービス提供者であるものが第三国又は当該一方の締約国の者によって所有され、又は支配されており、かつ、当該サービス提供者が当該他方の締約国の区域内において実質的な事業活動を行っていないと認めるときは、当該サービス提供者に対し、この章から第十一章（金融サービス）までの規定による利益を否認することができる。

注釈　この条の規定の適用上、

(a)　企業がいずれかの者によって「所有」されるとは、当該者が当該企業の五十パーセントを超える持分を受益者として所有する場合をいう。

4. Any restrictive measures adopted or maintained in accordance with paragraph 1, or any changes therein, shall be promptly notified to the other Party.

5. The Party which has adopted any restrictive measures in accordance with paragraph 1 shall, on request, commence consultations with the other Party in order to review the restrictive measures adopted by it.

Article 9.14
Denial of Benefits

1. A Party may deny the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) to a service supplier of the other Party that is an enterprise of the other Party, where the denying Party establishes that the enterprise is owned or controlled by persons of a non-Party, and that the denying Party:

(a)　does not maintain diplomatic relations with the non-Party; or

(b)　adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) were accorded to the enterprise.

2. A Party may deny the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) to a service supplier of the other Party that is an enterprise of the other Party, where the denying Party establishes that the enterprise is owned or controlled by persons of a non-Party or of the denying Party and has no substantial business activities in the Area of the other Party.

Note: For the purposes of this Article, an enterprise is:

(a)　"owned" by persons if more than 50 per cent of the equity interests in it is beneficially owned by such persons; and

(b) 企業がいずれかの者によって「支配」されるとは、当該者が当該企業の役員の過半数を指名し、又は当該企業の活動につき法的に指示する権限を有する場合をいう。

サービスの貿易に関する小委員会

第九・十五条　サービスの貿易に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、この章（サービスの貿易に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a) この章の規定の実施及び運用について検討及び監視を行うこと。

(b) 小委員会以外の場における進展を踏まえてこの章の規定について見直しを行うこと。

(c) 第九・九条及び附属書八（サービス提供者の資格の承認）に規定する資格の承認の促進について検討すること。

(d) 合同委員会に対し小委員会の所見を報告すること。

(e) 両締約国が特定する他の事項について検討すること。

3　小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

4　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

(b) "controlled" by persons if such persons have the power to name a majority of its directors or otherwise to legally direct its actions.

Article 9.15
Sub-Committee on Trade in Services

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Services (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) reviewing this Chapter in light of developments elsewhere;

(c) considering promotion of recognition of qualifications as outlined in Article 9.9 and Annex 8 (Recognition of Qualifications of Service Suppliers);

(d) reporting the findings of the Sub-Committee to the Joint Committee; and

(e) considering any other matters identified by the Parties.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

適用範囲

第十章　電気通信サービス

第十・一条　適用範囲

1　この章は、電気通信サービスに関し、前章（サービスの貿易）及び第十四章（投資）の規定の追加的な約束について定める。

2　この章の規定は、締約国が採用し、又は維持する措置であって電気通信サービスに影響を及ぼすものについて適用する。

3　この章の規定は、放送局及びケーブルシステムを運営する企業が公衆電気通信の伝送網及び公衆電気通信の伝送サービスへのアクセス並びにそれらの利用の継続を確保することを目的とする場合を除くほか、締約国が採用し、又は維持する措置であって放送サービス（ラジオ番組及びテレビジョン番組の放送を含む。）に関連するものについては、適用しない。この章の規定は、日本国による電信サービスに影響を及ぼす措置については、適用しない。

注釈1　この3の規定の適用上、「放送サービス」には、サービス分野分類表（千九百九十一年七月十日付けのガット事務局文書ＭＴＮ・ＧＮＳ－Ｗ－一二〇）に基づくラジオ及びテレビジョンのサービス並びにラジオ及びテレビジョンの放送サービスを含む。

注釈2　この3の規定の適用上、「電信サービス」とは、日本国については、電気通信事業法（昭和五十九年法律第八十六号）附則に規定する電信サービスをいう。

4　この章のいかなる規定も、次の(a)又は(b)に規定することを要求するものと解してはならない。

(a)　締約国が公衆一般に提供されない電気通信の伝送網若しくは伝送サービスを設置し、建設し、取得し、賃貸し、運用し、若しくは提供すること又は締約国がそれらを自国の管轄の下にあるサービス提供者に義務付けること。

CHAPTER 10
TELECOMMUNICATIONS SERVICES

Article 10.1
Scope

1. This Chapter provides for commitments additional to Chapters 9 (Trade in Services) and 14 (Investment) in relation to telecommunications services.

2. This Chapter shall apply to measures adopted or maintained by a Party affecting telecommunications services.

3. Except to ensure that enterprises operating broadcast stations and cable systems have continued access to and use of public telecommunications transport networks and services, this Chapter shall not apply to measures that a Party adopts or maintains relating to broadcasting services, including distribution of radio and television programming. This Chapter shall not apply to measures by Japan affecting telegraph services.

Note 1: For the purposes of this paragraph, the term "broadcasting services" shall include radio and television services and radio and television transmission services under the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated 10 July 1991).

Note 2: For the purposes of this paragraph, for Japan, the term "telegraph services" means telegraph services referred to in Supplementary Provisions of Telecommunications Business Law (Law No. 86 of 1984).

4. Nothing in this Chapter shall be construed to:

(a)　require a Party (or require a Party to oblige service suppliers under its jurisdiction) to establish, construct, acquire, lease, operate, or supply telecommunications transport networks or services not offered to the public generally; or

定義

(b) 締約国が3に規定する放送サービスに専ら従事する企業に対し、放送設備又はケーブル設備を公衆電気通信の伝送網として利用可能にするよう強制すること。

第十・一二条　定義

この章の規定の適用上、

(a) 「事業者事前登録機能」とは、最終利用者が、事業者の識別番号をダイヤルすることなく、事前登録により選択した事業者を利用することができる機能をいう。

(b) 「原価に照らして定められる」とは、原価に基づくことをいい、合理的な利潤を含むことができ、また、異なる設備又はサービスに対して異なる原価算定方式を用いることができる。

(c) 「ダイヤリング・パリティ」とは、最終利用者が選択した公衆電気通信の伝送サービスの提供者が何者であるかにかかわらず、同じ桁数の番号により（事業者事前登録機能によるものを含む。）締約国が定めた同種の公衆電気通信の伝送サービスに最終利用者がアクセスすることが可能であることをいう。

(d) 「最終利用者」とは、公衆電気通信の伝送網又は公衆電気通信の伝送サービスの最終的な消費者又は加入者（公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者以外のサービス提供者を含む。）をいう。

(e) 「不可欠な設備」とは、次の(i)及び(ii)の要件を満たす公衆電気通信の伝送網又は公衆電気通信の伝送サービスに係る設備をいう。

(i) 単一又は限られた数のサービス提供者によって専ら又は主として提供されていること。

(b) require a Party to compel any enterprise exclusively engaged in the broadcasting services referred to in paragraph 3 to make available its broadcast or cable facilities as a public telecommunications transport network.

Article 10.2
Definitions

For the purposes of this Chapter:

(a) the term "carrier pre-subscription function" means a function of enabling end users to use the carrier they have selected by pre-registration without dialling a carrier identification code;

(b) the term "cost-oriented" means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

(c) the term "dialling parity" means the ability of an end user to use an equal number of digits including through carrier pre-subscription function to access a like public telecommunications transport service designated by the Party, regardless of the public telecommunications transport service supplier chosen by such end user;

(d) the term "end user" means a final consumer of or subscriber to public telecommunications transport networks or services, including a service supplier other than a supplier of public telecommunications transport networks or services;

(e) the term "essential facilities" means facilities of a public telecommunications transport network or service that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) サービスの提供において代替されることが経済的又は技術的に実行可能でないこと。

(f) 「相互接続」とは、公衆電気通信の伝送網又は公衆電気通信の伝送サービスを提供するサービス提供者との接続であって、一のサービス提供者に係る最終利用者が他のサービス提供者に係る最終利用者と通信し、又は他のサービス提供者によって提供されるサービスにアクセスすることを可能にするものをいう。

(g) 「専用回線」とは、二以上の指定される地点の間の電気通信設備であって、特定の利用者の利用に供されるために割り当てられたものをいう。

(h) 「主要なサービス提供者」とは、次のいずれかの結果として、基本電気通信サービスの関連する市場において（価格及び供給に関する）参加の条件に著しく影響を及ぼす能力を有するサービス提供者をいう。

(i) 不可欠な設備の管理

(ii) 当該市場における自己の地位の利用

注釈　基本電気通信サービスには、インターネット接続サービスを含む。

(i) 「差別的でない」とは、同様の状況において同種の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの他の利用者に与えられる待遇よりも不利でない待遇をいう。

(j) 「公衆電気通信の伝送網」とは、伝送網の定められた終端地点の間で公衆電気通信の伝送サービスを提供するために利用される電気通信の基盤をいう。

(ii) cannot feasibly be economically or technically substituted in order to provide a service;

(f) the term "interconnection" means linking with suppliers providing public telecommunications transport networks or services in order to allow the end users of one supplier to communicate with the end users of another supplier and to access services provided by another supplier;

(g) the term "leased circuits" means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user;

(h) the term "major supplier" means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

(i) control over essential facilities; or

(ii) use of its position in the market;

Note: For greater certainty, the term "basic telecommunications services" includes Internet access services.

(i) the term "non-discriminatory" means treatment no less favourable than that accorded to any other user of like public telecommunications transport networks or services in like circumstances;

(j) the term "public telecommunications transport network" means the telecommunications infrastructure which is used to provide public telecommunications transport services between and among defined network termination points;

(k) 「公衆電気通信の伝送サービス」とは、公衆一般に提供される電気通信の伝送サービスをいう。当該伝送サービスには、特に、電信、電話、テレックス及びデータ伝送であって、典型的には、二以上の地点の間で、顧客が提供する情報について、当該地点の終端において当該情報の形態又は内容に変更を伴わずに行うものを含む。

(l) 「電気通信」とは、電磁的手段による信号の送信及び受信をいう。

(m) 「電気通信規制機関」とは、電気通信の規制について責任を有する一又は二以上の機関をいう。

(n) 「利用者」とは、公衆電気通信の伝送網又は公衆電気通信の伝送サービスの最終利用者又は提供者をいう。

アクセス及び利用

第十・三条　アクセス及び利用

1　一方の締約国は、他方の締約国のサービス提供者が透明性のある、合理的な、かつ、差別的でない条件で適時に公衆電気通信の伝送網及び公衆電気通信の伝送サービスへのアクセス並びにそれらの利用を認められることを確保する。その義務は、特に、2から6までの規定を通じて履行する。

2　一方の締約国は、他方の締約国のサービス提供者について、当該一方の締約国内において又は当該一方の締約国の国境を越えて提供される公衆電気通信の伝送網及び公衆電気通信の伝送サービス（それらには、専用回線を含む。）へのアクセス並びにそれらの利用を確保するものとし、このため、5及び6の規定に従い、当該サービス提供者が次のことについて許可されることを確保する。

(a) 当該サービス提供者が当該公衆電気通信の伝送網に接続される端末その他の機器であってサービスの提供に必要なものを購入し、又は賃借し、及び接続すること。

(k) the term "public telecommunications transport service" means any telecommunications transport service offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;

(l) the term "telecommunications" means the transmission and reception of signals by any electromagnetic means;

(m) the term "telecommunications regulatory body" means any body or bodies responsible for the regulation of telecommunications; and

(n) the term "users" means end users or suppliers of public telecommunications transport networks or services.

Article 10.3
Access and Use

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications transport networks and services in a timely fashion, on transparent, reasonable and non-discriminatory terms and conditions. This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport network or service offered within or across the border of that Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such suppliers are permitted to:

(a) purchase or lease, and attach terminal or other equipment which interfaces with the network and which is necessary to supply a supplier's service;

(b) 専用回線又は自営回線を通じて個々又は複数の利用者にサービスを提供すること。

(c) 当該サービス提供者が専用回線又は自営回線を公衆電気通信の伝送網及び公衆電気通信の伝送サービスと又は他のサービス提供者の専用回線若しくは自営回線と相互に接続すること。

(d) データの変換を行い、信号を送信し、並びにデータを処理し、及び転換する機能を果たすこと。

(e) 当該サービス提供者がサービスの提供に当たり、自己の選択する運用のプロトコル（電気通信の伝送網及び伝送サービスを公衆一般にとって利用可能とすることを確保するために必要なプロトコル以外のもの）を利用すること。

3 一方の締約国は、他方の締約国のサービス提供者が国境内の及び国境を越える情報の移動（当該サービス提供者の企業内通信を含む。）のため並びにいずれかの締約国である世界貿易機関設立協定の締約国である第三国においてデータベースに含まれ、又は機械による判読が可能な他の形態で蓄積された情報へのアクセスのために公衆電気通信の伝送網及び公衆電気通信の伝送サービスを利用することができることを確保する。

4 3の規定にかかわらず、締約国は、次の目的のために必要な措置をとることができる。ただし、当該措置を、恣意的若しくは不当な差別の手段となるような態様又はサービスの貿易に対する偽装した制限となるような態様で適用しないことを条件とする。

(a) 通信の安全及び秘密を確保すること。

(b) 最終利用者の個人情報（プライバシーを含む。）を保護すること。

5 各締約国は、次のいずれかの場合を除くほか、公衆電気通信の伝送網及び公衆電気通信の伝送サービスへのアクセス並びにそれらの利用に条件が課されないことを確保する。

(b) provide services to individual or multiple users over any leased or owned circuits;

(c) interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier;

(d) perform switching, signalling, processing, and conversion functions; and

(e) use operating protocols of the service supplier's choice in the supply of any services, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within and across borders including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in either Party or any non-Party which is a party to the WTO Agreement.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to:

(a) ensure the security and confidentiality of messages; or

(b) protect the personal data of end users of public telecommunications transport networks or services, including the privacy of such users,

subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services, other than as necessary to:

(a) 公衆電気通信の伝送網及び公衆電気通信の伝送サービスの提供者の公衆サービスとしての責任、特に、当該提供者の伝送網及び伝送サービスを公衆一般にとって利用可能なものとする能力を確保するために必要な場合

(b) 公衆電気通信の伝送網及び公衆電気通信の伝送サービスの技術的な統一性を保護するために必要な場合

6 5に定める基準を満たす場合に、公衆電気通信の伝送網及び公衆電気通信の伝送サービスへのアクセス並びにそれらの利用の条件には、次の事項を含むことができる。

(a) 公衆電気通信の伝送網及び公衆電気通信の伝送サービスと相互に接続するために特定の技術的インタフェース（インタフェースのプロトコルを含む。）を利用するとの要件

(b) 必要な場合には、公衆電気通信の伝送サービスの相互運用性のための要件及び第十・二十三条に規定する目標の達成を促進するとの要件

(c) 公衆電気通信の伝送網に接続される端末その他の機器の型式認定及び当該公衆電気通信の伝送網への当該機器の接続に関連する技術上の要件

(d) 専用回線又は自営回線を公衆電気通信の伝送網及び公衆電気通信の伝送サービスと又は他のサービス提供者の専用回線若しくは自営回線と相互に接続することの制限

(e) 届出、登録及び免許

(a) safeguard the public service responsibilities of suppliers of public telecommunications transport networks or services, in particular their ability to make their networks or services available to the public generally; or

(b) protect the technical integrity of public telecommunications transport networks or services.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications transport networks and services may include:

(a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks and services;

(b) requirements, where necessary, for the inter-operability of such services and to encourage the achievement of the goals set out in Article 10.23;

(c) type approval of terminal or other equipment which interfaces with such networks and technical requirements relating to the attachment of such equipment to such networks;

(d) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or

(e) notification, registration and licensing.

海底ケーブル

第十・四条　海底ケーブル

各締約国は、サービス提供者が海底ケーブル設備を公衆電気通信の伝送サービスとして運用することを認められている場合には、自国の区域内における海底ケーブルシステム（陸揚設備を含む。）へのアクセスについて、合理的な、かつ、差別的でない待遇を確保する。

Article 10.4
Submarine Cables

Each Party shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its Area, where a supplier is authorised to operate a submarine cable facility as a public telecommunications transport service.

番号ポータビリティ

第十・五条　番号ポータビリティ

各締約国は、自国の区域内において、公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、技術的に実行可能な範囲内で、適時に、かつ、合理的な条件で、最終利用者に対し、携帯電話のサービスの提供者間その他自国が指定する同種のサービスの提供者間の移行において、番号ポータビリティを提供することを確保する。

ダイヤリング・パリティ

第十・六条　ダイヤリング・パリティ

各締約国は、次のことを確保する。

(a)　自国の区域内における公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、ダイヤリング・パリティを同一の区分に属するサービスにおいて、ダイヤルする際の不当な遅延なしに提供すること。

(b)　他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、電話番号の差別的でない割当てを受けること。

競争条件の確保のためのセーフガード

第十・七条　競争条件の確保のためのセーフガード

1　各締約国は、サービス提供者（単独又は共同で自国の区域内において主要なサービス提供者であるもの）が反競争的行為を行い、又は継続することを防止するために適切な措置を維持する。

2　1に規定する反競争的行為には、特に次の行為を含める。

(a)　反競争的な内部相互補助その他の反競争的な価格設定の慣行を行うこと。

(b)　競争者から得た情報について反競争的な結果をもたらすように利用すること。

Article 10.5
Number Portability

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its Area provide number portability for end users when switching suppliers of mobile services or between other like services designated by that Party, to the extent technically feasible, on a timely basis and on reasonable terms and conditions.

Article 10.6
Dialling Parity

Each Party shall ensure that:

(a)　suppliers of public telecommunications transport networks or services in its Area provide dialling parity within the same category of service to suppliers of public telecommunications transport networks or services of the other Party without unreasonable dialling delays; and

(b)　suppliers of public telecommunications transport networks or services of the other Party are afforded non-discriminatory allocation of telephone numbers.

Article 10.7
Competitive Safeguards

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier in its Area, from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 shall include, in particular:

(a)　engaging in anticompetitive cross-subsidisation or other anticompetitive pricing practices;

(b)　using information obtained from competitors with anticompetitive results; and

(c) 不可欠な設備に関する技術的情報及び商業上の関連する情報であって他のサービス提供者がサービスを提供するために必要なものを、当該他の提供者が適時に利用することができるようにしないこと。

主要なサービス提供者による待遇

第十・八条　主要なサービス提供者による待遇

一方の締約国は、自国の区域内における主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、次の事項について、同様の状況において当該主要なサービス提供者の子会社若しくは提携する会社又は提携していないサービス提供者に与える待遇よりも不利でない待遇を与えることを確保する。

(a) 同種の電気通信サービスの利用可能性、提供、料金又は品質

(b) 相互接続に必要な技術的インタフェースの利用可能性

再販売

第十・九条　再販売

一方の締約国は、自国の区域内における公衆電気通信の伝送網又は公衆電気通信の伝送サービスの主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者によるそのようなサービスの再販売に対し、反競争的な影響を及ぼす不合理な又は差別的な条件又は制限を課さないことを確保する。

相互接続

第十・十条　相互接続

1　一方の締約国は、自国の区域内における公衆電気通信の伝送網の提供者が、直接又は間接に、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対して、商業的な条件に基づき相互接続を提供することを確保する。

(c) not making available to other service suppliers, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Article 10.8
Treatment by Major Suppliers

Each Party shall ensure that major suppliers in its Area accord suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than such major supplier accords in like circumstances to its subsidiaries, its affiliates, or any non-affiliated service suppliers regarding:

(a) the availability, provisioning, rates or quality of like telecommunications services; and

(b) the availability of technical interfaces necessary for interconnection.

Article 10.9
Resale

Each Party shall ensure that major suppliers of public telecommunications transport networks or services in its Area do not impose unreasonable or discriminatory conditions or limitations which have anticompetitive effects on the resale of such services by suppliers of public telecommunications transport networks or services of the other Party.

Article 10.10
Interconnection

1. Each Party shall ensure that suppliers of public telecommunications transport networks in its Area provide, directly or indirectly, interconnection with the suppliers of public telecommunications transport networks or services of the other Party on commercial terms.

2 各締約国は、自国の区域内における主要なサービス提供者が、伝送網の技術的に実行可能ないかなる接続点においても相互接続を提供することを確保する。当該相互接続は、次の要件を満たすものとする。

(a) 差別的でない条件（技術上の基準及び仕様を含む。）及び料金に基づき、主要なサービス提供者の同種のサービス、提携していないサービス提供者の同種のサービス又は当該主要なサービス提供者の子会社若しくは提携する会社の同種のサービスに対して提供する品質よりも不利でない品質によって提供されること。

(b) サービス提供者がそのサービスの提供のために必要でない伝送網の構成部分又は設備に対して当該サービス提供者が支払をする必要がないように十分に細分化された、透明性のある、かつ、経済的実行可能性に照らして合理的な条件（技術上の基準及び仕様を含む。）及び料金（原価に照らして定められるもの）に基づいて適時に提供されること。

(c) 要請があった場合には、必要となる追加的な設備の建設費を反映する料金が支払われることを条件として、利用者の多数に提供されている伝送網の終端地点以外の接続点においても提供されること。

3 一方の締約国は、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、少なくとも次のいずれか一の事項に従い、当該提供者の設備及び機器を当該一方の締約国の区域内における主要なサービス提供者の設備及び機器と相互接続することができることを確保する。

(a) 自国の電気通信規制機関が承認する接続約款（料金及び条件であって、主要なサービス提供者が公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に一般的に提供するものを含む。）

(b) 標準的な相互接続に関する約款（料金及び条件であって、主要なサービス提供者が公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に一般に提供するものを含む。）

2. Each Party shall ensure that major suppliers in its Area provide interconnection at any technically feasible point in the network. Such interconnection shall be provided:

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates, and of a quality no less favourable than that provided for its own like services, for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

(c) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

3. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its Area pursuant to at least one of the following options:

(a) a reference interconnection offer, approved by the Party's telecommunications regulatory body, containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services;

(b) a standard interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services;

(c) 相互接続に関する協定に定める条件

(d) 拘束力のある裁定又は仲裁

4 各締約国は、主要なサービス提供者との相互接続に適用される手続を公に利用可能なものとすることを確保する。

5 各締約国は、自国の区域内におけるいずれの主要なサービス提供者に関しても、次のいずれかのものを公表し、又は公に利用可能なものとすることを確保する。

(a) 接続約款その他の標準的な相互接続に関する約款

(b) 主要なサービス提供者の相互接続に関する協定の条件

注釈 オーストラリアについては、この規定は、オーストラリアの電気通信規制機関が自国の法令に従って、「認定サービス」とみなし、又は認めたサービスについてのみ適用する。

6 各締約国は、自国の区域内における主要なサービス提供者が、公衆電気通信の伝送網若しくは公衆電気通信の伝送サービスの提供者又はそれらの最終利用者についての情報（商業上機微な情報を含む。）であって、公衆電気通信の伝送網の提供者の公衆電気通信の伝送網との相互接続を通じて取得したものを、当該相互接続以外の目的のために利用し、又は他の者に提供することを防止するための適当な措置を維持する。

注釈 日本国については、2、3及び6に規定する主要なサービス提供者は、第十・二条(h)(i)の規定に基づく者に限られる。

(c) the terms and conditions of an interconnection agreement; or

(d) a binding award or arbitration.

4. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.

5. With respect to any major supplier in its Area, each Party shall ensure that:

(a) a reference interconnection offer or other standard interconnection offer; or

(b) the terms of the major supplier's interconnection agreement,

are published or otherwise made publicly available.

Note: For Australia, this paragraph shall only apply with respect to services deemed or declared a "declared service" by Australia's telecommunications regulatory body in accordance with the laws and regulations of Australia.

6. Each Party shall maintain appropriate measures for the purpose of preventing major suppliers in its Area from using or providing to any other persons information on suppliers of public telecommunications transport networks or services or end users thereof, including commercially sensitive information, which was acquired through interconnection with public telecommunications transport networks of other such suppliers, for purposes other than such interconnection.

Note: For Japan, the major suppliers referred to in paragraphs 2, 3 and 6 are limited to those falling under subparagraph (h)(i) of Article 10.2.

ネットワーク構成要素の細分化

専用回線によるサービスの提供及び価格

第十・十一条　ネットワーク構成要素の細分化

一方の締約国は、自国の区域内における主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、両締約国のサービス提供者の電気通信設備間の接続について、細分化された形で、適時に、合理的な、差別的でない、かつ、透明性のある条件及び料金（原価に照らして定められるもの）で、公衆電気通信の伝送網又は公衆電気通信の伝送サービスを提供するための伝送網の構成部分若しくは設備へのアクセスを提供することを義務付ける権限を自国の電気通信規制機関に与える。

注釈　日本国については、この条に規定する主要なサービス提供者は、第十・二条(h)(i)の規定に基づく者に限られる。

第十・十二条　専用回線によるサービスの提供及び価格

一方の締約国は、自国の区域内における主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、合理的な、差別的でない（適時であるか否かに関するものを含む。）、かつ、透明性のある条件及び料金（原価に照らして定められるもの）に基づき、専用回線によるサービスであって公衆電気通信の伝送網又は公衆電気通信の伝送サービスであるものを提供することを確保する。

注釈　日本国については、この条に規定する主要なサービス提供者は、第十・二条(h)(i)の規定に基づく者に限られる。

Article 10.11
Unbundling of Network Elements

Each Party shall provide its telecommunications regulatory body with the authority to require that major suppliers in its Area provide suppliers of public telecommunications transport networks or services of the other Party, with respect to linking between their telecommunications facilities, access to network components or facilities for the provision of public telecommunications transport networks or services on an unbundled basis, in a timely fashion, on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory and transparent.

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h)(i) of Article 10.2.

Article 10.12
Provisioning and Pricing of Leased Circuit Services

Each Party shall ensure that major suppliers in its Area provide suppliers of public telecommunications transport networks or services of the other Party with leased circuit services that are public telecommunications transport networks or services on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h)(i) of Article 10.2.

コロケーション

第十・十三条　コロケーション

1　一方の締約国は、2の規定に従い、物理的に可能であり、実際的又は実行可能な代替方法がない場合には、合理的な、差別的でない（適時であるか否かに関するものを含む。）、かつ、透明性のある条件及び料金（原価に照らして定められるもの）で、自国の区域内における主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、主要なサービス提供者の施設に他のサービス提供者の機器（相互接続又は細分化された伝送網の構成部分若しくは設備にアクセスするために不可欠なもの）の設置を認めることを確保する。

2　1の規定は、各締約国が自国の法令に従って定める主要なサービス提供者の施設について適用し、また、主要なサービス提供者の不可欠な設備への接続について適用する。

注釈　日本国については、この条に規定する主要なサービス提供者は、第十・二条(h)(i)の規定に基づく者に限られる。

設備へのアクセス

第十・十四条　設備へのアクセス

1　一方の締約国は、自国の法令に従い、他方の締約国のいずれの公衆電気通信の伝送網及び公衆電気通信の伝送サービスの提供者に対しても、とう道、管路、柱その他の施設であって電気通信回線の設置に利用することができ、及び公衆電気通信の伝送網の所有者を含む公益事業者が所有するものへのアクセスについて、当該提供者が要請した場合には、合理的な、差別的でない、かつ、透明性のある待遇を確保する。

Article 10.13
Co-Location

1. Subject to paragraph 2, each Party shall ensure that major suppliers in its Area allow suppliers of public telecommunications transport networks or services of the other Party to physically locate on the major suppliers' premises the equipment which is essential for interconnection or access to unbundled network components or facilities, where physically feasible and where no practical or viable alternatives exist, on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

2. Paragraph 1 applies to the major suppliers' premises determined by each Party in accordance with its laws and regulations and applies with respect to linking with the essential facilities of the major suppliers.

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h)(i) of Article 10.2.

Article 10.14
Access to Facilities

1. Each Party shall ensure, subject to its laws and regulations, reasonable, non-discriminatory and transparent treatment with regard to access to conduits, cable tunnels, poles or other facilities which can be used to establish telecommunications cables and are owned by public utilities including owners of public telecommunications transport networks, to any supplier of public telecommunications transport networks or services of the other Party, when a supplier requests such access.

2　一方の締約国は、3の規定に従い、物理的に可能であり、実際的又は実行可能な代替方法がない場合には、合理的な、差別的でない（適時であるか否かに関するものを含む。）、かつ、透明性のある条件及び料金（原価に照らして定められるもの）で、自国の区域内における主要なサービス提供者が、他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者に対し、当該主要なサービス提供者が所有し、又は支配する塔、とう道、管路及び柱へのアクセス並びに線路敷設権への関与を認めることを確保する。

3　2の規定は、各締約国が自国の法令に従って定める塔、とう道、管路、柱及び線路敷設権について適用し、また、主要なサービス提供者の不可欠な設備への接続について適用する。

4　一方の締約国は、自国の法令に規定する範囲で、他方の締約国の公衆電気通信の伝送網及び公衆電気通信の伝送サービスの提供者に対して次のことを確保する。

(a)　公衆電気通信の伝送網を設置し、拡張し、及び維持することを目的として、土地又はこれに定着する工作物（建物を含む。）の所有者に対し、当該土地又は工作物を利用する権利について交渉を要請することができること。

(b)　(a)に規定する交渉の結果に適時に至らない場合には、(a)に規定する目的のため、(a)に規定する土地又は工作物を利用する権利を、合理的な、かつ、差別的でない（適時であるか否かに関するものを含む。）条件で取得することができること。

注釈　日本国については、2及び3に規定する主要なサービス提供者は、第十・二条(h)(i)の規定に基づく者に限られる。

2.　Subject to paragraph 3, each Party shall ensure that major suppliers in its Area allow suppliers of public telecommunication transport networks or services of the other Party to access towers, conduits, cable tunnels, poles and rights of way owned or controlled by such major suppliers, where physically feasible and where no practical or viable alternative exists, on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

3.　Paragraph 2 applies to the towers, conduits, cable tunnels, poles and rights of way determined by each Party in accordance with its laws and regulations and applies with respect to linking with the essential facilities of the major suppliers.

4.　Each Party shall ensure, to the extent provided for in its laws and regulations, that suppliers of public telecommunications transport networks or services of the other Party:

(a)　can request negotiations with owners of land or structures fixed thereto (including buildings), for the right to use such land or structures for the purposes of establishing, extending and maintaining a public telecommunications transport network; and

(b)　can obtain the right to use such land or structures for such purposes, on terms that are reasonable and non-discriminatory (including with respect to timeliness), if a negotiated outcome referred to in subparagraph (a) is not reached in a timely manner.

Note:　For Japan, the major suppliers referred to in paragraphs 2 and 3 are limited to those falling under subparagraph (h)(i) of Article 10.2.

独立の電気通信規制機関

第十・十五条　独立の電気通信規制機関

1　各締約国は、自国が設立し、又は維持するいずれの電気通信規制機関も、いずれの電気通信サービスの提供者からも分離され、かつ、いずれの電気通信サービスの提供者に対しても利害を有しないことを確保する。

2　各締約国は、自国の電気通信規制機関による決定及び手続が市場の現在の参加者及び参加することが見込まれる者の全てについて公平であることを確保するものとし、当該決定及び手続が不当に遅滞することなく行われ、及び実施されることを確保するよう努める。このため、各締約国は、自国が電気通信サービスの提供者に対して有する財務上の利害関係が、自国の電気通信規制機関による決定及び手続に影響を及ぼさないことを確保する。

ユニバーサル・サービス

第十・十六条　ユニバーサル・サービス

各締約国は、自国が維持することを希望するユニバーサル・サービスを提供する義務の内容を定める権利を有する。当該義務は、反競争的とはみなされない。ただし、当該義務は、透明性のある、差別的でない及び競争中立的な態様で履行され、かつ、各締約国が定める内容のユニバーサル・サービスを確保するために必要である以上に大きな負担とならないことを条件とする。

免許の手続

第十・十七条　免許の手続

1　免許が必要とされる場合には、各締約国は、次の事項を公に利用可能なものとする。

(a)　全ての免許基準及び免許申請に係る決定を行うために通常必要とされる期間

(b)　個別の免許の条件

Article 10.15
Independent Telecommunications Regulatory Body

1. Each Party shall ensure that any telecommunications regulatory body that it establishes or maintains is separate from, and not accountable to, any supplier of telecommunications services.

2. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all current and prospective market participants and shall endeavour to ensure that the decisions and the procedures are made and implemented without undue delay. To this end, each Party shall ensure that any financial interest that it holds in a supplier of telecommunications services does not influence the decisions and procedures of its telecommunications regulatory body.

Article 10.16
Universal Service

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Such obligations shall not be regarded as anticompetitive *per se*, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

Article 10.17
Licensing Process

1. Where a licence is required, each Party shall make publicly available the following:

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(b) the terms and conditions of individual licences.

2　各締約国は、申請に係る決定を行った後不当に遅滞することなく、申請者に申請の結果を通知する。免許の申請を拒否し、又は免許を取り消す決定が行われる場合には、申請者の要請に応じ、当該締約国は、拒否又は取消しの理由を申請者に通知する。

希少な資源の分配及び利用

第十・十八条　希少な資源の分配及び利用

1　各締約国は、希少な資源（周波数、番号及び線路敷設権を含む。）の分配及び利用に係る手続を、客観的な、透明性のある、かつ、差別的でない態様で適時に実施する。

2　各締約国は、分配された周波数帯の現状を公に利用可能なものとする。ただし、政府の特定の利用のために分配された周波数の詳細を提供することは、要求されない。

3　両締約国は、各締約国が周波数のスペクトルを分配し、及び割り当て、並びに周波数を管理する措置は、それ自体では、第九・三条（サービスの貿易―市場アクセス）の規定と矛盾する措置ではないことを認める。したがって、各締約国は、周波数のスペクトル及び周波数の管理に関する政策であって、公衆電気通信の伝送サービスの提供者の数を制限する効果を有し得るものを定め、及び適用する権利を留保する。ただし、当該権利がこの協定の他の規定に適合する態様で各締約国により行使されることを条件とする。当該権利には、現在及び将来の必要性並びに周波数のスペクトルの利用可能性を考慮して周波数帯を分配する能力を含む。

4　各締約国は、非政府の電気通信サービス事業者にスペクトルの割当てを行う場合には、開かれた、かつ、透明性のある公衆による意見提出手続であって公共の利益全体を考慮したものによることに努める。

透明性

第十・十九条　透明性

1　各締約国は、次のことを確保するよう努める。

2. Each Party shall notify the applicant of the outcome of its application without undue delay after a decision has been taken. In case a decision is taken to deny an application for or revoke a licence, each Party shall make known to the applicant, on request, the reasons for the denial or revocation.

Article 10.18
Allocation and Use of Scarce Resources

1. Each Party shall carry out any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.

3. The Parties recognise that each Party's measures allocating and assigning spectrum and managing frequency are not measures that are per se inconsistent with Article 9.3 (Trade in Services - Market Access). Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications transport services, provided that it does so in a manner consistent with other provisions of this Agreement. Such right includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

4. When making a spectrum allocation for non-government telecommunications services, each Party shall endeavour to rely on an open and transparent public comment process that considers the overall public interest.

Article 10.19
Transparency

1. Each Party shall endeavour to ensure that:

(a) 電気通信規制機関が提案する規制上の決定であって一般に適用されるものについて、電気通信サービスの提供者が十分な事前の周知を受けること及び当該提供者が意見を述べるための適当な機会が与えられること。

(b) 第十・十条、第十・十三条及び第十・十四条に規定するアクセスを拒否する決定について、その決定を自国が行い、承認し、支持し、又は認可する場合において、他方の締約国の公衆電気通信の伝送網及び公衆電気通信の伝送サービスの提供者が要請するときは、当該提供者に対して当該決定の明確かつ詳細な理由の説明が行われること。

2 各締約国は、公衆電気通信の伝送網又は公衆電気通信の伝送サービスに関する措置が公表されること又は公に利用可能であることを確保する。当該措置には、次の事項に関するものを含む。

(a) 料金その他のサービスの条件

(b) 公衆電気通信の伝送網及び公衆電気通信の伝送サービスとの技術的インタフェースの仕様

(c) 公衆電気通信の伝送網及び公衆電気通信の伝送サービスへのアクセス及び利用に影響を及ぼす標準の作成及び採択について責任を負う機関

(d) 端末その他の機器の接続に適用される条件

(e) 届出、登録又は免許の要件

(a) telecommunications service suppliers are provided with adequate advance notice of, and opportunity to comment on, any regulatory decision of general application that its telecommunications regulatory body proposes; and

(b) suppliers of public telecommunications transport networks or services of the other Party are, on request, provided with a clear and detailed explanation of reasons for any decision to deny access of the kind specified in Articles 10.10, 10.13 and 10.14, where that decision is made, approved, endorsed or authorised by the Party.

2. Each Party shall ensure that its measures relating to public telecommunications transport networks or services are published or otherwise made publicly available, including measures relating to:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) bodies responsible for the preparation and adoption of standards affecting access to and use of public telecommunications transport networks and services;

(d) conditions applying to attachment of terminal or other equipment; and

(e) notifications, registration, or licensing requirements, if any.

要求されていない電子メッセージ

第十・二十条　要求されていない電子メッセージ

1　各締約国は、自国の法令に従い、電子メッセージの利用のための良好な条件の整備を促進し、もって高度な情報通信社会の健全な発展に貢献することを目的として、要求されていない電子メッセージを規制するために、適切かつ必要な措置をとる。これらの目的のため、両締約国は、二国間で、及び国際的な場において協力する。

2　1の規定の適用上、二国間の協力には、適当な場合には、各締約国の法令に従い、要求されていない電子メッセージの規制に関する情報の交換その他の支援を含む。

電気通信に関する紛争解決

第十・二十一条　電気通信に関する紛争解決

一方の締約国は、第一・五条（総則－行政上の手続）及び第一・六条（総則－審査及び上訴）の規定を遵守するほか、次のことを確保する。

(a)　他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、第十・三条から第十・十四条までに定める義務に関連した措置に係る紛争を解決するため、自国の電気通信規制機関その他の関連する機関を適時に利用することができること。

(b)　自国の区域内における主要なサービス提供者との相互接続を要請している他方の締約国の公衆電気通信の伝送網又は公衆電気通信の伝送サービスの提供者が、当該主要なサービス提供者との相互接続の条件及び料金に係る紛争に関して、自己が相互接続を要請した後、合理的な期間内に自国の電気通信規制機関を利用することができること。

Article 10.20
Unsolicited Electronic Messages

1. Each Party shall, in accordance with its laws and regulations, take appropriate and necessary measures to regulate unsolicited electronic messages, with a view to encouraging favourable conditions for the use of electronic messages, and thus contributing to the sound development of an advanced information and communication society. For these purposes, the Parties shall cooperate bilaterally and in international fora.

2. For the purposes of paragraph 1, bilateral cooperation includes, where appropriate, the exchange of information and other assistance concerning the regulation of unsolicited electronic messages, subject to the laws and regulations of each Party.

Article 10.21
Resolution of Telecommunications Disputes

Further to Articles 1.5 (General Provisions - Administrative Proceedings) and 1.6 (General Provisions - Review and Appeal), each Party shall ensure that:

(a) suppliers of public telecommunications transport networks or services of the other Party may have timely recourse to its telecommunications regulatory body or other relevant body of the Party to resolve disputes regarding the Party's measures relating to the obligations set out in Articles 10.3 through 10.14;

(b) a supplier of public telecommunications transport networks or services of the other Party that has requested interconnection with a major supplier in the Party's Area may have recourse to its telecommunications regulatory body, within a reasonable period after the supplier requests interconnection, concerning disputes regarding the terms, conditions and rates for interconnection with such major supplier; and

(c) 一方の締約国の電気通信規制機関の決定に不服を有するいずれの企業も、当該決定について公平な、かつ、独立した司法当局による審査を受けることができること。いずれの締約国も、関係する司法当局が当該決定を差し止め、若しくは取り消し、又はその執行を停止し、若しくは中止する場合を除くほか、当該審査が行われていることを根拠として当該電気通信規制機関の決定を遵守しないことの理由を構成することを許してはならない。

(c) any enterprise that is aggrieved by the determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority. Neither Party shall permit such judicial review to constitute grounds for non-compliance with such determination or decision of the said body unless the relevant judicial authority withholds, suspends, repeals or stays such determination or decision.

電気通信に関する小委員会

第十・二十二条　電気通信に関する小委員会

1 両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに電気通信に関する小委員会（以下この条において「小委員会」という。）を設置する。

2 小委員会は、次のことを任務とする。

(a) この章の規定の実施及び運用について検討及び監視を行うこと。

(b) この章の規定に関連する問題及び両締約国が合意する電気通信分野に関連する問題について討議すること。

(c) 適当な場合には、合同委員会に対し小委員会の所見及び討議の結果を報告すること。

(d) 合同委員会が委任するその他の任務を遂行すること。

3 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

4 小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

Article 10.22
Sub-Committee on Telecommunications

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Telecommunications (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to this Chapter and other issues relevant to the telecommunications sectors agreed on by the Parties;

(c) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

国際機関との関係

適用範囲

5　小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者（民間部門からの代表者を含む。）であって、討議される問題に関連する必要な専門知識を有するものを小委員会の会合に出席するよう招請することができる。

第十・二十三条　国際機関との関係

両締約国は、電気通信網及び電気通信サービスの世界的な互換性及び相互運用性のための国際的標準が重要であることを認め、関係国際機関（国際電気通信連合及び国際標準化機構を含む。）の作業を通じて当該国際的標準を推進することを約束する。

第十一章　金融サービス

第十一・一条　適用範囲

1　この章は、金融サービスに関し、第九章（サービスの貿易）及び第十四章（投資）の規定の追加的な約束について定める。

2　この章の規定は、締約国が採用し、又は維持する措置であって、金融サービスの提供に影響を及ぼすものについて適用する。この章において「金融サービスの提供」というときは、第九・二条（サービスの貿易－定義）(n)に規定するサービスの提供をいう。

5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the private sector, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

Article 10.23
Relation to International Organisations

The Parties recognise the importance of international standards for global compatibility and inter-operability of telecommunications networks and services and undertake to promote such standards through the work of relevant international organisations, including the International Telecommunication Union and the International Organization for Standardization.

CHAPTER 11
FINANCIAL SERVICES

Article 11.1
Scope

1. This Chapter provides for commitments additional to Chapters 9 (Trade in Services) and 14 (Investment) in relation to financial services.

2. This Chapter shall apply to measures adopted or maintained by a Party affecting the supply of a financial service. Reference to the supply of a financial service in this Chapter shall mean the supply of a service defined in subparagraph (n) of Article 9.2 (Trade in Services - Definitions).

定義

第十一・二条　定義

1　この章の規定の適用上、

(a)　「金融サービス」とは、金融の性質を有する全てのサービスをいう。金融サービスは、全ての保険及び保険関連のサービス並びに全ての銀行サービスその他の金融サービス（保険及び保険関連のサービスを除く。）から成り、附属書九（金融サービス）に掲げる活動を含む。

(b)　「金融サービス提供者」とは、金融サービスを提供しようとし、又は提供している者をいう。ただし、金融サービス提供者には、公的機関を含まない。

(c)　「新たな金融サービス」とは、金融の性格を有するサービス（既存の又は新たな商品に関連するサービス及び当該商品が納入される態様を含む。）であって、金融サービス提供者によって一方の締約国内においては提供されていないが他方の締約国内においては提供されているものをいう。

(d)　「公的機関」とは、次のものをいう。

(i)　締約国の政府、中央銀行若しくは金融当局又は締約国が所有し、若しくは支配する機関であって主として政府の機能の遂行若しくは政府のための活動の実施に従事するもの（主として商業的な条件に基づき金融サービスの提供に従事する機関を除く。）

(ii)　中央銀行又は金融当局が通常遂行する機能を遂行している私的機関。ただし、当該機能を遂行しているときに限る。

Article 11.2
Definitions

1.　For the purposes of this Chapter:

(a)　the term "financial service" means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the activities stated in Annex 9 (Financial Services);

(b)　the term "financial service supplier" means any person that seeks to supply or supplies a financial service but does not include a public entity;

(c)　the term "new financial service" means any service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in a Party but which is supplied in the other Party;

(d)　the term "public entity" means:

(i)　the Government, central bank or monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii)　a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and

(e) 「自主規制団体」とは、金融サービス提供者に対して、自己の又は委任された規制権限又は監督権限を行使する非政府機関（有価証券又は先物の取引所又は市場、清算機関その他の組織又は団体を含む。）をいう。

2 第九・一条（サービスの貿易－適用範囲）2(e)の規定の適用上、「政府の権限の行使として提供されるサービス」とは、金融サービスについては、次の活動をいう。

(a) 締約国の中央銀行又は金融当局が行う活動及びその他の公的機関が金融政策又は為替政策を遂行するために行う活動

(b) 社会保障又は公的年金計画に係る法律上の制度の一部を形成する活動

(c) 公的機関が政府の勘定のために若しくは政府の保証の下に又は政府の財源を使用して行うその他の活動

3 締約国が自国の金融サービス提供者に対し2(b)又は(c)に規定するいずれかの活動について公的機関又は他の金融サービス提供者との競争を行うことを認める場合には、第九・一条（サービスの貿易－適用範囲）2(e)の規定の適用上、「政府の権限の行使として提供されるサービス」には、当該活動を含まない。

4 第九・二条（サービスの貿易－定義）(j)の規定は、この章の規定の対象となるサービスについては、適用しない。

第十一・三条 新たな金融サービス

一方の締約国は、自国内に設立された他方の締約国の金融サービス提供者に対し、自国内において同様の状況にある自国の金融サービス提供者が提供することを許可する新たな金融サービスを提供することを許可する。

(e) the term "self-regulatory organisation" means any non-governmental body, including any securities or futures exchange or market, clearing agency, or any other organisation or association that exercises its own or delegated regulatory or supervisory authority over financial service suppliers.

2. For the purposes of subparagraph 2(e) of Article 9.1 (Trade in Services - Scope), the term "services supplied in the exercise of governmental authority" means, in respect of a financial service:

(a) activities conducted by the central bank or monetary authority of a Party or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities forming part of a statutory system of social security or public retirement plans; and

(c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

3. For the purposes of subparagraph 2(e) of Article 9.1 (Trade in Services - Scope), if a Party allows any of the activities referred to in subparagraphs 2(b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services supplied in the exercise of governmental authority" shall exclude such activities.

4. Subparagraph (j) of Article 9.2 (Trade in Services - Definitions) shall not apply to the services covered by this Chapter.

Article 11.3
New Financial Services

Each Party shall permit financial service suppliers of the other Party established in the former Party to offer in the former Party any new financial service that a Party would permit its own financial service suppliers to offer, in like circumstances.

国内規制

第十一・四条　国内規制

この協定のいかなる規定も、締約国が信用秩序の維持のための金融サービス又は金融体系に関する措置（投資者、預金者、保険契約者若しくは信託上の義務を金融サービス提供者が負う者を保護し、又は当該締約国の金融体系の健全性及び安定性を確保するための措置を含む。）を採用し、又は維持することを妨げるものではない。当該措置については、この協定の規定に適合しない場合には、この協定に基づく当該締約国の約束又は義務を回避するための手段として用いてはならない。

Article 11.4
Domestic Regulation

Nothing in this Agreement shall prevent a Party from adopting or maintaining measures relating to financial services or the financial system for prudential reasons including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the Party's financial system. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

承認

第十一・五条　承認

1　締約国は、金融サービスに関連する自国の措置の適用方法を決定するに当たり、信用秩序の維持のための措置であって国際的な規制機関又は第三国のものを承認することができる。措置の調和その他の方法により行うことができる承認は、当該国際的な規制機関若しくは第三国との協定若しくは取決めに基づいて又は一方的に行うことができる。

2　1に規定する協定又は取決めの当事者である一方の締約国は、当該協定又は取決めが現行のものであるか将来のものであるかを問わず、他方の締約国に対し、同様の規制及び監督が存在し、その規制が同様に実施され、並びに適当な場合には当該協定又は取決めの当事者間の情報の共有に関する手続と同様の手続が存在することが可能な状況の下で、当該協定若しくは取決めへの当該他方の締約国の加入について交渉し、又はこれと同等の協定若しくは取決めについて交渉するための機会を十分に与える。当該一方の締約国は、承認を一方的に与える場合には、当該他方の締約国に対し、そのような状況が存在するか否かについて意見を表明するための機会を十分に与える。

Article 11.5
Recognition

1. A Party may recognise prudential measures of any international regulatory body or non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the international regulatory body or non-Party concerned or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate one comparable with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

情報の移転及び処理

第十一・六条　情報の移転及び処理

いずれの締約国も、電磁的手段によるデータの移転を含む情報の移転若しくは金融情報の処理又は機器の移転が金融サービス提供者の通常の業務の遂行にとって必要である場合には、当該情報の移転又は当該金融情報の処理を妨げる措置をとってはならず、また、国際協定に適合する輸入規則に基づく場合を除くほか、当該機器の移転を妨げる措置をとってはならない。この条の規定は、個人情報及びプライバシー並びに個人の記録及び勘定の秘密を保護する締約国の権利を制限するものではない。ただし、当該権利がこの章、第九章（サービスの貿易）及び第十四章（投資）の規定を回避するために行使されないことを条件とする。

規制に関する透明性

第十一・七条　規制に関する透明性

1　各締約国は、金融サービス提供者が相互の市場にアクセスして業務を行う能力を向上させる上で金融サービス提供者の活動を規律する透明性のある規制及び政策が重要であることを認識し、金融サービスに対する規制の透明性を促進する。

2　各締約国は、可能な範囲内で、最終的な規則の公表と当該規則の効力発生の日との間に妥当な期間を置く。

3　一方の締約国は、他方の締約国の要請があった場合には、可能な範囲内で、この章の規定の対象となる事項について採用しようとする一般に適用される措置に関し、合理的な期間内に、当該他方の締約国の個別の質問及び実質的な意見に応じ、並びに当該他方の締約国に情報を提供する。

4　一方の締約国は、一般に適用される規約であって、自国の自主規制団体によって採用され、又は維持されるものを、他方の締約国の利害関係者が知ることができるような方法により速やかに公表し、又は公に利用可能なものとすることを確保するため、利用し得る妥当な措置をとる。

Article 11.6
Transfers of Information and Processing of Information

Neither Party shall take measures that prevent transfers of information or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier. Nothing in this Article restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of this Chapter and Chapters 9 (Trade in Services) and 14 (Investment).

Article 11.7
Regulatory Transparency

1. Each Party, recognising the importance of transparent regulations and policies governing the activities of financial service suppliers in facilitating their ability to gain access to and operate in each other's market, shall promote regulatory transparency in financial services.

2. To the extent possible, each Party shall allow a reasonable period of time between the publication of final regulations and their effective date.

3. To the extent possible, each Party shall, on request of the other Party, within a reasonable period of time, respond to specific questions and substantive comments from, and provide information to, the other Party on any measures of general application it proposes to adopt with respect to any matter covered by this Chapter.

4. Each Party shall take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by self-regulatory organisations of the Party are promptly published or otherwise made publicly available in such a manner as to enable interested persons of the other Party to become acquainted with them.

5　一方の締約国は、この章の規定の対象となる一般に適用される措置に関し、他方の締約国の利害関係者からの照会に回答するための適当な仕組みを維持し、又は設ける。

6　各締約国の権限のある当局は、可能な範囲内で、金融サービスの提供に関連する申請を不備なく行うための要件（必要とされる文書を含む。）を、公に利用可能なものにする。

7　各締約国の権限のある当局は、金融サービスの提供に関連する申請に係る申請者から追加の情報を得る必要がある場合には、その必要とする追加の情報について、不当に遅滞することなく当該申請者に通知する。

8　一方の締約国の権限のある当局は、他方の締約国の金融サービス提供者の金融サービスの提供に関連する申請であって、当該一方の締約国の法令に基づき不備のない申請であると認められたものについて、合理的な期間内に行政上の決定を行い、可能な範囲内で、申請者に対し、当該決定を書面により速やかに通知する。

自主規制団体

第十一・八条　自主規制団体

一方の締約国は、他方の締約国の金融サービス提供者に対し、自国の金融サービス提供者と平等に金融サービスを提供するための条件として、自主規制団体の構成員となり、これに参加し、若しくはこれを利用することを要求している場合又は金融サービスの提供に当たり、当該自主規制団体に対して直接若しくは間接に特権若しくは利益を与えている場合には、当該自主規制団体が自国内に居住している他方の締約国の金融サービス提供者に対して内国民待遇を与えることを確保する。

5. Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from interested persons of the other Party regarding measures of general application covered by this Chapter.

6. Each Party's competent authorities shall, to the extent possible, make publicly available their requirements, including any documentation required, for completing applications relating to the supply of financial services.

7. Where a Party's competent authority requires additional information from an applicant of an application relating to the supply of financial services, it shall notify the applicant without undue delay of such additional information required.

8. A Party's competent authorities shall make an administrative decision within a reasonable period of time on an application, regarded as complete under its laws and regulations, of a financial service supplier of the other Party, relating to the supply of a financial service, and shall, to the extent possible, promptly notify the applicant of the decision in writing.

Article 11.8
Self-Regulatory Organisations

When membership or participation in, or access to, any self-regulatory organisation is required by a Party in order for financial service suppliers of the other Party to supply financial services on an equal basis with financial service suppliers of the former Party, or when the former Party provides directly or indirectly such organisation privileges or advantages in supplying financial services, the former Party shall ensure that such organisation accords national treatment to financial service suppliers of the other Party resident in the former Party.

支払及び清算の制度

第十一・九条　支払及び清算の制度

一方の締約国は、内国民待遇を確保しつつ、自国内に設立された他方の締約国の金融サービス提供者に対し、公的機関が運用する支払及び清算の制度並びに通常の業務において利用可能な公的な資金供与及びリファイナンスの制度の利用を認める。この条の規定は、当該一方の締約国の最終的な決済手段の貸手の利用を認めることを意図するものではない。

Article 11.9
Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant to financial service suppliers of the other Party established in the former Party access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.

金融サービスに関する小委員会

第十一・十条　金融サービスに関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに金融サービスに関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　両締約国間の金融サービスの分野における貿易関係を強化し、及び両締約国の金融システムの効率的なかつ透明性のある運用を促進するため、信用秩序の維持のための政策及び金融機関の監督を含む金融サービスに関連するあらゆる問題について討議すること。

(c)　合同委員会に対し小委員会の所見を報告すること。

(d)　合同委員会が委任するその他の任務を遂行すること。

Article 11.10
Sub-Committee on Financial Services

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Financial Services (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to financial services, including prudential policies and supervision of financial institutions, with a view to enhancing trade relations between the Parties in the field of financial services and to promoting efficient and transparent administration of their financial systems;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3　小委員会は、次の職員から成る。

(a)　オーストラリアについては、外交貿易省及び財務省並びにこれらの後継機関の職員並びに必要に応じ関連する金融規制当局の職員（オーストラリア健全性規制庁及びオーストラリア証券投資委員会並びにこれらの後継機関の職員を含む。）

(b)　日本国については、外務省及び金融庁並びにこれらの後継機関の職員

4　小委員会は、別段の合意をする場合を除くほか、毎年会合する。小委員会は、各会合の結果を合同委員会に通報する。

協議

第十一・十一条　協議

第十九・四条（紛争解決－協議）の規定の適用を妨げることなく、一方の締約国は、この協定の下で生ずる事項であって金融サービスに影響を及ぼすものについて、他方の締約国に対して協議を要請することができる。当該他方の締約国は、その要請に対し好意的な考慮を払う。両締約国は、当該協議の結果を金融サービスに関する小委員会に報告する。この条の規定に基づく協議及び第十九・四条（紛争解決－協議）の規定に基づく協議であって金融サービスに影響を及ぼすものには、前条3に規定する職員を含める。

紛争解決

第十一・十二条　紛争解決

1　第十九・六条（紛争解決－仲裁裁判所の設置及び構成）9(a)の規定を適用するほか、この章の規定の下で生ずる紛争のために同条5及び6の規定に基づき任命される仲裁人は、両締約国が別段の合意をする場合を除くほか、金融サービスに関する法律又は実務（金融サービス提供者に関する法令を含む。）についての専門知識又は経験を有するものとする。

3. The Sub-Committee shall be composed of:

(a) for Australia, officials from the Department of Foreign Affairs and Trade and the Department of the Treasury, or their successors, and, as necessary, officials from the relevant financial regulatory authorities including the Australian Prudential Regulation Authority and the Australian Securities and Investments Commission, or their successors; and

(b) for Japan, officials from the Ministry of Foreign Affairs and the Financial Services Agency, or their successors.

4. The Sub-Committee shall meet annually, or as otherwise agreed. The Sub-Committee shall inform the Joint Committee of the results of each meeting.

Article 11.11
Consultations

Without prejudice to Article 19.4 (Dispute Settlement - Consultations), a Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Sub-Committee. Consultations under this Article and consultations under Article 19.4 (Dispute Settlement - Consultations), that affect financial services shall include officials specified in paragraph 3 of Article 11.10.

Article 11.12
Dispute Settlement

1. Further to subparagraph 9(a) of Article 19.6 (Dispute Settlement - Establishment and Composition of Arbitral Tribunals), all arbitrators appointed in accordance with paragraphs 5 and 6 of Article 19.6 (Dispute Settlement - Establishment and Composition of Arbitral Tribunals), for a dispute arising under this Chapter shall, unless otherwise agreed by the Parties, have expertise or experience in laws or practice of financial services, which may include the laws and regulations concerning financial service suppliers.

2　第十九・十五条（紛争解決―代償及び譲許の停止）の規定を適用するほか、紛争の対象となっている締約国による措置がこの協定に適合しないと仲裁裁判所が認める場合には、次のとおりとする。

(a)　申立国は、当該措置が金融サービス分野以外の分野にのみ影響を及ぼす場合には、金融サービス分野の利益を停止してはならない。

(b)　申立国は、当該措置が金融サービス分野及び他の分野に影響を及ぼす場合には、金融サービス分野の利益の停止であって、当該締約国の金融サービス分野における当該措置の効果と同等の効果を有するものを行うことができる。

第十二章　自然人の移動

第十二・一条　適用範囲

1　この章の規定は、附属書十（自然人の移動に関する特定の約束）に定める区分のいずれかに該当する一方の締約国の自然人の他方の締約国への移動に影響を及ぼす措置について適用する。

2　この章の規定は、一方の締約国の自然人であって、他方の締約国の雇用市場へのアクセスを求めるものに影響を及ぼす措置及び国籍若しくは市民権又は永続的な居住若しくは雇用に関する措置については、適用しない。

3　この章の規定は、一方の締約国が自国の区域への他方の締約国の自然人の入域又は当該区域内における他方の締約国の自然人の一時的な滞在を規制するための措置（自国の国境を保全し、及び自国の国境を越える自然人の秩序ある移動を確保するために必要な措置を含む。）を適用することを妨げるものではない。ただし、この章の規定に基づき当該他方の締約国に与えられる利益を無効にし、又は損なうような態様で当該措置を適用しないことを条件とする。

2. Further to Article 19.15 (Dispute Settlement - Compensation and Suspension of Concessions), where an arbitral tribunal finds a measure of a Party to be inconsistent with this Agreement and the measure under dispute affects:

(a) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector; or

(b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector.

CHAPTER 12
MOVEMENT OF NATURAL PERSONS

Article 12.1
Scope

1. This Chapter shall apply to measures affecting the movement of natural persons of a Party into the other Party who fall under one of the categories referred to in Annex 10 (Specific Commitments on the Movement of Natural Persons).

2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor to measures regarding nationality or citizenship, or residence or employment on a permanent basis.

3. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, the Area of the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under this Chapter.

注釈　特定の国籍又は市民権を有する自然人に対しては査証を要求し、他の国籍又は市民権を有する自然人に対しては要求しないという事実のみをもって、この章の規定に基づく利益が無効にされ、又は損なわれているとはみなさない。

4　この章並びに第一章（総則）、第十九章（紛争解決）及び第二十章（最終規定）の規定を除くほか、この協定のいかなる規定も、出入国管理に関する法令に基づく措置に関して締約国に義務を課するものではない。

定義

第十二・二条　定義

この章の規定の適用上、「入国及び一時的な滞在」とは、一方の締約国の自然人が永続的に居住する意図を有することなく他方の締約国に入国し、及び滞在することをいう。

特定の約束

第十二・三条　特定の約束

1　一方の締約国は、この章の規定、自国の関係法令及び附属書十（自然人の移動に関する特定の約束）に定める特定の約束の条件に従い、他方の締約国の自然人に対して入国及び一時的な滞在を許可する。

2　いずれの締約国も、附属書十（自然人の移動に関する特定の約束）に別段の定めがある場合を除くほか、同附属書に定める区分のいずれかに該当する他方の締約国の自然人に対して発給される査証の総数について制限を課し、又は維持してはならない。

Note: The sole fact of requiring a visa for natural persons of a certain nationality or citizenship and not for those of others shall not be regarded as nullifying or impairing benefits under this Chapter.

4. Except for this Chapter and Chapters 1 (General Provisions), 19 (Dispute Settlement) and 20 (Final Provisions), nothing in this Agreement shall impose any obligation on either Party regarding measures pursuant to immigration laws and regulations.

Article 12.2
Definitions

For the purposes of this Chapter, the term "entry and temporary stay" means entry into and stay in a Party by a natural person of the other Party without the intent to establish permanent residence.

Article 12.3
Specific Commitments

1. Each Party shall grant entry and temporary stay to natural persons of the other Party in accordance with this Chapter and relevant laws and regulations of the former Party, and subject to the terms of the specific commitments set out in Annex 10 (Specific Commitments on the Movement of Natural Persons).

2. Neither Party shall impose or maintain any limitations on the total number of visas to be granted to natural persons of the other Party falling under one of the categories referred to in Annex 10 (Specific Commitments on the Movement of Natural Persons), unless otherwise specified in that Annex.

第十二・四条　透明性

各締約国は、次のことを行う。

(a) この章の規定に基づく自国の特定の約束の対象となる自然人が自国への入国許可、自国における一時的な滞在及び該当する場合には自国における就労に係る当初又は更新の許可並びに自国における一時的な滞在に係る資格の変更の許可について効果的な申請を行うために必要な要件及び手続に関する情報を、他方の締約国の者が知ることができるような方法で、この協定の効力発生の日に公表し、又は当該他方の締約国に利用可能なものとすること。

(b) 前条1の規定の対象となる自然人の入国及び一時的な滞在に係る措置に関し、利害関係者からの照会に回答するための適当な仕組みを設け、又は維持すること。

(c) 自国への入国許可、自国における一時的な滞在及び該当する場合には自国における就労に係る当初又は更新の許可並びに自国における一時的な滞在に係る資格の変更の許可について効果的な申請を行うことに影響を及ぼす新たな要件及び手続の導入又は現行の(a)に規定する要件及び手続の変更に関する情報を、速やかに他方の締約国に利用可能なものとするよう努めること。

第十二・五条　自然人の移動に関する要件及び手続

1　一方の締約国の権限のある当局は、他方の締約国の自然人のために提出される入国及び一時的な滞在の許可又は該当する場合には就労許可若しくは在留資格認定証明書の不備のない申請（更新の申請を含む。）の審査を遅滞なく行う。

Article 12.4
Transparency

Each Party shall:

(a) publish or otherwise make available to the other Party on the date of entry into force of this Agreement, with respect to natural persons covered by that Party's specific commitments under this Chapter, information on requirements and procedures necessary for an effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party in such a manner as to enable persons of the other Party to become acquainted with them;

(b) establish or maintain appropriate mechanisms to respond to enquiries from interested persons regarding measures relating to the entry and temporary stay of natural persons covered by paragraph 1 of Article 12.3; and

(c) endeavour to promptly make available to the other Party information on the introduction of any new requirements and procedures, or changes in any existing requirements and procedures referred to in subparagraph (a) that affect the effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party.

Article 12.5
Requirements and Procedures
Relating to the Movement of Natural Persons

1. The competent authorities of each Party shall, without delay, process complete applications for the grant of entry and temporary stay or, where applicable, work permits or certificates of eligibility submitted for natural persons of the other Party, including applications for renewal

2　締約国の権限のある当局は、申請を審査するために申請者から追加の情報を得る必要がある場合には、不当に遅滞することなく、当該申請者に通知するよう努める。

3　各締約国は、この章の規定の対象となる他方の締約国の自然人であって入国及び一時的な滞在を求めるものが不備のない申請を提出した後合理的な期間内に、当該申請に関する決定（当該申請を承認する場合には、一時的な滞在の期間その他の条件を含む。）を当該自然人に通知する。

4　一方の締約国は、自国の権限のある当局が入国及び一時的な滞在の許可の申請について徴収する手数料自体がこの章の規定に基づく他方の締約国の自然人の移動に対し不当な障害とならないことを確保する。

5　各締約国は、自国の法令に従い、かつ、実行可能な範囲内で、他方の締約国の自然人の移動に関する要件を簡素化し、かつ、手続を円滑化し、及び迅速化するための措置をとるよう努める。

紛争解決

第十二・六条　紛争解決

1　第十九章（紛争解決）に定める紛争解決手続は、次の(a)及び(b)の規定の要件を満たす場合を除くほか、この章の規定については、適用しない。

(a)　事案に一定の実行の類型が含まれること。

(b)　可能な場合には、該当する一方の締約国の自然人が特定の事案に関し国内的な救済措置を尽くしたこと。

2　他方の締約国の権限のある当局による特定の事案に関する最終的な決定が、1(b)に規定する国内的な救済措置に係る手続の開始の日の後二年以内に行われず、かつ、当該決定が行われないことが1(b)に規定する自然人に起因する遅延によるものでないときは、当該国内的な救済措置は、尽くされたものとみなす。

2　If the competent authorities of a Party require additional information from the applicant in order to process the application, they shall, without undue delay, endeavour to notify the applicant.

3.　A Party shall, within a reasonable period after a complete application by a natural person of the other Party covered by this Chapter requesting entry and temporary stay is lodged, notify the natural person of the decision concerning the application, including, if approved, the period of temporary stay and other conditions.

4.　Each Party shall ensure that fees charged by its competent authorities on applications for the grant of entry and temporary stay do not in themselves represent an unjustifiable impediment to the movement of natural persons of the other Party under this Chapter.

5.　Each Party shall endeavour, to the extent practicable, to take measures to simplify the requirements and to facilitate and expedite the procedures relating to the movement of natural persons of the other Party, subject to its laws and regulations.

Article 12.6
Dispute Settlement

1.　The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter unless:

(a)　the matter involves a pattern of practice; and

(b)　the natural persons of a Party concerned have exhausted the domestic remedies, where available, regarding the particular matter.

2.　The domestic remedies referred to in subparagraph 1(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority of the other Party within two years after the date of the institution of proceedings for such domestic remedy, and the failure to issue such determination is not attributable to delay caused by the natural persons.

第十三章　電子商取引

基本原則

第十三・一条　基本原則

1　両締約国は、電子商取引によって経済的な成長及び機会がもたらされることを認識し、また、電子商取引の利用及び発展に対する不必要な障害を回避することの重要性を認識する。

2　この章は、電子商取引の利用に対する信用及び信頼の環境を醸成することに寄与すること、両締約国間における電子商取引を促進すること並びに世界的に電子商取引の一層広範な利用を促進することを目的とする。

3　両締約国は、電子商取引における技術的中立性の原則を認識する。

定　義

第十三・二条　定義

この章の規定の適用上、

(a)　「デジタル・プロダクト」とは、例えば、コンピュータ・プログラム、文字列、ビデオ、映像及び録音物又はそれらの組合せから成るものであって、デジタル式に符号化され、電子的に送信され、及び商業的販売又は流通のために生産されるものをいい、キャリアメディアに固定されるものを含まない。

注釈1　デジタル・プロダクトには、金融商品をデジタル式に表したもの（金銭を含む。）を含まない。

注釈2　この章のいかなる規定も、電子的な送信によるデジタル・プロダクトの貿易がサービスの貿易又は物品の貿易のいずれに区分されるべきかについての各締約国の見解に影響を与えるものとみなしてはならない。

CHAPTER 13
ELECTRONIC COMMERCE

Article 13.1
Basic Principles

1. The Parties recognise the economic growth and opportunities provided by electronic commerce and the importance of avoiding unnecessary barriers to its use and development.

2. The aim of this Chapter is to contribute to creating an environment of trust and confidence in the use of electronic commerce and to promote electronic commerce between the Parties and the wider use of electronic commerce globally.

3. The Parties recognise the principle of technological neutrality in electronic commerce.

Article 13.2
Definitions

For the purposes of this Chapter:

(a) the term "digital products" means such products as computer programmes, text, video, images and sound recordings, or any combinations thereof, that are digitally encoded, electronically transmitted, and produced for commercial sale or distribution, and does not include those that are fixed on a carrier medium;

Note 1: For greater certainty, digital products do not include digitised representations of financial instruments, including money.

Note 2: Nothing in this Chapter shall be considered as affecting the views of either Party on whether trade in digital products through electronic transmission is categorised as trade in services or trade in goods.

(b) 「電子署名」とは、電磁的記録に記録することができる情報について とられる措置であって、次の(i)及び(ii)の要件を満たすものをいう。

(i) 当該情報が当該措置をとった者により承認されていることを示す措置であること。

(ii) 当該情報が改変されていないことを確認する措置であること。

(c) 「電子的な送信」とは、電磁的手段を用いて行われる送信をいう。

(d) 「個人情報」とは、特定された又は特定し得る個人に関するあらゆる情報をいう。

(e) 「貿易実務に係る文書」とは、締約国が発行し、又は管理する様式であって、物品の輸入又は輸出に関連して、輸入者若しくは輸出者により、又はこれらの者のために作成される必要があるものをいう。

関税

第十三・三条　関税

各締約国は、両締約国間における電子的な送信に対して関税を賦課しないという慣行を維持する。

デジタル・プロダクトの無差別待遇

第十三・四条　デジタル・プロダクトの無差別待遇

1　いずれの締約国も、一定のデジタル・プロダクトに対し、次の事由に基づき又はこれを目的として、他の同種のデジタル・プロダクトに与える待遇よりも不利な待遇を与えてはならない。

(a) 不利な待遇を受けているデジタル・プロダクトが、他方の締約国の区域内において、創作され、生産され、出版され、保存され、送信され、契約され、若しくは委託されたこと又は商業的な条件に基づき最初に利用可能なものとなったこと。

(b) the term "electronic signature" means a measure taken with respect to information that can be recorded in an electromagnetic record and which fulfils both of the following requirements:

(i) that the measure indicates that such information has been approved by a person who has taken such measure; and

(ii) that the measure confirms that such information has not been altered;

(c) the term "electronic transmissions" means transmissions made using any electromagnetic means;

(d) the term "personal data" means any information about an identified or identifiable individual; and

(e) the term "trade administration documents" means forms that a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

Article 13.3
Customs Duties

Each Party shall maintain its practice of not imposing customs duties on electronic transmissions between the Parties.

Article 13.4
Non-Discriminatory Treatment of Digital Products

1. Neither Party may accord less favourable treatment to some digital products than it accords to other like digital products:

(a) on the basis that the digital products receiving less favourable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the Area of the other Party;

(b) 当該デジタル・プロダクトの著作者、実演家、制作者、開発者又は配信者が、他方の締約国の者であること。

(c) 自国の区域内において、創作され、生産され、出版され、保存され、送信され、契約され、若しくは委託された他の同種のデジタル・プロダクト又は商業的な条件に基づき最初に利用可能なものとなった他の同種のデジタル・プロダクトに保護を与えることを目的とすること。

注釈　二国間の貿易を促進するという両締約国の目的を認識し、1に規定する「一定のデジタル・プロダクト」は、他方の締約国の区域内において創作され、生産され、出版され、契約され、若しくは委託されたデジタル・プロダクト又はその著作者、実演家、制作者若しくは開発者が他方の締約国の者であるデジタル・プロダクトのみを示す。

2　いずれの締約国も、

(a) 他方の締約国の区域内において創作され、生産され、出版され、保存され、送信され、契約され、若しくは委託された又は商業的な条件に基づき最初に利用可能なものとなったデジタル・プロダクトに対し、第三国において創作され、生産され、出版され、保存され、送信され、契約され、若しくは委託された又は商業的な条件に基づき最初に利用可能なものとなった同種のデジタル・プロダクトに与える待遇よりも不利な待遇を与えてはならない。

(b) 著作者、実演家、制作者、開発者又は配信者が他方の締約国の者であるデジタル・プロダクトに対し、著作者、実演家、制作者、開発者又は配信者が第三国の者である同種のデジタル・プロダクトに与える待遇よりも不利な待遇を与えてはならない。

3　1及び2の規定は、次のものについては、適用しない。

(a) 第九・七条（サービスの貿易―適合しない措置）又は第十四・十条（投資―適合しない措置及び例外）の規定に基づいて締約国が採用し、又は維持する適合しない措置

(b) 第十六章（知的財産）に抵触する範囲

(b) on the basis that the author, performer, producer, developer, or distributor of such digital products is a person of the other Party; or

(c) so as to otherwise afford protection to other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its Area.

Note: Recognising the Parties' objective of promoting bilateral trade, the term "some digital products" in paragraph 1 refers solely to those digital products created, produced, published, contracted for, or commissioned in the Area of the other Party, or digital products of which the author, performer, producer, or developer is a person of the other Party.

2. Neither Party may accord less favourable treatment to digital products:

(a) created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the Area of the other Party than it accords to like digital products created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in a non-Party; or

(b) whose author, performer, producer, developer, or distributor is a person of the other Party than it accords to like digital products whose author, performer, producer, developer, or distributor is a person of a non-Party.

3. Paragraphs 1 and 2 do not apply to:

(a) non-conforming measures adopted or maintained by a Party in accordance with Article 9.7 (Trade in Services - Non-Conforming Measures) or 14.10 (Investment - Non-Conforming Measures and Exceptions);

(b) the extent that they are inconsistent with Chapter 16 (Intellectual Property);

(c) 政府調達

(d) 締約国又は公的企業が交付する補助金（贈与、公的に支援される借款、保証及び保険を含む。）

(e) 第九・二条（サービスの貿易－定義）に定義する政府の権限の行使として提供されるサービス

4 1及び2の規定は、締約国が、第九・七条（サービスの貿易－適合しない措置）又は第十四・十条（投資－適合しない措置及び例外）の規定に基づく措置（視聴覚及び放送の分野における措置を含む。）を採用し、又は維持することを妨げるものではない。

注釈 この条のいかなる規定も、貿易関連知的所有権協定第四条の規定に基づく両締約国間の権利及び義務に影響を及ぼすものと解してはならない。

国内規制

第十三・五条 国内規制

1 各締約国は、自国が採用し、又は維持する措置が、電子商取引又はその発展を不当に禁止し、又は制限しないことを確保する。

2 いずれの締約国も、電子的な取引を規制する措置であって次に掲げるものを採用し、又は維持してはならない。ただし、そのような措置を自国の法令に規定し、及び合理的、客観的かつ公平な態様で実施する場合は、この限りでない。

(a) 取引（契約を含む。）が電子的な通信によることのみを理由として、当該取引の法的効力、有効性又は実施可能性を否定する措置

(b) 異なる形態の技術の間において差別する措置

(c) government procurement;

(d) subsidies provided by a Party or a state enterprise including grants, government-supported loans, guarantees, and insurance; and

(e) services supplied in the exercise of governmental authority, as defined in Article 9.2 (Trade in Services - Definitions).

4. For greater certainty, paragraphs 1 and 2 do not prevent a Party from adopting or maintaining measures, including measures in the audio-visual and broadcasting sectors, in accordance with Article 9.7 (Trade in Services - Non-Conforming Measures) or 14.10 (Investment - Non-Conforming Measures and Exceptions).

Note: Nothing in this Article shall be construed as affecting rights and obligations of the Parties with respect to each other under Article 4 of the TRIPS Agreement.

Domestic Regulation

Article 13.5

1. Each Party shall ensure that measures it adopts or maintains do not unreasonably prohibit or restrict electronic commerce or its development.

2. Neither Party shall adopt or maintain measures regulating electronic transactions that:

(a) deny the legal effect, validity or enforceability of a transaction, including a contract, solely on the grounds that it is in the form of an electronic communication; or

(b) discriminate between different forms of technology,

unless such measures are provided for in its laws and regulations and are administered in a reasonable, objective and impartial manner.

3　各締約国は、電子商取引に関連する新たな規制を作成するに当たり、産業界の主導による電子商取引の発展の重要性を考慮する。

4　各締約国は、電子商取引を円滑化するため、民間部門により自主的な規制（行動規範、モデル契約、指針及び実施確保の仕組みを含む。）が採用されるよう奨励する。

第十三・六条　電子署名

1　いずれの締約国も、電子署名を規制する措置であって次に掲げるものを採用し、又は維持してはならない。

(a)　電子的な取引の当事者が当該取引のための適切な電子署名の方式を相互に決定することを禁止する措置

(b)　電子的な取引の当事者に対し当該取引が法的な要件を満たしていることを裁判所において証明する機会を与えることを妨げる措置

2　1の規定にかかわらず、締約国は、自国の法令に定めがある場合には、高度な信頼性及び安全性が必要な取引について、真正の証明の方式が特定の安全基準を満たすこと又は自国の法令に従って認定された当局によって認証されることを要求することができる。

3　各締約国は、適当な場合には、国際的に受け入れられている基準に基づく電子署名の利用を奨励する。

4　両締約国は、可能な場合には、いずれかの締約国が発行し、又は承認する電子署名の相互承認に向けて協力する。

3. Each Party shall, when formulating any new regulations relating to electronic commerce, take into account the importance of industry-led development of electronic commerce.

4. Each Party shall encourage the private sector to adopt self-regulation, including codes of conduct, model contracts, guidelines and enforcement mechanisms, with a view to facilitating electronic commerce.

Article 13.6
Electronic Signature

1. Neither Party shall adopt or maintain measures regulating electronic signature that:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic signature methods for their transaction; or

(b) prevent parties to an electronic transaction from having the opportunity to prove in court that their electronic transaction complies with any legal requirements.

2. Notwithstanding paragraph 1, where prescribed by a Party's laws and regulations, that Party may require that, for transactions where a high degree of reliability and security is required, the method of authentication meet certain security standards or be certified by an authority accredited in accordance with that Party's laws and regulations.

3. Each Party shall, as appropriate, encourage the use of electronic signatures based on internationally accepted standards.

4. The Parties shall, where possible, cooperate to work toward the mutual recognition of electronic signatures issued or recognised by either Party.

消費者の保護

第十三・七条　消費者の保護

1　両締約国は、電子商取引を利用する消費者に保護を与える措置であって他の形態の商取引を利用する消費者に与えられる保護と少なくとも同等の保護を与えるもの及び電子商取引に対する消費者の信頼の向上に資する措置を採用し、及び維持することの重要性を認識する。

2　両締約国は、消費者の保護を促進するため、電子商取引に関連する消費者保護の活動について責任を有するそれぞれの権限のある当局の間における協力の重要性を認識する。

Article 13.7
Consumer Protection

1. The Parties recognise the importance of adopting and maintaining measures which provide, for consumers using electronic commerce, protection that is at least equivalent to that provided for consumers using other forms of commerce, and measures conducive to the promotion of consumer confidence in electronic commerce.

2. The Parties recognise the importance of cooperation between their respective competent authorities in charge of consumer protection activities related to electronic commerce in order to enhance consumer protection.

個人情報の保護

第十三・八条　個人情報の保護

1　各締約国は、電子商取引の利用者の個人情報を保護するための措置を採用し、又は維持する。

2　各締約国は、電子商取引の利用者の個人情報を保護するための基準を作成するに当たり、関係国際機関の関連する国際的な基準及び規準を考慮する。

Article 13.8
Personal Data Protection

1. Each Party shall adopt or maintain measures to protect the personal data of electronic commerce users.

2. In the development of protection standards for the personal data of electronic commerce users, each Party shall take into account relevant international standards and criteria of relevant international bodies.

貿易実務に係る文書の電子化

第十三・九条　貿易実務に係る文書の電子化

1　各締約国は、貿易実務に係る文書の全てについて、公衆による電子版の利用を可能なものとするよう努める。

2　各締約国は、電子的に提出される貿易実務に係る文書について、当該文書が書面により提出された場合と法的に同等なものとして受理するよう努める。

3　各締約国は、貿易実務に係る文書の電子化について定める施策を策定するに当たり、国際機関の主催の下で作成される国際的な基準又は方式を考慮する。

4　両締約国は、電子的に提出される貿易実務に係る文書の受理を促進するため、二国間で及び国際的な場において協力する。

Article 13.9
Paperless Trade Administration

1. Each Party shall endeavour to make all trade administration documents available to the public in electronic versions.

2. Each Party shall endeavour to accept trade administration documents submitted electronically as the legal equivalent of the paper version of these documents.

3. In developing initiatives which provide for the use of paperless trade administration, each Party shall take into account international standards or methods made under the auspices of international organisations.

4. The Parties shall cooperate bilaterally and in international fora to enhance the acceptance of trade administration documents submitted electronically.

第十三・十条　協力

1　両締約国は、適当な場合には、電子商取引の発展を促進するため、地域的な及び多数国間の場において協力し、並びにそのような場に積極的に参加する。

2　両締約国は、適当な場合には、情報及び経験（電子商取引に関する法令及び最良の慣行についてのものを含む。）であって、特に、消費者の信頼、サイバーセキュリティ、要求されていない商業上の電子メッセージの防止、知的財産、電子政府、個人情報の保護及び電子署名に関連するものを共有する。

3　両締約国は、中小企業が電子商取引を利用するに当たって直面する障害を克服するために協力する。

4　各締約国は、適当な場合には、自国内の非政府機関が電子商取引（その安全な利用を含む。）を促進する活動を奨励する。

5　両締約国は、相互に関心を有する適当な場合には、電子商取引における詐欺的又は欺まん的な商慣行に対する法律の執行において、各締約国の法令に従い、協力するよう努める。

Article 13.10
Cooperation

1. The Parties shall, where appropriate, cooperate and participate actively in regional and multilateral fora to promote the development of electronic commerce.

2. The Parties shall, as appropriate, share information and experiences, including on related laws, regulations and best practices with respect to electronic commerce, in relation to, *inter alia*, consumer confidence, cyber-security, combatting unsolicited commercial electronic messages, intellectual property, electronic government, personal data protection and electronic signatures.

3. The Parties shall cooperate to overcome obstacles encountered by small and medium enterprises in the use of electronic commerce.

4. Each Party shall, as appropriate, encourage activities by non-government organisations in that Party which promote electronic commerce, including its secure use.

5. The Parties shall endeavour to cooperate, in appropriate cases of mutual concern, in the enforcement of laws against fraudulent and deceptive commercial practices in electronic commerce, subject to the laws and regulations of the respective Parties.

第十四章　投資

CHAPTER 14
INVESTMENT

適用範囲

第十四・一条　適用範囲

1　この章の規定は、締約国が採用し、又は維持する措置であって、次の事項に関するものについて適用する。

(a)　他方の締約国の投資家

(b)　対象投資財産

(c)　第十四・九条の規定の適用の対象となる全ての投資財産であって、当該措置を採用し、又は維持する当該締約国の区域内にあるもの

2　第十四・十五条の規定を除くほか、この章の規定と他の章の規定とが抵触する場合には、その抵触の限りにおいて、当該他の章の規定が優先する。

Article 14.1
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

(a) investors of the other Party;

(b) covered investments; and

(c) with respect to Article 14.9, all investments in the Area of the Party adopting or maintaining the measure.

2. With the exception of Article 14.15, in the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of inconsistency.

定義

第十四・二条　定義

この章の規定の適用上、

(a)　「対象投資財産」とは、一方の締約国の区域内にある他方の締約国の投資家の投資財産であって、この協定の効力発生の日に存在しているもの又はその後に設立され、取得され、若しくは拡張されるものをいう。

(b)　「締約国の企業」とは、締約国の法律に基づいて設立され、又は組織される企業をいう。

(c)　「自由利用可能通貨」とは、国際通貨基金が国際通貨基金協定に基づいて自由利用可能通貨として指定する通貨をいう。

Article 14.2
Definitions

For the purposes of this Chapter:

(a) the term "covered investment" means, with respect to a Party, an investment in its Area of an investor of the other Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter;

(b) the term "enterprise of a Party" means an enterprise constituted or organised under the law of a Party;

(c) the term "freely usable currencies" means any currency designated as such by the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, as amended;

(d) 「投資活動」とは、投資財産の設立、取得、拡張、経営、管理、運営、維持、使用、享有又は売却その他の処分をいう。

(e) 「投資に関する合意」とは、一方の締約国の国内当局と対象投資財産又は他方の締約国の投資家との間の書面による合意（当該対象投資財産又は他方の締約国の投資家が、対象投資財産の設立又は取得の際に、当該一方の締約国の国内当局による当該書面による合意の履行を求めることができるもの）であって、当該対象投資財産又は他方の締約国の投資家に対し次のいずれかの権利を付与するものをいう。

(i) 天然資源に関する権利（国内当局が、その探査、採取、精製、運送、分配、販売等を管理するもの）

(ii) 発電又は配電、浄水又は配水、電気通信その他のサービスを当該一方の締約国に代わって公衆に対して提供する権利

(iii) 道路、橋、水路、ダム又はパイプラインの建設その他の経済基盤の整備に係る事業（政府が排他的に又は主として使用し、及び利益を得るためのものを除く。）を行う権利

注釈1 「書面による合意」とは、書面による合意であって、両当事者により作成され、当該両当事者の間に権利及び義務を創設し、かつ、当該両当事者を拘束するもの（単一の文書によるものであるか、複数の文書によるものであるかを問わない。）をいう。この場合において、

(i) 行政当局若しくは司法当局の一方的な行為（例えば、締約国がその規制権限のみに基づいて与える許可、免許又は承認）のみをもって、又は政令、命令若しくは判決のみをもって、書面による合意であるとはされない。

(d) the term "investment activities" means the establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;

(e) the term "investment agreement" means a written agreement between a national authority of a Party and a covered investment or an investor of the other Party, on which the covered investment or the investor relies in establishing or acquiring a covered investment, that grants rights to the covered investment or investor:

(i) with respect to natural resources that a national authority controls, such as for their exploration, extraction, refining, transportation, distribution or sale;

(ii) to supply services to the public on behalf of the Party, such as power generation or distribution, water treatment or distribution, or telecommunications; or

(iii) to undertake infrastructure projects, such as the construction of roads, bridges, canals, dams, or pipelines, that are not for the exclusive or predominant use and benefit of the government;

Note 1: "Written agreement" means an agreement in writing, executed by both parties, whether in a single instrument or in multiple instruments, that creates an exchange of rights and obligations, binding on both parties. For greater certainty:

(i) a unilateral act of an administrative or judicial authority, such as a permit, licence, or authorisation issued by a Party solely in its regulatory capacity, or a decree, order, or judgment, standing alone; and

(ii) 行政上又は司法上の同意判決又は同意命令は、書面による合意であるとはされない。

注釈2 この定義の適用上、「国内当局」とは、中央政府の当局をいう。

(f) 「投資財産」とは、投資家により直接又は間接に所有され、又は支配されている全ての種類の資産であって、投資としての性質（資本その他の資源の約束、収益若しくは利得についての期待又は危険の負担を含む。）を有するものをいう。投資財産の形態には、次のものを含む。

(i) 企業及び企業の支店

(ii) 株式、出資その他の形態の企業の持分

(iii) 債券、社債、貸付金その他の形態の貸付債権

(iv) 先物、オプション、その他の派生商品

(v) 契約に基づく権利（完成後引渡し、建設、経営、生産又は利益配分に関する契約に基づくものを含む。）

(vi) 金銭債権又は契約に基づく給付の請求権であって事業活動に関係し、かつ、経済的価値を有するもの

(vii) 第十六・二条（知的財産－定義）に規定する知的財産

(viii) 法令又は契約により与えられる権利（例えば、特許、免許、承認、許可）

(ii) an administrative or judicial consent decree or order, shall not be considered a written agreement.

Note 2: For the purposes of this definition, "national authority" means an authority at the central level of government.

(f) the term "investment" means every kind of asset owned or controlled, directly or indirectly, by an investor, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

(i) an enterprise and a branch of an enterprise;

(ii) shares, stocks or other forms of equity participation in an enterprise;

(iii) bonds, debentures, loans and other forms of debt;

(iv) futures, options and other derivatives;

(v) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;

(vi) claims to money or to any contractual performance related to a business activity and having an economic value;

(vii) intellectual property as defined in Article 16.2 (Intellectual Property - Definitions);

(viii) rights conferred pursuant to laws and regulations or contracts such as concessions, licences, authorisations and permits; and

(ix) 他の全ての資産（有体であるか無体であるかを問わず、また、動産であるか不動産であるかを問わない。）及び賃借権、抵当権、先取特権、質権その他関連する財産権

注釈　投資財産には、投資財産から生ずる価値であって再投資されたもの、特に、利益、利子、資本利得、配当、使用料及び手数料を含む。投資される資産の形態の変更は、その投資財産としての性質に影響を及ぼすものではない。

(g) 「締約国の投資家」とは、締約国の自然人又は企業であって、他方の締約国の区域内において、投資を行おうとし、行っており、又は既に行ったものをいう。

第十四・三条　内国民待遇

内国民待遇

一方の締約国は、自国の区域内で行われる投資活動に関し、他方の締約国の投資家及び対象投資財産に対し、同様の状況において自国の投資家及びその投資財産に与える待遇よりも不利でない待遇を与える。

第十四・四条　最恵国待遇

最恵国待遇

一方の締約国は、自国の区域内で行われる投資活動に関し、他方の締約国の投資家及び対象投資財産に対し、同様の状況において第三国の投資家及びその投資財産に与える待遇よりも不利でない待遇を与える。

注釈　この条の規定は、国際協定に基づく紛争解決のための手続又は制度には、適用しない。

(ix) any other tangible and intangible, movable and immovable property, and any related property rights, such as leases, mortgages, liens and pledges; and

Note: Investments may also include amounts yielded by investments that are re-invested, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as investments.

(g) the term "investor of a Party" means a natural person or an enterprise of a Party, that seeks to make, is making, or has made, an investment in the Area of the other Party.

Article 14.3
National Treatment

Each Party shall accord to investors of the other Party and to covered investments treatment no less favourable than that it accords, in like circumstances, to its own investors and to their investments with respect to investment activities in its Area.

Article 14.4
Most-Favoured-Nation Treatment

Each Party shall accord to investors of the other Party and to covered investments treatment no less favourable than that it accords, in like circumstances, to investors of a non-Party and to their investments with respect to investment activities in its Area.

Note: For greater certainty, this Article does not apply to dispute settlement procedures or mechanisms under any international agreement.

待遇に関する最低基準

第十四・五条　待遇に関する最低基準

一方の締約国は、対象投資財産に対し、国際慣習法に基づく待遇（公正かつ衡平な待遇並びに十分な保護及び保障を含む。）を与える。

注釈１　この条の規定は、締約国により対象投資財産に与えられるべき待遇の最低限度の基準として、外国人の待遇に関する国際慣習法上の最低基準を用いることについて定めたものである。「公正かつ衡平な待遇」及び「十分な保護及び保障」の概念は、外国人の待遇に関する国際慣習法上の最低基準が要求する待遇以上の待遇を与えることを求めるものではない。

注釈２　この協定の他の規定又は他の国際協定に対する違反があった旨の決定が行われることは、この条の規定に対する違反があったことを証明するものではない。

裁判所の裁判を受ける権利

第十四・六条　裁判所の裁判を受ける権利

１　一方の締約国は、自国の区域内で行われる投資活動に関し、司法裁判所及び行政裁判所の裁判を受け、並びに行政機関に申立てをする権利について、他方の締約国の投資家に対し、同様の状況において自国の投資家又は第三国の投資家に与える待遇よりも不利でない待遇を与える。

２　１の規定は、司法裁判所及び行政裁判所の裁判を受ける権利に関する国際協定又は司法協力協定に基づき第三国の投資家に与えられる待遇については、適用しない。

Article 14.5
Minimum Standard of Treatment

Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.

Note 1: This Article prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded by a Party to covered investments. The concepts of "fair and equitable treatment" and "full protection and security" do not require treatment in addition to or beyond that which is required by the customary international law minimum standard of treatment of aliens.

Note 2: A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 14.6
Access to the Courts of Justice

1. Each Party shall with respect to investment activities in its Area accord to investors of the other Party treatment no less favourable than that it accords in like circumstances to its own investors or investors of a non-Party, with respect to access to its courts of justice and administrative tribunals and agencies.

2. Paragraph 1 does not apply to treatment provided to investors of a non-Party pursuant to an international agreement concerning access to courts of justice or administrative tribunals, or judicial cooperation agreements.

特別な手続及び情報の要求

第十四・七条　特別な手続及び情報の要求

1　第十四・三条のいかなる規定も、一方の締約国が、他方の締約国の投資家による投資活動及び対象投資財産に関連して特別な手続（登録の要件に従うこと、当該投資家が当該一方の締約国の居住者であり、又は対象投資財産が当該一方の締約国の法令に基づき設立されなければならないとの要件に従うこと等）を定める措置を採用し、又は維持することを妨げるものと解してはならない。ただし、当該手続が、当該一方の締約国がこの章の規定に従って当該他方の締約国の投資家及び対象投資財産に与える保護を実質的に害するものでないことを条件とする。

2　第十四・三条及び第十四・四条の規定にかかわらず、一方の締約国は、他方の締約国の投資家又は対象投資財産に対し、専ら参考情報として入手すること又は統計を収集することを目的として、当該対象投資財産に関する情報を提供することを求めることができる。当該一方の締約国は、当該情報であって秘密のものについては、当該投資家又は対象投資財産の競争上の立場を害することとなるいかなる開示からも保護する。この2の規定は、一方の締約国が自国の法令の衡平かつ誠実な適用に関連して他の方法により情報を入手し、又は開示することを妨げるものと解してはならない。

経営幹部及び取締役会

第十四・八条　経営幹部及び取締役会

1　いずれの一方の締約国も、対象投資財産である当該一方の締約国の企業に対し、特定の国籍を有する国民を経営幹部に任命することを要求してはならない。

2　締約国は、対象投資財産である当該締約国の企業に対し、当該企業の取締役会又はこれに置かれる委員会の構成員の過半数又は半数以下が特定の国籍を有すること又は当該締約国の区域内における居住者であることを要求することができる。ただし、その要求が、投資家の自己の投資財産を支配する能力を実質的に妨げる場合は、この限りでない。

Article 14.7
Special Formalities and Information Requirements

1. Nothing in Article 14.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with investment activities of investors of the other Party and covered investments, such as compliance with registration requirements, or requirements that investors be residents of the Party or that covered investments be legally constituted under the laws and regulations of the Party provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 14.3 and 14.4, a Party may require an investor of the other Party, or a covered investment, to provide information concerning that covered investment solely for informational or statistical purposes. The Party shall protect such information that is confidential from any disclosure that would prejudice the competitive position of the investor or covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 14.8
Senior Management and Boards of Directors

1. Neither Party shall require that an enterprise of that Party that is a covered investment appoint to senior management positions nationals of any particular nationality.

2. A Party may require that a majority or less than a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the Area of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

特定措置の履行要求の禁止

第十四・九条　特定措置の履行要求の禁止

1　いずれの締約国も、自国の区域内における締約国の投資家の投資活動に関し、世界貿易機関設立協定附属書一A貿易に関連する投資措置に関する協定に反する措置を適用してはならない。

2　いずれの締約国も、自国の区域内における締約国又は第三国の投資家の投資活動に関し、次の事項の要求を課し、又は強制してはならない。ただし、1の規定の適用を妨げない。

(a)　一定の水準又は割合の物品又はサービスを輸出すること。

(b)　一定の水準又は割合の現地調達を達成すること。

(c)　自国の区域内において生産された物品を購入し、利用し、若しくは優先し、又は自国の区域内の者から物品を購入すること。

(d)　輸入数量又は輸入価額を、輸出数量若しくは輸出価額と又は当該投資家の投資財産に関連する外国為替の流入の量と何らかの形で関連付けること。

(e)　当該投資家の投資財産により生産される物品又は提供されるサービスの自国の区域内における販売を、輸出数量若しくは輸出価額と又は外国為替収入と何らかの形で関連付けることにより制限すること。

(f)　技術、製造工程その他の財産的価値を有する知識を自国の区域内の者に移転すること。ただし、次の場合を除く。

(i)　司法上又は行政上の手続の結果として自国の競争法令に基づいて反競争的と決定された行為を是正する目的のために、司法裁判所、行政裁判所又は競争当局が、そのような移転の要求を課し、又は強制する場合

Article 14.9
Prohibition of Performance Requirements

1. Neither Party shall apply in connection with investment activities of an investor of a Party in its Area any measure which is inconsistent with the Agreement on Trade-Related Investment Measures in Annex 1A to the WTO Agreement.

2. Without prejudice to paragraph 1, neither Party shall impose or enforce any of the following requirements, in connection with investment activities of an investor of a Party or of a non-Party in its Area:

(a)　to export a given level or percentage of goods or services;

(b)　to achieve a given level or percentage of domestic content;

(c)　to purchase, use or accord a preference to goods produced in its Area, or to purchase goods from persons in its Area;

(d)　to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with an investment of the investor;

(e)　to restrict sales of goods or services in its Area that an investment of the investor produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;

(f)　to transfer technology, a production process or other proprietary knowledge to a person in its Area, except when the requirement:

(i)　is imposed or enforced by a court of justice, administrative tribunal or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under its competition laws and regulations; or

(ii) 貿易関連知的所有権協定に反しない態様で行われる財産的価値を有する情報の開示又は知的財産権の使用に関する場合

(g) 当該投資家の投資財産が生産する物品又は当該投資家の投資財産が提供するサービスの一又は二以上を、特定地域又は世界市場に向けて自国の区域のみから供給すること。

3 いずれの締約国も、自国の区域内における締約国又は第三国の投資家の投資活動に関し、利益の享受又はその継続のための条件として、次の事項を要求し、これに従うことを求めてはならない。ただし、1の規定の適用を妨げない。

(a) 一定の水準又は割合の現地調達を達成すること。

(b) 自国の区域内において生産された物品を購入し、利用し、若しくは優先し、又は自国の区域内の者から物品を購入すること。

(c) 輸入数量又は輸入価額を、輸出数量若しくは輸出価額と又は当該投資家の投資財産に関連する外国為替の流入の量と何らかの形で関連付けること。

(d) 当該投資家の投資財産により生産される物品又は提供されるサービスの自国の区域内における販売を、輸出数量若しくは輸出価額と又は外国為替収入と何らかの形で関連付けることにより制限すること。

4 3のいかなる規定も、締約国が、自国の区域内における締約国又は第三国の投資家の投資活動に関し、利益の享受又はその継続のための条件として、自国の区域内において、生産拠点を設け、サービスを提供し、労働者を訓練し、若しくは雇用し、特定の施設を建設し、若しくは拡張し、又は研究及び開発を行うことを要求し、これに従うことを求めることを妨げるものと解してはならない。

(ii) concerns the disclosure of proprietary information or the use of intellectual property rights which is undertaken in a manner not inconsistent with the TRIPS Agreement; or

(g) to supply to a specific region or the world market exclusively from its Area, one or more of the goods that an investment of the investor produces or the services that an investment of the investor provides.

3. Without prejudice to paragraph 1, neither Party shall condition the receipt or continued receipt of an advantage, in connection with investment activities of an investor of a Party or of a non-Party in its Area, on compliance with any of the following requirements:

(a) to achieve a given level or percentage of domestic content;

(b) to purchase, use or accord a preference to goods produced in its Area, or to purchase goods from persons in its Area;

(c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with an investment of the investor; or

(d) to restrict sales of goods or services in its Area that an investment of the investor produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

4. Nothing in paragraph 3 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with investment activities of an investor of a Party or of a non-Party in its Area, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its Area.

5　2(a)から(c)まで並びに3(a)及び(b)の規定は、輸出促進又は対外援助に関する計画に関連して物品又はサービスについて必要とされる要件については、適用しない。

6　2(b)、(c)、(f)及び(g)並びに3(a)及び(b)の規定は、政府調達については、適用しない。

7　3(a)及び(b)の規定は、輸入締約国が物品の内容に関して課する要件であって、特恵的な関税又は特恵的な割当ての適用を受けるために必要なものについては、適用しない。

8　2及び3の規定は、これらの規定に定める要求以外のいかなる要求についても、適用しない。

注釈　この条の規定は、締約国が約束、履行若しくは要求を課していない場合又はそれらを求めていない場合において、私人間における約束、履行又は要求を強制することを妨げるものではない。

適合しない措置及び例外

第十四・十条　適合しない措置及び例外

1　第十四・三条、第十四・四条、第十四・八条及び前条の規定は、次のものについては、適用しない。

(a)　次の機関によりこの協定の効力発生の日において維持されるこれらの規定に適合しない措置であって、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）の表に記載するもの

(i)　締約国の中央政府

(ii)　日本国の都道府県又はオーストラリアの州若しくは準州

(b)　(a)(ii)に規定する都道府県又は州若しくは準州以外の締約国の地方政府によりこの協定の効力発生の日において維持されるこれらの規定に適合しない措置

(c)　(a)及び(b)に規定する措置の継続又は即時の更新

5. Subparagraphs 2(a), 2(b), 2(c), 3(a) and 3(b) shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.

6. Subparagraphs 2(b), 2(c), 2(f), 2(g), 3(a) and 3(b) shall not apply to government procurement.

7. Subparagraphs 3(a) and 3(b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

8. Paragraphs 2 and 3 shall not apply to any requirement other than the requirements set out in those paragraphs.

Note: For greater certainty, this Article does not preclude enforcement of any commitment, undertaking or requirement between private parties, where a Party did not impose or require the commitment, undertaking or requirement.

Article 14.10
Non-Conforming Measures and Exceptions

1. Articles 14.3, 14.4, 14.8 and 14.9 shall not apply to:

(a) any non-conforming measure that is maintained by the following on the date of entry into force of this Agreement, as set out in Schedules in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10):

(i) the central government of a Party; or

(ii) a State or Territory of Australia or a prefecture of Japan;

(b) any non-conforming measure that is maintained by a local government other than a State or Territory or a prefecture referred to in subparagraph (a)(ii) on the date of entry into force of this Agreement;

(c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b); or

(d) (a)及び(b)に規定する措置の改正又は修正（当該改正又は修正の直前における当該措置と第十四・三条、第十四・四条、第十四・八条及び前条の規定との適合性の水準を低下させない場合に限る。）

2 第十四・三条、第十四・四条、第十四・八条及び前条の規定は、附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する分野、小分野又は活動に関して締約国が採用し、又は維持する措置については、適用しない。

3 いずれの一方の締約国も、この協定の効力発生の日の後に、附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表の対象となる措置を採用する場合には、他方の締約国の投資家に対し、その国籍を理由として、当該措置が効力を生じた時点で存在する投資財産を売却その他の方法で処分することを要求してはならない。

4 一方の締約国が、この協定の効力発生の日の後に、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）の自国の表に記載する適合しない措置を改正し、若しくは修正する場合又は附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する分野、小分野若しくは活動に関する新たな若しくは一層制限的な措置を採用する場合には、当該一方の締約国は、その改正若しくは修正若しくは当該新たな若しくは一層制限的な措置の実施の前に、又は実施後できる限り速やかに、次のことを行う。

(a) 他方の締約国の要請があった場合には、自国が実施しようとし、又は実施した改正、修正又は措置に関し、速やかに情報を提供し、及び質問に応ずること。

(b) 可能な範囲内で、自国が実施しようとし、又は実施した改正、修正又は措置に関する他方の締約国による意見提出のための合理的な機会を与えること。

(d) an amendment or modification to any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 14.3, 14.4, 14.8 and 14.9.

2. Articles 14.3, 14.4, 14.8 and 14.9 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors and activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10).

3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10), require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective.

4. In cases where a Party makes an amendment or a modification to any non-conforming measure set out in its Schedule in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) or where a Party adopts any new or more restrictive measure with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) after the date of the entry into force of this Agreement, the Party shall, prior to the implementation of the amendment or modification or the new or more restrictive measure, or as soon as possible thereafter:

(a) on request of the other Party, promptly provide information and respond to questions pertaining to any such proposed or actual amendment, modification or measure;

(b) to the extent possible, provide a reasonable opportunity for comments by the other Party on any such proposed or actual amendment, modification or measure; and

(c) 最大限に可能な範囲内で、他方の締約国に対し、そのような改正、修正又は措置であって、この協定に基づく当該他方の締約国の利益に実質的に影響を及ぼし得るものについて通報すること。

5 各締約国は、適当な場合には、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）及び附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）の自国の表に記載する適合しない措置を削減し、又は撤廃するよう努める。

6 第十四・三条及び第十四・四条の規定は、貿易関連知的所有権協定第三条及び第四条の規定に基づく義務の例外又は特別の取扱いの対象となるいかなる措置についても、適用しない。

7 第十四・三条、第十四・四条及び第十四・八条の規定は、締約国が次のものに関して採用し、又は維持するいかなる措置についても、適用しない。

(a) 政府調達

(b) 締約国が交付する補助金又はこれが行う贈与（公的に支援される借款、保証及び保険を含む。）

収用及び補償

第十四・十一条　収用及び補償

1 いずれの一方の締約国も、対象投資財産について、直接的に、又は収用若しくは国有化と同等の措置を通じて間接的に、収用又は国有化（以下この章において「収用」という。）を実施してはならない。ただし、次の全ての条件を満たす場合は、この限りでない。

(a) 公共の目的のためのものであること。

(b) 差別的なものでないこと。

(c) 正当な法の手続に従って行われるものであること。

(d) 2から4までの規定に従って迅速、適当かつ実効的な補償の支払を伴うものであること。

(c) to the maximum extent possible, notify the other Party of any such amendment, modification or measure that may substantially affect the other Party's interests under this Agreement.

5. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) respectively.

6. Articles 14.3 and 14.4 shall not apply to any measure covered by the exceptions to, or derogations from, obligations under Articles 3 and 4 of the TRIPS Agreement.

7. Articles 14.3, 14.4 and 14.8 shall not apply to any measure that a Party adopts or maintains with respect to:

(a) government procurement; or

(b) subsidies or grants provided by a Party, including government-supported loans, guarantees and insurance.

Article 14.11
Expropriation and Compensation

1. Neither Party shall expropriate or nationalise a covered investment either directly or indirectly through measures equivalent to expropriation or nationalisation (hereinafter referred to in this Chapter as "expropriation") except:

(a) for a public purpose;

(b) on a non-discriminatory basis;

(c) in accordance with due process of law; and

(d) upon payment of prompt, adequate and effective compensation in accordance with paragraphs 2 through 4.

2　補償は、収用が公表された時又は収用が行われた時のいずれか早い方の時における収用された投資財産の公正な市場価格に相当するものでなければならない。公正な市場価格には、収用が事前に公に知られることにより生じた市場価格の変化を反映させてはならない。

3　補償については、遅滞なく支払うものとし、収用の日から支払の日までに発生した商業的に妥当な金利に基づく利子を含めるものとする。当該補償については、実際に換価することができ、かつ、第十四・十三条の規定に従い自由に移転することができるものとする。

4　支払が自由利用可能通貨によって行われる場合には、支払われる補償には、収用の日から支払の日までに発生した利子であって、当該自由利用可能通貨についての商業的に妥当な金利に基づくものを含める。

5　締約国が自由利用可能通貨以外の通貨によって支払うことを選択する場合には、支払われる補償は、(a)に(b)を加えた額を支払の日の市場における為替相場により当該自由利用可能通貨以外の通貨に換算した額を下回らないものとする。

(a)　収用の日における公正な市場価格であって、その日の市場における為替相場により自由利用可能通貨に換算したもの

(b)　収用の日から支払の日までに発生した利子であって、(a)の自由利用可能通貨についての商業的に妥当な金利に基づくもの

6　この条の規定は、貿易関連知的所有権協定に基づく知的財産権に関する強制実施許諾の付与又は知的財産権の取消し、制限若しくは創設については、その付与又は取消し、制限若しくは創設が第十六章（知的財産）に反しない限りにおいて、適用されない。

注釈　この6に規定する貿易関連知的所有権協定には、この協定の締約国間において有効な免除であって、世界貿易機関設立協定に従って世界貿易機関の加盟国が与える貿易関連知的所有権協定に関するものを含む。

2.　The compensation shall be equivalent to the fair market value of the expropriated investment at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. The fair market value shall not reflect any change in market value occurring because the expropriation had become publicly known earlier.

3.　The compensation shall be paid without delay and shall include interest at a commercially reasonable rate accrued from the date of expropriation to the date of payment and shall be effectively realisable and freely transferable in accordance with Article 14.13.

4.　If payment is made in a freely usable currency, the compensation paid shall include interest, at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

5.　If a Party elects to pay in a currency other than a freely usable currency, the compensation paid, converted into the currency of payment at the market rate of exchange prevailing on the date of payment, shall be no less than the sum of the following:

(a)　the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date; and

(b)　interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

6.　This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter 16 (Intellectual Property).

Note: For greater certainty, the reference to the TRIPS Agreement in paragraph 6 includes any waiver in force between the Parties of any provision of that Agreement granted by WTO members in accordance with the WTO Agreement.

争乱の際の待遇

第十四・十二条　争乱の際の待遇

1　一方の締約国は、武力紛争又は自国の区域内における革命、暴動、国内争乱若しくはこれらに類する事件その他の内乱により、対象投資財産について損失又は損害を被った他方の締約国の投資家に対し、原状回復、損害賠償、補償その他の解決方法に関し、同様の状況において自国の投資家又は第三国の投資家に与える待遇よりも不利でない待遇を与える。

2　1に規定する解決方法として支払が行われる場合には、実際に換価することができ、自由に移転することができ、かつ、市場における為替相場により関係する投資家の締約国の通貨又は自由利用可能通貨に自由に交換することができるものとする。

3　第一・十条（総則―安全保障のための例外）の規定にかかわらず、いずれの一方の締約国も、同条の規定に従ってとる措置を理由として、1の規定に基づく義務を免除されない。

資金の移転

第十四・十三条　資金の移転

1　各締約国は、自国の区域に向けた又は自国の区域からの全ての資金の移転であって、対象投資財産に関連するものが、自由に、かつ、遅滞することなく行われることを認める。この資金の移転には、次のものの移転を含める。

(a)　投資財産を維持し、又は増大させるための当初の資金及び追加的な資金

(b)　利益、資本利得、配当、使用料、利子、手数料その他投資財産から生ずる収益

(c)　投資財産の全部又は一部の売却又は清算によって得られる収入

(d)　融資の返済その他の契約に基づいて行われる支払であって、投資財産に関連するもの

Article 14.12
Treatment in Case of Strife

1. Each Party shall, with respect to restitution, indemnification, compensation or any other settlement, accord to investors of the other Party that have suffered loss or damage to their covered investments due to armed conflict or civil strife such as revolution, insurrection, civil disturbance or any other similar event in its Area, treatment that is no less favourable than that it would accord, in like circumstances, to its own investors or to investors of a non-Party.

2. Any payments as a means of settlement referred to in paragraph 1 shall be effectively realisable, freely transferable and freely convertible at the market exchange rate into the currency of the Party of the investors concerned or freely usable currencies.

3. Notwithstanding the provisions of Article 1.10 (General Provisions – Security Exceptions), neither Party shall be relieved of its obligation under paragraph 1 by reason of its measures taken pursuant to that Article.

Article 14.13
Transfers

1. Each Party shall allow all transfers relating to a covered investment to be made freely into and out of its Area without delay. Such transfers shall include those of:

(a)　the initial capital and additional amounts to maintain or increase investments;

(b)　profits, capital gains, dividends, royalties, interest, fees and other current incomes accruing from investments;

(c)　proceeds from the total or partial sale or liquidation of investments;

(d)　payments made under a contract including loan payments in connection with investments;

(e) 当該一方の締約国の区域内にある投資財産に関連した活動に従事する外国から赴任した従業員の得た収入その他の報酬

(f) 前二条の規定に従って行われる支払

(g) 紛争の結果として生ずる支払

2 各締約国は、1に規定する資金の移転が自由利用可能通貨により移転の時の市場における為替相場で行われることを認める。

3 1及び2の規定にかかわらず、各締約国は、次の事項に関する自国の法律を衡平、無差別かつ誠実に適用する場合には、当該資金の移転を遅らせ、又は妨げることができる。

(a) 破産、債務不履行又は債権者の権利の保護

(b) 証券又は派生商品の発行、交換又は取引

(c) 刑事犯罪

(d) 法執行当局又は金融規制当局を支援するために必要である場合には、通貨その他の支払手段の移転に関する報告又は記録の保存

(e) 司法上又は行政上の手続における命令又は判決の履行の確保

第十四・十四条　代位

一方の締約国又はその指定する機関が、自国の投資家に対し、他方の締約国の区域内における当該投資家の投資財産に関連する損害の填補に係る契約、保証契約又は保険契約に基づいて支払を行う場合には、当該他方の締約国は、次の事項の承認を行う。

(e) earnings and remuneration of personnel from abroad who work in connection with investments in the Area of the Party;

(f) payments made in accordance with Articles 14.11 and 14.12; and

(g) payments arising out of a dispute.

2. Each Party shall allow such transfers to be made in freely usable currencies at the market exchange rate prevailing at the time of each transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent such transfers through the equitable, non-discriminatory and good-faith application of its laws relating to:

(a) bankruptcy, insolvency or the protection of the rights of creditors;

(b) issuing, trading or dealing in securities or derivatives;

(c) criminal or penal offences;

(d) reporting or record keeping of transfers of currency or other monetary instruments when necessary to assist law enforcement or financial regulatory authorities; or

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

Article 14.14
Subrogation

If a Party or its designated agency makes a payment to an investor of the Party pursuant to an indemnity, guarantee or insurance contract pertaining to an investment of that investor within the Area of the other Party, that other Party shall recognise:

(a) 当該支払の前提となった、当該投資財産に関する当該投資家の権利又は請求権を当該一方の締約国又はその指定する機関へ譲渡すること。

(b) 当該一方の締約国又はその指定する機関が、代位により、当該投資家の当初の権利又は請求権と内容及び範囲において同じ権利又は請求権を行使する権利を有すること。

一般的例外

第十四・十五条　一般的例外

第十四・三条、第十四・四条及び第十四・九条のいかなる規定も、一方の締約国が次のいずれかの措置を採用すること又は実施することを妨げるものではない。ただし、それらの措置を、同様の条件の下にある対象投資財産又は他方の締約国の投資家と他の投資財産又は他の投資家との間において恣意的若しくは不当な差別の手段となるような態様で又は投資に対する偽装した制限となるような態様で適用しないことを条件とする。

(a) 公衆の道徳の保護又は公の秩序の維持のために必要な措置

注釈　公の秩序を理由とする例外は、社会のいずれかの基本的な利益に対し真正かつ重大な脅威がもたらされる場合に限り、適用する。

(b) 人、動物又は植物の生命又は健康の保護のために必要な措置

注釈　この例外には、環境に関する措置であって、人、動物又は植物の生命又は健康の保護のために必要なものを含む。

(c) この章の規定に反しない法令の遵守を確保するために必要な措置。この措置には、次の事項に関する措置を含む。

(i) 欺まん的若しくは詐欺的な行為の防止又は契約の不履行がもたらす結果の処理

(a) the assignment, to the Party or its designated agency, of any right or claim of the investor in respect of such investment, that formed the basis of such payment; and

(b) the right of the Party or its designated agency to exercise by virtue of subrogation such right or claim to the same extent as the original right or claim of the investor.

Article 14.15
General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between covered investments or investors of the other Party and other investments or investors, where like conditions prevail, or a disguised restriction on investment, nothing in Articles 14.3, 14.4, and 14.9 shall prevent the adoption or enforcement by either Party of measures:

(a) necessary to protect public morals or to maintain public order;

Note: The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

(b) necessary to protect human, animal or plant life or health;

Note: This exception includes environmental measures necessary to protect human, animal or plant life or health.

(c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter, including those relating to:

(i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on a contract;

(ii) 個人の情報を処理し、及び公表することに関連するプライバシーの保護又は個人の記録及び勘定の秘密の保護

(iii) 安全

(d) 美術的、歴史的又は考古学的価値のある国家的財産の保護のためにとられる措置

(e) 有限天然資源（生物であるか非生物であるかを問わない。）の保存のために必要な措置。ただし、その措置が国内の生産又は消費に対する制限と関連して実施される場合に限る。

一時的なセーフガード措置

第十四・十六条　一時的なセーフガード措置

1　いずれの締約国も、次のいずれかの場合には、対象投資財産に関連する国境を越える資本取引及び対象投資財産に関連する取引のための支払又は資金の移転について制限的な措置を採用し、又は維持することができる。

(a) 国際収支及び対外支払に関して重大な困難が生じている場合又は生ずるおそれのある場合

(b) 資金の移転が経済全般の運営、特に通貨及び外国為替政策に重大な困難をもたらし、又はもたらすおそれのある状況にある例外的な場合

2　1に規定する制限的な措置は、次の全ての要件を満たすものとする。

(a) 他方の締約国に対し第三国に与える待遇よりも不利でない待遇を与えること。

(b) 国際通貨基金協定に適合するものであること。

(c) 1に規定する状況に対処するために必要な限度を超えないものであること。

(ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or

(iii) safety;

(d) imposed for the protection of national treasures of artistic, historic or archaeological value; or

(e) relating to the conservation of living or non-living exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

Article 14.16
Temporary Safeguard Measures

1. A Party may adopt or maintain restrictive measures with regard to cross-border capital transactions as well as payments or transfers for transactions related to covered investments:

(a) in the event of serious balance-of-payments and external financial difficulties or threat thereof; or

(b) in exceptional cases where movements of capital cause or threaten to cause serious difficulties for macroeconomic management, in particular monetary and exchange rate policies.

2. Restrictive measures referred to in paragraph 1 shall:

(a) be applied such that the other Party is treated no less favourably than any non-Party;

(b) be consistent with the Articles of Agreement of the International Monetary Fund;

(c) not exceed those necessary to deal with the circumstances set out in paragraph 1;

(d) 一時的なものであり、1に規定する状況が改善するに伴い漸進的に廃止されるものであること。

(e) 他方の締約国に対し、速やかに通報されるものであること。

(f) 他方の締約国の商業上、経済上又は資金上の利益に対し不必要な損害を与えることを避けるものであること。

3 一方の締約国は、1の規定に基づいていずれかの措置を適用した場合には、他方の締約国の要請に基づき、自国が採用する制限の見直しのため、他方の締約国と協議を開始する。

第十四・十七条　利益の否認

1 一方の締約国は、他方の締約国の投資家であって当該他方の締約国の企業であるものが第三国の投資家によって所有され、又は支配されており、かつ、次のいずれかの場合に該当すると認めるときは、当該他方の締約国の投資家及びその投資財産に対し、この章の規定による利益を否認することができる。

(a) 当該一方の締約国が当該第三国と外交関係を有していない場合

(b) 当該第三国に関する措置であって、当該企業との取引を禁止するもの又は当該企業若しくはその投資財産に対してこの章の規定による利益を与えることにより当該措置に違反し、若しくは当該措置を阻害することとなるものを当該一方の締約国が採用し、又は維持する場合

2 一方の締約国は、他方の締約国の投資家であって当該他方の締約国の企業であるものが第三国の投資家又は当該一方の締約国の投資家によって所有され、又は支配されており、かつ、当該企業が当該他方の締約国の区域内において実質的な事業活動を行っていないと認めるときは、当該他方の締約国の投資家及びその投資財産に対し、この章の規定による利益を否認することができる。

注釈　この条の規定の適用上、

(a) 企業が投資家によって「所有」されるとは、当該投資家が当該企業の五十パーセントを超える持分を受益者として所有する場合をいう。

(d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves;

(e) be promptly notified to the other Party; and

(f) avoid unnecessary damages to the commercial, economic and financial interests of the other Party.

3. The Party which has adopted any measures under paragraph 1 shall, on request, commence consultations with the other Party in order to review the restrictions adopted by it.

Article 14.17
Denial of Benefits

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that the enterprise is owned or controlled by an investor of a non-Party and the denying Party:

(a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that the enterprise is owned or controlled by an investor of a non-Party or of the denying Party and the enterprise has no substantial business activities in the Area of the other Party.

Note: For the purposes of this Article, an enterprise is:

(a) "owned" by an investor if more than 50 per cent of the equity interest in it is beneficially owned by the investor; and

(b) 企業が投資家によって「支配」されるとは、当該投資家が当該企業の役員の過半数を指名し、又は当該企業の活動につき法的に指示する権限を有する場合をいう。

第十四・十八条　投資に関する小委員会

1 両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに投資に関する小委員会（以下この条において「小委員会」という。）を設置する。

2 小委員会は、次のことを任務とする。

(a) この章の規定に関連するあらゆる問題について情報を交換すること。

(b) この章の規定の実施及び運用並びに附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）及び附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）に記載する適合しない措置について検討及び監視を行うこと。

(c) この章の規定に関連するあらゆる問題について討議すること。

(d) 特定措置の履行要求（第十四・九条に規定するものを含む。）を課すること又は強制することに関して、いずれかの締約国が提起するあらゆる問題について検討すること。

(e) 一方の締約国と他方の締約国の投資家との間の投資に関する合意に関して、いずれかの締約国が提起するあらゆる問題について検討すること。

(f) 合同委員会に対し小委員会の所見及び討議の結果を報告すること。

(g) 合同委員会が委任するその他の任務を遂行すること。

3 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

投資に関する小委員会

(b) "controlled" by an investor if the investor has the power to name a majority of its directors or otherwise to legally direct its actions.

Article 14.18
Sub-Committee on Investment

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Investment (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) exchanging information on any matters related to this Chapter;

(b) reviewing and monitoring the implementation and operation of this Chapter and the non-conforming measures set out in each Party's Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10);

(c) discussing any issues related to this Chapter;

(d) considering any issues raised by either Party concerning the imposition or enforcement of performance requirements, including those specified in Article 14.9;

(e) considering any issues raised by either Party concerning investment agreements between a Party and an investor of the other Party;

(f) reporting the findings and outcome of discussions of the Sub-Committee to the Joint Committee; and

(g) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

4　小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者であって、討議される問題に関連する必要な専門知識を有するものを招請することができる。

5　小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

見直し

第十四・十九条　見直し

1　両締約国が別段の合意をする場合を除くほか、両締約国は、投資環境の可能な改善（例えば、一方の締約国と他方の締約国の投資家との投資紛争解決のための仕組みの設立によるもの）のためこの章の規定の見直しを行う。当該見直しは、この協定の効力発生の日の後五年目の年又は両締約国が合意する他の年のいずれか早い方の年において開始する。

2　両締約国は、この協定の効力発生の後にオーストラリアが他の二国間又は多数国間の国際協定であって、オーストラリアと他の当該国際協定の当事国の投資家との投資紛争解決のための仕組みを規定するものを締結した場合にも、この協定の下に同等の仕組みを設立するため1に規定する見直しを行う。両締約国は、当該国際協定の効力発生の日の後三箇月以内に当該見直しを開始し、当該見直しを当該効力発生の日の後六箇月以内に完了させるために行う。

3　この協定の効力発生の後の最初の歴年の終了の後はいつでも、一方の締約国は他方の締約国に対して1に規定する見直しの開始に合意するよう要請することができる。

4. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

Article 14.19
Review

1. Unless the Parties otherwise agree, the Parties shall conduct a review of this Chapter with a view to the possible improvement of the investment environment through, for example, the establishment of a mechanism for the settlement of an investment dispute between a Party and an investor of the other Party. Such review shall commence in the fifth year following the date of entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first.

2. The Parties shall also conduct such a review if, following the entry into force of this Agreement, Australia enters into any multilateral or bilateral international agreement providing for a mechanism for the settlement of an investment dispute between Australia and an investor of another or the other party to that agreement, with a view to establishing an equivalent mechanism under this Agreement. The Parties shall commence such review within three months following the date on which that international agreement entered into force and will conduct the review with the aim of concluding it within six months following the same date.

3. At any time after the first year following the entry into force of this Agreement, either Party may request the other Party to agree to commence the review provided for in paragraph 1.

第十五章　競争及び消費者の保護

目的

第十五・一条　目的

この章は、競争の促進及び消費者の保護に関する協力を通じて経済効率及び消費者の福祉を向上させることによりこの協定の目的の達成に寄与することを目的とする。

定義

第十五・二条　定義

この章の規定の適用上、

(a)　「反競争的行為」とは、競争に悪影響を及ぼす行動又は取引であって、いずれかの締約国の競争法の下で罰則その他排除に係る措置の対象とされるものをいう。

(b)　「競争当局」とは、次のものをいう。

(i)　オーストラリアについては、オーストラリア競争・消費者委員会又はその後継機関

(ii)　日本国については、公正取引委員会又はその後継機関

(c)　「競争法」とは、次のものをいう。

(i)　オーストラリアについては、二千十年の競争・消費者法第四章及び第十一A章の規定並びにこれらの章の規定に基づいて作成された命令及び規則、同法のその他の章の規定（第四章の規定に関連するものに限るものとし、第十章の規定を除く。）並びにそれらの改正

CHAPTER 15
COMPETITION AND CONSUMER PROTECTION

Article 15.1
Objectives

The aim of this Chapter is to contribute to the fulfilment of the objectives of this Agreement by promoting economic efficiency and consumer welfare through the promotion of competition and cooperation on consumer protection.

Article 15.2
Definitions

For the purposes of this Chapter:

(a)　the term "anticompetitive activities" means any conduct or transaction that adversely affects competition and may be subject to penalties or other relief under the competition laws of either Party;

(b)　the term "competition authority" means:

(i)　for Australia, the Australian Competition and Consumer Commission, or its successor; and

(ii)　for Japan, the Fair Trade Commission, or its successor; and

(c)　the term "competition law" means:

(i)　for Australia, Parts IV and XIA of the *Competition and Consumer Act 2010*, and any regulations made under those Parts; and provisions of other Parts in so far as they relate to Part IV, but not including Part X; as well as any amendments thereto;

(ii) 日本国については、私的独占の禁止及び公正取引の確保に関する法律（昭和二十二年法律第五十四号）並びにその実施について定める命令及び規則並びにそれらの改正

(iii) オーストラリア及び日本国の双方について、両締約国が競争法であると随時相互に決定するその他の法令

反競争的行為に対する取組による競争の促進

第十五・三条　反競争的行為に対する取組による競争の促進

1　各締約国は、自国の法令に従い、特に反競争的行為に対する取組により競争を促進するために適当と認める措置をとる。

2　1に規定する措置は、透明性、無差別待遇及び手続の公正な実施の原則に適合するものでなければならない。

国有企業

第十五・四条　国有企業

両締約国は、前条の規定に加えて、競争の促進と他の政策目的との間の関係に留意しつつ、企業が国有企業であるという理由のみで政府が当該企業に対し競争上の利益を与えることのないようにすることを確保するよう努めることが競争の促進に寄与し得ることを認める。

反競争的行為に対する取組に関する協力

第十五・五条　反競争的行為に対する取組に関する協力

1　両締約国は、更なる競争の促進のために協力することの重要性を認める。

(ii) for Japan, the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) and its implementing regulations as well as any amendments thereto; and

(iii) for both Australia and Japan, such other laws and regulations as the Parties may from time to time mutually determine to be a "competition law".

Promotion of Competition by Addressing Anticompetitive Activities

Article 15.3

1. Each Party shall, subject to its laws and regulations, take measures which it considers appropriate to promote competition, especially by addressing anticompetitive activities.

2. Any measures referred to in paragraph 1 shall be consistent with the principles of transparency, non-discrimination and procedural fairness.

State-Owned Enterprises

Article 15.4

In addition to Article 15.3, bearing in mind the relationship between the promotion of competition and other policy objectives, the Parties recognise that seeking to ensure that governments do not provide competitive advantages to state-owned enterprises simply because they are state owned can contribute to the promotion of competition.

Cooperation on Addressing Anticompetitive Activities

Article 15.5

1. The Parties recognise the importance of cooperation to further the promotion of competition.

2　両締約国は、それぞれ自国の法令に従い、かつ、自国の利用可能な資源の範囲内で、反競争的行為に対する取組による競争の促進について協力する。

3　協力は、情報の交換、執行活動の通報及び調整並びに協議を含むことができるが、これらに限られない。

4　この条の規定を実施するための詳細な協力に関する取決めは、両締約国の競争当局間で行うことができる。

消費者の保護に関する協力

第十五・六条　消費者の保護に関する協力

両締約国は、それぞれの区域における消費者の福祉を向上させるために消費者の保護に関連する事項について協力することの重要性を認める。したがって、両締約国は、適当な場合には、公に利用可能な情報及び経験を交換すること等により、消費者の保護に関連する事項について協力する。

協議

第十五・七条　協議

両締約国は、競争法を執行する各競争当局の独立性を尊重することの重要性を認めつつ、いずれかの締約国の要請があった場合には、この章の規定に関連して生ずることがあるいかなる事項についても、相互に協議する。

情報の秘密性

第十五・八条　情報の秘密性

1　各締約国の競争当局は、自国の法令に従い、他方の締約国の競争当局との間で情報を共有することができる。

2. The Parties shall, subject to their respective laws and regulations as well as available resources, cooperate on the promotion of competition by addressing anticompetitive activities.

3. Cooperation may include, but is not limited to, exchange of information, notification and coordination of enforcement activities, and consultation.

4. Detailed cooperation arrangements to implement this Article may be made between the competition authorities of the Parties.

Article 15.6
Cooperation on Consumer Protection

The Parties recognise the importance of cooperation on matters related to consumer protection in order to enhance consumer welfare in their respective Areas. Accordingly, the Parties shall cooperate, where appropriate, on matters relating to consumer protection, such as through exchange of publicly available information and experience.

Article 15.7
Consultations

The Parties, recognising the importance of respecting the independence of each competition authority to enforce their competition laws, shall consult with each other, on request of either Party, on any matter which may arise in connection with this Chapter.

Article 15.8
Confidentiality of Information

1. Each Party's competition authority may share information with the other Party's competition authority subject to each Party's laws and regulations.

2　公に利用可能でない情報を受領する締約国の競争当局は、当該情報を交換する場合における秘密の保護の重要性を認めつつ、当該情報を提供する締約国の競争当局が課する条件に従ってのみ当該情報を利用し、又は開示することができる。

3　一方の締約国の競争当局から他方の締約国の競争当局に提供される情報については、当該他方の締約国の裁判所又は裁判官が行う刑事手続において提示するために使用してはならない。ただし、当該情報が、当該他方の締約国の要請に応じ、外交上の経路又は両締約国の国内法令に従って設けられたその他の経路を通じて刑事手続における使用のために提供された場合は、この限りでない。

4　この条の規定は、この章の規定に従って提供された情報を受領した締約国の法令が要求する限りにおいて、当該情報の使用又は開示を行うことを妨げない。一方の締約国の競争当局は、可能な限り、当該情報を提供した他方の締約国の競争当局に対し当該使用又は開示について事前に通報する。

第十五・九条　第十九章（紛争解決）の規定の不適用

第十九章（紛争解決）に定める紛争解決手続は、この章の規定については、適用しない。

2. Recognising the importance of confidentiality when exchanging information that is not publicly available, the competition authority of the Party receiving such information may only use or disclose that information in accordance with conditions imposed by the providing Party's competition authority.

3. Information provided by the competition authority of a Party to the competition authority of the other Party shall not be used by the other Party for presentation in criminal proceedings carried out by a court or a judge, unless, on request of the other Party, such information was provided for use in criminal proceedings through diplomatic channels or other channels established in accordance with the laws and regulations of the Parties.

4. This Article shall not preclude the use or disclosure of information provided in accordance with this Chapter to the extent such use or disclosure is required by the laws and regulations of the Party receiving the information. The competition authority of a Party shall, wherever possible, give advance notice of any such use or disclosure to the competition authority of the other Party providing the information.

Article 15.9
Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

第十六章　知的財産

一般規定

第十六・一条　一般規定

1　各締約国は、この章の規定に従い、知的財産の十分にして効果的かつ無差別な保護を与え、及び確保し、自国の知的財産に関する制度の運用における効率性及び透明性を促進し、並びに侵害（不正使用及び違法な複製を含む。）に対する知的財産権の十分かつ効果的な行使のための措置をとる。

2　各締約国は、両締約国が締結している知的財産に関する国際協定に基づく権利及び義務を再確認する。

3　各締約国は、知的財産に関する制度を調和させるに当たり、様々な場における国際的な努力に参加するよう努める。

定義

第十六・二条　定義

この章の規定の適用上、

(a)　「知的財産」とは、次のものをいう。

(i)　貿易関連知的所有権協定において定義され、又は規定されている著作権及び関連する権利、商標、地理的表示、意匠、特許、集積回路の回路配置並びに開示されていない情報の保護

(ii)　ＵＰＯＶ条約において定義され、又は規定されている植物の新品種

(b)　「国民」とは、貿易関連知的所有権協定第一条におけるものと同一の意味を有するものとする。

CHAPTER 16
INTELLECTUAL PROPERTY

Article 16.1
General Provisions

1. Each Party shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property, promote efficiency and transparency in the administration of its intellectual property system and provide for measures for adequate and effective enforcement of intellectual property rights against infringement, including counterfeiting and piracy, in accordance with the provisions of this Chapter.

2. Each Party reaffirms its rights and obligations under the international agreements relating to intellectual property to which both Parties are party.

3. Each Party shall endeavour to participate in international efforts, at various fora, in harmonising intellectual property systems.

Article 16.2
Definitions

For the purposes of this Chapter:

(a)　the term "intellectual property" means:

(i)　copyright and related rights, trade marks, geographical indications, industrial designs, patents, layout-designs (topographies) of integrated circuits, and protection of undisclosed information as defined or referred to in the TRIPS Agreement; and

(ii)　new varieties of plants as defined or referred to in the UPOV Convention;

(b)　the term "nationals" shall have the same meaning as in Article 1 of the TRIPS Agreement;

(c) 「パリ条約」とは、千八百八十三年三月二十日にパリで作成され、その後改正された工業所有権の保護に関するパリ条約をいう。

(d) 「ＵＰＯＶ条約」とは、千九百六十一年十二月二日にパリで作成され、その後改正された植物の新品種の保護に関する国際条約をいう。

内国民待遇

第十六・三条　内国民待遇

1　一方の締約国は、知的財産の保護に関し、自国民に与える待遇よりも不利でない待遇を他方の締約国の国民に与える。ただし、貿易関連知的所有権協定に規定する例外については、この限りでない。

2　両締約国は、司法上及び行政上の手続（締約国の管轄内における送達の住所の選定又は代理人の選任を含む。）に関し、1の規定に基づいて認められる例外を援用することができる。ただし、その例外がこの章の規定に反しない法令の遵守を確保するために必要であり、かつ、その例外の実行が貿易に対する偽装された制限とならない態様で適用される場合に限る。

注釈　この条の規定の適用上、「保護」には、知的財産権の取得可能性、取得、範囲、維持及び行使に影響を及ぼす事項並びに特にこの章の対象となる知的財産権の使用に影響を及ぼす事項を含む。さらに、この条の規定の適用上、「保護」には、第十六・十二条1に規定する効果的な技術的手段の回避の禁止を含む。

(c) the term "Paris Convention" means the Paris Convention for the Protection of Industrial Property done at Paris on 20 March 1883, as amended; and

(d) the term "UPOV Convention" means the International Convention for the Protection of New Varieties of Plants done at Paris on 2 December 1961, as amended.

Article 16.3
National Treatment

1. Each Party shall accord to nationals of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection of intellectual property, subject to the exceptions provided in the TRIPS Agreement.

2. The Parties may avail themselves of the exceptions permitted under paragraph 1 in relation to judicial and administrative procedures, including the designation of an address for service or the appointment of an agent within the jurisdiction of a Party, only where such exceptions are necessary to secure compliance with laws and regulations which are not inconsistent with the provisions of this Chapter and where such practices are not applied in a manner which would constitute a disguised restriction on trade.

Note: For the purposes of this Article, the term "protection" shall include matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically covered in this Chapter. Further, for the purposes of this Article, the term "protection" includes the prohibition of circumvention of effective technological measures specified in paragraph 1 of Article 16.12.

手続事項の簡素化

第十六・四条　手続事項の簡素化

各締約国は、自国の知的財産に関する制度の効率的な運用を確保するため、知的財産に関する自国の行政上の手続を簡素化するための適切な措置をとる。

知的財産権の取得及び維持

第十六・五条　知的財産権の取得及び維持

1　いずれの締約国も、特許の出願、植物の新品種及び商標の登録出願並びに意匠の登録出願又は登録についての実体審査に関し、当該出願、登録出願又は登録を拒絶する理由を出願人に書面により通知すること、また、その拒絶の決定の前に少なくとも一度、当該出願、登録出願又は登録を修正し、及び当該出願人の意見を書面により提出する機会を当該出願人に与えることなく、当該出願、登録出願又は登録を拒絶してはならない。各締約国は、審査した出願、登録出願又は登録を拒絶する場合には、出願人がその拒絶の決定に対して不服を申し立てる機会を有することを確保する。

2　各締約国は、自国の法令に従い、特許の付与又は植物の新品種、商標若しくは意匠の登録について、適当な場合にそれらの審査、見直し、訂正、異議申立て、無効の決定、抹消又は取消しを行うために、司法裁判所若しくは行政裁判所又は司法上若しくは行政上の手続を維持する。

透明性

第十六・六条　透明性

各締約国は、自国の知的財産に関する制度の運用における透明性を一層促進するため、自国の法令に従い、次のことを行うために適切な措置をとる。

(a)　次の事項に関する情報をインターネットその他の方法で公開し、並びに次に掲げる出願、登録出願、付与及び登録に関する一件書類に含まれている情報を公に利用可能なものとすること。

(i)　特許の出願

Article 16.4
Streamlining of Procedural Matters

For the purposes of providing efficient administration of its intellectual property system, each Party shall take appropriate measures to streamline its administrative procedures concerning intellectual property.

Article 16.5
Acquisition and Maintenance of Intellectual Property Rights

1. In relation to the substantive examination of applications for patents, applications for registrations of new plant varieties and trade marks, and applications for registrations, or registrations, of industrial designs, neither Party shall refuse an application or a registration without notifying the applicant in writing of the reasons for such refusal and giving the applicant at least one opportunity, prior to the decision of refusal, to make amendments to the application or the registration and submit their written opinions. Each Party shall ensure that, where the examined application or registration is refused, the applicant has an opportunity to appeal against the decision of refusal.

2. Each Party shall, in accordance with its laws and regulations, maintain judicial or administrative tribunals or procedures for the purpose of the examination, review, correction, opposition, invalidation, revocation or cancellation, as appropriate, of a grant of a patent, or the registration of a new plant variety, trade mark or industrial design.

Article 16.6
Transparency

For the purposes of further promoting transparency in the administration of its intellectual property system, each Party shall, in accordance with its laws and regulations, take appropriate measures to:

(a)　publish, on the Internet or otherwise, information on:

(i)　applications for patents;

(ii) 特許の付与

(iii) 意匠の登録

(iv) 商標の登録出願

(v) 商標の登録

(vi) 植物の新品種の登録出願

(vii) 植物の新品種の登録

(b) 自国の権限のある当局に対して国境措置として知的財産権を侵害する疑いのある物品の解放を停止するよう求める申立てに関する情報について、公衆が利用することができるようにすること。

(c) 知的財産権の効果的な行使を確保するための自国の活動に関する情報について、公衆が利用することができるようにすること。

(d) 自国の知的財産に関する制度（法令及び指針を含む。）に係るその他の情報について、インターネットその他の方法で公衆が利用することができるようにすること。

第十六・七条　知的財産の保護についての啓発の促進

両締約国は、知的財産の保護についての啓発（知的財産の使用及び知的財産権の行使についての教育及び普及の計画を含む。）を促進するための必要な措置をとる。

知的財産の保護についての啓発の促進

(ii) grants of patents;

(iii) registrations of industrial designs;

(iv) applications for registration of trade marks;

(v) registrations of trade marks;

(vi) applications for registration of new varieties of plants; and

(vii) registrations of new varieties of plants,

and make available to the public information contained in dossiers for the above applications, grants and registrations;

(b) make available to the public information on applications for the suspension by its competent authorities of the release of goods suspected of infringing intellectual property rights as a border measure;

(c) make available to the public information on its efforts to ensure effective enforcement of intellectual property rights; and

(d) make available to the public, on the Internet or otherwise, other information with regard to its intellectual property system, including laws, regulations and guidelines.

Article 16.7
Promotion of Public Awareness of Protection of Intellectual Property

The Parties shall take necessary measures to promote public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

特許

第十六・八条　特許

両締約国は、出願人が効率的かつ迅速に特許を取得することができるようにするため、調査結果及び審査結果の両締約国による相互の利用を促進するために協力する。

商標

第十六・九条　商標

ある事業に係る商品若しくはサービスを他の事業に係る商品若しくはサービスから識別することができる標識又はその組合せは、商標とすることができるものとする。その標識、特に単語（人名を含む。）、文字、数字、図形、立体的形状及び色の組合せ並びにこれらの標識の組合せは、商標として登録することができるものとする。標識自体によっては関連する商品又はサービスを識別することができない場合には、各締約国は、使用によって獲得された識別性を商標の登録要件とすることができる。

地理的表示

第十六・十条　地理的表示

1　各締約国は、地理的表示が商標制度又は他の法的手段による保護の対象となることを認める。

2　商標権の保護と地理的表示の保護との間の関係は、貿易関連知的所有権協定によるものとする。

3　各締約国は、地理的表示の保護に関する措置が公衆にとって透明性のある、容易に利用可能な、かつ、理解し易いものであることを確保する。

4　両締約国は、この条の規定に関連する問題（地理的表示の保護を含む。）について意見を交換することができる。第十六・二十一条に規定する知的財産に関する小委員会は、このための場を提供する。

Article 16.8
Patents

The Parties shall cooperate to enhance mutual utilisation of search and examination results so as to allow applicants to obtain patents in an efficient and expeditious manner.

Article 16.9
Trade Marks

Any sign, or any combination of signs, capable of distinguishing the goods or services of one undertaking from those of other undertakings, shall be capable of constituting a trade mark. Such signs, in particular words including personal names, letters, numerals, figurative elements, three-dimensional shapes and combinations of colours as well as any combination of such signs, shall be eligible for registration as a trade mark. Where signs are not inherently capable of distinguishing the relevant goods or services, each Party may make eligibility for registration depend on distinctiveness acquired through use.

Article 16.10
Geographical Indications

1. Each Party shall recognise that geographical indications are eligible for protection through a trade mark system or other legal means.

2. The relationship between the protection of trade mark rights and that of geographical indications shall be in accordance with the TRIPS Agreement.

3. Each Party shall ensure that protection measures for geographical indications are transparent, readily available and understandable to the public.

4. The Parties may exchange views on issues related to this Article including protection of geographical indications. The Sub-Committee on Intellectual Property referred to in Article 16.21 shall provide a forum for this purpose.

5　両締約国は、この条の規定に関する追加的な規定について検討するため、別段の合意をする場合を除くほか、この協定の効力発生の日から五年を経過した後、この条の規定について見直しを行う。第十六・十一条に規定する知的財産に関する小委員会は、このための場を提供する。

植物の新品種

第十六・十一条　植物の新品種

各締約国は、ＵＰＯＶ条約に基づく自国の権利及び義務に従い、植物の品種に新規性、区別性、均一性及び安定性がある場合には当該品種について権利を付与し、及び当該権利を保護することにより、植物の品種に対する保護を与える。

著作権及び関連する権利

第十六・十二条　著作権及び関連する権利

1　各締約国は、著作権及び関連する権利に関し、次のことを行う。

(a)　十分な法的保護を与えること。

(b)　著作者、実演家又はレコード製作者によって許諾されておらず、自国の法令に基づき一定の特別な場合において許容されている行為にも該当しない行為がその著作物、実演又はレコードについて実行されることを抑制するための効果的な技術的手段であって、自国の法令に基づく権利の行使に関連して当該著作者、実演家又はレコード製作者が用いるものに関し、そのような技術的手段の回避を防ぐための効果的な刑罰若しくは民事上の救済又はこれらの組合せについて定めること。

2　各締約国は、自国における著作権及び関連する権利を集中管理する団体につき、次のことを奨励することを確保する。

(a)　使用料の徴収及び当該団体の構成員への使用料の分配を公正な、効率的な、透明性のある、かつ、説明責任を負う形で行うように運営すること。

5. The Parties shall review this Article, with a view to considering further provisions, five years after the date of entry into force of this Agreement, unless the Parties otherwise agree. The Sub-Committee on Intellectual Property referred to in Article 16.21 shall provide a forum for this purpose.

New Varieties of Plants

Article 16.11

Each Party shall, in accordance with its rights and obligations under the UPOV Convention, provide for protection of plant varieties by granting and protecting rights in a plant variety where the variety is new, distinct, uniform and stable.

Copyright and Related Rights

Article 16.12

1. With respect to copyright and related rights, each Party shall provide:

(a)　adequate legal protection; and

(b)　effective criminal penalties or civil remedies or any combination thereof, against the circumvention of effective technological measures that are used by authors, performers, or producers of phonograms in connection with the exercise of their rights under the laws and regulations of the Party and that restrict acts, in respect of their works, performances or phonograms, which are neither authorised by the authors, performers or producers of phonograms concerned nor permitted in certain special cases by the laws and regulations of the Party.

2. Each Party shall ensure that its collective management organisations are encouraged to:

(a)　operate to collect and distribute revenues to their members in a manner that is fair, efficient, transparent and accountable; and

(b) 使用料の徴収及び分配について、公開され、かつ、透明性のある記録の保存方法を採用するよう。

3 各締約国は、著作権に係る民事上の司法手続において、著作物に当該著作物の著作者の氏名として通常の方法によりその氏名が表示されている者を、反証のない限り当該著作物の著作者と推定することについて定める。この3の規定は、著作者が用いた当該氏名が変名であっても、それがその著作者を示すことについて疑いがない限り、適用される。

4 各締約国は、著作権及び関連する権利に係る排他的権利に対する制限又は例外を、著作物、実演又はレコードの通常の利用を妨げず、かつ、権利者の正当な利益を不当に害しない特別な場合に限定する。

注釈 著作物、実演及びレコードに関し、この4の規定は、いずれか一方の締約国が締結している、又は締約国となる知的財産に関する多数国間協定に従って制限又は例外を定める各締約国の権限を縮小するものではない。

第十六・十三条 開示されていない情報の保護

各締約国は、貿易関連知的所有権協定第三十九条の規定に従い、開示されていない情報を保護する。

第十六・十四条 実用新案

両締約国は、パリ条約に基づく実用新案の保護に関する両締約国の権利及び義務を再確認する。

開示されていない情報の保護
実用新案

(b) adopt open and transparent record keeping of the collection and distribution of revenues.

3. In civil judicial proceedings involving copyright, each Party shall provide for a presumption that, in the absence of evidence to the contrary, the person whose name is indicated on a work in the usual manner as the name of the author of the work is the author of the work. This paragraph shall be applicable even if such name is a pseudonym, where the pseudonym adopted by the author leaves no doubt as to his or her identity.

4. Each Party shall confine limitations or exceptions to exclusive rights of copyright and related rights to certain special cases which do not conflict with a normal exploitation of a work, performance or phonogram and do not unreasonably prejudice the legitimate interests of the right holder.

Note: With respect to works, performances and phonograms, paragraph 4 does not reduce the capacity of each Party to provide for limitations or exceptions in accordance with multilateral agreements related to intellectual property to which that Party is, or becomes, a party.

Article 16.13
Protection of Undisclosed Information

Each Party shall protect undisclosed information in accordance with Article 39 of the TRIPS Agreement.

Article 16.14
Utility Models

The Parties reaffirm their rights and obligations for the protection of utility models in accordance with the Paris Convention.

不正競争

第十六・十五条　不正競争

各締約国は、パリ条約の規定に従い、不正競争行為からの効果的な保護を与える。

Article 16.15
Unfair Competition

Each Party shall provide for effective protection against acts of unfair competition in accordance with the Paris Convention.

インターネット・サービス・プロバイダ

第十六・十六条　インターネット・サービス・プロバイダ

各締約国は、インターネット・サービス・プロバイダが自国の法令に従い著作権を侵害するコンテンツへのアクセスを妨げる措置をとる場合には、当該インターネット・サービス・プロバイダのオンライン・サービス又は設備の利用者による著作権の侵害について、当該インターネット・サービス・プロバイダの責任又は当該インターネット・サービス・プロバイダに対する救済措置を制限するための適切な措置をとる。

Article 16.16
Internet Service Providers

Each Party shall take appropriate measures to limit the liability of, or remedies available against, Internet service providers for copyright infringement by the users of their online services or facilities, where the Internet service providers take action to prevent access to the materials infringing copyright in accordance with the laws and regulations of the Party.

権利行使に関する一般規定

第十六・十七条　権利行使に関する一般規定

各締約国は、次条から第十六・二十条までの規定に従い、知的財産権の効果的な行使（国境措置、民事上の救済並びに刑事上の手続及び刑罰を含む。）のための仕組みを維持する。これらの仕組みには、次のものを含めることができる。

(a)　公的又は私的な諮問機関

(b)　知的財産権の行使に関する国内の政府当局間の内部調整及び共同行動

Article 16.17
Enforcement – General

Each Party shall maintain mechanisms for the effective enforcement of intellectual property rights including border measures, civil remedies and criminal procedures and penalties in accordance with Articles 16.18 through 16.20. These mechanisms may also include:

(a)　public or private advisory groups; and

(b)　internal coordination among, and joint actions by, national government agencies concerned with enforcement of intellectual property rights.

国境措置に係る権利行使

第十六・十八条　国境措置に係る権利行使

1　各締約国は、自国の税関当局が、職権により、自国に輸入され、又は自国から輸出されようとしている物品であって、商標権又は著作権若しくは関連する権利を侵害する疑いのあるものの解放を国境で停止することに関する手続を定める。

Article 16.18
Enforcement – Border Measures

1. Each Party shall provide for procedures concerning the suspension at the border by its customs administration, *ex officio*, of the release of goods suspected of infringing rights to trade marks, or copyright or related rights, which are destined for importation into and exportation from the Party.

2　各締約国は、自国の税関当局が、権利者の申立てに基づき、自国に輸入されようとしている物品であって、商標権又は著作権若しくは関連する権利を侵害する疑いのあるものの解放を国境で停止することに関する手続を定める。

3　各締約国は、自国の税関当局が次のことを行うことに関する手続を定めることができる。

(a)　権利者の申立てに基づき、自国から輸出されようとしている物品であって、商標権又は著作権若しくは関連する権利を侵害する疑いのあるものの解放を国境で停止すること。

(b)　職権により又は権利者の申立てに基づき、自国で積替えを行おうとしている物品であって、商標権又は著作権若しくは関連する権利を侵害する疑いのあるものの解放を国境で停止すること。

4　各締約国は、自国の税関当局が、自国に輸入され、自国から輸出され、又は自国で積替えを行おうとしている物品であって、特許、意匠又は植物の新品種に関する権利を侵害する疑いのあるものの解放を国境で停止することに関する手続を定めることができる。

5　この条に定める手続に従って行われる輸入又は輸出に関する停止に関しては、輸入締約国の権限のある当局は輸入に際し、輸出締約国の権限のある当局は輸出に際し、自国の法令又は司法当局が認める場合には、解放が停止される物品について、それぞれ権利者に対し、輸入者及び荷送人又は輸出者及び荷受人の氏名又は名称及び住所を通知する。

6　各締約国は、この条に定める手続に従って解放を停止した物品が権利を侵害しているとについて肯定的な決定が行われた場合には、当該物品が権利者の同意なしに流通経路へ解放されないこと、及び権利者が同意する場合その他の例外的な場合を除くほか、当該物品が自国の法令に従って廃棄され、又は処分されることを確保する。

2.　Each Party shall provide for procedures concerning the suspension at the border by its customs administration, on request of a right holder, of the release of goods suspected of infringing rights to trade marks, or copyright or related rights, which are destined for importation into the Party.

3.　Each Party may provide for procedures concerning the suspension at the border by its customs administration of the release of goods suspected of infringing rights to trade marks, or copyrights or related rights which:

(a)　are destined for exportation from the Party, on request of a right holder; and

(b)　are destined for transhipment through the Party, *ex officio* or on request of a right holder.

4.　Each Party may provide for procedures concerning the suspension at the border by its customs administration of the release of goods suspected of infringing rights to patents, industrial designs or new varieties of plants, which are destined for importation into, exportation from or transhipment through the Party.

5.　In the case of suspension with respect to importation or exportation, in accordance with the procedures referred to in this Article, the competent authorities of the importing Party upon importation, or of the exporting Party upon exportation, shall, where authorised in accordance with its laws and regulations or by its judicial authorities, notify the right holder of the names and addresses of the importer and the consignor, or the exporter and the consignee, of the goods in question, as the case may be.

6.　Once a positive determination regarding infringement has been made, each Party shall ensure that the goods, the release of which has been suspended in accordance with the procedures referred to in this Article, will not be released into the channels of commerce without the consent of the right holder, and that the goods will be destroyed or disposed of in accordance with its laws and regulations, except with the consent of the right holder, or otherwise, in exceptional circumstances.

7　各締約国は、輸入者が異議を申し立てない場合に用いられる簡易な手続であって、権限のある当局が2に定める手続に従って解放を停止した物品を押収し、廃棄し、又は処分するためのものを定める。

注釈　この条の規定の適用上、「積替え」とは、千九百七十三年五月十八日に京都で作成された税関手続の簡易化及び調和に関する国際規約（その改正を含む。）において定義される積替えをいう。

民事上の救済に係る権利行使

第十六・十九条　民事上の救済に係る権利行使

1　各締約国は、知的財産権の権利者が当該知的財産権を侵害していることを知っていたか又は知ることができる合理的な理由を有していた侵害者に対して開始する民事上の司法手続において、自国の司法当局が当該侵害者に対し、当該権利者の知的財産権の侵害によって当該権利者が被った損害を補償するために適当な賠償を当該権利者に支払うよう命ずる権限を有することを定める。

2　各締約国は、自国の法令に従うことを条件として、自国の司法当局が当該司法当局に提出された証拠を全体として根拠とすることにより損害賠償の額を決定する権限を有することを確保する。知的財産権の侵害に対する損害賠償の額を決定するに当たり、締約国の司法当局は、特に、権利者が提示する合理的な価値の評価（逸失利益、侵害の対象となった物品若しくはサービスの価値であって市場価格によって評価されるもの又は希望小売価格を含むことができる。）を考慮する権限を有する。

刑事上の手続及び刑罰に係る権利行使

第十六・二十条　刑事上の手続及び刑罰に係る権利行使

1　各締約国は、刑事上の手続及び刑罰であって、少なくとも故意により商業的規模で行われる商標の不正使用、著作権及び関連する権利を侵害する複製並びに植物の新品種に関する権利の侵害について適用されるものを定める。

7.　Each Party shall provide for simplified procedures, to be used when the importer does not object, for the competent authorities to seize, destroy or dispose of the goods the release of which has been suspended in accordance with the procedures referred to in paragraph 2.

Note: For the purposes of this Article, the term "transhipment" means transhipment, as defined in the International Convention on the Simplification and Harmonization of Customs Procedures, done at Kyoto on 18 May 1973, as amended.

Article 16.19
Enforcement - Civil Remedies

1.　Each Party shall provide that in civil judicial proceedings by a right holder of intellectual property rights against a person who knowingly, or with reasonable grounds to know, infringed the right holder's intellectual property rights, its judicial authorities shall have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered because of the infringement of the right holder's intellectual property rights.

2.　Each Party shall ensure, subject to its laws and regulations, that its judicial authorities have the authority to determine the amount of damages based on the totality of the evidence presented to them. In determining the amount of damages for infringement of intellectual property rights, a Party's judicial authorities shall have the authority to consider, *inter alia*, any legitimate measure of value the right holder submits, which may include lost profits, the value of the infringed goods or services measured by the market price, or the suggested retail price.

Article 16.20
Enforcement - Criminal Procedures and Penalties

1.　Each Party shall provide for criminal procedures and penalties to be applied at least in cases of trade mark counterfeiting, copyright or related rights piracy or infringement of rights relating to new varieties of plants, committed wilfully and on a commercial scale.

2　各締約国は、1の規定の対象となる物品の故意による輸入及び輸出を刑罰の対象となる不法な活動として取り扱う。締約国は、1の規定の対象となる物品の商業的規模の頒布、販売及び販売の申出を刑罰の対象となる不法な活動として定めることにより、これらの輸入及び輸出に関する自国の義務を履行することができる。

3　1及び2に規定する事案について適用する刑罰には、同様の重大性を有する犯罪に適用される刑罰の程度に適合した十分に抑止的な拘禁刑又は罰金を含める。

4　各締約国は、少なくとも故意により商業的規模で行われる商標の不正使用及び植物の新品種に関する権利の侵害の場合には、自国の権限のある当局が、権利を侵害された権利者による告訴を必要とすることなく、職権により訴追を行うことができることを確保する。

5　各締約国は、故意により商業的規模で行われる商標の不正使用並びに著作権及び関連する権利を侵害する複製の場合には、自国の司法当局が、自国の法令に従い、犯罪収益及び当該犯罪収益から生ずる財産の没収を命ずることができることを確保する。

注釈　この5の規定の適用上、オーストラリアについては、オーストラリアの司法当局は、オーストラリアの法律において「訴追することができる違反行為」として定義される違反行為についてのみ、犯罪収益及び当該犯罪収益から生ずる財産の没収を命ずることが要求される。

6　各締約国は、次の(a)及び(b)の要件を満たすラベル又は包装の故意による輸入及び国内における使用であって、商業上かつ商業的規模のものについて適用される刑事上の手続及び刑罰を定める。

(a)　自国の区域において登録されている商標と同一の標章又は当該商標と識別することができない標章が、許諾なしに当該ラベル又は当該包装に付されていること。

2. Each Party shall treat wilful importation or exportation of goods covered by paragraph 1 as unlawful activities subject to criminal penalties. A Party may comply with its obligation relating to importation and exportation of goods covered by paragraph 1 by providing for distribution, sale or offer for sale of such goods on a commercial scale as unlawful activities subject to criminal penalties.

3. Penalties applicable to the cases referred to in paragraphs 1 and 2 shall include imprisonment and/or monetary fines sufficient to provide a deterrent, that are consistent with the level of penalties applied for crimes of a corresponding gravity.

4. Each Party shall ensure, at least in cases of trade mark counterfeiting or infringement of rights relating to new varieties of plants, committed wilfully and on a commercial scale, that its competent authorities may institute prosecution *ex officio*, without the need for a formal complaint by the right holder whose right has been infringed.

5. Each Party shall ensure that in cases of trade mark counterfeiting or copyright or related rights piracy committed wilfully and on a commercial scale, its judicial authorities may order the confiscation of crime proceeds and properties derived from such crime proceeds, in accordance with its laws and regulations.

Note: For the purposes of this paragraph, for Australia, its judicial authorities shall only be required to order the confiscation of crime proceeds and properties derived from such crime proceeds, in respect of offences defined as "indictable offences" under its law.

6. Each Party shall provide for criminal procedures and penalties to be applied in cases of wilful importation and domestic use, in the course of trade and on a commercial scale, of labels or packaging:

(a)　to which a mark has been applied without authorisation which is identical to, or cannot be distinguished from, a trade mark registered in its Area; and

(b) 当該商標が登録されている物品と同一の物品について又は当該商標が登録されているサービスと同一のサービスに関連して商業上使用するためのものであること。

注釈1　締約国は、頒布に関する措置を講ずることにより、ラベル又は包装の輸入に関するこの6の規定に基づく自国の義務を履行することができる。

注釈2　締約国は、商標に係る犯罪の未遂について適用される刑事上の手続及び刑罰を定めることにより、この6の規定に基づく自国の義務を履行することができる。

(b) which are intended to be used in the course of trade on goods or in relation to services which are identical to goods or services for which such trade mark is registered.

Note 1: A Party may comply with its obligation under this paragraph relating to importation of labels or packaging through its measures concerning distribution.

Note 2: A Party may comply with its obligations under this paragraph by providing for criminal procedures and penalties to be applied to attempts to commit a trade mark offence.

知的財産に関する小委員会

第十六・二十一条　知的財産に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに知的財産に関する小委員会（以下この条において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a) この章の規定の実施及び運用について検討及び監視を行うこと。

(b) この章の規定の対象となる知的財産に関する問題（地理的表示を含む。）について討議すること。

(c) 知的財産の保護、知的財産権の行使及び両締約国の知的財産に関する制度の運用に関連して両締約国間で行われている協力を監督すること。

(d) 合同委員会に対し小委員会の所見及び討議の結果を報告すること。

(e) 合同委員会が委任するその他の任務を遂行すること。

Article 16.21
Sub-Committee on Intellectual Property

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Intellectual Property (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to intellectual property, including geographical indications, covered by this Chapter;

(c) overseeing ongoing cooperation between the Parties in relation to the protection of intellectual property, enforcement of intellectual property rights and administration of their intellectual property systems;

(d) reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and

(e) carrying out other functions as may be delegated by the Joint Committee.

3 (a) 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

(b) 小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者であって、討議される問題に関連する必要な専門知識を有するものに対し、特定の問題について助言を与えるため、小委員会の会合に出席するよう招請することができる。

4 小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

第十七章　政府調達

第十七・一条　適用範囲

1 この章の規定は、対象調達に係る措置について適用する。

2 この章の規定の適用上、「対象調達」とは、物品、サービス又はその双方の政府調達であって、次の(a)から(e)までに定める要件を満たすものをいう。

(a) 購入、借入れ（購入を選択する権利の有無を問わない。）その他の方法、建設・運営・移転に係る契約、公共事業に関する特別の許可に係る契約等を通じて行う契約により行われること。

(b) 調達機関により行われること。

(c) 第十七・十条の規定に従って公示を行う時点において、締結される契約の価額が附属書十三（政府調達）において特定する基準額以上であると第十七・五条の規定に従って見積もられること。

3. The Sub-Committee:

(a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and

(b) may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee to provide advice on specific issues.

4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

CHAPTER 17
GOVERNMENT PROCUREMENT

Article 17.1
Scope

1. This Chapter shall apply to any measure regarding covered procurement.

2. For the purposes of this Chapter, the term "covered procurement" means a government procurement of goods, services or both:

(a) by any contractual means, including through such methods as purchase or as lease, rental or hire purchase, with or without an option to buy, build-operate-transfer contracts and public works concession contracts;

(b) that is conducted by a procuring entity;

(c) where the value of the contracts to be awarded is estimated in accordance with Article 17.5 to be not less than the thresholds specified in Annex 13 (Government Procurement) at the time of publication of a notice in accordance with Article 17.10;

(d) 附属書十三（政府調達）に定める条件に従うこと。

(e) この協定により適用範囲から除外されていないこと。

3 この章の規定は、次のものについては、適用しない。

(a) 調達機関による物品及びサービスの調達であって、同一の締約国の他の調達機関から行うもの又は締約国の調達機関と当該締約国の地域政府若しくは地方政府との間で行われるもの

(b) 契約上の取決め以外の取決め又は締約国が供与するあらゆる形態の援助（贈与、借款、出資、財政による奨励、補助金、保証、協力のための取決め及び支援の約束を含む。）

(c) 国際的な援助（開発援助を含む。）を供与することを直接の目的とする調達

(d) 研究及び開発のサービスの調達

(e) 調達を行う締約国の区域外における物品及びサービスの調達であって、当該調達を行う締約国の区域外における消費のために行われるもの

(f) 公共部門への雇用契約

(g) 国際機関の特別の手続若しくは条件により行われる調達、又は国際的な贈与、借款その他の援助により供与された資金で行う調達であって適用される手続若しくは条件がこの章の規定に適合しないもの

(h) 締約国の調達機関以外の者から受領した贈与及び支援を目的とした支払を資金とする調達

(i) 土地、既存の建築物その他の不動産の取得若しくは借入れ又はこれらについての権利の取得

(d) subject to the conditions specified in Annex 13 (Government Procurement); and

(e) that is not excluded from coverage by this Agreement.

3. This Chapter shall not apply to:

(a) procurement of goods and services by a procuring entity from another entity of the same Party, or between a procuring entity of a Party and a regional or local government of that Party;

(b) non-contractual agreements or any form of assistance that a Party provides, including grants, loans, equity infusions, fiscal incentives, subsidies, guarantees, cooperative agreements, and sponsorship arrangements;

(c) procurement for the direct purpose of providing international assistance, including development aid;

(d) procurement of research and development services;

(e) procurement of goods and services outside the Area of the procuring Party, for consumption outside the Area of the procuring Party;

(f) public employment contracts;

(g) procurement conducted under the particular procedure or condition of an international organisation, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter;

(h) procurement funded by grants and sponsorship payments received from a person other than a procuring entity of a Party;

(i) the acquisition or rental of land, existing buildings, or other immovable property or rights thereon;

(j)　軍隊の駐留に関連する国際取極又は署名国による一の計画の共同での実施に関連する国際取極に定める特別の手続又は条件により行われる調達

(k)　国庫に係る取引の代行若しくは預託のサービス、規制された金融機関の清算及び管理に係るサービス又は公債（貸付け及び政府が発行する債券、利付証書、派生商品その他の証券を含む。）の売却、償還及び分配に関連するサービスの調達又は取得

4　いずれの締約国も、この章の規定に基づく義務を回避することを目的として、政府調達に係る契約を作成し、企画し、又は立案してはならない。

第十七・二条　定義

この章の規定の適用上、

(a)　「建設・運営・移転に係る契約」及び「公共事業に関する特別の許可に係る契約」とは、契約上の取決めであって、その主たる目的が物理的基盤、工場、建築物、施設又は他の政府所有の建造物の建設又は復旧であり、かつ、供給者による当該契約上の取決めの実施の対価として、調達機関が当該供給者に対し、このような建造物について定められた期間の一時的な所有権を与えるもの又は契約期間中当該建造物を管理し、及び運営し、並びに当該建造物の使用に対する支払を要求する権利を与えるものをいう。

(b)　「参加のための条件」とは、潜在的な供給者が調達の過程に参加し、又は入札書が考慮されるために満たさなければならない最低限の条件をいう。当該条件には、認定手続又は確認手続を行うための要件を含めることができる。

(j)　procurement conducted under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; and

(k)　procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes, derivatives and other securities.

4.　Neither Party shall prepare, design or otherwise structure any government procurement contract in order to avoid the obligations under this Chapter.

Article 17.2
Definitions

For the purposes of this Chapter:

(a)　the terms "build-operate-transfer contract" and "public works concession contract" mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for, the use of such works for the duration of the contract;

(b)　the term "conditions for participation" means minimum conditions that potential suppliers must meet in order to participate in a procurement process or for submissions to be considered. This may include a requirement to undertake an accreditation or validation procedure;

(c) 「書面」とは、文言又は数字による表記であって、読むことができ、複製することができ、かつ、後に伝達することができるものをいう。当該表記には、電子的に送付され、及び保存される情報を含めることができる。

(d) 「限定入札」とは、調達機関が、自己が選択した供給者と折衝する調達方法をいう。

(e) 「常設名簿」とは、参加のための条件を満たしていると調達機関が判断した供給者の名簿であって、締約国が複数回使用する意図を有するものをいう。

(f) 「公開入札」とは、関心を有する全ての供給者が入札を行うことのできる調達方法をいう。

(g) 「調達機関」とは、附属書十三（政府調達）に掲げる機関をいう。

(h) 「公表」とは、公衆により広く入手可能であり、かつ、容易に閲覧可能である電子的媒体又は紙面により情報を周知させることをいう。

(i) 「選択入札」とは、調達機関により入札を行うよう招請された供給者が入札を行うことのできる調達方法をいう。

(j) 「サービス」には、別段の定めがある場合を除くほか、建設サービスを含む。

(k) 「供給者」とは、調達機関に対し物品又はサービスを提供し、又は提供し得る者をいう。

(c) the term "in writing" means any worded or numbered expression that can be read, reproduced, and later communicated. This may include electronically transmitted and stored information;

(d) the term "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

(e) the term "multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that a Party intends to use more than once;

(f) the term "open tendering" means a procurement method whereby all interested suppliers may submit a tender;

(g) the term "procuring entity" means an entity covered in Annex 13 (Government Procurement);

(h) the term "publish" means to disseminate information in an electronic or paper medium that is available widely and is readily accessible to the general public;

(i) the term "selective tendering" means a procurement method whereby those suppliers invited to do so by the procuring entity may submit a tender;

(j) the term "services" includes construction services unless otherwise specified; and

(k) the term "supplier" means a person that provides or could provide goods or services to a procuring entity.

内国民待遇及び無差別待遇

第十七・三条　内国民待遇及び無差別待遇

1　一方の締約国は、対象調達に関する措置について、他方の締約国の物品、サービス及び供給者に対し、即時にかつ無条件で、国内の物品、サービス及び供給者に与える待遇よりも不利でない待遇を与える。

2　締約国は、対象調達に関する措置について、次のことを行ってはならない。

(a)　国内に設立された特定の供給者を、当該供給者が有している外国企業等との関係（所有関係を含む。）の程度に基づいて、国内に設立された他の供給者よりも不利に取り扱うこと。

(b)　国内に設立された供給者を、当該供給者が特定の調達のために提供する物品又はサービスが他方の締約国の物品又はサービスであることに基づいて差別すること。

3　この条の規定は、輸入について又は輸入に関連して課される全ての種類の関税及び課徴金、当該関税及び課徴金の徴収の方法その他の輸入に関連する規則及び手続並びにサービスの貿易に影響を及ぼす措置（対象調達を規律する措置を除く。）については、適用しない。

4　各締約国は、自国の調達機関が対象調達を実施するに当たって、この章の規定を遵守することを確保する。

5　対象調達のために締結される契約に基づく全ての発注は、1及び2の規定に従って行う。

原産地規則

第十七・四条　原産地規則

いずれの締約国も、対象調達のための物品又はサービスに関し、自国が通常の貿易において当該物品又はサービスについて適用する原産地規則と異なる規則を適用してはならない。

Article 17.3
National Treatment and Non-Discrimination

1. With respect to any measure regarding covered procurement, each Party shall accord, immediately and unconditionally, to the goods, services and suppliers of the other Party, treatment no less favourable than that it accords to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party shall not:

(a) treat a locally-established supplier less favourably than another locally-established supplier on the basis of the degree of foreign affiliation or ownership; or

(b) discriminate against a locally-established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

3. This Article shall not apply to customs duties and charges of any kind imposed on or in connection with importation, the method of levying such duties and charges, other import regulations and formalities, and measures affecting trade in services other than measures governing covered procurement.

4. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.

5. For greater certainty, all orders under contracts awarded for covered procurement shall be subject to paragraphs 1 and 2.

Article 17.4
Rules of Origin

For the purposes of covered procurement, neither Party shall apply rules of origin to goods or services that are different from the rules of origin the Party applies in the normal course of trade to those goods or services.

契約の評価

第十七・五条　契約の評価

1　調達がこの章の規定に基づく対象調達であるか否かを確認するために調達価額を見積もるに当たり、

(a)　評価については、全ての形態の報酬（特別報酬、料金、手数料、利子その他契約に規定する収入源を含む。）を考慮する。

(b)　調達機関は、この章の規定の適用を回避する意図の下に、評価の方法を選択してはならず、また、いかなる調達も分割してはならない。

(c)　調達計画が選択権条項を必要とする旨定め、又は選択権条項の可能性を定める場合には、評価の基礎は、選択権を行使して行う購入を含む調達の最大限の総額とする。

2　物品若しくはサービスの借入れによる調達の場合又は価格の総額が特定されない調達の場合における評価の基礎は、次のとおりとする。

(a)　期間の定めのある契約の場合には、

(i)　当該期間が十二箇月以下のときは、当該期間における契約の最大限の見積総額

(ii)　当該期間が十二箇月を超えるときは、見積残存価額を含む当該期間における契約の最大限の見積総額

(b)　期間の定めのない契約の場合には、一箇月当たりの支払見積額に四十八を乗じて得た額

(c)　期間の定めのある契約となるか否か確かでない場合には、(b)の規定を用いる。

Article 17.5
Valuation of Contracts

1.　In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement under this Chapter:

(a)　valuation shall take into account all forms of remuneration, including any premiums, fees, commissions, interest and other revenue streams that may be provided for under the contract;

(b)　the selection of the valuation method by a procuring entity shall not be used, nor shall any procurement requirement be divided, with the intention of avoiding the application of this Chapter; and

(c)　in cases where an intended procurement specifies the need for or provides for the possibility of option clauses, the basis for valuation shall be the maximum total value of the procurement, inclusive of optional purchases.

2.　In the case of procurement by lease, rental, or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:

(a)　in the case of a fixed-term contract:

(i)　where the term of the contract is 12 months or less, the total estimated maximum value for its duration; or

(ii)　where the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;

(b)　where the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; and

(c)　where it is not certain whether the contract is to be a fixed-term contract, subparagraph (b) shall be used.

調達の効果を減殺する措置の禁止

第十七・六条　調達の効果を減殺する措置の禁止

締約国（その調達機関を含む。）は、対象調達について、調達の効果を減殺する措置を求め、考慮し、課し、又は強制してはならない。調達の効果を減殺する措置とは、国内の物品若しくはサービスを組み入れること、技術の使用を許諾すること、投資を行うこと、見返貿易を行うこと又はこれらと同様の措置をとり、若しくは要求すること等、締約国内の開発を奨励し、又は締約国の国際収支を改善する条件又は約束をいう。

Article 17.6
Prohibition of Offsets

With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose or enforce any offset. The term "offset" means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar actions or requirements.

技術仕様

第十七・七条　技術仕様

1　技術仕様は、両締約国間の貿易に対する不必要な障害をもたらすことを目的として、又は当該障害をもたらす効果を有するものとして、立案され、制定され、又は適用されてはならない。

2　適合性評価手続に関する要件は、両締約国間の貿易に対する不必要な障害をもたらすことを目的として、又は当該障害をもたらす効果を有するものとして、定められてはならない。

3　この条の規定の適用上、「技術仕様」とは、次の事項について定める入札の要件をいう。

(a)　調達される物品又はサービスの特性（品質、性能、安全及び寸法を含む。）又は生産若しくは提供の工程及び方法

(b)　物品又はサービスについて専門用語、記号、包装又は証票若しくはラベル等による表示に関する要件が適用される場合には、当該要件

4　調達機関は、技術仕様について、適当な場合には、次の(a)及び(b)に定める要件に従って定める。

(a)　デザイン又は記述的に示された特性よりも性能及び機能的な要件に着目して定めること。

Article 17.7
Technical Specifications

1. Technical specifications shall not be prepared, adopted, or applied with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

2. Requirements relating to conformity assessment procedures shall not be prescribed with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

3. For the purposes of this Article, the term "technical specification" means a tendering requirement that sets out:

(a) the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(b) terminology, symbols, packaging, marking and labelling requirements, as they apply to goods or services.

4. Technical specifications prescribed by procuring entities shall, where appropriate:

(a) be specified in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) 国際規格が存在するときは当該国際規格、国際規格が存在しないときは国内の強制規格、認められた国内の任意規格又は建築基準に基づくこと。

5 入札説明書においては、特定の商標若しくは商号、特許、著作権、デザイン若しくは型式、産地又は生産者若しくは供給者を要件としてはならず、また、これらに言及してはならない。ただし、これらを用いなければ調達の要件の説明を十分に明確な又は理解しやすい方法で行うことができない場合において、当該入札説明書に「又はこれと同等のもの」というような文言を付するときは、この限りでない。

6 調達機関は、特定の調達のための技術仕様の立案又は制定に利用し得る助言を、競争を妨げる効果を有する方法により、当該調達に商業上の利害関係を有する可能性のある者に対して求めてはならず、また、当該者から受けてはならない。

7 6の規定にかかわらず、調達機関は、次のことを行うことができる。

(a) 特定の調達のための仕様を作成するに際して市場調査を実施すること。

(b) デザイン又は相談サービスの提供に従事した供給者が当該サービスに関連する調達に参加することを認めること。ただし、そのことにより当該供給者が他の供給者よりも不公正に有利とならないことを条件とする。

8 締約国（その調達機関を含む。）は、この条の規定に従い、天然資源の保全を促進し、又は環境を保護するために、技術仕様を立案し、制定し、又は適用することができる。

第十七・八条　入札の手続

1 各締約国は、自国の調達機関の入札の手続が無差別な、かつ、透明性のある方法であって、この章の規定に合致するもので適用されることを確保する。

(b) be based on international standards, where such exist; otherwise, on national technical regulations, recognised national standards, or building codes.

5. There shall be no requirement or reference to a particular trademark or trade name, patent, copyright, design or type, specific origin or producer or supplier, unless there is no sufficiently precise or intelligible way of describing the procurement requirements and provided that words such as "or equivalent" are included in the tender documentation.

6. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

7. Notwithstanding paragraph 6, a procuring entity may:

(a) conduct market research in developing specifications for a particular procurement; or

(b) allow a supplier that has been engaged to provide design or consulting services to participate in procurements related to such services, provided it would not give the supplier an unfair advantage over other suppliers.

8. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

Article 17.8
Tendering Procedures

1. Each Party shall ensure that the tendering procedures of its procuring entities are applied in a non-discriminatory and transparent manner that is consistent with this Chapter.

2　調達機関は、公開入札、選択入札又は限定入札の手続を用いる。

第十七・九条　参加のための条件

1　供給者に要求される参加のための条件（供給者の資金上、商業上及び技術上の能力を証明するために必要な情報、資金上の保証並びに技術的資格を含む。）及び資格の審査は、国内の供給者よりも他方の締約国の供給者が不利となるものであってはならない。

2　締約国及びその調達機関は、常設名簿を作成することができる。ただし、当該調達機関又は他の政府機関が、関心を有する供給者に対し当該常設名簿への記載を申請するよう招請するための公示を毎年行い、又は電子的形式によって常に閲覧に供することを条件とする。当該公示には、次の事項を含める。

(a)　調達について常設名簿が使用され得る物品若しくはサービス又は物品群若しくはサービス群についての説明

(b)　供給者が満たすべき参加のための条件及び供給者が参加のための条件を満たしていることを審査するために調達機関又は他の政府機関が用いる方法

(c)　調達機関又は他の政府機関の名称及び所在地その他調達機関に連絡し、常設名簿に関連する全ての文書を入手するために必要な情報

3　他方の締約国の供給者を供給者の名簿に記載しないようにするため、又は特定の調達計画について他方の締約国の供給者を考慮しないようにするため、供給者の資格の審査の過程及び当該資格の審査に必要な期間を利用してはならない。

4　この条のいかなる規定も、倒産、虚偽の申告、過去の契約における実体的な要件又は義務に係る著しい不備等を理由として供給者を排除することを妨げるものではない。

2. A procuring entity shall use open, selective or limited tendering procedures.

Article 17.9
Conditions for Participation

1. Any conditions for participation required from suppliers, including financial guarantees, technical qualifications and information necessary for establishing the financial, commercial and technical capacity of suppliers, as well as the verification of qualifications, shall be no less favourable to suppliers of the other Party than to domestic suppliers.

2. A Party and its procuring entities may establish a multi-use list, provided that the procuring entity or other government agency annually publishes or otherwise makes available, continuously in electronic form, a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:

(a)　a description of the goods and services, or categories thereof, for which the list may be used;

(b)　the conditions for participation to be satisfied by suppliers and the methods that the procuring entity or other government agency will use to verify a supplier's satisfaction of the conditions; and

(c)　the name and address of the procuring entity or other government agency and other information necessary to contact the entity and obtain all relevant documents relating to the list.

3. The process of, and the time required for, qualifying suppliers shall not be used in order to keep suppliers of the other Party off a suppliers' list or from being considered for a particular intended procurement.

4. Nothing in this Article shall preclude the exclusion of any supplier on grounds such as bankruptcy or false declarations or significant deficiencies in performance of any substantive requirement or obligation under a prior contract.

5　調達機関は、いまだ調達計画において入札を行う資格を有するに至っていないと認める供給者がこの調達に参加することを認めることができる。ただし、資格の審査に係る手続を完了するための十分な期間があることを条件とする。

調達の公示

第十七・十条　調達の公示

1　調達機関は、公開入札の手続及び適当な場合には選択入札の手続において、関心を有する供給者に対し、入札書を提出するよう招請するための公示（以下「調達の公示」という。）又は調達に係る参加の申請書を提出するよう招請するための公示を、入札のために定められた全期間にわたって、他方の締約国の関心を有する供給者が容易に閲覧することができるような方法で行う。

2　個々の調達の公示における情報には、調達計画についての説明、調達計画に参加するために供給者が満たすべき条件、調達機関の名称、調達計画に関連する全ての文書を入手することができる場所の住所及び入札書の提出期限を含める。

3　調達機関は、会計年度に先立ち又は会計年度のできる限り早い時期に、将来予定されている調達に関する公示（以下「調達予定の公示」という。）を行うことを奨励される。調達予定の公示には、個々の調達の対象事項及び調達の公示又は関連する入札の手続の開始の予定日を含めるべきである。

選択入札

第十七・十一条　選択入札

1　調達機関は、選択入札の手続の下で最適のかつ効果的な競争が行われるようにするため、調達制度の効率的な運用及び市場の状況に妥当な考慮を払いつつ、それぞれの調達計画において、できる限り多くの国内供給者及び他方の締約国の供給者を入札に招請する。調達機関は、公正かつ無差別な方法で、当該手続に参加する供給者を選択する。

5.　For greater certainty, a procuring entity may allow suppliers who have not yet qualified to tender in an intended procurement to participate in that procurement, provided that there is sufficient time to complete the qualification procedure.

Article 17.10
Notice of Procurement

1.　In an open tendering procedure and, where appropriate, a selective tendering procedure, a procuring entity shall publish a notice inviting interested suppliers to submit tenders (hereinafter referred to as "notice of procurement") or application for participation in a procurement, in such a way as to be readily accessible to any interested supplier of the other Party for the entire period established for tendering.

2.　The information in each notice of procurement shall include a description of the intended procurement, any conditions that suppliers must fulfil to participate in the procurement, the name of the procuring entity, the address where all documents relating to the procurement may be obtained, and the time-limits for submission of tenders.

3.　Procuring entities are encouraged to publish, prior to or as early as possible in the fiscal year, a notice regarding their future procurement plans (hereinafter referred to as "notice of planned procurement"). The notice of planned procurement should include the subject matter of each procurement and the planned date of the publication of the notice of procurement or commencement of the related tender procedure.

Article 17.11
Selective Tendering

1.　To ensure optimum effective competition under selective tendering procedures, procuring entities shall, for each intended procurement, invite tenders from the maximum number of domestic suppliers and suppliers of the other Party, taking due account of the efficient operation of the procurement system and market conditions. They shall select the suppliers to participate in the procedure in a fair and non-discriminatory manner.

2　選択入札を適用する調達機関は、資格を有する供給者の名簿又は第十七・九条の規定に従って作成する常設名簿を用いることができる。

入札の期限

第十七・十二条　入札の期限

1　各締約国は、次のことを確保する。

(a)　いずれの期限も、供給者が入札の行われる前に入札書を準備し、提出することができるよう決定されること。

(b)　自国の調達機関が、期限の決定に当たり、合理的と認める自己の必要性に基づき、入札の公示の日、調達計画の複雑さ、予想される下請契約の範囲その他の要素を考慮すること。

2　調達機関が決定する入札書の提出の最終日時は、それぞれの対象調達において、入札の手続に参加している全ての供給者について同一のものとする。この要件は、また、次の場合に適用する。

(a)　調達機関が、調達の過程において供給者に提供した情報を修正する必要が生じた結果、資格審査の手続又は入札の手続の期限を延長する場合

(b)　交渉が終了し、供給者が新たな入札書を提出することができる場合

入札説明書

第十七・十三条　入札説明書

1　調達機関は、供給者がその有効な入札書を準備し、提出するために必要な全ての情報（落札に際して調達機関が考慮する全ての基準を含む。）を含む入札説明書を入手することができるようにする。

2. For greater certainty, a procuring entity applying selective tendering may use a list of qualified suppliers or a multi-use list established in accordance with Article 17.9.

Article 17.12
Time-Limits for Tendering

1. Each Party shall ensure that:

(a) any prescribed time-limit is adequate to allow suppliers to prepare and submit tenders before the closing of the tendering procedures; and

(b) in determining any such time-limit, its procuring entities, consistent with their own reasonable needs, take into account such factors as the date of publication of the tender notice, the complexity of the intended procurement and the extent of subcontracting anticipated.

2. For each covered procurement, the final date and time for submission of tenders determined by the procuring entity shall be the same for all suppliers participating in the tendering procedure. For greater certainty, this requirement shall also apply where:

(a) as a result of a need to amend information provided to suppliers during the procurement process, the procuring entity extends the time-limits for qualification or tendering procedures; or

(b) negotiations are terminated and suppliers may submit new tenders.

Article 17.13
Tender Documentation

1. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders, including all criteria that the procuring entity will consider in awarding the contract.

2　調達機関は、入札の手続に参加する供給者からの関連情報についての合理的な要請（入札説明書に関する説明の要請を含む。）に速やかに応ずる。

3　特定の調達に関連する情報は、潜在的な供給者又は潜在的な供給者の集団が競争者よりも有利となる効果を有する方法で提供してはならない。

4　調達機関は、落札の前に、参加する供給者に提供した調達の公示又は入札説明書に定める基準又は要件を変更する場合にはその変更を、調達の公示又は入札説明書を修正し、又は再度提供する場合には修正され、又は再度提供された調達の公示又は入札説明書を、次の要件に従って書面により送付する。

(a)　当該基準若しくは要件の変更又は当該調達の公示若しくは入札説明書の修正若しくは再度の提供を行った時に参加していた全ての供給者が判明している場合には、当該全ての供給者に送付すること。その他の全ての場合には、当初の情報を提供した時と同様の方法で送付すること。

(b)　適当な場合には、(a)に規定する供給者が入札書を変更し、再提出することができるように十分早い時期に送付すること。

第十七・十四条　入札書の提出及び受領、開札並びに落札

1　調達機関は、全ての入札書を、調達の過程の公正性及び公平性を保証する手続に従って受領し、開札し、及び取り扱う。

2　調達機関は、自国の法令によって認められる範囲内で全ての入札書を秘密のものとして取り扱う。調達機関は、特に、特定の供給者に対し供給者の間の公正な競争を害するおそれのある情報を提供してはならない。

2.　A procuring entity shall respond promptly to any reasonable request for relevant information, including a request for explanations relating to tender documentation, submitted by a supplier participating in the tendering procedure.

3.　Information relating to a specific procurement shall not be provided in a manner which would have the effect of giving a potential supplier or group of potential suppliers an advantage over competitors.

4.　Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of procurement or tender documentation provided to participating suppliers, or amends or re-issues a notice or tender documentation, it shall transmit in writing all such modifications or amended or re-issued notice or tender documentation:

(a)　to all suppliers that are participating at the time of the modification, amendment or re-issuance, where such suppliers are known to the entity, and in all other cases, in the same manner as the original information was made available; and

(b)　in adequate time to allow such suppliers to modify and re-submit amended tenders, as appropriate.

Article 17.14
Submission, Receipt and Opening of Tenders and Awarding of Contracts

1.　A procuring entity shall receive, open and treat all tenders in accordance with procedures that guarantee the fairness and impartiality of the procurement process.

2.　A procuring entity shall treat all tenders in confidence to the extent permitted by the laws and regulations of the Party. In particular, it shall not provide information to particular suppliers that might prejudice fair competition between suppliers.

3　調達機関は、入札書の受領のために指定した日時の後に入札書が到着した場合において、その遅延が専ら当該調達機関の取扱いの誤りによるものであるときは、当該入札書を提出した供給者を不利に取り扱ってはならない。

4　調達機関は、開札から落札までの間に故意でない様式の誤りを訂正する機会を供給者に与える場合には、参加する全ての供給者に対し同一の機会を与える。

5　落札の対象とされるためには、入札書は、開札の時に調達の公示又は入札説明書の基本的要件に適合したものでなければならない。

6　契約は、調達機関が参加のための条件を満たすと認めた供給者とのみ締結することができる。調達機関は、他の入札書に記載された価格よりも異常に低い価格を記載した入札書を受領した場合には、当該入札書を提出した入札者が参加のための条件を満たし、かつ、契約の条件を履行することができることを確保するため、当該入札者に照会することができる。

7　調達機関は、契約を締結することが公共の利益にならないと決定する場合を除くほか、契約の条件を履行することができると当該調達機関が認めた供給者であって、公示及び入札説明書に定める基準及び要件のみに照らして次のいずれかのものを提示したものを落札者とする。

(a)　最も有利であり、最良の価値があり、又は全体として最大の価値がある入札

(b)　価格が唯一の基準である場合には、最低価格

8　調達機関は、この章の規定に基づく義務を回避することを目的として、選択権条項の利用、調達の取消し又は締結された契約の変更を行ってはならない。

3.　A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.

4.　Where a procuring entity provides suppliers with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

5.　To be considered for award, a tender must, at the time of opening, conform to the essential requirements of the notice of procurement or tender documentation.

6.　A contract may only be awarded to a supplier that the procuring entity has determined to have complied with the conditions for participation. If a procuring entity has received a tender abnormally lower than other tenders submitted, it may enquire with the tenderer to ensure that the tenderer can comply with the conditions for participation and is capable of fulfilling the terms of the contract.

7.　Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the criteria and requirements specified in the notices and tender documentation, has submitted:

(a)　the most advantageous, best value or overall greatest value tender; or

(b)　where price is the sole criterion, the lowest price.

8.　A procuring entity shall not use option clauses, cancel a procurement or modify awarded contracts in order to avoid the obligations under this Chapter.

限定入札

第十七・十五条　限定入札

1　調達機関は、限定入札を用いることができる。ただし、限定入札が、最大限に可能な範囲内での競争を避けるために、又は他方の締約国の供給者に対する差別の手段若しくは国内の生産者若しくは供給者の保護の手段となるように用いられないことを条件とする。調達機関が限定入札を適用する場合には、調達の性質により、第十七・七条から前条までの規定を適用しないことを選択することができる。

2　調達機関は、1の規定に従うことを条件として、次のいずれかの場合に限り、限定入札を用いることができる。

(a)　次に掲げるいずれかの場合。ただし、契約の締結に当たって、当初の入札の要件が実質的に変更されないことを条件とする。

(i)　入札書が提出されなかった場合又は供給者が参加申請を行わなかった場合

(ii)　行われた全ての入札がなれ合いによるものであった場合

(iii)　入札説明書に定める基本的要件に合致する入札書が提出されなかった場合

(iv)　参加のための条件を満たす供給者がいなかった場合

(b)　物品又はサービスが、美術品であるため、特許権、著作権その他の排他的権利の保護との関連を有するものであるため、又は技術的な理由により競争が存在しないものであるために、特定の供給者によってのみ供給されることが可能であり、かつ、他に合理的に選択される物品若しくはサービス又は他の合理的な代替の物品若しくはサービスがない場合

(c)　調達機関が予見することができず、又は予見しなかった事態によりもたらされた極めて緊急な理由のため、公開入札又は選択入札の手続によっては必要な期間内に物品又はサービスを入手することができない場合において、真に必要なとき。

Article 17.15
Limited Tendering

1. A procuring entity may use limited tendering, provided that limited tendering is not used with a view to avoiding maximum possible competition or in a manner which would constitute a means of discrimination against the suppliers of the other Party or protection to domestic producers or suppliers. When a procuring entity applies limited tendering, it may choose, according to the nature of the procurement, not to apply Articles 17.7 through 17.14.

2. Subject to paragraph 1, a procuring entity may use limited tendering only under the following conditions:

(a) on condition that the requirements of the initial tender are not substantially modified in the contract as awarded:

(i) no tenders were submitted or no suppliers requested participation;

(ii) all tenders submitted have been collusive;

(iii) no tenders were submitted that conform to the essential requirements in the tender documentation; or

(iv) no suppliers satisfied the conditions for participation;

(b) when, for works of art or for reasons connected with protection of exclusive rights, such as patents or copyrights, or in the absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;

(c) in so far as is strictly necessary when, for reasons of extreme urgency brought about by events unforeseeable or unforeseen by the procuring entity, the goods or services could not be obtained in time by means of open or selective tendering procedures;

(d) 次のいずれかの理由により、当初の調達には含まれていない物品又はサービスの追加の納入又は提供を当初の供給者又は権限を与えられたその代理者から受ける場合

(i) 既存の機材、ソフトウェア、サービス又は設備との互換性又は相互運用性の要件その他の経済的又は技術的な理由により、追加の物品又はサービスについて供給者を変更することができないこと。

(ii) 追加の物品又はサービスについて供給者を変更する場合には、調達機関に著しい不都合が生じ、又は調達機関が実質的に二重に費用を負担することとなること。

(e) 調達機関が、調査、実験、研究又は独自の開発に係る特定の契約の過程において、かつ、当該契約の対象として、当該調達機関の要請により限定的な試用に充てられた、又は開発された原型又は最初の物品若しくはサービスを調達する場合

注釈 最初の物品又はサービスの独自の開発には、実用実験の結果を取り入れるために及び受入れ可能な品質基準に合致する物品又はサービスとして当該物品又はサービスを多量に生産し、又は供給することができることを証明するために限られた生産又は供給を行うことが含まれ得る。

(f) 調達する物品が商品市場において購入される物品である場合

(g) 極めて短い期間においてのみ生ずる例外的に有利な条件の下で行われる購入であって、自発的かつ革新的な提案、例外的な処分又は清算、倒産若しくは管財人による管理の際の企業の資産の処分等により行われるものの場合。ただし、通常の供給者からの日常の購入を含まない。

(d) for additional deliveries by the original supplier of goods or services, or its authorised representative, that were not included in the initial procurement where a change of supplier for such additional goods or services:

(i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations; or

(ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(e) when a procuring entity procures a prototype or a first good or service that is intended for limited trial or that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development;

Note: Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards.

(f) for goods purchased on a commodity market;

(g) for purchases made under exceptionally advantageous conditions which only arise in the very short term such as from unsolicited innovative proposals, unusual disposals, or disposal of assets of businesses in liquidation, bankruptcy or receivership and not routine purchases from regular suppliers;

(h) 契約が設計コンテストの受賞者との間で締結される場合。ただし、当該設計コンテストが、この章の原則に合致する方法で行われ、かつ、当該受賞者との間で設計契約を締結することを目的として独立の審査員団によって審査されることを条件とする。

(i) 基本的な事業計画に合致する新たな建設サービスであって当該事業計画に係る当初の建設サービスと同様の建設サービスの繰り返しから成るもののうち、当該当初の建設サービスの契約がこの章の規定に従って公開入札又は選択入札によって落札され、かつ、調達機関が当該当初の建設サービスに係る調達計画の公示において当該新たな建設サービスの契約の締結につき限定入札の手続を用いる可能性があることを公示している場合

3 調達機関は、この条の規定による個々の契約の締結について報告書を作成する。この報告書には、調達を行った調達機関の名称、調達された物品又はサービスの価額及び種類並びにこの条に規定するいずれの場合に該当するかについての説明を含める。

第十七・十六条　落札後の情報

落札後の情報

1 各締約国（その調達機関を含む。）は、対象調達に関する落札の決定の後七十二日以内に公示を行う。当該公示には、次の事項を含める。

(a) 調達された物品又はサービスについての説明（その数量を含めることができる。）

(b) 契約を締結する調達機関の名称及び所在地

(c) 契約の日又は落札の日

(d) 契約を締結する供給者又は落札者の名称及び住所

(n) in the case of contracts awarded to the winner of a design contest provided that the contest has been organised in a manner which is consistent with the principles of this Chapter and the contest is judged by an independent jury with a view to design contracts being awarded to the winner; or

(i) for new construction services consisting of the repetition of similar construction services that conform to a basic project for which an initial contract was awarded following open tendering or selective tendering in accordance with this Chapter and for which the procuring entity has indicated in the notice of intended procurement concerning the initial construction service, that limited tendering procedures might be used in awarding contracts for those construction services.

3. Procuring entities shall prepare a report in writing on each contract awarded under this Article. Each report shall contain the name of the procuring entity, value and kind of goods or services procured, and a statement of the conditions in this Article which prevailed.

Article 17.16
Post-Award Information

1. Each Party, including its procuring entities shall publish a notice no later than 72 days after the award of each contract for a covered procurement. Such notice shall contain:

(a) a description of the goods or services procured, which may include quantity;

(b) the name and address of the entity awarding the contract;

(c) the contract date or the date of award;

(d) the name and address of the contracted supplier or winning tenderer;

(e) 契約価額、落札価額又は落札の決定に当たり考慮された最高及び最低の入札価額

(f) 用いられた調達方法

2 調達機関は、入札書を提出した供給者に対し、落札の決定を速やかに通知する。調達機関は、第十七・十八条の規定に従うことを条件として、要請に応じ、落札者とされなかった供給者に対し、当該調達機関が当該供給者の入札を選択しなかった理由を説明する。

3 調達機関は、落札の日の後少なくとも三年間、この章の規定の対象となる調達の実施に関連する文書及び報告書（前条3の規定により必要とされる報告書を含む。）を保持する。

調達制度に関する情報

第十七・十七条 調達制度に関する情報

1 各締約国は、自国の調達に関する法令、手続及び政策上の指針であって対象調達に関連するもの並びにこれらの変更又は追加を速やかに公表する。

2 各締約国は、自国の調達に関する法令、手続及び政策上の指針に関連する事項についての説明を求める他方の締約国からの要請に速やかに応ずる。

情報の不開示

第十七・十八条 情報の不開示

この章のいかなる規定も、ある者から提供された秘密の情報の開示が供給者の間の公正な競争を害するおそれがある場合には、締約国又はその調達機関に対し、当該秘密の情報を提供した当該者の許可なく当該秘密の情報を開示し、又は提供することを求めるものと解してはならない。

(e) the value of the contract or the value of the winning award or the highest and the lowest offer taken into account in the award of the contract; and

(f) the procurement method used.

2. A procuring entity shall promptly inform suppliers that have submitted tenders of the contract award decision. Subject to Article 17.18, a procuring entity shall, on request, provide an unsuccessful supplier with the reasons why the procuring entity did not select its tender.

3. A procuring entity shall maintain documentation and reports relating to the conduct of procurements covered by this Chapter, including reports required by paragraph 3 of Article 17.15, for a period of at least three years after the date it awards a contract.

Information on the Procurement System

Article 17.17

1. Each Party shall promptly publish its procurement laws, regulations, procedures and policy guidelines relating to covered procurements, and any changes or additions thereto.

2. Each Party shall promptly reply to any request from the other Party for an explanation of any matter relating to its procurement laws, regulations, procedures and policy guidelines.

Non-Disclosure of Information

Article 17.18

Nothing in this Chapter shall be construed to require a Party or its procuring entities to disclose, furnish or allow access to confidential information furnished by a person where such disclosure might prejudice fair competition between suppliers, without the authorisation of the person that furnished the confidential information.

苦情申立ての手続

第十七・十九条　苦情申立ての手続

1　各締約国は、対象調達に関連して供給者がこの章の規定に基づく義務を履行する措置について違反があった旨の苦情を申し立てる場合には、当該供給者に対し、調達機関との協議により当該苦情を解決するよう奨励する。この場合には、当該調達機関は、苦情申立ての制度により是正措置がとられることを妨げないように、当該苦情について公平な、かつ、時宜を得た考慮を払う。

2　各締約国は、対象調達に関連して供給者が当該締約国の法令及び手続に従って行った苦情申立てを無差別な、時宜を得た、透明性のある、かつ、効果的な方法で受理し、審査するため、自国の調達機関から独立した少なくとも一の公平な行政当局又は司法当局を維持する。

3　各締約国は、苦情申立ての仕組みに関する情報を一般に利用可能なものとする。

例外

第十七・二十条　例外

1　第一・十条（総則―安全保障のための例外）の規定を適用するほか、この章のいかなる規定も、締約国が自国の安全保障上の重大な利益の保護のために必要と認める措置であって、国家の安全保障のため又は国家の防衛上の目的のために不可欠の政府調達に関連するものをとることを妨げるものと解してはならない。

2　この章のいかなる規定も、締約国が、次のいずれかの措置を講じ、実施し、又は維持することを妨げるものと解してはならない。ただし、当該措置が、同じ条件の下にある場合の両締約国間において恣意的若しくは不当な差別の手段となるような態様で、又は両締約国間の貿易に対する偽装した制限となるような態様で適用されないことを条件とする。

(a)　公衆の道徳、公の秩序又は公共の安全の保護のために必要な措置

Article 17.19
Challenge Procedure

1.　In the event of a complaint by a supplier that there has been a breach of measures implementing the obligations of this Chapter in the context of a covered procurement, each Party shall encourage the supplier to seek resolution of its complaint in consultation with the procuring entity. In such instances the procuring entity shall accord impartial and timely consideration to any such complaint, in a manner that is not prejudicial to obtaining corrective measures under the challenge system.

2.　Each Party shall maintain at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review, in a non-discriminatory, timely, transparent and effective manner, complaints that suppliers submit, in accordance with the Party's laws, regulations and procedures, relating to a covered procurement.

3.　Each Party shall make information on complaint mechanisms generally available.

Article 17.20
Exceptions

1.　Further to Article 1.10 (General Provisions - Security Exceptions), nothing in this Chapter shall be construed to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests relating to government procurement indispensable for national security or for national defence purposes.

2.　Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from imposing, enforcing or maintaining measures:

(a)　necessary to protect public morals, order or safety;

(b) 人、動物又は植物の生命又は健康の保護のために必要な措置

(c) 知的財産の保護のために必要な措置

(d) 心身障害者、慈善団体若しくは非営利的団体又は刑務所労働により生産される物品又は提供されるサービスに関する措置

3 両締約国は、2(b)の規定には、環境に関する措置であって、人、動物又は植物の生命又は健康の保護のために必要なものを含むことを了解する。

調達の過程における健全性の確保

第十七・二十一条 調達の過程における健全性の確保

1 各締約国は、自国の政府調達における腐敗行為を防止するために、刑事上又は行政上の罰則があることを確保する。

2 調達機関は、対象調達を次の(a)又は(b)に定める要件を満たす透明性のある、かつ、公平な方法により実施する。

(a) 可能な限り、入札の手続を実施する者についての利益相反を排除すること。

(b) (a)に規定する利益相反を十分に排除することが不可能な場合には、そのような利益が調達の過程における手続又は決定に影響を及ぼすことを防止すること。

訂正又は修正

第十七・二十二条 訂正又は修正

1 一方の締約国は、附属書十三（政府調達）の自国の表に関する訂正又は修正（以下この条において「修正」という。）の提案を他方の締約国に書面により通報する。その通報には、修正が行われる前の既存の適用範囲の水準と同等の水準を維持するために必要な場合には、補償的な調整の提供の申出を含めることができる。

(b) necessary to protect human, animal or plant life or health;

(c) necessary to protect intellectual property; or

(d) relating to goods or services of handicapped persons, of philanthropic or not-for-profit institutions or of prison labour.

3. The Parties understand that subparagraph 2(b) includes environmental measures necessary to protect human, animal, or plant life or health.

Article 17.21
Ensuring Integrity in Procurement Processes

1. Each Party shall ensure that criminal or administrative penalties exist to prevent corruption in its government procurement.

2. Procuring entities shall conduct covered procurement in a transparent and impartial manner which:

(a) eliminates any conflicts of interest for persons administering a tendering procedure wherever possible; or

(b) for situations where it is not possible to fully eliminate such conflicts, prevent such interests from influencing procedures or decisions made in the course of a procurement.

Article 17.22
Rectifications or Modifications

1. A Party shall notify the other Party in writing of any proposed rectification or modification of its Part to Annex 13 (Government Procurement) (any of which is hereinafter referred to in this Article as "modification"). Notification may include, where necessary to maintain a level of coverage comparable to that existing prior to the modification, an offer of compensatory adjustment.

2　提案された修正は、修正を行う締約国に対し他方の締約国が1に規定する通報の日の後四十五日以内に書面により異議を申し立てない限り、効力を生ずる。

3　一方の締約国は、提案した修正が附属書十三（政府調達）の自国の表に関する純粋に形式的又は軽微なもの（例えば、次に掲げるもの）である場合には、他方の締約国に対し補償的な調整を提供することを要しない。

(a)　調達機関の名称の変更

(b)　一又は二以上の調達機関の合併

(c)　一の調達機関の二以上の調達機関への分割（分割された調達機関が全て附属書十三（政府調達）の同一の節における調達機関の表に加えられる場合に限る。）

(d)　参照ウェブサイトの変更

4　両締約国が提案された修正について合意しない場合には、異議を申し立てた締約国は、当該提案された修正を明確にするために追加の情報を要請することができるものとし、当該修正が行われる前の既存の適用範囲の水準と同等の水準を維持するために補償が必要であると当該異議を申し立てた締約国が認めるときは、補償の提供の申出が行われることを要請することができる。両締約国は、当該異議に係る問題を協議によって解決するようあらゆる努力を払う。

5　両締約国は、異議に係る問題を協議によって解決した場合には、第一・十四条（総則―両締約国間の連絡）に定める連絡部局に対し合意された修正を通報する。

6　いずれの締約国も、この章の規定に基づく義務を回避することを目的として修正を行ってはならない。

2.　Proposed modifications shall become effective provided the other Party does not object in writing to the modifying Party within 45 days after the date of notification.

3.　A Party need not provide compensatory adjustments to the other Party where a proposed modification is of a purely formal or minor nature to its Part to Annex 13 (Government Procurement), such as:

(a)　changes in the name of a procuring entity;

(b)　merger of one or more procuring entities;

(c)　the separation of a procuring entity into two or more entities that are all added to the list of procuring entities in the same Section of Annex 13 (Government Procurement); and

(d)　changes in website references.

4.　Where the Parties do not agree on the proposed modification, the objecting Party may request further information with a view to clarifying the proposed modification or may request that an offer of compensation be made where the objecting Party considers that compensation is necessary to maintain a level of coverage comparable to that existing prior to the modification. The Parties shall make every attempt to resolve the objection through consultations.

5.　Where the Parties resolve the objection through consultations, the Parties shall notify the contact points provided under Article 1.14 (General Provisions – Communications) of the agreed modifications.

6.　Neither Party shall undertake modifications to avoid the obligations of this Chapter.

調達機関の民営化

第十七・二十三条　調達機関の民営化

政府が附属書十三（政府調達）において特定する調達機関の持分を保有し、又は当該調達機関の役員を指名することができる場合においても、当該調達機関に対する政府による監督が実効的に排除されたときは、この章の規定は、当該調達機関については、適用しないものとし、また、補償を提案することを要しない。一方の締約国は、政府による監督が排除される前に、又はその後できる限り速やかに、当該調達機関の名称を他方の締約国に通報する。その通報には、当該監督が実効的に排除されたことについての証拠を含める。

追加的な交渉

第十七・二十四条　追加的な交渉

一方の締約国は、この協定の効力発生の日の後、この章の規定に従って他方の締約国に与えた利益を超えて政府調達の市場への拘束力のあるアクセスに関する追加的な利益を第三国に与える場合には、当該他方の締約国の要請に応じ、当該他方の締約国との間で、当該追加的な利益を相互主義に基づき当該他方の締約国に対しても与えることを目的として交渉を行う。

協力

第十七・二十五条　協力

1　各締約国は、この章の規定の適用に関連する事項（自国の調達に関する法令及び政策上の指針に関連する事項を含む。）についての説明を求める他方の締約国からの要請に応ずる。

2　各締約国は、この条の規定に基づき行う要請のために第一・十四条（総則―両締約国間の連絡）に定める連絡部局を用いる。

3　合同委員会は、この章の規定の実施及び運用について検討を行う責任を有する。

Article 17.23
Privatisation of Procuring Entities

When government control over a procuring entity specified in Annex 13 (Government Procurement) has been effectively eliminated, notwithstanding that the government may possess holding thereof or appoint members of the board of directors thereto, this Chapter shall no longer apply to that entity and compensation need not be proposed. A Party shall notify the other Party of the name of such entity before elimination of government control or as soon as possible thereafter. Notification shall include evidence of such elimination.

Article 17.24
Further Negotiation

In the event that after the entry into force of this Agreement a Party offers a non-Party additional advantages of binding access to its government procurement market beyond what the other Party has been provided with under this Chapter, the former Party shall, on request of the other Party, enter into negotiations with the other Party with a view to extending those advantages to the other Party on a reciprocal basis.

Article 17.25
Cooperation

1. Each Party shall reply to any request from the other Party for an explanation of any matter relating to the application of this Chapter, including matters related to its procurement laws, regulations and policy guidelines.

2. Each Party shall use the contact point referred in Article 1.14 (General Provisions - Communications) for any request made pursuant to this Article.

3. The Joint Committee shall have responsibility for reviewing the implementation and operation of this Chapter.

第十八章　経済関係の緊密化

協力

第十八・一条　協力

1　両締約国は、それぞれ自国の法令に従い、経済関係（両締約国の産業界の間の関係を含む。）を緊密化するために協力し、及び適切な措置をとるよう努める。

2　両締約国は、経済関係を緊密化する意思を有することを確認して、この章の規定に従って協議する。

経済関係の緊密化に関する小委員会

第十八・二条　経済関係の緊密化に関する小委員会

1　両締約国は、この章の規定を効果的に実施し、及び運用するため、ここに経済関係の緊密化に関する小委員会（以下この章において「小委員会」という。）を設置する。

2　小委員会は、次のことを任務とする。

(a)　この章の規定の実施及び運用について検討及び監視を行うこと。

(b)　適当な場合には、次の事項を含むこの章の規定に関連するあらゆる問題について討議すること。

(i)　両締約国間の経済関係を緊密化するための方法

(ii)　両締約国間の貿易及び投資に対する障害を一層除去し、並びに両締約国における事業活動を円滑化するための方法

(iii)　二国間の貿易及び投資を促進するための政府間及び産業界の間の協力の可能性

CHAPTER 18

PROMOTION OF A CLOSER ECONOMIC RELATIONSHIP

Cooperation

Article 18.1

1. The Parties shall endeavour to cooperate and take appropriate measures to promote a closer economic relationship, including between their business sectors, in accordance with their respective laws and regulations.

2. The Parties, confirming their willingness to promote a closer economic relationship, shall hold consultations in accordance with this Chapter.

Sub-Committee on Promotion of a Closer Economic Relationship

Article 18.2

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Promotion of a Closer Economic Relationship (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to this Chapter, including, as appropriate:

(i) ways to promote a closer economic relationship between the Parties;

(ii) ways to further remove obstacles to trade and investment between the Parties and to facilitate business activities between the Parties; and

(iii) possibilities for cooperation in the government and business sectors to promote bilateral trade and investment;

(c) 適当な場合には、合同委員会に対し小委員会の所見及び討議の結果を報告すること。

(d) 合同委員会に対し両締約国がとるべき適切な措置についての勧告を必要に応じて行うこと。

(e) 合同委員会が委任するその他の任務を遂行すること。

3 小委員会は、両締約国が合意する場所及び時期において並びに両締約国が合意する手段によって会合する。

4(a) 小委員会は、両締約国政府の代表者から成るものとし、両締約国政府の代表者をその共同議長とする。

(b) 小委員会の全ての行動については、両締約国の合意に基づくものとする。

5 小委員会は、コンセンサス方式により、両締約国政府以外の関係団体の代表者（産業界の代表者を含む。）であって、討議される問題に関連する必要な専門知識を有するものを小委員会の会合に出席するよう招請することができる。

6 小委員会は、関連する他の小委員会の作業との不必要な重複を避けるため、当該他の小委員会と協力する。このため、合同委員会は、必要に応じて指示を与える。

第十八・三条　連絡部局の任務

1 第一・十四条（総則―両締約国間の連絡）の規定に基づいて指定される一方の締約国の連絡部局は、この章の規定の実施に関し、次の事項を任務とする。

(a) 両締約国における事業活動に関し、他方の締約国の企業が表明する懸念又は照会を受理すること。

(c) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee;

(d) making recommendations, as necessary, to the Joint Committee on appropriate measures to be taken by the Parties; and

(e) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

4. The Sub-Committee:

(a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and

(b) shall take all its actions by mutual consent of the Parties.

5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the business sector, with the necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

6. The Sub-Committee shall cooperate with other relevant Sub-Committees with a view to avoiding unnecessary overlap with their work. The Joint Committee shall, if necessary, give instructions to this end.

Article 18.3
Functions of the Contact Point

1. The functions of the contact point of each Party designated in accordance with Article 1.14 (General Provisions – Communications), in regard to the implementation of this Chapter, shall be:

(a) receiving concerns or enquiries expressed by the other Party's enterprises relating to business activities between the Parties;

(b) 適当な場合には、自国の他の関係当局と協力して、(a)に規定する懸念又は照会に回答すること。

(c) 適当な場合には、関連する問題を小委員会に報告すること。

2 一方の締約国は、自国の産業界と他方の締約国の連絡部局との間の1の規定に基づく連絡を円滑とする当局を指定することができる。

3 1及び2の規定は、一方の締約国の産業界が他方の締約国の関係当局に直接接触することを妨げ、又は制限するものではない。

第十八・四条 次章（紛争解決）の規定の不適用

次章（紛争解決）に定める紛争解決手続は、この章の規定については、適用しない。

次章（紛争解決）の規定の不適用

第十九章 紛争解決

適用範囲

第十九・一条 適用範囲

この協定に別段の定めがある場合を除くほか、この章の規定は、この協定の実施、解釈又は適用に関する両締約国間の紛争の解決について適用する。

定義

第十九・二条 定義

この章の規定の適用上、「紛争解決了解」とは、世界貿易機関設立協定附属書二紛争解決に係る規則及び手続に関する了解をいう。

(b) responding to the concerns or enquiries referred to in subparagraph (a), where appropriate, in collaboration with other relevant authorities of the Party; and

(c) reporting, as appropriate, relevant issues to the Sub-Committee.

2. A Party may designate an authority to help facilitate communications under paragraph 1 between its business sector and the contact point of the other Party.

3. Paragraphs 1 and 2 shall not prevent or restrict any contact by a Party's business sector directly with relevant authorities of the other Party.

Article 18.4
Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

CHAPTER 19
DISPUTE SETTLEMENT

Article 19.1
Scope

Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of disputes between the Parties concerning the implementation, interpretation or application of this Agreement.

Article 19.2
Definitions

For the purposes of this Chapter, the term "DSU" means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement.

第十九・三条　紛争解決手続の選択

1　この章のいかなる規定も、両締約国が締結している他の国際協定（世界貿易機関設立協定を含む。）により利用可能な紛争解決手続を利用する両締約国の権利を害するものではない。

2　1の規定にかかわらず、一方の締約国が、特定の紛争に関し、この章の規定又は両締約国が締結している他の国際協定に従って紛争解決手続を開始した場合には、当該一方の締約国は、当該特定の紛争に関し、他の紛争解決手続を開始してはならない。ただし、次のいずれかのときは、この限りでない。

(a)　別個の国際協定に基づく権利又は義務で実質的に異なるものについて争われるとき。

(b)　開始された紛争解決手続において、管轄上又は手続上の理由により、係争中の事案につき認定が行われないとき。

(c)　紛争解決機関が裁定又は報告（案であるか、中間のものであるか、最終的なものであるかを問わない。）を下す前に、申立国が、開始された紛争解決手続を終了し、当該特定の紛争に関し他の紛争解決の場において新たな紛争解決手続を開始するとき。ただし、終了する紛争解決手続が当該特定の紛争のために申立国によって開始された最初の紛争解決手続であること及び申立国が最初の紛争解決手続を終了する日と新たな紛争解決手続を開始する日との間に少なくとも三十日の期間を置くことを条件とする。

Article 19.3
Choice of Dispute Settlement Procedure

1. Nothing in this Chapter shall prejudice any rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which both Parties are party, including the WTO Agreement.

2. Notwithstanding paragraph 1, once a dispute settlement procedure has been initiated by a Party under this Chapter or under any other international agreement to which both Parties are party with respect to a particular dispute, that Party shall not initiate another dispute settlement procedure with respect to that particular dispute, unless:

(a)　substantially separate and distinct rights or obligations under different international agreements are in dispute;

(b)　the dispute settlement procedure which has been initiated fails to make findings on the issues in dispute for jurisdictional or procedural reasons; or

(c)　the complaining Party terminates the dispute settlement procedure which has been initiated, prior to the issuance of any award or report by the dispute settlement body, whether draft, interim or final, and initiates a new dispute settlement procedure in another forum with respect to that particular dispute, provided that the dispute settlement procedure to be terminated is the first dispute settlement procedure which has been initiated by the complaining Party for that particular dispute and that the complaining Party provides an interval of at least 30 days between the date of the termination of the first dispute settlement procedure and the date on which it initiates a new dispute settlement procedure.

3　2の規定の適用上、

(a)　この章の規定に基づく紛争解決手続は、一方の締約国が第十九・六条1の規定に従って仲裁裁判所の設置を要請した時に当該一方の締約国によって開始されたものとみなし、また、申立国が第十九・十一条3の規定に従って被申立国及び仲裁裁判所の裁判長に対し仲裁裁判手続を終了する意図を通報した時に申立国によって終了されたものとみなす。

(b)　世界貿易機関設立協定に基づく紛争解決手続は、一方の締約国が紛争解決了解第六条の規定に従って小委員会の設置を要請した時に当該一方の締約国によって開始されたものとみなし、また、申立国が紛争解決了解第十二条12の規定に従って小委員会に対しその検討を停止することを要請した時に申立国によって終了されたものとみなす。

注釈　3(b)の規定の適用上、申立国が紛争解決了解に従って小委員会に対し当該小委員会の検討を停止することを要請した場合には、申立国は当該小委員会の検討を再開することを要請してはならないことが了解される。

第十九・四条　協議

協議

1　いずれの一方の締約国も、次のいずれかの事を認める場合には、他方の締約国に対し協議を要請することができる。

(a)　この協定に基づいて直接又は間接に自国に与えられた利益が次のいずれかの結果として無効にされ、又は侵害されていると認める場合

(i)　他方の締約国がこの協定に適合しない措置をとったこと。

(ii)　他方の締約国がこの協定に基づく義務の履行を怠ったこと。

3. For the purposes of paragraph 2:

(a) a dispute settlement procedure under this Chapter shall be deemed to be initiated by a Party when it requests the establishment of an arbitral tribunal in accordance with paragraph 1 of Article 19.6, and deemed to be terminated by the complaining Party when it notifies the Party complained against and the chair of the arbitral tribunal of its intention to terminate the proceedings of the arbitral tribunal in accordance with paragraph 3 of Article 19.11; and

(b) a dispute settlement procedure under the WTO Agreement shall be deemed to be initiated by a Party when it requests the establishment of a panel in accordance with Article 6 of the DSU, and deemed to be terminated by the complaining Party when it requests the panel to suspend its work in accordance with paragraph 12 of Article 12 of the DSU.

Note: For the purposes of subparagraph 3(b), it is understood that where the complaining Party requests a Panel under the DSU to suspend its work, that Party shall not request the Panel to resume its work.

Article 19.4
Consultations

1. Either Party may request consultations with the other Party if it considers:

(a) any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired as a result of:

(i) the application by the other Party of a measure which is inconsistent with this Agreement; or

(ii) the failure of the other Party to carry out its obligations under this Agreement; or

(b) 第二章（物品の貿易）、第三章（原産地規則）、第四章（税関手続）、第九章（サービスの貿易）又は第十六章（知的財産）の規定に基づいて直接又は間接に自国に与えられた利益が他方の締約国によるこれらの章の規定に反しない措置の結果として無効にされ、又は侵害されていると認める場合。ただし、申立国が当該措置に関する申立てを正当化するための詳細な根拠を提示することを条件とする。

2 一方の締約国による協議の要請は、他方の締約国に対して書面により提出されるものとし、当該要請の理由（問題となっている措置の特定並びに申立てに関する事実に係る根拠及び法的根拠の記載を含む。）を示すものとする。

3 問題の迅速なかつ満足すべき解決を図るため、一方の締約国が1の規定に従って協議の要請を行う場合には、他方の締約国は、当該要請に速やかに応ずるものとし、当該要請が受領された日の後三十日以内（腐敗しやすい物品に関する緊急の場合には十五日以内）に誠実に協議を開始する。

あっせん、調停又は仲介

第十九・五条　あっせん、調停又は仲介

1 いずれの締約国も、あっせん、調停又は仲介を随時要請することができる。いずれの手続も、両締約国が合意する場合にはいつでも開始することができるものとし、また、いずれかの締約国の要請により、いつでも終了することができる。

2 両締約国が合意する場合には、この章に定める仲裁裁判手続の進行中においても、あっせん、調停又は仲介を継続することができる。

仲裁裁判所の設置及び構成

第十九・六条　仲裁裁判所の設置及び構成

1 第十九・四条の規定に従って協議を要請した申立国は、次のいずれかの場合には、被申立国に対し仲裁裁判所の設置を書面により要請することができる。

(b) any benefit accruing to it directly or indirectly under Chapter 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures), 9 (Trade in Services) or 16 (Intellectual Property) is being nullified or impaired as a result of the application by the other Party of a measure that is not inconsistent with the provisions of those Chapters, provided that the complaining Party presents a detailed justification in support of any complaint relating to that measure.

2. Any request by a Party for consultations shall be submitted to the other Party in writing and give the reasons for the request, including identification of the measures at issue and an indication of the factual and legal basis for the complaint.

3. With a view to reaching a prompt and satisfactory resolution of the matter, when a Party requests consultations in accordance with paragraph 1, the other Party shall reply promptly to the request and enter into consultations in good faith within 30 days, or within 15 days in cases of urgency which concern perishable goods, after the date of receipt of the request.

Article 19.5
Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time if the Parties agree and, on request of either Party, be terminated at any time.

2. If the Parties agree, good offices, conciliation or mediation may continue while procedures of the arbitral tribunal provided for in this Chapter are in progress.

Establishment and Composition of Arbitral Tribunals

Article 19.6

1. The complaining Party that requested consultations in accordance with Article 19.4 may request, in writing, to the Party complained against, the establishment of an arbitral tribunal if:

(a) 当該協議の要請が受領された日の後三十日以内（腐敗しやすい物品に関する緊急の場合には十五日以内）に被申立国が当該協議を開始しない場合

(b) 当該協議の要請が受領された日の後六十日以内（腐敗しやすい物品に関する緊急の場合には三十日以内）に両締約国が当該協議により紛争を解決することができない場合

2 この条の規定による仲裁裁判所の設置の要請は、次の(a)から(c)までに定める要件を満たすものとする。

(a) 問題となっている特定の措置を明記すること。

(b) 問題を明確に提示するために十分な申立ての法的根拠についての簡潔な要約（違反があったとされるこの協定の規定及び関連するこの協定のその他の規定を含む。）を付すること。

(c) 申立てに関する事実に係る根拠についての簡潔な要約を付すること。

3 1及び2の規定に従って申立国が要請を行った場合には、この条の規定に従って仲裁裁判所が設置される。

4 仲裁裁判所は、三人の仲裁人（一人の裁判長を含む。）により構成する。

5 両締約国が別段の合意をする場合を除くほか、各締約国は、仲裁裁判所の設置の要請が受領された日の後三十日以内に、一人の仲裁人を任命し（自国民を任命することができる。）、及び裁判長の候補者を三人まで提案する。裁判長は、いずれかの締約国の国民であってはならず、いずれかの締約国に日常の住居を有してはならず、いずれかの締約国により雇用されてはならず、及びいかなる資格においても対象となる紛争を取り扱ったことがあってはならない。

(a) the Party complained against does not enter into such consultations within 30 days, or within 15 days in cases of urgency which concern perishable goods, after the date of receipt of the request for such consultations; or

(b) the Parties fail to resolve the dispute through such consultations within 60 days, or within 30 days in cases of urgency which concern perishable goods, after the date of receipt of the request for such consultations.

2. Any request for the establishment of an arbitral tribunal pursuant to this Article shall:

(a) identify the specific measures at issue;

(b) provide a brief summary of the legal basis for the complaint sufficient to present the problem clearly, including the provisions alleged to have been breached and any other relevant provisions of this Agreement; and

(c) provide a brief summary of the factual basis for the complaint.

3. When a request is made by the complaining Party in accordance with paragraphs 1 and 2, an arbitral tribunal shall be established in accordance with this Article.

4. The arbitral tribunal shall consist of three arbitrators, including a chair.

5. Unless the Parties otherwise agree, each Party shall, within 30 days after the date of receipt of the request for the establishment of an arbitral tribunal, appoint one arbitrator who may be its national and propose up to three candidates to serve as the chair. The chair shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

6　両締約国は、仲裁裁判所の設置の要請が受領された日の後四十五日以内に、5の規定に従って提案された候補者を考慮して、裁判長を合意により任命する。適当な場合には、両締約国は、共同して、5の規定に従って任命された仲裁人と協議することができる。

7　三人の仲裁人のいずれかが仲裁裁判所の設置の要請が受領された日の後四十五日以内に任命されなかった場合には、いまだ任命されていない仲裁人は、いずれかの締約国の要請に基づき、5の規定に従って提案された候補者の名簿の中からくじ引で任命される。両締約国が別段の合意をする場合を除くほか、くじ引による任命は、くじ引による任命の要請が受領された日の後七日以内に行われる。一人の裁判長を含む二人以上の仲裁人がくじ引で選出される場合には、最初に裁判長が選出される。

8　仲裁裁判所の設置の日は、最後の仲裁人が任命された日とする。

9　全ての仲裁人は、次の(a)から(c)までに定める要件を満たすものとする。

(a)　法律、国際貿易その他この協定の対象となる事項についての専門知識若しくは経験又は貿易に関する国際協定の下で生ずる紛争の解決についての専門知識若しくは経験を有すること。

(b)　客観性、信頼性及び判断の健全性という基準に厳格に従って選任されること。

(c)　いずれの締約国からも独立しており、いずれの締約国とも関係を有しておらず、又はいずれの締約国からも指示を受けていないこと。

10　仲裁人が第十九・十六条に規定する行動規範に違反したことについて両締約国が合意する場合には、両締約国は、当該仲裁人を解任し、その違反を容認し、又は当該仲裁人に対し当該違反の状態を改善するため一定の期間内に措置をとるよう要請することができる。両締約国が、当該違反を容認することについて合意する場合又は当該仲裁人が当該違反の状態を改善した後に当該違反の状態が終了したと決定する場合には、当該仲裁人は、引き続きその職務を行うことができる。

6.　The Parties shall agree on and appoint the chair within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed in accordance with paragraph 5. If appropriate, the Parties may jointly consult the arbitrators appointed in accordance with paragraph 5.

7.　If any of the three appointments have not been made within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, any arbitrators not yet appointed shall be appointed, on request of either Party, by lot from the list of the candidates proposed in accordance with paragraph 5. The appointment by lot shall be undertaken within seven days after the date of receipt of the request for appointment by lot, unless the Parties otherwise agree. Where more than one arbitrator including a chair is to be selected by lot, the chair shall be selected first.

8.　The date of the establishment of an arbitral tribunal shall be the date on which the third arbitrator is appointed.

9.　All arbitrators shall:

(a)　have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;

(b)　be chosen strictly on the basis of objectivity, reliability, and sound judgement; and

(c)　be independent of, and not be affiliated with or take instructions from, either Party.

10.　If the Parties agree that an arbitrator has failed to comply with the Code of Conduct referred to in Article 19.16, they may remove the arbitrator, waive the violation or request the arbitrator to take steps within a specified period of time to ameliorate the violation. If the Parties agree to waive the violation or determine that, after amelioration, the violation has ceased, the arbitrator may continue to serve.

11 この条の規定に従って任命された仲裁人が死亡し、辞任し、又はその職務を行うことができなくなった場合（10の規定に従って解任された場合を含む。）には、後任の仲裁人は、前任の仲裁人の任命に係る規定と同様の方法で任命され、当該前任の仲裁人が有する全ての権限及び任務を有するものとする。

12 仲裁裁判所が第十九・十四条又は第十九・十五条の規定に従って再招集される場合には、再招集された仲裁裁判所は、可能な場合には、裁定の対象となった問題を取り扱った仲裁裁判所と同じ仲裁人により構成する。これが可能でない場合には、代わりの仲裁人は、当初の仲裁人の任命に係る規定と同様の方法で任命され、当該当初の仲裁人が有する全ての権限及び任務を有するものとする。

第十九・七条　仲裁裁判所の付託事項

仲裁裁判所の設置の要請が受領された日の後二十日以内に両締約国が別段の合意をする場合を除くほか、仲裁裁判所の付託事項は、次のとおりとする。

「両締約国が引用したこの協定の関連規定に照らし、この協定の第十九・六条の規定による仲裁裁判所の設置の要請において付託された問題を検討し、その理由を付して法律上の及び事実に関する認定を行い、並びに紛争の解決のための裁定を下すこと。」

仲裁裁判所の付託事項

11. If an arbitrator appointed in accordance with this Article dies, resigns or becomes unable to act, including as a result of his or her removal in accordance with paragraph 10, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and shall have all the powers and duties of the original arbitrator.

12. Where an arbitral tribunal is reconvened in accordance with Article 19.14 or 19.15, the reconvened arbitral tribunal shall, where possible, have the same arbitrators as the original arbitral tribunal. Where this is not possible, a replacement arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator, and shall have all the powers and duties of the original arbitrator.

Article 19.7
Terms of Reference of Arbitral Tribunals

Unless the Parties otherwise agree within 20 days after the date of receipt of the request for the establishment of an arbitral tribunal, the terms of reference of the arbitral tribunal shall be:

"To examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of an arbitral tribunal pursuant to Article 19.6, to make findings of law and fact together with the reasons therefor and to issue an award for the resolution of the dispute."

Terms of Reference of Arbitral Tribunals

第十九・八条　仲裁裁判所の任務

第十九・六条の規定に従って設置される仲裁裁判所は、

(a) 必要に応じて両締約国と協議すべきであり、また、両締約国が相互に満足すべき解決を図るための十分な機会を与えるべきである。

(b) 自己に付託された問題の客観的な評価を行う。当該客観的な評価には、事案についての事実関係、両締約国が引用したこの協定の規定の適用可能性及び次のいずれかの事項に関するものを含む。

(i) 被申立国がとった問題となっている措置とこの協定との適合性

(ii) 被申立国がこの協定に基づく義務の履行を怠ったか否か。

(iii) 被申立国がとった問題となっている措置が第十九・四条1(b)に規定する利益を無効とし、又は侵害しているか否か。

(c) 紛争の解決のために必要な他の認定を行うことができる。

Article 19.8
Functions of Arbitral Tribunals

The arbitral tribunal established in accordance with Article 19.6:

(a) should consult the Parties, as appropriate, and provide adequate opportunities for the development of a mutually satisfactory solution;

(b) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case, the applicability of the provisions of this Agreement cited by the Parties, and:

(i) the consistency with this Agreement of the measure at issue applied by the Party complained against;

(ii) whether the Party complained against has failed to carry out its obligations under this Agreement; or

(iii) whether the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4; and

(c) may make such other findings as necessary for the resolution of the dispute.

仲裁裁判手続

第十九・九条　仲裁裁判手続

1　仲裁裁判は、非公開とする。両締約国が合意する場合には、両締約国との会合は、公開することができる。

2　仲裁裁判所の評議及び仲裁裁判所に提出された文書は、秘密のものとして取り扱う。

3　2の規定にかかわらず、いずれの一方の締約国も、紛争に関する見解について公に表明することができる。ただし、他方の締約国が秘密であると指定して仲裁裁判所に提出した情報又は意見書については、これを秘密のものとして取り扱う。一方の締約国が秘密であると指定して情報又は意見書を提出した場合には、当該一方の締約国は、他方の締約国の要請に基づき、当該情報又は意見書について公開し得る秘密でない要約を提出する。

4　各締約国は、仲裁裁判手続における表明、陳述又は反論の場に出席し並びに事案についての事実関係並びに自国の主張及び反論を書面により述べる機会を与えられる。一方の締約国が仲裁裁判所に提出した情報又は意見書（裁定案の説明部分に関する意見及び仲裁裁判所の質問に対する回答を含む。）については、他方の締約国による利用を可能としなければならない。

5　仲裁裁判所は、裁定その他の決定をコンセンサス方式によって行うよう努めるが、過半数による議決でこれを行うこともできる。

6　仲裁裁判手続の期間（仲裁裁判所の設置の日から両締約国に対して裁定が下される日まで）は、両締約国が別段の合意をする場合を除くほか、六箇月を超えないものとする。

Article 19.9
Proceedings of Arbitral Tribunals

1. The arbitral tribunal shall meet in closed session. If the Parties agree, meetings with the Parties may be open to the public.

2. The deliberations of the arbitral tribunal and the documents submitted to it shall be kept confidential.

3. Notwithstanding paragraph 2, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions provided by the other Party to the arbitral tribunal which that other Party has designated as confidential. Where a Party has provided information or written submissions designated as confidential, that Party shall, on request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.

4. Each Party shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings and to set out in writing the facts of its case, its arguments and counter-arguments. Any information or written submissions provided by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.

5. The arbitral tribunal shall attempt to make its decisions, including its award, by consensus, but may also make such decisions, including its award, by majority vote.

6. The period for the arbitral tribunal proceedings, from the date of its establishment until the date on which it issues its award to the Parties, shall not exceed six months, unless the Parties otherwise agree.

7　仲裁裁判所は、両締約国と協議の上、この章に定める適用可能な時間的枠組み及び第十九・十六条に規定する指標となる日程を考慮して、実行可能な限り速やかに、可能な場合には仲裁裁判所の設置の日の後十日以内に、仲裁裁判手続の日程を定める。仲裁裁判所は、両締約国の要請があった場合には、当該日程を修正することができる。

8　仲裁裁判手続について適用する期間は、いずれかの仲裁人がその職務を行うことができなくなった日から後任の仲裁人が任命される日までの期間、停止する。

第十九・十条　仲裁裁判手続における情報

1　仲裁裁判所は、必要かつ適当と認める関係情報の提供を両締約国に要請することができる。両締約国は、仲裁裁判所による当該関係情報の要請に迅速かつ十分に応ずるものとする。

2　仲裁裁判所は、自己の発意により（ただし、両締約国が承認しない場合を除く。）又は一方の締約国の要請に基づき、いかなる関係者からも情報を入手することができ、また、問題の一定の側面についての意見を得るために専門家と協議することができる。もっとも、仲裁裁判所は、当該情報を入手し、又は当該専門家と協議する前に、両締約国の意見を求める。

3　2の規定に従うことを条件として、紛争において科学上又は技術上の事項に関する事実に係る問題が提起される場合には、仲裁裁判所は、自己の発意により（ただし、両締約国が承認しない場合を除く。）又は一方の締約国の要請に基づき、仲裁裁判手続を通じて仲裁裁判所を補佐する二人以上の科学又は技術の分野における専門家を両締約国と協議の上選定することができる。ただし、当該専門家は、裁定その他の仲裁裁判所によるいかなる決定に際しても投票権を有しない。科学又は技術の分野における二人の適当な専門家を選定することができない場合には、仲裁裁判所は、一人の専門家のみを両締約国と協議の上選定することができる。

7.　After consulting the Parties, the arbitral tribunal shall, as soon as practicable and whenever possible within 10 days after the date of its establishment, fix the timetable for its proceedings, taking into account any applicable time-frames specified in this Chapter and the Indicative Timetable referred to in Article 19.16. On request of the Parties, modifications to such timetable may be made by the arbitral tribunal.

8.　Any time period applicable to the proceedings of the arbitral tribunal shall be suspended for a period that begins on the date on which any arbitrator becomes unable to act and ends on the date on which the successor is appointed.

Article 19.10
Information in Proceedings

1.　The arbitral tribunal may seek from the Parties such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the arbitral tribunal for such information.

2.　On its own initiative unless the Parties disapprove, or on request of a Party, the arbitral tribunal may obtain information from any relevant source and may consult experts to obtain their opinion on certain aspects of the matter. However, before doing so the arbitral tribunal shall seek the views of the Parties.

3.　Subject to paragraph 2, where the dispute raises factual issues concerning a scientific or other technical matter, the arbitral tribunal may, on its own initiative unless the Parties disapprove, or on request of a Party, select, in consultation with the Parties, no fewer than two scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award. Where two suitable scientific or technical experts are not available, the arbitral tribunal may, after consulting the Parties, select only one expert.

4　仲裁裁判所が両締約国以外の個人又は団体から情報及び技術的助言を得る場合には、仲裁裁判所は、両締約国に対し、受領した情報及び技術的助言の写しを提供し、並びに当該情報及び技術的助言についての意見を提出する機会を提供する。仲裁裁判所は、裁定の準備において当該情報及び技術的助言について考慮する場合には、両締約国の意見を考慮に入れる。

仲裁裁判手続の停止及び終了

第十九・十一条　仲裁裁判手続の停止及び終了

1　仲裁裁判所は、申立国の要請があり、かつ、被申立国が同意する場合にはいつでも、十二箇月を超えない期間その検討を停止することができる。この場合には、第十九・九条7に規定する時間的枠組みは、その検討が停止された期間延長されるものとする。仲裁裁判手続は、いずれかの締約国の要請により、いつでも再開されるものとする。仲裁裁判所の検討が連続する十二箇月の期間を超えて停止された場合には、当該仲裁裁判所は、両締約国が別段の合意をするときを除くほか、その設置の根拠を失う。

2　両締約国は、両締約国に対して裁定が下される前であればいつでも、仲裁裁判所の裁判長に対し共同で通報することにより仲裁裁判手続を終了することについて合意することができる。

3　2の規定にかかわらず、申立国は、第十九・三条2(c)の規定に従い他の紛争解決の場において新たな紛争解決手続を開始するため、被申立国及び仲裁裁判所の裁判長に対し仲裁裁判手続を終了する意図を通報することにより、当該仲裁裁判手続を終了することができる。

4. Where the arbitral tribunal obtains information or technical advice from any individual or body other than the Parties, it shall provide the Parties with a copy of any information or technical advice it receives and an opportunity to provide comments on the information or technical advice. Where the arbitral tribunal takes the information or technical advice into account in the preparation of its award, it shall also take into account any comments by the Parties.

Article 19.11
Suspension and Termination of Proceedings

1. The arbitral tribunal may suspend its work on request of the complaining Party, and with the consent of the Party complained against, at any time for a period not to exceed 12 months. In the event of such a suspension, the time-frames set out in paragraph 7 of Article 19.9 shall be extended by the amount of time that the work was suspended. The proceedings of the arbitral tribunal shall be resumed at any time on request of either Party. If the work of the arbitral tribunal has been suspended for more than 12 consecutive months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties otherwise agree.

2. The Parties may agree to terminate the proceedings of the arbitral tribunal at any time before the issuance of the award to the Parties by jointly notifying the chair of the arbitral tribunal.

3. Notwithstanding paragraph 2, for the purpose of initiating a new dispute settlement procedure in another forum in accordance with subparagraph 2(c) of Article 19.3, the complaining Party may terminate the proceedings of the arbitral tribunal by notifying the Party complained against and the chair of the arbitral tribunal of such intention.

第十九・十二条　裁定

1　仲裁裁判所は、この協定の関連規定、解釈に関する国際法上の適用可能な規則、両締約国の意見書及び主張並びに第十九・十条の規定に従い仲裁裁判所が入手した情報に基づいて裁定を下す。

2　仲裁裁判所の裁定には、次の事項を含める。

(a)　紛争についての事実に即した背景に関する説明部分

(b)　事案についての事実関係、両締約国が引用したこの協定の規定の適用可能性及び次のいずれかの事項についての認定

(i)　被申立国がとった問題となっている措置とこの協定との適合性

(ii)　被申立国がこの協定に基づく義務の履行を怠ったか否か。

(iii)　被申立国がとった問題となっている措置が第十九・四条1(b)に規定する利益を無効にし、又は侵害しているか否か。

(c)　(b)に規定する認定を行った理由

3　仲裁裁判所は、裁定において次の事項を含めることができる。

(a)　紛争の解決のために必要な第十九・八条(c)の規定に従って行う他の認定

(b)　いずれかの締約国の要請があった場合には、両締約国の考慮に付するための実施方法についての提案

4　裁定における仲裁裁判所の認定及び提案は、この協定その他の国際協定に基づく両締約国の権利及び義務について、新たな権利及び義務を追加し、又はこれらの権利及び義務を減ずるものであってはならない。

Article 19.12
Award

1. The arbitral tribunal shall make its award based on the relevant provisions of this Agreement, applicable rules of interpretation under international law, the submissions and arguments of the Parties, and any information it has obtained in accordance with Article 19.10.

2. The award of the arbitral tribunal shall include:

(a) a descriptive part covering the factual background to the dispute;

(b) its findings on the facts of the case, the applicability of the provisions of this Agreement cited by the Parties, and:

(i) the consistency with this Agreement of the measure at issue applied by the Party complained against;

(ii) whether the Party complained against has failed to carry out its obligations under this Agreement; or

(iii) whether the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4; and

(c) the reasons for such findings.

3. The arbitral tribunal may also include in its award:

(a) any other findings necessary for the resolution of the dispute, in accordance with subparagraph (c) of Article 19.8; and

(b) suggested implementation options for the Parties to consider, if requested by either Party.

4. The findings and suggestions of the arbitral tribunal in its award shall not add to or diminish the rights and obligations of the Parties under this Agreement or any other international agreement.

5　仲裁裁判所の裁定の起草は、両締約国の参加なしに行うものとする。各仲裁人が裁定において表明した意見は、匿名とする。

6　仲裁裁判所は、両締約国が裁定案を検討することができるようにするため、第十九・九条7の規定に従って定める裁定を下す日の少なくとも三十日前に、2に定める要件を満たす裁定案を両締約国に提示する。いずれの締約国も、当該裁定案が提示された日の後十五日以内に、仲裁裁判所に対し当該裁定案についての意見を書面により提出することができる。仲裁裁判所は、当該裁定案に関する両締約国の意見についての分析を裁定に含める。

7　両締約国が別段の合意をする場合を除くほか、いずれの一方の締約国も、両締約国に対して裁定が下された日の後七日を経過した後、仲裁裁判所の裁定を公に利用可能なものとすることができる。ただし、第十九・九条2及び3の規定に従うことを条件とする。

8　仲裁裁判所の裁定は、最終的なものであり、かつ、両締約国を拘束する。

裁定の実施

第十九・十三条　裁定の実施

1　被申立国は、

(a)　仲裁裁判所の裁定に自国がとった問題となっている措置がこの協定に適合しない旨の認定が含まれている場合には、当該措置をこの協定に適合させる。

(b)　仲裁裁判所の裁定に自国がこの協定に基づく義務の履行を怠った旨の認定が含まれている場合には、当該義務を履行する。

5.　The award of the arbitral tribunal shall be drafted without the presence of the Parties. Any opinions expressed in the award by individual arbitrators shall be anonymous.

6.　The arbitral tribunal shall submit to the Parties its draft award meeting the requirements specified in paragraph 2, at least 30 days prior to the date set by the arbitral tribunal in accordance with paragraph 7 of Article 19.9 for issuance of its award, for the purpose of enabling the Parties to review it. Either Party may submit comments in writing to the arbitral tribunal on the draft award within 15 days after the date of submission of the draft award. The arbitral tribunal shall include in its award its analysis of any comments made by the Parties on the draft award.

7.　Unless the Parties otherwise agree, either Party may make the award of the arbitral tribunal publicly available seven days after the date of its issuance to the Parties, subject to paragraphs 2 and 3 of Article 19.9.

8.　The award of the arbitral tribunal shall be final and binding on the Parties.

Article 19.13
Implementation of Award

1.　The Party complained against shall:

(a)　where the award of the arbitral tribunal contains a finding of inconsistency of the measure at issue applied by the Party complained against with this Agreement, bring such measure into conformity with this Agreement;

(b)　where the award of the arbitral tribunal contains a finding that the Party complained against has failed to carry out its obligations under this Agreement, carry out such obligations; or

(c) 仲裁裁判所の裁定に自国がとった問題となっている措置が第十九・四条1(b)に規定する利益を無効にし、又は侵害している旨の認定が含まれている場合には、当該利益の無効化若しくは侵害に対処し、又は相互に満足すべき解決を図る。

2 1の規定を速やかに実施することができない場合には、被申立国は、その実施のための妥当な期間を与えられる。被申立国は、裁定が下された日の後二十日以内に、1の規定の実施のために自国が必要であると認める妥当な期間を申立国に対し通報する。

3 必要な場合には、1の規定を実施するために要する妥当な期間は、可能な限り両締約国の合意により決定する。裁定が下された日の後四十五日以内に両締約国が当該妥当な期間について合意することができない場合には、いずれの締約国も、第十九・六条の規定に従って任命された仲裁裁判所の裁判長に対し、当該妥当な期間を決定するよう要請することができる。

4 3の規定に従って要請が行われた場合には、仲裁裁判所の裁判長は、当該要請が受領された日の後四十五日以内に、両締約国に対し妥当な期間についての決定及び当該決定の理由を提示する。仲裁裁判所の裁判長は、当該決定を行う前に、自己の発意により両締約国に対し意見書の提出を要請することができ、又はいずれかの締約国の要請がある場合には両締約国に対し意見書の提出を要請するものとする。また、いずれかの締約国の要請があった場合には、仲裁裁判所の裁判長は、当該決定を行う前に、両締約国と会合し、各締約国に対しその会合において自国の意見について説明する機会を与える。仲裁裁判所の裁判長が決定する妥当な期間については、裁定が下された日から十二箇月を超えるべきではないことを指針とするが、特別の事情があるときは、より短い期間とし、又はより長い期間とすることができる。

(c) where the award of the arbitral tribunal contains a finding that the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4, address such nullification or impairment or reach a mutually satisfactory solution.

2. If it is impracticable to comply promptly with paragraph 1, the Party complained against shall have a reasonable period of time in which to do so. The Party complained against shall, within 20 days after the date of issuance of the award, notify the complaining Party of the reasonable period of time that it considers necessary for compliance.

3. If it is required, any reasonable period of time necessary to comply with paragraph 1 shall, whenever possible, be mutually determined by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days after the date of issuance of the award, either Party may request the chair of the arbitral tribunal appointed in accordance with Article 19.6 to determine the reasonable period of time.

4. Where a request is made in accordance with paragraph 3, the chair of the arbitral tribunal shall present the Parties with a determination of the reasonable period of time and the reasons for such determination within 45 days after the date of receipt of the request. Prior to making this determination, the chair of the arbitral tribunal may, on its own initiative, or shall, on request of either Party, seek written submissions from the Parties, and if requested by either Party, shall hold a meeting with the Parties where each Party will be given an opportunity to present its submission. As a guideline, the reasonable period of time determined by the chair of the arbitral tribunal should not exceed 12 months from the date of issuance of the award. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

実施に関する意見の相違

第十九・十四条　実施に関する意見の相違

1　被申立国が前条1の規定を実施したか否かについて意見の相違がある場合には、当該意見の相違は、その解決のために再招集される仲裁裁判所の利用によって解決される。

2　申立国は、次の(a)又は(b)のいずれか早い時の後、被申立国に対し1に規定する仲裁裁判所の再招集を書面により要請することができる。

(a)　前条の規定に従って決定された妥当な期間が満了する時

(b)　前条1の規定を実施した旨の通報を被申立国が行った時

3　この条の規定に基づく仲裁裁判所の再招集の要請には、申立てに関する事実に係る根拠についての簡潔な要約（被申立国が前条1の規定を実施していないと申立国が認める理由を含む。）を付する。

4　1から3までの規定に従って申立国が要請を行った場合には、仲裁裁判所は、当該要請が受領された日の後十五日以内に再招集される。再招集された仲裁裁判所の手続の期間（仲裁裁判所の再招集の日から両締約国に対して裁定が下される日まで）は、両締約国が別段の合意をする場合を除くほか、四箇月を超えないものとする。

5　再招集された仲裁裁判所は、自己に付託された問題の客観的な評価を行う。当該客観的な評価には、次の事項に関するものを含む。

(a)　被申立国が前条1の規定を実施するためにとった措置についての事実関係

(b)　被申立国が前条1の規定を実施したか否か。

Article 19.14
Disagreement Concerning Implementation

1. Where there is disagreement as to whether the Party complained against has complied with paragraph 1 of Article 19.13, such dispute shall be decided through recourse to an arbitral tribunal reconvened for this purpose.

2. The complaining Party may request in writing to the Party complained against the reconvening of the arbitral tribunal referred to in paragraph 1 after the earlier of:

(a)　the expiry of the reasonable period of time determined in accordance with Article 19.13; or

(b)　a notification by the Party complained against that it has complied with paragraph 1 of Article 19.13.

3. Any request for the reconvening of the arbitral tribunal pursuant to this Article shall provide a brief summary of the factual basis for the complaint, including the reason why the complaining Party considers that the Party complained against has not complied with paragraph 1 of Article 19.13.

4. When a request is made by the complaining Party in accordance with paragraphs 1 through 3, the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request. The period for the reconvened arbitral tribunal proceedings, from the date of its reconvening until the date on which it issues its award to the Parties, shall not exceed four months, unless the Parties otherwise agree.

5. The reconvened arbitral tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

(a)　the factual aspects of any action taken by the Party complained against to comply with paragraph 1 of Article 19.13; and

(b)　whether the Party complained against has complied with paragraph 1 of Article 19.13.

6　再招集された仲裁裁判所の裁定には、次の事項を含める。

(a)　この条の規定の下で生ずる意見の相違についての事実に即した背景に関する説明部分

(b)　この条の規定の下で生ずる意見の相違についての事実関係、特に被申立国が前条1の規定を実施したか否かについての認定

(c)　(b)に規定する認定を行った理由

7　再招集された仲裁裁判所の裁定には、次の事項を含めることができる。

(a)　この条の規定の下で生ずる意見の相違の解決のために必要な他の認定

(b)　いずれかの締約国の要請があった場合には、両締約国の考慮に付するための実施方法についての提案

8　再招集された仲裁裁判所は、両締約国が裁定案を検討することができるようにするため、第十九・九条7の規定に従って定める裁定を下す日の少なくとも三十日前に、6に定める要件を満たす裁定案を両締約国に提示する。いずれの締約国も、当該裁定案が提示された日の後十五日以内に、再招集された仲裁裁判所に対し当該裁定案についての意見を書面により提出することができる。再招集された仲裁裁判所は、当該裁定案に関する両締約国の意見についての分析を裁定に含める。

9　この条の規定に従って再招集される仲裁裁判所の付託事項、任務及び手続については、第十九・七条、第十九・八条(b)の規定を除く。)、第十九・九条(6の規定を除く。)、第十九・十条、第十九・十一条(3の規定を除く。)及び第十九・十二条(2、3及び6の規定を除く。)の規定を準用する。

6. The award of the reconvened arbitral tribunal shall include:

(a) a descriptive part covering the factual background to the dispute arising under this Article;

(b) its findings on the facts of the dispute arising under this Article, particularly on whether the Party complained against has complied with paragraph 1 of Article 19.13; and

(c) the reasons for such findings.

7. The reconvened arbitral tribunal may also include in its award:

(a) any other findings necessary for the resolution of the dispute arising under this Article; and

(b) suggested implementation options for the Parties to consider, if requested by either Party.

8. The reconvened arbitral tribunal shall submit to the Parties its draft award meeting the requirements specified in paragraph 6, at least 30 days prior to the date set by the reconvened arbitral tribunal in accordance with paragraph 7 of Article 19.9 for issuance of its award, for the purpose of enabling the Parties to review it. Either Party may submit comments in writing to the reconvened arbitral tribunal on the draft award within 15 days after the date of submission of the draft award. The reconvened arbitral tribunal shall include in its award its analysis of any comments made by the Parties on the draft award.

9. With respect to the terms of reference, functions and proceedings of the arbitral tribunal reconvened in accordance with this Article, Article 19.7, Article 19.8 other than subparagraph (b), Article 19.9 other than paragraph 6, Article 19.10, Article 19.11 other than paragraph 3, and Article 19.12 other than paragraphs 2, 3 and 6, shall apply *mutatis mutandis*.

代償及び譲許の停止

第十九・十五条　代償及び譲許の停止

1　被申立国は、次のいずれかの場合には、申立国の要請に基づき、相互に受け入れることができる代償を与えるため、申立国と協議を開始する。

(a)　被申立国が、申立国に対し、第十九・十三条の規定に従って決定された妥当な期間内に同条1の規定を実施することができないと認める旨の通報を行った場合

(b)　被申立国が、申立国に対し、第十九・十三条の規定に従って決定された妥当な期間内に同条1の規定を実施しなかった旨の通報を行った場合

(c)　再招集された仲裁裁判所が、前条の規定に従い、被申立国が第十九・十三条1の規定を実施しなかった旨の認定を行った場合

2　1の規定に従って行われた要請が受領された日の後二十日以内に相互に受け入れることができる代償について合意されなかった場合には、申立国は、被申立国に対し、この協定に基づく譲許その他の義務の被申立国に対する適用を停止する意図を有する旨を書面により通報することができるものとし、その通報の日の後三十日を経過した後に当該譲許その他の義務の適用を停止する権利を有する。その停止の程度は、次の(a)及び(b)に定める要件を満たすものとする。

(a)　被申立国が第十九・十三条1の規定を実施しないことによる利益の無効化又は侵害の程度と同等の程度であること。

(b)　(a)に規定する利益の無効化又は侵害に関連する分野と同一の分野に限定されること。もっとも、当該分野における譲許その他の義務の適用を停止することができず、又は効果的でない場合は、この限りでない。

Article 19.15
Compensation and Suspension of Concessions

1. The Party complained against shall, on request of the complaining Party, enter into consultations with the complaining Party with a view to developing mutually acceptable compensation, where:

(a) the Party complained against has notified the complaining Party that it considers it impracticable to comply with paragraph 1 of Article 19.13 within the reasonable period of time determined in accordance with Article 19.13;

(b) the Party complained against has notified the complaining Party of its failure to comply with paragraph 1 of Article 19.13 within the reasonable period of time determined in accordance with Article 19.13; or

(c) the failure of the Party complained against to comply with paragraph 1 of Article 19.13 has been established by the reconvened arbitral tribunal in accordance with Article 19.14.

2. If mutually acceptable compensation has not been agreed within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may notify the Party complained against in writing that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement, and shall have the right to begin the suspension 30 days after the date of the notification. The level of such suspension shall be:

(a) equivalent to the level of nullification or impairment of any benefit that is attributable to the failure of the Party complained against to comply with paragraph 1 of Article 19.13; and

(b) restricted to the same sector or sectors to which the nullification or impairment of benefit relates, unless it is not practicable or effective to suspend the application of concessions or other obligations in such sector or sectors.

3　2の規定にかかわらず、次のいずれかの場合には、申立国は、2に規定する譲許その他の義務を停止する権利を行使してはならない。

(a)　4又は5の規定に従い、譲許その他の義務に関し提案された停止の程度についての検討が行われている場合

(b)　被申立国が1に規定する通報又は認定の後第十九・十三条1の規定を実施した旨を申立国に通報し、かつ、被申立国が同条1の規定を実施したことについて申立国が同意を表明した場合

(c)　相互に合意する解決が得られた場合

4　申立国は、2の規定に従って行う通報において、自国が提案する譲許その他の義務の停止の程度を特定する。提案された停止の程度について被申立国が異議を唱える場合には、被申立国は、当該通報を受領した日の後三十日以内に申立国に対し協議の要請を行うことができる。申立国は、当該要請を受領した日の後十日以内に協議を開始する。この4の規定による協議の要請が受領された日の後三十日以内に両締約国が問題を解決することができない場合には、被申立国は、申立国に対し、書面により、当該問題を検討するために仲裁裁判所の再招集を要請することができる。

5　被申立国が4の規定に従って仲裁裁判所の再招集を求める旨の要請を行った場合には、仲裁裁判所は、当該要請が受領された日の後十五日以内に再招集されるものとし、その再招集の日の後四十五日以内に申立国が適用すべき停止の妥当な程度についての決定を含む裁定を下す。

3. Notwithstanding paragraph 2, the complaining Party shall not exercise the right to suspend concessions or other obligations under paragraph 2 where:

(a) a review of the proposed level of suspension of concessions or other obligations is being undertaken in accordance with paragraph 4 or 5;

(b) the Party complained against has notified the complaining Party that it complied with paragraph 1 of Article 19.13 after any of the circumstances referred to in paragraph 1, and the complaining Party has expressed its agreement that the Party complained against has complied with paragraph 1 of Article 19.13; or

(c) a mutually agreed solution has been reached.

4. The complaining Party shall specify, in the notification made in accordance with paragraph 2, the level of suspension of concessions or other obligations that it proposes. If the Party complained against objects to the level of suspension proposed, it may request consultations with the complaining Party within 30 days after the date of receipt of the notification. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this paragraph, the Party complained against may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter.

5. When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with paragraph 4, the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request and shall issue, within 45 days after the date on which it is reconvened, its award containing a determination on the appropriate level of suspension to be applied by the complaining Party.

6　2の規定に基づく譲許その他の義務の停止は、一時的なものとし、被申立国が第十九・十三条1の規定を実施したことが3(b)に定める方法により両締約国間で合意され、若しくは再招集された仲裁裁判所により9の規定に従って認定されるまでの間又は相互に合意する解決が得られるまでの間においてのみ適用される。

7　被申立国は、申立国により譲許その他の義務を停止する権利がこの条の規定に従って行使された場合において、

(a)　申立国による譲許その他の義務の停止の程度が明らかに過大であると認めるときは、申立国に対し、書面により、この問題を検討するために仲裁裁判所の再招集を要請することができる。

(b)　自国が第十九・十三条1の規定を実施したと認めるときは、申立国に対し協議を要請することができる。申立国は、当該要請を受領した日の後十日以内に協議を開始する。この(b)の規定による協議の要請が受領された日の後三十日以内に両締約国が問題を解決することができない場合には、被申立国は、申立国に対し、書面により、当該問題を検討するために仲裁裁判所の再招集を要請することができる。

8　被申立国が7(a)の規定に従って仲裁裁判所の再招集を要請した場合には、仲裁裁判所は、その要請が受領された日の後十五日以内に再招集されるものとし、その再招集の日の後四十五日以内に申立国が適用すべき停止の妥当な程度についての決定を含む裁定を下す。

6. The suspension of concessions or other obligations under paragraph 2 shall be temporary and shall only be applied until it is agreed between the Parties in the manner specified in subparagraph 3(b) or established by the reconvened arbitral tribunal in accordance with paragraph 9, that the Party complained against has complied with paragraph 1 of Article 19.13, or a mutually agreed solution is reached.

7. In a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with this Article:

(a) if the Party complained against considers that the level of concessions or other obligations suspended by the complaining Party is manifestly excessive, it may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter; and

(b) if the Party complained against considers that it has complied with paragraph 1 of Article 19.13, it may request consultations with the complaining Party. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this subparagraph, the Party complained against may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter.

8. When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with subparagraph 7(a), the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request and shall issue, within 45 days after the date on which it is reconvened, its award containing a determination on the appropriate level of suspension to be applied by the complaining Party.

9　被申立国が7(b)の規定に従って仲裁裁判所の再招集を要請した場合には、仲裁裁判所は、前条3から8までの規定を準用して、再招集され、裁定を下す。また、再招集された仲裁裁判所は、被申立国が第十九・十三条1の規定を実施していない旨の認定を行う場合には、いずれかの締約国の要請に基づき、譲許その他の義務に関し適用中の停止の程度が依然として妥当か否かについて検討することができるものとし、当該停止の程度が妥当でないと認めるときは、当該停止の妥当な程度について決定することができる。

10　この条の規定に従って再招集される仲裁裁判所の付託事項、任務及び手続については、第十九・七条、第十九・八条(b)の規定を除く。)、第十九・九条(6の規定を除く。)、第十九・十条、第十九・十一条(3の規定を除く。)及び第十九・十二条(2、3及び6の規定を除く。)の規定を準用する。

第十九・十六条　手続規則

1　合同委員会は、この協定の効力発生の日に、手続規則(指標となる日程及び行動規範を含む。)を採択する。当該手続規則は、この章の規定に基づいて設置される仲裁裁判所の規則及び手続の詳細を定める。

2　両締約国が別段の合意をする場合を除くほか、仲裁裁判所は、合同委員会が採択する手続規則に従うものとし、両締約国と協議の上、当該手続規則に反しない追加的な手続規則を採択することができる。

3　第十九・十四条又は前条の規定に従って仲裁裁判所が再招集される場合には、再招集された仲裁裁判所は、両締約国と協議の上、1の規定に従って合同委員会が採択する手続規則を適当と認める範囲で参照しつつ、再招集された仲裁裁判所の手続のための手続規則を決定することができる。

9.　When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with subparagraph 7(b), the arbitral tribunal shall be reconvened and shall issue its award, applying, *mutatis mutandis*, paragraphs 3 through 8 of Article 19.14. In the event of a finding that the Party complained against has not complied with paragraph 1 of Article 19.13, the reconvened arbitral tribunal may also, on request of either Party, examine whether the level of the existing suspension of concessions or other obligations is still appropriate and, if not, provide a determination on the appropriate level of suspension.

10. With respect to the terms of reference, functions and proceedings of the arbitral tribunal reconvened in accordance with this Article, Article 19.7, Article 19.8 other than subparagraph (b), Article 19.9 other than paragraph 6, Article 19.10, Article 19.11 other than paragraph 3, and Article 19.12 other than paragraphs 2, 3 and 6, shall apply *mutatis mutandis*.

Article 19.16
Rules of Procedure

1. The Joint Committee shall adopt the Rules of Procedure, including the Indicative Timetable and Code of Conduct, upon the entry into force of this Agreement. The Rules of Procedure provide the details of the rules and procedures of arbitral tribunals established under this Chapter.

2. Unless the Parties otherwise agree, the arbitral tribunal shall follow the Rules of Procedure adopted by the Joint Committee and may, after consulting the Parties, adopt additional rules of procedure not inconsistent with the Rules of Procedure adopted by the Joint Committee.

3. Where an arbitral tribunal is reconvened in accordance with Article 19.14 or 19.15, it may, after consulting the Parties, determine the rules of procedure for the proceedings, drawing as it deems appropriate on the Rules of Procedure adopted by the Joint Committee in accordance with paragraph 1.

期間、規則及び手続の修正

第十九・十七条　期間、規則及び手続の修正

この章に定める仲裁裁判所に係る期間その他の規則及び手続（前条に規定する合同委員会が採択する手続規則を含む。）は、特定の紛争に関し、当該特定の紛争のために設置された仲裁裁判所によって修正することができる。ただし、両締約国がそのような修正に同意することを条件とする。

費用

第十九・十八条　費用

両締約国が別段の合意をする場合を除くほか、仲裁人の報酬を含む仲裁裁判所の費用は、両締約国が均等に負担する。

第二十章　最終規定

目次及び見出し

第二十・一条　目次及び見出し

この協定の目次並びにこの協定中の章、節及び条の見出しは、引用上の便宜のためにのみ付されたものであって、この協定の解釈に影響を及ぼすものではない。

附属書及び注釈

第二十・二条　附属書及び注釈

この協定の附属書及び注釈は、この協定の不可分の一部を成す。

Article 19.17
Modifications of Time Periods, Rules and Procedures

Any time period or other rules and procedures for arbitral tribunals provided for in this Chapter, including the Rules of Procedure referred to in Article 19.16, may be modified for a particular dispute by the arbitral tribunal established for that particular dispute, provided that the Parties consent to such modifications.

Article 19.18
Expenses

Unless the Parties otherwise agree, the expenses of an arbitral tribunal, including the remuneration of the arbitrators, shall be borne by the Parties in equal shares.

CHAPTER 20
FINAL PROVISIONS

Article 20.1
Table of Contents and Headings

The table of contents and headings of the Chapters, Sections and the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 20.2
Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this Agreement.

改正

第二十・三条　改正

1　この協定は、両締約国の書面による合意により改正することができる。

2　その改正は、両締約国によりそれぞれの国内法上の手続に従って承認されるものとし、また、両締約国が合意した日に効力を生ずる。

効力発生

第二十・四条　効力発生

この協定は、この協定の効力発生に必要なそれぞれの国内法上の手続が完了した旨を通告する外交上の公文を両締約国政府が交換する日の後三十日目の日に効力を生ずる。この協定は、第二十・六条の規定に基づいて終了しない限り、効力を有する。

一般的な見直し

第二十・五条　一般的な見直し

両締約国は、別段の合意をする場合を除くほか、この協定の実施及び運用についての一般的な見直しを、この協定の効力発生の日の後六年目の年又は両締約国が合意するときに行う。

終了

第二十・六条　終了

いずれの一方の締約国も、一年前に他方の締約国に対して書面による通告を行うことにより、この協定を終了させることができる。

Article 20.3
Amendment

1. This Agreement may be amended by written agreement between the Parties.

2. Such amendment shall be approved by the Parties in accordance with their respective legal procedures and shall enter into force on the date to be agreed by the Parties.

Article 20.4
Entry into Force

This Agreement shall enter into force on the thirtieth day after the date on which the Governments of the Parties exchange diplomatic notes informing each other that their respective legal procedures necessary for entry into force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 20.6.

Article 20.5
General Review

Unless the Parties otherwise agree, the Parties shall undertake a general review of the implementation and operation of this Agreement in the sixth year following the date of entry into force of this Agreement, or at any time agreed by the Parties.

Article 20.6
Termination

Either Party may terminate this Agreement by giving one year's advance notice in writing to the other Party.

正文

第二十・七条　正文

1　この協定は、日本語及び英語をひとしく正文とする。

2　1の規定にかかわらず、附属書一（第二・四条（関税の撤廃又は引下げ）の規定に関する表）第二編、附属書六（第九・七条1及び第十四・十条1の規定に関する適合しない措置）第一編、附属書七（第九・七条2及び第十四・十条2の規定に関する適合しない措置）第二編、附属書十（自然人の移動に関する特定の約束）第二編及び附属書十三（政府調達）第二編については、英語のみにより作成される。

末文

以上の証拠として、下名は、各自の政府から正当に委任を受けてこの協定に署名した。

二千十四年七月八日にキャンベラで、日本語及び英語により本書二通を作成した。

日本国のために

安倍晋三

オーストラリアのために

トニー・アボット

Article 20.7
Authentic Texts

1. The texts of this Agreement in the Japanese and English languages shall be equally authentic.

2. Notwithstanding paragraph 1, Part 2 of Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), Part 1 of Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10), Part 1 of Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10), Part 1 of Annex 10 (Specific Commitments on the Movement of Natural Persons) and Part 1 of Annex 13 (Government Procurement) are written only in the English language.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Canberra on this eighth day of July in the year 2014, in duplicate in the Japanese and English languages.

For Japan:

安倍晋三

For Australia:

Tony Abbott

附属書一（第二章（物品の貿易）関係）　第二・四条（関税の撤廃又は引下げ）の規定に関する表

第二・四条（関税の撤廃又は引下げ）の規定に関する表

第一編　一般的注釈

1　この附属書に別段の定めがある場合を除くほか、この附属書に従って行われる関税の撤廃又は引下げについては、従価税の場合には、〇・一パーセント未満の端数は、これを四捨五入し（〇・〇五パーセントは、〇・一パーセントとする。）、従量税の場合には、各締約国の公式貨幣単位の〇・〇一未満の端数は、これを四捨五入する（〇・〇〇五は、〇・〇一とする。）。

2　この附属書における記載は、二千十二年一月一日に改正された統一システムに従ったものである。

3　この附属書の適用上、「基準税率」とは、各締約国の表の3欄に定める税率であって、関税の撤廃又は引下げの開始点となるものをいう。

4　関税の毎年均等な引下げの実施に当たっては、次の規定を適用する。

(a)　一年目の引下げは、この協定の効力発生の日に行う。

(b)　その後の毎年の引下げは、毎年四月一日に行う。

5　この附属書の適用上、「年」とは、一年目については、この協定の効力発生の日からその後の最初の三月三十一日までをいい、その後の各年については、当該各年の四月一日に開始する十二箇月の期間をいう。

（第二編は、英語により作成され、この附属書の不可分の一部を成す。）

Annex 1
Referred to in Chapter 2 (Trade in Goods)

SCHEDULES IN RELATION TO ARTICLE 2.4 (ELIMINATION OR REDUCTION OF CUSTOMS DUTIES)

PART 1
GENERAL NOTES

1. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

2. This Annex is made based on the Harmonized System, as amended on 1 January 2012.

3. For the purposes of this Annex, the term "Base Rate", as specified in Column 3 of each Party's Schedule means the starting point of elimination or reduction of customs duties.

4. For the purposes of implementing equal annual instalments, the following shall apply:

(a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and

(b) the subsequent annual reductions shall take place on 1 April of each following year.

5. For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

PART 2
ELIMINATION OF CUSTOMS DUTIES

Section 1
Notes for Schedule of Australia

1. Relation to the Australian *Customs Tariff Act 1995*. The items set forth in Section 2 of this Annex are generally expressed in terms of the corresponding items in Schedule 3 to the Australian *Customs Tariff Act 1995* (Tariff Act) and the interpretation of the items in Section 2 of this Annex, including the product coverage of subheadings in Section 2 of this Annex, shall be governed by the Tariff Act. To the extent that the items set forth in Section 2 of this Annex are identical to the corresponding items in Schedule 3 of the Tariff Act, the items in Section 2 of this Annex shall have the same meaning as the corresponding items in the Tariff Act.

2. Staging. The following staging categories apply to the elimination of customs duties by Australia in accordance with Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties):

(a) category "A" - originating goods in staging category "A" shall continue to be free of customs duty on the date of entry into force of this Agreement;

(b) category "B" - customs duties on originating goods provided for in the items in staging category "B" shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;

(c) category "C" - customs duties on originating goods in category "C" shall be reduced to 3.3 per cent on the date of entry into force of this Agreement and shall then be reduced to 1.7 per cent on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the third year;

(d) category "C1" - the *ad valorem* component of compound customs duties on originating goods in category "C1" shall be reduced to 3.3 per cent on the date of entry into force of this Agreement and shall then be reduced to 1.7 per cent on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the third year. The specific component of compound customs duties on goods in category "C1" shall be retained;

(e) category "D" - customs duties on originating goods in category "D" shall be reduced to 4 per cent on the date of entry into force of this Agreement and shall then be reduced in four equal annual instalments beginning on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the fifth year;

(f) category "E" - customs duties on originating goods in category "E" shall be reduced to 8 per cent on the date of entry into force of this Agreement and shall then be reduced in four equal annual instalments beginning on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the fifth year;

(g) category "F" - customs duties on originating goods in category "F" shall be reduced in five equal annual instalments beginning on 1 April of the fourth year, and such originating goods shall be free of customs duty, effective on 1 April of the eighth year; and

(h) category "G" - customs duties on originating goods in category "G" shall be reduced in five equal annual instalments beginning on 1 April of the fourth year, and such originating goods shall be free of customs duty, effective on 1 April of the eighth year.

3. The base rate of customs duty and staging category for an item are indicated for the item in Section 2 (Schedule of Australia).

Section 2
Schedule of Australia

HS code (HS2012)	Description	Base Rate	Staging Category
01	LIVE ANIMALS		
0101	LIVE HORSES, ASSES, MULES AND HINNIES:		
0101.2	-Horses:		
0101.21.00	--Pure-bred breeding animals	0.0%	A
0101.29.00	--Other	0.0%	A
0101.30.00	-Asses	0.0%	A
0101.90.00	-Other	0.0%	A
0102	LIVE BOVINE ANIMALS:		
0102.2	-Cattle:		
0102.21.00	--Pure-bred breeding animals	0.0%	A
0102.29.00	--Other	0.0%	A
0102.3	-Buffalo:		
0102.31.00	--Pure-bred breeding animals	0.0%	A
0102.39.00	--Other	0.0%	A
0102.90.00	-Other	0.0%	A
0103	LIVE SWINE:		
0103.10.00	-Pure-bred breeding animals	0.0%	A
0103.9	-Other:		
0103.91.00	--Weighing less than 50 kg	0.0%	A
0103.92.00	--Weighing 50 kg or more	0.0%	A
0104	LIVE SHEEP AND GOATS:		
0104.10.00	-Sheep	0.0%	A
0104.20.00	-Goats	0.0%	A
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *GALLUS DOMESTICUS*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:		
0105.1	-Weighing not more than 185 g:		
0105.11.00	--Fowls of the species *Gallus domesticus*	0.0%	A
0105.12.00	--Turkeys	0.0%	A
0105.13.00	--Ducks	0.0%	A
0105.14.00	--Geese	0.0%	A
0105.15.00	--Guinea fowls	0.0%	A
0105.9	-Other:		
0105.94.00	--Fowls of the species *Gallus domesticus*	0.0%	A
0105.99.00	--Other	0.0%	A
0106	OTHER LIVE ANIMALS:		
0106.1	-Mammals:		
0106.11.00	--Primates	0.0%	A
0106.12.00	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0.0%	A
0106.13.00	--Camels and other camelids (Camelidae)	0.0%	A
0106.14.00	--Rabbits and hares	0.0%	A
0106.19.00	--Other	0.0%	A
0106.20.00	-Reptiles (Including snakes and turtles)	0.0%	A
0106.3	-Birds:		
0106.31.00	--Birds of prey	0.0%	A
0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0.0%	A
0106.33.00	--Ostriches; emus (*Dromaius novaehollandiae*)	0.0%	A
0106.39.00	--Other	0.0%	A
0106.4	-Insects:		
0106.41.00	--Bees	0.0%	A
0106.49.00	--Other	0.0%	A
0106.90.00	-Other	0.0%	A
02	MEAT AND EDIBLE MEAT OFFAL		
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:		
0201.10.00	-Carcasses and half-carcasses	0.0%	A
0201.20.00	-Other cuts with bone in	0.0%	A
0201.30.00	-Boneless	0.0%	A
0202	MEAT OF BOVINE ANIMALS, FROZEN:		
0202.10.00	-Carcasses and half-carcasses	0.0%	A
0202.20.00	-Other cuts with bone in	0.0%	A
0202.30.00	-Boneless	0.0%	A
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:		
0203.1	-Fresh or chilled:		
0203.11.00	--Carcasses and half-carcasses	0.0%	A
0203.12.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0203.19.00	--Other	0.0%	A
0203.2	-Frozen:		
0203.21.00	--Carcasses and half-carcasses	0.0%	A
0203.22.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0203.29.00	--Other	0.0%	A
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:		
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	0.0%	A
0204.2	-Other meat of sheep, fresh or chilled:		
0204.21.00	--Carcasses and half-carcasses	0.0%	A
0204.22.00	--Other cuts with bone in	0.0%	A
0204.23.00	--Boneless	0.0%	A
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	0.0%	A
0204.4	-Other meat of sheep, frozen:		
0204.41.00	--Carcasses and half-carcasses	0.0%	A
0204.42.00	--Other cuts with bone in	0.0%	A
0204.43.00	--Boneless	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0204.50.00	-Meat of goats	0.0%	A
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	0.0%	A
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:		
0206.10.00	-Of bovine animals, fresh or chilled	0.0%	A
0206.2	-Of bovine animals, frozen:		
0206.21.00	--Tongues	0.0%	A
0206.22.00	--Livers	0.0%	A
0206.29.00	--Other	0.0%	A
0206.30.00	-Of swine, fresh or chilled	0.0%	A
0206.4	-Of swine, frozen:		
0206.41.00	--Livers	0.0%	A
0206.49.00	--Other	0.0%	A
0206.80.00	-Other, fresh or chilled	0.0%	A
0206.90.00	-Other, frozen	0.0%	A
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:		
0207.1	-Of the fowls of the species *Gallus domesticus*:		
0207.11.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.12.00	--Not cut in pieces, frozen	0.0%	A
0207.13.00	--Cuts and offal, fresh or chilled	0.0%	A
0207.14.00	--Cuts and offal, frozen	0.0%	A
0207.2	-Of turkeys:		
0207.24.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.25.00	--Not cut in pieces, frozen	0.0%	A
0207.26.00	--Cuts and offal, fresh or chilled	0.0%	A
0207.27.00	--Cuts and offal, frozen	0.0%	A
0207.4	Of ducks:		
0207.41.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.42.00	--Not cut in pieces, frozen	0.0%	A
0207.43.00	--Fatty livers, fresh or chilled	0.0%	A
0207.44.00	--Other, fresh or chilled	0.0%	A
0207.45.00	--Other, frozen	0.0%	A
0207.5	-Of geese:		
0207.51.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.52.00	--Not cut in pieces, frozen	0.0%	A
0207.53.00	--Fatty livers, fresh or chilled	0.0%	A
0207.54.00	--Other, fresh or chilled	0.0%	A
0207.55.00	--Other, frozen	0.0%	A
0207.60.00	-Of guinea fowls	0.0%	A
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:		
0208.10.00	-Of rabbits or hares	0.0%	A
0208.30.00	-Of primates	0.0%	A
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.0%	A
0208.50.00	-Of reptiles (including snakes and turtles)	0.0%	A
0208.60.00	-Of camels and other camelids (Camelidae)	0.0%	A
0208.90.00	-Other	0.0%	A
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:		
0209.10.00	-Of pigs	0.0%	A
0209.90.00	-Other	0.0%	A
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:		
0210.1	-Meat of swine:		
0210.11.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0210.12.00	--Bellies (streaky) and cuts thereof	0.0%	A
0210.19.00	--Other	0.0%	A
0210.20.00	-Meat of bovine animals	0.0%	A
0210.9	-Other, including edible flours and meals of meat or meat offal:		
0210.91.00	--Of primates	0.0%	A
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.0%	A
0210.93.00	--Of reptiles (including snakes and turtles)	0.0%	A
0210.99.00	--Other	0.0%	A
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	LIVE FISH:		
0301.1	-Ornamental fish:		
0301.11.00	--Freshwater .	0.0%	A
0301.19.00	--Other	0.0%	A
0301.9	-Other live fish:		
0301.91.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0301.92.00	--Eels (*Anguilla* spp.)	0.0%	A
0301.93.00	--Carp (*Cyprinus carpio, Carassius carssius, ctenopharygodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0301.94.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0.0%	A
0301.95.00	--Southern bluefin tunas (*Thunnus maccoyii*)	0.0%	A
0301.99.00	--Other	0.0%	A
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0302.1	-Salmonidae, excluding livers and roes:		
0302.11.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0302.13.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhunchus rhodurus*)	0.0%	A
0302.14.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.0%	A
0302.19.00	--Other	0.0%	A
0302.2	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0302.21.00	--Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	0.0%	A
0302.22.00	--Plaice (*Pleuronectes platessa*)	0.0%	A
0302.23.00	--Sole (*Solea* spp.)	0.0%	A
0302.24.00	--Turbots (*Psetta maxima*)	0.0%	A
0302.29.00	--Other	0.0%	A
0302.3	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:		
0302.31.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	0.0%	A
0302.32.00	--Yellowfin tunas (*Thunnus albacares*)	0.0%	A
0302.33.00	--Skipjack or stripe-bellied bonito	0.0%	A
0302.34.00	--Bigeye tunas (*Thunnus obesus*)	0.0%	A
0302.35.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0.0%	A
0302.36.00	--Southern bluefin tunas (*Thunnus maccoyii*)	0.0%	A
0302.39.00	--Other	0.0%	A
0302.4	-Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes:		

HS code (HS2012)	Description	Base Rate	Staging Category
0302.41.00	--Herrings (*Clupea harengus, Clupea pallasii*)	0.0%	A
0302.42.00	--Anchovies (*Engraulis* spp.)	0.0%	A
0302.43.00	--Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0.0%	A
0302.44.00	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	0.0%	A
0302.45.00	--Jack and horse mackerel (*Trachurus* spp.)	0.0%	A
0302.46.00	--Cobia (*Rachycentron canadum*)	0.0%	A
0302.47.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0302.5	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0302.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.0%	A
0302.52.00	--Haddock (*Melanogrammus aeglefinus*)	0.0%	A
0302.53.00	--Coalfish (*Pollachius virens*)	0.0%	A
0302.54.00	--Hake (*Merluccius* spp., *Urophycis* spp.)	0.0%	A
0302.55.00	--Alaska pollack (*Theraga chalcogramma*)	0.0%	A
0302.56.00	--Blue whiting (*Micromesistius poutassou, Micromesistius australis*)	0.0%	A
0302.59.00	--Other	0.0%	A
0302.7	-Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carssius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), excluding livers and roes:		
0302.71.00	--Tilapias (*Oreochromis* spp.)	0.0%	A
0302.72.00	--Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., Ictalurus spp.)	0.0%	A
0302.73.00	--Carp (*Cyprinus carpio, Carassius carssius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*)	0.0%	A
0302.74.00	--Eels (*Anguilla* spp.)	0.0%	A
0302.79.00	--Other	0.0%	A
0302.8	-Other fish, excluding livers and roes:		
0302.81.00	--Dogfish and other sharks	0.0%	A
0302.82.00	--Rays and skates (*Rajidae*)	0.0%	A
0302.83.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0302.84.00	--Seabass (*Dicentrarchus* spp.)	0.0%	A
0302.85.00	--Seabream (*Sparidae*)	0.0%	A
0302.89.00	--Other	0.0%	A
0302.90.00	-Livers and roes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0303.1	-Salmonidae, excluding livers and roes:		
0303.11.00	--Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	0.0%	A
0303.12.00	--Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	0.0%	A
0303.13.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.0%	A
0303.14.00	--Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0303.19.00	--Other	0.0%	A
0303.2	-Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthamichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), excluding livers and roes:		
0303.23.00	--Tilapias (*Oreochromis* spp.)	0.0%	A
0303.24.00	--Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	0.0%	A
0303.25.00	--Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*)	0.0%	A
0303.26.00	--Eels (*Anguilla* spp.)	0.0%	A
0303.29.00	--Other	0.0%	A
0303.3	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0303.31.00	--Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	0.0%	A
0303.32.00	--Plaice (*Pleuronectes platessa*)	0.0%	A
0303.33.00	--Sole (*Solea* spp.)	0.0%	A
0303.34.00	--Turbots (*Psetta maxima*)	0.0%	A
0303.39.00	--Other	0.0%	A
0303.4	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:		
0303.41.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	0.0%	A
0303.42.00	--Yellowfin tunas (*Thunnus albacares*)	0.0%	A
0303.43.00	--Skipjack or stripe-bellied bonito	0.0%	A
0303.44.00	--Bigeye tunas (*Thunnus obesus*)	0.0%	A
0303.45.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	0.0%	A
0303.46.00	--Southern bluefin tunas (*Thunnus maccoyii*)	0.0%	A
0303.49.00	--Other	0.0%	A
0303.5	-Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes:		
0303.51.00	--Herrings (*Clupea harengus*, *Clupea pallasii*)	0.0%	A
0303.53.00	--Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0.0%	A
0303.54.00	--Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	0.0%	A
0303.55.00	--Jack and horse mackerel (*Trachurus* spp.)	0.0%	A
0303.56.00	--Cobia (*Rachycentron canadum*)	0.0%	A
0303.57.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0303.6	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0303.63.00	--Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	0.0%	A
0303.64.00	--Haddock (*Melanogrammus aeglefinus*)	0.0%	A
0303.65.00	--Coalfish (*Pollachius virens*)	0.0%	A
0303.66.00	--Hake (*Merluccius* spp., *Urophycis* spp.)	0.0%	A
0303.67.00	--Alaska pollack (*Theragra chalcogramma*)	0.0%	A
0303.68.00	--Blue whiting (*Micromesistius poutassou*, *Micromesistius australis*)	0.0%	A
0303.69.00	--Other	0.0%	A
0303.8	-Other fish, excluding livers and roes:		
0303.81.00	--Dogfish and other sharks	0.0%	A
0303.82.00	--Rays and skates (*Rajidae*)	0.0%	A
0303.83.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0303.84.00	--Seabass (*Dicentrarchus* spp.)	0.0%	A
0303.89.00	--Other	0.0%	A
0303.90.00	-Livers and roes	0.0%	A
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN:		

HS code (HS2012)	Description	Base Rate	Staging Category
0304.3	-Fresh or chilled fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius. Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.):		
0304.31.00	--Tilapias (*Oreochromis* spp.)	0.0%	A
0304.32.00	--Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., Ictalurus spp.)	0.0%	A
0304.33.00	--Nile perch (*Lates niloticus*)	0.0%	A
0304.39.00	--Other	0.0%	A
0304.4	-Fresh or chilled fillets of other fish:		
0304.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.0%	A
0304.42.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0304.43.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	0.0%	A
0304.44.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae and Muraenolepididae	0.0%	A
0304.45.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.46.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0304.49.00	--Other	0.0%	A
0304.5	-Other, fresh or chilled:		
0304.51.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0304.52.00	--Salmonidae	0.0%	A
0304.53.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0.0%	A
0304.54.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.55.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0304.59.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0304.6	-Frozen fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius. Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.):		
0304.61.00	--Tilapias (*Oreochromis* spp.)	0.0%	A
0304.62.00	--Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	0.0%	A
0304.63.00	--Nile perch (*Lates niloticus*)	0.0%	A
0304.69.00	--Other	0.0%	A
0304.7	-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
0304.71.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.0%	A
0304.72.00	--Haddock (*Melanogrammus aeglefinus*)	0.0%	A
0304.73.00	--Coalfish (*Pollachius virens*)	0.0%	A
0304.74.00	--Hake (*Merluccius* spp., *Urophycis* spp.)	0.0%	A
0304.75.00	--Alaska pollack (*Theragra chalcogramma*)	0.0%	A
0304.79.00	--Other	0.0%	A
0304.8	-Frozen fillets of other fish:		
0304.81.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.0%	A
0304.82.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0304.83.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	0.0%	A
0304.84.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.85.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0304.86.00	--Herrings (*Clupea harengus, Clupea pallasii*)	0.0%	A
0304.87.00	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	0.0%	A
0304.89.00	--Other	0.0%	A
0304.9	-Other, frozen:		
0304.91.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.92.00	--Toothfish (*Dissostichus* spp.)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0304.93.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0304.94.00	--Alaska pollack (*Theragra chalcogramma*)	0.0%	A
0304.95.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollack (Theragra chalcogramma)	0.0%	A
0304.99.00	--Other	0.0%	A
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION:		
0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	0.0%	A
0305.20.00	-Livers and roes of fish, dried, smoked, salted or in brine	0.0%	A
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.32.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0.0%	A
0305.39.00	--Other	0.0%	A
0305.4	-Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.0%	A
0305.42.00	--Herrings (*Clupea harengus, Clupea pallasii*)	0.0%	A
0305.43.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0305.44.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.49.00	--Other	0.0%	A
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.0%	A
0305.59.00	--Other	0.0%	A
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	--Herrings (*Clupea harengus, Clupea pallasii*)	0.0%	A
0305.62.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.0%	A
0305.63.00	--Anchovies (*Engraulis* spp.)	0.0%	A
0305.64.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.69.00	--Other	0.0%	A
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	--Shark fins	0.0%	A
0305.72.00	--Fish heads, tails and maws	0.0%	A
0305.79.00	--Other	0.0%	A
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT , WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION:		
0306.1	-Frozen:		
0306.11.00	--Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	0.0%	A
0306.12.00	--Lobsters (*Homarus* spp.)	0.0%	A
0306.14.00	--Crabs	0.0%	A
0306.15.00	--Norway lobsters (*Nephrops norvegicus*)	0.0%	A
0306.16.00	--Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0306.17.00	--Other shrimps and prawns	0.0%	A
0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0306.2	-Not frozen:		
0306.21.00	--Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	0.0%	A
0306.22.00	--Lobsters (*Homarus* spp.)	0.0%	A
0306.24.00	--Crabs	0.0%	A
0306.25.00	--Norway lobsters (*Nephrops norvegicus*)	0.0%	A
0306.26.00	--Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)	0.0%	A
0306.27.00	--Other shrimps and prawns	0.0%	A
0306.29.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION:		
0307.1	-Oysters:		
0307.11.00	--Live, fresh or chilled	0.0%	A
0307.19.00	--Other	0.0%	A
0307.2	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	--Live, fresh or chilled	0.0%	A
0307.29.00	--Other	0.0%	A
0307.3	-Mussels (*Mytilus* spp., *Perna* spp.):		
0307.31.00	--Live, fresh or chilled	0.0%	A
0307.39.00	--Other	0.0%	A
0307.4	-Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.) and squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.):		
0307.41.00	--Live, fresh or chilled	0.0%	A
0307.49.00	--Other	0.0%	A
0307.5	-Octopus (*Octopus* spp.):		
0307.51.00	--Live, fresh or chilled	0.0%	A
0307.59.00	--Other	0.0%	A
0307.60.00	-Snails, other than sea snails	0.0%	A
0307.7	-Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
0307.71.00	--Live, fresh or chilled	0.0%	A
0307.79.00	--Other	0.0%	A
0307.8	-Abalone (*Haliotis* spp.):		

HS code (HS2012)	Description	Base Rate	Staging Category
0307.81.00	--Live, fresh or chilled	0.0%	A
0307.89.00	--Other	0.0%	A
0307.9	-Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	--Live, fresh or chilled	0.0%	A
0307.99.00	--Other	0.0%	A
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
0308.1	-Sea cucumbers (*Stichopus japonicus*, Holothurioidea):		
0308.11.00	--Live, fresh or chilled	0.0%	A
0308.19.00	--Other	0.0%	A
0308.2	-Sea urchins (*Strongylocentrotus* spp., *Paracentrotus lividus*, *Loxechinus albus*, *Echichinus esculentus*):		
0308.21.00	--Live, fresh or chilled	0.0%	A
0308.29.00	--Other	0.0%	A
0308.30.00	-Jellyfish (*Rhopilema* spp.)	0.0%	A
0308.90.00	-Other	0.0%	A
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN,NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0401.10.00	-Of a fat content, by weight, not exceeding 1%	0.0%	A
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	0.0%	A
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	0.0%	A
0401.50.00	-Of a fat content, by weight, exceeding 10%	0.0%	A
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	0.0%	A
0402.2	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21.00	--Not containing added sugar or other sweetening matter	0.0%	A
0402.29.00	--Other	0.0%	A
0402.9	-Other:		
0402.91.00	--Not containing added sugar or other sweetening matter	0.0%	A
0402.99.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:		
0403.10.00	-Yogurt	0.0%	A
0403.90.00	-Other	0.0%	A
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0.0%	A
0404.90.00	-Other	0.0%	A
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:		
0405.10.00	-Butter	0.0%	A
0405.20.00	-Dairy spreads	4.0%	B
0405.90.00	-Other	0.0%	A
0406	CHEESE AND CURD:		
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	$1.220/kg	B
0406.20.00	-Grated or powdered cheese, of all kinds	$1.220/kg	B
0406.30.00	-Processed cheese, not grated or powdered	$1.220/kg	B
0406.40	-Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*:		
0406.40.10	---Cheese, of the following types: (a) roquefort; (b) stilton	0.0%	A
0406.40.90	---Other	$1.220/kg	B
0406.90	-Other cheese:		
0406.90.10	---Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	0.0%	A
0406.90.90	---Other	$1.220/kg	B
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:		
0407.1	-Fertilised eggs for incubation:		
0407.11.00	--Of fowls of the species *Gallus domesticus*	0.0%	A
0407.19.00	--Other	0.0%	A
0407.2	-Other fresh eggs:		
0407.21.00	--Of fowls of the species *Gallus domesticus*	0.0%	A
0407.29.00	--Other	0.0%	A
0407.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0408	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:		
0408.1	-Egg yolks:		
0408.11.00	--Dried	0.0%	A
0408.19.00	--Other	0.0%	A
0408.9	-Other:		
0408.91.00	--Dried	0.0%	A
0408.99.00	--Other	0.0%	A
0409.00.00	NATURAL HONEY	0.0%	A
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
05	PRODUCTS OF ANIMAL ORIGIN,NOT ELSEWHERE SPECIFIED OR INCLUDED		
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	0.0%	A
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:		
0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	0.0%	A
0502.90.00	-Other	0.0%	A
0504.00.00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	0.0%	A
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS:		
0505.10.00	-Feathers of a kind used for stuffing; down	0.0%	A
0505.90.00	-Other	0.0%	A
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS:		
0506.10.00	-Ossein and bones treated with acid	0.0%	A
0506.90.00	-Other	0.0%	A
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS:		
0507.10.00	-Ivory; ivory powder and waste	0.0%	A
0507.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	0.0%	A
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0.0%	A
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:		
0511.10.00	-Bovine semen	0.0%	A
0511.9	-Other:		
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0.0%	A
0511.99	--Other:		
0511.99.10	---Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5.0%	B
0511.99.90	---Other	0.0%	A
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE		
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF 1212:		
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0.0%	A
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0.0%	A
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:		
0602.10.00	-Unrooted cuttings and slips	0.0%	A
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0.0%	A
0602.30.00	-Rhododendrons and azaleas, grafted or not	0.0%	A
0602.40.00	-Roses, grafted or not	0.0%	A
0602.90.00	-Other	0.0%	A
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
0603.1	-Fresh:		
0603.11.00	--Roses	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0603.12.00	--Carnations	0.0%	A
0603.13.00	--Orchids	0.0%	A
0603.14.00	--Chrysanthemums	0.0%	A
0603.15.00	--Lilies (*Lilium* spp.)	0.0%	A
0603.19.00	--Other	0.0%	A
0603.90.00	-Other	0.0%	A
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
0604.20.00	-Fresh	0.0%	A
0604.90.00	-Other	0.0%	A
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
0701	POTATOES, FRESH OR CHILLED:		
0701.10.00	-Seed	0.0%	A
0701.90.00	-Other	0.0%	A
0702.00.00	TOMATOES, FRESH OR CHILLED	0.0%	A
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:		
0703.10.00	-Onions and shallots	0.0%	A
0703.20.00	-Garlic	0.0%	A
0703.90.00	-Leeks and other alliaceous vegetables	0.0%	A
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:		
0704.10.00	-Cauliflowers and headed broccoli	0.0%	A
0704.20.00	-Brussels sprouts	0.0%	A
0704.90.00	-Other	0.0%	A
0705	LETTUCE (*Lactuca sativa*) AND CHICORY (*Cichorium* spp.), FRESH OR CHILLED:		
0705.1	-Lettuce:		
0705.11.00	--Cabbage lettuce (head lettuce)	0.0%	A
0705.19.00	--Other	0.0%	A
0705.2	-Chicory:		
0705.21.00	--Witloof chicory (*Cichorium intybus var. foliosum*)	0.0%	A
0705.29.00	--Other	0.0%	A
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:		
0706.10.00	-Carrots and turnips	0.0%	A
0706.90.00	-Other	0.0%	A
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	0.0%	A
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:		

HS code (HS2012)	Description	Base Rate	Staging Category
0708.10.00	-Peas (*Pisum sativum*)	0.0%	A
0708.20.00	-Beans (*Vigna* spp., *Phaseolus* spp.)	0.0%	A
0708.90.00	-Other leguminous vegetables	0.0%	A
0709	OTHER VEGETABLES, FRESH OR CHILLED:		
0709.20.00	-Asparagus	0.0%	A
0709.30.00	-Aubergines (egg-plants)	0.0%	A
0709.40.00	-Celery other than celeriac	0.0%	A
0709.5	-Mushrooms and truffles:		
0709.51.00	--Mushrooms of the genus Agaricus	5.0%	B
0709.59.00	--Other	5.0%	B
0709.60.00	-Fruits of the genus Capsicum or of the genus Pimenta	0.0%	A
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	0.0%	A
0709.9	-Other:		
0709.91.00	--Globe artichokes	0.0%	A
0709.92.00	--Olives	0.0%	A
0709.93.00	--Pumpkins, squash and gourds (*Cucurbita* spp.)	0.0%	A
0709.99.00	--Other	0.0%	A
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:		
0710.10.00	-Potatoes	5.0%	B
0710.2	-Leguminous vegetables, shelled or unshelled:		
0710.21.00	--Peas (*Pisum sativum*)	0.0%	A
0710.22.00	--Beans (*Vigna* spp., *Phaseolus* spp.)	0.0%	A
0710.29.00	--Other	5.0%	B
0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5.0%	B
0710.40.00	-Sweet corn	5.0%	B
0710.80.00	-Other vegetables	5.0%	B
0710.90.00	-Mixtures of vegetables	5.0%	B
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0711.20.00	-Olives	0.0%	A
0711.40.00	-Cucumbers and gherkins	0.0%	A
0711.5	-Mushrooms and truffles:		
0711.51.00	--Mushrooms of the genus Agaricus	0.0%	A
0711.59.00	--Other	0.0%	A
0711.90.00	-Other vegetables; mixtures of vegetables	0.0%	A
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:		
0712.20.00	-Onions	5.0%	B
0712.3	-Mushrooms, wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and truffles:		
0712.31.00	--Mushrooms of the genus Agaricus	5.0%	B
0712.32.00	--Wood ears (*Auricularia* spp.)	5.0%	B
0712.33.00	--Jelly fungi (*Tremella* spp.)	5.0%	B
0712.39.00	--Other	5.0%	B
0712.90	-Other vegetables; mixtures of vegetables:		
0712.90.10	---Potatoes	5.0%	B
0712.90.90	---Other	5.0%	B
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:		
0713.10.00	-Peas (*Pisum sativum*)	0.0%	A
0713.20.00	-Chickpeas (garbanzos)	0.0%	A
0713.3	-Beans (*Vigna* spp., *Phaseolus* spp.):		
0713.31.00	--Beans of the species *Vigna mungo* (L.) *Hepper* or *Vigna radiata* (L.) *Wilczek*	0.0%	A
0713.32.00	--Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	0.0%	A
0713.33.00	--Kidney beans, including white pea beans (*Phaseolus vulgaris*)	0.0%	A
0713.34.00	--Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	0.0%	A
0713.35.00	--Cow peas (*Vigna unguiculata*)	0.0%	A
0713.39.00	--Other	0.0%	A
0713.40.00	-Lentils	0.0%	A
0713.50.00	-Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)	0.0%	A
0713.60.00	-Pigeon peas (*Cajanus cajan*)	0.0%	A
0713.90.00	-Other	0.0%	A
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:		
0714.10	-Manioc (cassava):		
0714.10.10	---Frozen	5.0%	B
0714.10.90	---Other	0.0%	A
0714.20	-Sweet potatoes:		
0714.20.10	---Frozen	5.0%	B
0714.20.90	---Other	0.0%	A
0714.30	-Yams (*Dioscorea* spp.):		
0714.30.10	---Frozen	5.0%	B
0714.30.90	---Other	0.0%	A
0714.40	-Taro (*Colocasia* spp.):		
0714.40.10	---Frozen	5.0%	B
0714.40.90	---Other	0.0%	A
0714.50	-Yautia (*Xanthosoma* spp.):		
0714.50.10	---Frozen	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
0714.50.90	---Other	0.0%	A
0714.90	-Other:		
0714.90.10	---Frozen	5.0%	B
0714.90.90	---Other	0.0%	A
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:		
0801.1	-Coconuts:		
0801.11.00	--Desiccated	0.0%	A
0801.12.00	--In the inner shell (endocarp)	0.0%	A
0801.19.00	--Other	0.0%	A
0801.2	-Brazil nuts:		
0801.21.00	--In shell	0.0%	A
0801.22.00	--Shelled	0.0%	A
0801.3	-Cashew nuts:		
0801.31.00	--In shell	0.0%	A
0801.32.00	--Shelled	0.0%	A
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:		
0802.1	-Almonds:		
0802.11.00	--In shell	5.0%	B
0802.12.00	--Shelled	5.0%	B
0802.2	-Hazelnuts or filberts (*Corylus* spp.):		
0802.21.00	--In shell	0.0%	A
0802.22.00	--Shelled	0.0%	A
0802.3	-Walnuts:		
0802.31.00	--In shell	0.0%	A
0802.32.00	--Shelled	0.0%	A
0802.4	-Chesnuts (*Castanea* spp.):		
0802.41.00	--In shell	0.0%	A
0802.42.00	--Shelled	0.0%	A
0802.5	-Pistachios:		
0802.51.00	--In shell	0.0%	A
0802.52.00	--Shelled	0.0%	A
0802.6	-Macadamia nuts:		
0802.61.00	--In shell	0.0%	A
0802.62.00	--Shelled	0.0%	A
0802.70.00	-Kola nuts (*Cola* spp.)	0.0%	A
0802.80.00	-Areca nuts	0.0%	A
0802.90.00	-Other	0.0%	A
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED:		
0803.10.00	-Plantains	0.0%	A
0803.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED:		
0804.10.00	-Dates	0.0%	A
0804.20.00	-Figs	0.0%	A
0804.30.00	-Pineapples	0.0%	A
0804.40.00	-Avocados	0.0%	A
0804.50.00	-Guavas, mangoes and mangosteens	0.0%	A
0805	CITRUS FRUIT, FRESH OR DRIED:		
0805.10.00	-Oranges	0.0%	A
0805.20.00	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0.0%	A
0805.40.00	-Grapefruit, including pomelos	0.0%	A
0805.50.00	-Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	0.0%	A
0805.90.00	-Other	0.0%	A
0806	GRAPES, FRESH OR DRIED:		
0806.10.00	-Fresh	5.0%	B
0806.20.00	-Dried	5.0%	B
0807	MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH:		
0807.1	-Melons (including watermelons):		
0807.11.00	--Watermelons	0.0%	A
0807.19.00	--Other	0.0%	A
0807.20.00	-Pawpaws (papayas)	0.0%	A
0808	APPLES, PEARS AND QUINCES, FRESH:		
0808.10.00	-Apples	0.0%	A
0808.30.00	-Pears	0.0%	A
0808.40.00	-Quinces	0.0%	A
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:		
0809.10.00	-Apricots	0.0%	A
0809.2	-Cherries:		
0809.21.00	--Sour cherries (*Prunus cerasus*)	0.0%	A
0809.29.00	--Other	0.0%	A
0809.30.00	-Peaches, including nectarines	0.0%	A
0809.40.00	-Plums and sloes	0.0%	A
0810	OTHER FRUIT, FRESH:		
0810.10.00	-Strawberries	0.0%	A
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	0.0%	A
0810.30.00	-Black, white or red currants and gooseberries	0.0%	A
0810.40.00	-Cranberries, bilberries and other fruits of the genus Vaccinium	0.0%	A
0810.50.00	-Kiwifruit	0.0%	A
0810.60.00	-Durians	0.0%	A
0810.70.00	-Persimmons	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0810.90.00	-Other	0.0%	A
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0811.10.00	-Strawberries	4.0%	B
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0.0%	A
0811.90.00	-Other	0.0%	A
0812	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0812.10.00	-Cherries	0.0%	A
0812.90.00	-Other	0.0%	A
0813	FRUIT, DRIED, OTHER THAN THAT OF 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:		
0813.10.00	-Apricots	5.0%	B
0813.20.00	-Prunes	5.0%	B
0813.30.00	-Apples	5.0%	B
0813.40.00	-Other fruit	5.0%	B
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	5.0%	B
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	0.0%	A
09	COFFEE, TEA, MATE AND SPICES		
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:		
0901.1	-Coffee, not roasted:		
0901.11.00	--Not decaffeinated	0.0%	A
0901.12.00	--Decaffeinated	0.0%	A
0901.2	-Coffee, roasted:		
0901.21.00	--Not decaffeinated	0.0%	A
0901.22.00	--Decaffeinated	0.0%	A
0901.90.00	-Other	0.0%	A
0902	TEA, WHETHER OR NOT FLAVOURED:		
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0.0%	A
0902.20.00	-Other green tea (not fermented)	0.0%	A
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0.0%	A
0902.40.00	-Other black tea (fermented) and other partly fermented tea	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0903.00.00	MATE	0.0%	A
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA:		
0904.1	-Pepper:		
0904.11.00	--Neither crushed nor ground	0.0%	A
0904.12.00	--Crushed or ground	0.0%	A
0904.2	-Fruits of the genus Capsicum or of the genus Pimenta:		
0904.21.00	--Dried, neither crushed nor ground	0.0%	A
0904.22.00	--Crushed or ground	0.0%	A
0905	VANILLA:		
0905.10.00	-Neither crushed nor ground	0.0%	A
0905.20.00	-Crushed or ground	0.0%	A
0906	CINNAMON AND CINNAMON-TREE FLOWERS:		
0906.1	-Neither crushed nor ground		
0906.11.00	--Cinnamon (*Cinnamomum zeylanicum Blume*)	0.0%	A
0906.19.00	--Other	0.0%	A
0906.20.00	-Crushed or ground	0.0%	A
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS):		
0907.10.00	-Neither crushed nor ground	0.0%	A
0907.20.00	-Crushed or ground	0.0%	A
0908	NUTMEG, MACE AND CARDAMOMS:		
0908.1	-Nutmeg:		
0908.11.00	--Neither crushed nor ground	0.0%	A
0908.12.00	--Crushed or ground	0.0%	A
0908.2	-Mace:		
0908.21.00	--Neither crushed nor ground	0.0%	A
0908.22.00	--Crushed or ground	0.0%	A
0908.3	-Cardamoms:		
0908.31.00	--Neither crushed nor ground	0.0%	A
0908.32.00	--Crushed or ground	0.0%	A
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES:		
0909.2	-Seeds of coriander:		
0909.21.00	--Neither crushed nor ground	0.0%	A
0909.22.00	--Crushed or ground	0.0%	A
0909.3	-Seeds of cumin:		
0909.31.00	--Neither crushed nor ground	0.0%	A
0909.32.00	--Crushed or ground	0.0%	A
0909.6	-Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00	--Neither crushed nor ground	0.0%	A
0909.62.00	--Crushed or ground	0.0%	A
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:		

HS code (HS2012)	Description	Base Rate	Staging Category
0910.1	-Ginger:		
0910.11.00	--Neither crushed nor ground	0.0%	A
0910.12.00	--Crushed or ground	0.0%	A
0910.20.00	-Saffron	0.0%	A
0910.30.00	-Turmeric (curcuma)	0.0%	A
0910.9	-Other spices:		
0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter	0.0%	A
0910.99.00	--Other	0.0%	A
10	CEREALS		
1001	WHEAT AND MESLIN:		
1001.1	-Durum wheat:		
1001.11.00	--Seed	0.0%	A
1001.19.00	--Other	0.0%	A
1001.9	-Other:		
1001.91.00	--Seed	0.0%	A
1001.99.00	--Other	0.0%	A
1002	RYE:		
1002.10.00	-Seed	0.0%	A
1002.90.00	-Other	0.0%	A
1003	BARLEY:		
1003.10.00	-Seed	0.0%	A
1003.90.00	-Other	0.0%	A
1004	OATS:		
1004.10.00	-Seed	0.0%	A
1004.90.00	-Other	0.0%	A
1005	MAIZE (CORN):		
1005.10.00	-Seed	0.0%	A
1005.90.00	-Other	0.0%	A
1006	RICE:		
1006.10.00	-Rice in the husk (paddy or rough)	0.0%	A
1006.20.00	-Husked (brown) rice	0.0%	A
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	0.0%	A
1006.40.00	-Broken rice	0.0%	A
1007	GRAIN SORGHUM:		
1007.10.00	-Seed	0.0%	A
1007.90.00	-Other	0.0%	A
1008	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:		
1008.10.00	-Buckwheat	0.0%	A
1008.2	-Millet:		
1008.21.00	--Seed	0.0%	A
1008.29.00	--Other	0.0%	A
1008.30.00	-Canary seeds	0.0%	A
1008.40.00	-Fonio (*Digitaria* spp.)	0.0%	A
1008.50.00	-Quinoa (*Chenopodium quinoa*)	0.0%	A
1008.60.00	-Triticale	0.0%	A
1008.90.00	-Other cereals	0.0%	A
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101.00.00	WHEAT OR MESLIN FLOUR	0.0%	A
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:		
1102.20.00	-Maize (corn) flour	0.0%	A
1102.90.00	-Other	0.0%	A
1103	CEREAL GROATS, MEAL AND PELLETS:		
1103.1	-Groats and meal:		
1103.11.00	--Of wheat	0.0%	A
1103.13.00	--Of maize (corn)	0.0%	A
1103.19.00	--Of other cereals	0.0%	A
1103.20.00	-Pellets	0.0%	A
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:		
1104.1	-Rolled or flaked grains:		
1104.12.00	--Of oats	0.0%	A
1104.19.00	--Of other cereals	0.0%	A
1104.2	-Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	--Of oats	0.0%	A
1104.23.00	--Of maize (corn)	0.0%	A
1104.29.00	--Of other cereals	0.0%	A
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	0.0%	A
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:		
1105.10.00	-Flour, meal and powder	5.0%	B
1105.20.00	-Flakes, granules and pellets	5.0%	B
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8:		
1106.10.00	-Of the dried leguminous vegetables of 0713	0.0%	A
1106.20.00	-Of sago or of roots or tubers of 0714	0.0%	A
1106.30.00	-Of the products of Chapter 8	0.0%	A
1107	MALT, WHETHER OR NOT ROASTED:		
1107.10.00	-Not roasted	0.0%	A
1107.20.00	-Roasted	0.0%	A
1108	STARCHES; INULIN:		
1108.1	-Starches:		
1108.11.00	--Wheat starch	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1108.12.00	--Maize (corn) starch	0.0%	A
1108.13.00	--Potato starch	5.0%	B
1108.14.00	--Manioc (cassava) starch	0.0%	A
1108.19.00	--Other starches	5.0%	B
1108.20.00	-Inulin	0.0%	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0.0%	A
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	Soya-beans, whether or not broken:		
1201.10.00	-Seed	0.0%	A
1201.90.00	-Other	0.0%	A
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN:		
1202.30.00	-Seed	5.0%	B
1202.4	-Other:		
1202.41.00	--In shell	5.0%	B
1202.42.00	--Shelled, whether or not broken	5.0%	B
1203.00.00	COPRA	0.0%	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0.0%	A
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:		
1205.10.00	-Low erucic acid rape or colza seeds	0.0%	A
1205.90.00	-Other	0.0%	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0.0%	A
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:		
1207.10.00	-Palm nuts and kernels	0.0%	A
1207.2	-Cotton seeds:		
1207.21.00	--Seed	0.0%	A
1207.29.00	--Other	0.0%	A
1207.30.00	-Castor oil seeds	0.0%	A
1207.40.00	-Sesamum seeds	0.0%	A
1207.50.00	-Mustard seeds	0.0%	A
1207.60.00	-Safflower (*Carthamus tinctorius*) seeds	0.0%	A
1207.70.00	-Melon seeds	0.0%	A
1207.9	-Other:		
1207.91.00	--Poppy seeds	0.0%	A
1207.99.00	--Other	0.0%	A
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:		
1208.10.00	-Of soya beans	0.0%	A
1208.90.00	-Other	0.0%	A
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:		
1209.10.00	-Sugar beet seeds	0.0%	A
1209.2	-Seeds of forage plants:		
1209.21.00	--Lucerne (alfalfa) seeds	0.0%	A
1209.22.00	--Clover (*Trifolium* spp.) seeds	0.0%	A
1209.23.00	--Fescue seeds	0.0%	A
1209.24.00	--Kentucky blue grass (*Poa pratensis* L.) seeds	0.0%	A
1209.25.00	--Rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seeds	0.0%	A
1209.29.00	--Other	0.0%	A
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	0.0%	A
1209.9	-Other:		
1209.91.00	--Vegetable seeds	0.0%	A
1209.99.00	--Other	0.0%	A
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:		
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	5.0%	B
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	5.0%	B
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:		
1211.20.00	-Ginseng roots	0.0%	A
1211.30.00	-Coca leaf	0.0%	A
1211.40.00	-Poppy straw	0.0%	A
1211.90.00	-Other	0.0%	A
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *CICHORIUM INTYBUS SATIVUM*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1212.2	-Seaweeds and other algae:		
1212.21	--Fit for human consumption:		
1212.21.10	---Frozen	5.0%	B
1212.21.90	---Other	0.0%	A
1212.29	--Other:		
1212.29.10	---Frozen	5.0%	B
1212.29.90	---Other	0.0%	A
1212.9	-Other:		
1212.91.00	--Sugar beet	0.0%	A
1212.92.00	--Locust beans (carob)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1212.93.00	--Sugar cane	0.0%	A
1212.94.00	--Chicory roots	0.0%	A
1212.99.00	--Other	0.0%	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	0.0%	A
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:		
1214.10.00	-Lucerne (alfalfa) meal and pellets	0.0%	A
1214.90.00	-Other	0.0%	A
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS		
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS):		
1301.20.00	-Gum Arabic	0.0%	A
1301.90.00	-Other	0.0%	A
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS:		
1302.1	-Vegetable saps and extracts:		
1302.11.00	--Opium	0.0%	A
1302.12.00	--Of liquorice	0.0%	A
1302.13.00	--Of hops	5.0%	B
1302.19	--Other:		
1302.19.10	---Oleoresin of ginger (gingerin)	5.0%	B
1302.19.90	---Other	0.0%	A
1302.20.00	-Pectic substances, pectinates and pectates	0.0%	A
1302.3	-Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	--Agar-agar	0.0%	A
1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	0.0%	A
1302.39.00	--Other	0.0%	A
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):		
1401.10.00	-Bamboos	0.0%	A
1401.20.00	-Rattans	0.0%	A
1401.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1404.20.00	-Cotton linters	0.0%	A
1404.90.00	-Other	0.0%	A
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 02909 OR 1503.00.00:		
1501.10.00	-Lard	0.0%	A
1501.20.00	-Other pig fat	0.0%	A
1501.90.00	-Other	0.0%	A
1502	Fats of bovine animals, sheep or goats, other than those of 1503.00.00:		
1502.10.00	-Tallow	0.0%	A
1502.90.00	-Other	0.0%	A
1503.00.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0.0%	A
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1504.10.00	-Fish-liver oils and their fractions	0.0%	A
1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	0.0%	A
1504.30.00	-Fats and oils and their fractions, of marine mammals	0.0%	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	0.0%	A
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0.0%	A
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1507.10.00	-Crude oil, whether or not degummed	5.0%	B
1507.90.00	-Other	5.0%	B
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1508.10.00	-Crude oil	5.0%	B
1508.90.00	-Other	5.0%	B
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1509.10.00	-Virgin	0.0%	A
1509.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509	0.0%	A
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1511.10.00	-Crude oil	0.0%	A
1511.90.00	-Other	0.0%	A
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1512.1	-Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	--Crude oil	5.0%	B
1512.19.00	--Other	5.0%	B
1512.2	-Cotton-seed oil and its fractions:		
1512.21.00	--Crude oil, whether or not gossypol has been removed	5.0%	B
1512.29.00	--Other	5.0%	B
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1513.1	-Coconut (copra) oil and its fractions:		
1513.11.00	--Crude oil	0.0%	A
1513.19.00	--Other	0.0%	A
1513.2	-Palm kernel or babassu oil and fractions thereof:		
1513.21.00	--Crude oil	0.0%	A
1513.29.00	--Other	0.0%	A
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1514.1	-Low erucic acid rape or colza oil and its fractions:		
1514.11.00	--Crude oil	5.0%	B
1514.19.00	--Other	5.0%	B
1514.9	-Other:		
1514.91.00	--Crude oil	5.0%	B
1514.99.00	--Other	5.0%	B
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1515.1	-Linseed oil and its fractions:		
1515.11.00	--Crude oil	5.0%	B
1515.19.00	--Other	5.0%	B
1515.2	-Maize (corn) oil and its fractions:		
1515.21.00	--Crude oil	0.0%	A
1515.29.00	--Other	5.0%	B
1515.30.00	-Castor oil and its fractions	0.0%	A
1515.50.00	-Sesame oil and its fractions	0.0%	A
1515.90.00	-Other	0.0%	A
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:		
1516.10.00	-Animal fats and oils and their fractions	0.0%	A
1516.20.00	-Vegetable fats and oils and their fractions	0.0%	A
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF 1516:		
1517.10.00	-Margarine, excluding liquid margarine	5.0%	B
1517.90.00	-Other	5.0%	B
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1518.00.10	---Epoxidised vegetable oils	5.0%	B
1518.00.90	---Other	0.0%	A
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	0.0%	A
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:		
1521.10.00	-Vegetable waxes	0.0%	A
1521.90.00	-Other	0.0%	A
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0.0%	A
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1601.00.00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	5.0%	B
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:		
1602.10.00	-Homogenised preparations	5.0%	B
1602.20.00	-Of liver of any animal	5.0%	B
1602.3	-Of poultry of 0105:		
1602.31.00	--Of turkeys	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1602.32.00	--Of fowls of the species *Gallus domesticus*	0.0%	A
1602.39.00	--Other	0.0%	A
1602.4	-Of swine:		
1602.41.00	--Hams and cuts thereof	5.0%	B
1602.42.00	--Shoulders and cuts thereof	5.0%	B
1602.49.00	--Other, including mixtures	5.0%	B
1602.50.00	-Of bovine animals	5.0%	B
1602.90.00	-Other, including preparations of blood of any animal	5.0%	B
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0.0%	A
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:		
1604.1	-Fish, whole or in pieces, but not minced:		
1604.11.00	--Salmon	0.0%	A
1604.12.00	--Herrings	0.0%	A
1604.13.00	--Sardines, sardinella and brisling or sprats	0.0%	A
1604.14.00	--Tunas, skipjack and bonito (*Sarda* spp.)	5.0%	B
1604.15.00	--Mackerel	0.0%	A
1604.16.00	--Anchovies	0.0%	A
1604.17.00	--Eels	0.0%	A
1604.19.00	--Other	0.0%	A
1604.20.00	-Other prepared or preserved fish	0.0%	A
1604.3	-Caviar and caviar substitutes:		
1604.31.00	--Caviar	0.0%	A
1604.32.00	--Caviar substitutes	0.0%	A
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:		
1605.10.00	-Crab	0.0%	A
1605.2	-Shrimps and prawns:		
1605.21.00	--Not in airtight container	0.0%	A
1605.29.00	--Other	0.0%	A
1605.30.00	-Lobster	0.0%	A
1605.40.00	-Other crustaceans	0.0%	A
1605.5	-Molluscs:		
1605.51.00	--Oysters	0.0%	A
1605.52.00	--Scallops, including queen scallops	0.0%	A
1605.53.00	--Mussels	0.0%	A
1605.54.00	--Cuttle fish and squid	0.0%	A
1605.55.00	--Octopus	0.0%	A
1605.56.00	--Clams, cockles and arkshells	0.0%	A
1605.57.00	--Abalone	0.0%	A
1605.58.00	--Snails, other than sea snails	0.0%	A
1605.59.00	--Other	0.0%	A
1605.6	-Other aquatic invertebrates:		
1605.61.00	--Sea cucumbers	0.0%	A
1605.62.00	--Sea urchins	0.0%	A
1605.63.00	--Jellyfish	0.0%	A
1605.69.00	--Other	0.0%	A
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:		
1701.1	-Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	--Beet sugar	0.0%	A
1701.13.00	--Cane sugar specified in Subheading Note 2 to this Chapter	0.0%	A
1701.14.00	--Other cane sugar	0.0%	A
1701.9	-Other:		
1701.91.00	--Containing added flavouring or colouring matter	0.0%	A
1701.99.00	--Other	0.0%	A
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:		
1702.1	-Lactose and lactose syrup:		
1702.11.00	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0.0%	A
1702.19.00	--Other	0.0%	A
1702.20.00	-Maple sugar and maple syrup	5.0%	B
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	4.0%	B
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	4.0%	B
1702.50.00	-Chemically pure fructose	0.0%	A
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5.0%	B
1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702.90.10	---Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	0.0%	A
1702.90.90	---Other	5.0%	B
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:		
1703.10.00	-Cane molasses	0.0%	A
1703.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:		
1704.10.00	-Chewing gum, whether or not sugar-coated	5.0%	B
1704.90.00	-Other	5.0%	B
18	COCOA AND COCOA PREPARATIONS		
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	0.0%	A
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	0.0%	A
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:		
1803.10.00	-Not defatted	0.0%	A
1803.20.00	-Wholly or partly defatted	0.0%	A
1804.00.00	COCOA BUTTER, FAT AND OIL	0.0%	A
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	0.0%	A
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:		
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	5.0%	B
1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	5.0%	B
1806.3	-Other, in blocks, slabs or bars:		
1806.31.00	--Filled	5.0%	B
1806.32.00	--Not filled	5.0%	B
1806.90.00	-Other	5.0%	B
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1901.10.00	-Preparations for infant use, put up for retail sale	0.0%	A
1901.20.00	-Mixes and doughs for the preparation of bakers' wares of 1905	5.0%	B
1901.90.00	-Other	5.0%	B
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED:		
1902.1	-Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	--Containing eggs	5.0%	B
1902.19.00	--Other	5.0%	B
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	5.0%	B
1902.30.00	-Other pasta	5.0%	B
1902.40.00	-Couscous	0.0%	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	0.0%	A
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1904.10.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	5.0%	B
1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	---"Muesli" type preparations	5.0%	B
1904.20.90	---Other	5.0%	B
1904.30.00	-Bulgur wheat	4.0%	B
1904.90.00	-Other	4.0%	B
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:		
1905.10.00	-Crispbread	0.0%	A
1905.20.00	-Gingerbread and the like	5.0%	B
1905.3	-Sweet biscuits; waffles and wafers:		
1905.31.00	--Sweet biscuits	5.0%	B
1905.32.00	--Waffles and wafers	5.0%	B
1905.40.00	-Rusks, toasted bread and similar toasted products	5.0%	B
1905.90.00	-Other	5.0%	B
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		

HS code (HS2012)	Description	Base Rate	Staging Category
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:		
2001.10.00	-Cucumbers and gherkins	5.0%	B
2001.90	-Other:		
2001.90.10	---Onions	5.0%	B
2001.90.90	---Other	5.0%	B
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2002.10.00	-Tomatoes, whole or in pieces	5.0%	B
2002.90.00	-Other	5.0%	B
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2003.10.00	-Mushrooms of the genus Agaricus	5.0%	B
2003.20.00	-Truffles	0.0%	A
2003.90	-Other:		
2003.90.10	---Truffles	0.0%	A
2003.90.90	---Other	5.0%	B
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF 2006:		
2004.10.00	-Potatoes	5.0%	B
2004.90.00	-Other vegetables and mixtures of vegetables	5.0%	B
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF 2006:		
2005.10.00	-Homogenised vegetables	5.0%	B
2005.20.00	-Potatoes	0.0%	A
2005.40.00	-Peas (*Pisum sativum*)	5.0%	B
2005.5	-Beans (*Vigna* spp., *Phaseolus* spp.):		
2005.51.00	--Beans, shelled	0.0%	A
2005.59.00	--Other	5.0%	B
2005.60.00	-Asparagus	5.0%	B
2005.70.00	-Olives	5.0%	B
2005.80.00	-Sweet corn (*Zea mays* var. *saccharata*)	5.0%	B
2005.9	-Other vegetables and mixtures of vegetables:		
2005.91.00	--Bamboo shoots	5.0%	B
2005.99.00	--Other	5.0%	B
2006	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED):		
2006.00.10	---Vegetables, as follows: (a) beans; (b) olives; (c) sweet corn	0.0%	A
2006.00.20	---Vegetables, as follows: (a) peas (*Pisum sativum*); (b) asparagus	5.0%	B
2006.00.3	---Vegetables, NSA, and mixtures of vegetables:		
2006.00.31	----Frozen	0.0%	A
2006.00.39	----Other	5.0%	B
2006.00.90	---Other	5.0%	B
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2007.10.00	-Homogenised preparations	5.0%	B
2007.9	-Other:		
2007.91.00	--Citrus fruit	5.0%	B
2007.99.00	--Other	5.0%	B
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2008.1	-Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	--Ground-nuts	5.0%	B
2008.19.00	--Other, including mixtures	5.0%	B
2008.20.00	-Pineapples	5.0%	B
2008.30.00	-Citrus fruit	0.0%	A
2008.40.00	-Pears	5.0%	B
2008.50.00	-Apricots	5.0%	B
2008.60.00	-Cherries	5.0%	B
2008.70.00	-Peaches, including nectarines	5.0%	B
2008.80.00	-Strawberries	5.0%	B
2008.9	-Other, including mixtures other than those of 2008.19.00:		
2008.91.00	--Palm hearts	0.0%	A
2008.93.00	--Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)	5.0%	B
2008.97.00	--Mixtures	0.0%	A
2008.99.00	--Other	5.0%	B
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2009.1	-Orange juice:		
2009.11.00	--Frozen	5.0%	B
2009.12.00	--Not frozen, of a Brix value not exceeding 20	5.0%	B
2009.19.00	--Other	5.0%	B
2009.2	-Grapefruit (including pomelo) juice:		

HS code (HS2012)	Description	Base Rate	Staging Category
2009.21.00	--Of a Brix value not exceeding 20	5%, or, if lower, $0.45/kg TSS#	B
2009.29.00	--Other	5%, or, if lower, $0.45/kg TSS#	B
2009.3	-Juice of any other single citrus fruit:		
2009.31	--Of a Brix value not exceeding 20:		
2009.31.10	---Lime juice, unsweetened	0.0%	A
2009.31.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5.0%	B
2009.31.90	---Other	5%, or, if lower, $0.45/kg TSS#	B
2009.39	--Other:		
2009.39.10	---Lime juice, unsweetened	0.0%	A
2009.39.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5.0%	B
2009.39.90	---Other	5%, or, if lower, $0.45/kg TSS#	B
2009.4	-Pineapple juice:		
2009.41.00	--Of a Brix value not exceeding 20	5.0%	B
2009.49.00	--Other	5.0%	B
2009.50.00	-Tomato juice	5.0%	B
2009.6	-Grape juice (including grape must):		
2009.61.00	--Of a Brix value not exceeding 30	5.0%	B
2009.69.00	--Other	5.0%	B
2009.7	-Apple juice:		
2009.71.00	--Of a Brix value not exceeding 20	5.0%	B
2009.79.00	--Other	5.0%	B
2009.8	-Juice of any other single fruit or vegetable:		
2009.81.00	--Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*) juice	5.0%	B
2009.89.00	--Other	5.0%	B
2009.90.00	-Mixtures of juices	5.0%	B
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:		

HS code (HS2012)	Description	Base Rate	Staging Category
2101.1	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	--Extracts, essences and concentrates	0.0%	A
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	0.0%	A
2101.20.00	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	0.0%	A
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0.0%	A
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS:		
2102.10.00	-Active yeasts	0.0%	A
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	0.0%	A
2102.30.00	-Prepared baking powders	0.0%	A
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:		
2103.10.00	-Soya sauce	0.0%	A
2103.20.00	-Tomato ketchup and other tomato sauces	0.0%	A
2103.30.00	-Mustard flour and meal and prepared mustard	0.0%	A
2103.90.00	-Other	0.0%	A
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:		
2104.10.00	-Soups and broths and preparations therefor	4.0%	B
2104.20.00	-Homogenised composite food preparations	4.0%	B
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	4.0%	B
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2106.10	-Protein concentrates and textured protein substances:		
2106.10.10	---Protein concentrates	0.0%	A
2106.10.20	---Textured protein substances	5.0%	B
2106.90	-Other:		
2106.90.10	---Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein	5.0%	B
2106.90.20	---Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking	0.0%	A
2106.90.90	---Other	4.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
22	BEVERAGES, SPIRITS AND VINEGAR		
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
2201.10.00	-Mineral waters and aerated waters	0.0%	A
2201.90.00	-Other	0.0%	A
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009:		
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5.0%	B
2202.90.00	-Other	5.0%	B
2203	BEER MADE FROM MALT:		
2203.00.20	---Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2203.00.6	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 l:		
2203.00.61	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2203.00.62	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2203.00.69	----Other	0.0%	A
2203.00.7	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 l:		
2203.00.71	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2203.00.72	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2203.00.79	----Other	0.0%	A
2203.00.9	---Other		
2203.00.91	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0.0%	A
2203.00.99	----Other	0.0%	A
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009:		
2204.10	-Sparkling wine:		
2204.10.2	---In which the natural effervescence is produced solely by secondary fermentation in the bottle:		
2204.10.21	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2204.10.22	----Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.10.23	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.10.29	----Other	5.0%	B
2204.10.8	---Other:		
2204.10.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2204.10.82	----Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.10.83	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.10.89	----Other	5.0%	B
2204.2	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	--In containers holding 2 l or less:		
2204.21.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5.0%	B
2204.21.20	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.21.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.21.90	---Other	5.0%	B
2204.29	--Other:		
2204.29.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5.0%	B
2204.29.20	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.29.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.29.90	---Other	5.0%	B
2204.30	-Other grape must:		
2204.30.10	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.30.90	---Other	5.0%	B
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
2205.10	-In containers holding 2 l or less:		
2205.10.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2205.10.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5.0%	B
2205.10.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2205.10.90	---Other	5.0%	B
2205.90	-Other:		
2205.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2205.90.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5.0%	B
2205.90.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2205.90.90	---Other	5.0%	B
2206	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:		
2206.00.1	---Grape wine-based beverages: (a) that are goods of neither 2205 or 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:		
2206.00.13	----Having an alcoholic strength by volume not exceeding 10% vol	0.0%	A
2206.00.14	----Having an alcoholic strength by volume exceeding 10% vol	0.0%	A
2206.00.2	---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies: and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:		
2206.00.21	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5.0%	B
2206.00.22	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5.0%	B
2206.00.23	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5.0%	B
2206.00.24	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5.0%	B
2206.00.30	---Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (f) sake as defined in Additional Note 8 to this Chapter	0.0%	A
2206.00.4	---Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; (d) mead as defined in Additional Note 7 to this Chapter:		
2206.00.41	----Containing goods which, if imported separately, would be classified in 2207	5.0%	B
2206.00.42	----Containing goods which, if imported separately, would be classified in 2208	5.0%	B
2206.00.5	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:		
2206.00.51	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.52	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.59	----Other	5.0%	B
2206.00.6	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2208:		
2206.00.61	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.62	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.69	----Other	5.0%	B
2206.00.7	---Beer, as defined in Addititonal Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 l, NSA:		
2206.00.71	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2206.00.74	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.75	----Having an alcoholic strength by volume exceeding 3.0% but not exceeding 3.5%	0.0%	A
2206.00.78	----Other	0.0%	A
2206.00.8	---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 l, NSA:		
2206.00.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.82	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.83	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2206.00.89	----Other	0.0%	A
2206.00.9	---Other:		
2206.00.91	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.92	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0.0%	A
2206.00.99	----Other	0.0%	A
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5.0%	B
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.10	---Ethanol for use as fuel in an internal combustion engine	5.0%	B
2207.20.90	---Other	5.0%	B
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
2208.20	-Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	---Brandy made wholly from grape wine	5.0%	B
2208.20.90	---Other	5.0%	B
2208.30.00	-Whiskies	5.0%	B
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5.0%	B
2208.50.00	-Gin and Geneva	5.0%	B
2208.60.00	-Vodka	5.0%	B
2208.70.00	-Liqueurs and cordials	5.0%	B
2208.90	-Other:		
2208.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2208.90.20	---Having an alcoholic strength by volume exceeding 1.15% but not exceeding 10% vol	5.0%	B
2208.90.90	---Other	5.0%	B
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	0.0%	A
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
2301.10.00	-Flours, meals and pellets, of meat or meat offal; greaves	0.0%	A
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0.0%	A
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS:		
2302.10.00	-Of maize (corn)	0.0%	A
2302.30.00	-Of wheat	0.0%	A
2302.40.00	-Of other cereals	0.0%	A
2302.50.00	-Of leguminous plants	0.0%	A
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:		
2303.10.00	-Residues of starch manufacture and similar residues	0.0%	A
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	0.0%	A
2303.30.00	-Brewing or distilling dregs and waste	0.0%	A
2304.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0.0%	A
2305.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0.0%	A
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:		
2306.10.00	-Of cotton seeds	0.0%	A
2306.20.00	-Of linseed	0.0%	A
2306.30.00	-Of sunflower seeds	0.0%	A
2306.4	-Of rape or colza seeds:		

HS code (HS2012)	Description	Base Rate	Staging Category
2306.41.00	--Of low erucic acid rape or colza seeds	0.0%	A
2306.49.00	--Other	0.0%	A
2306.50.00	-Of coconut or copra	0.0%	A
2306.60.00	-Of palm nuts or kernels	0.0%	A
2306.90.00	-Other	0.0%	A
2307.00.00	WINE LEES; ARGOL	0.0%	A
2308.00.00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
2309.10.00	-Dog or cat food, put up for retail sale	0.0%	A
2309.90.00	-Other	0.0%	A
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
2401.10.00	-Tobacco, not stemmed/stripped	0.0%	A
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	0.0%	A
2401.30.00	-Tobacco refuse	0.0%	A
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
2402.10	-Cigars, cheroots and cigarillos, containing tobacco:		
2402.10.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.10.80	---Other	0.0%	A
2402.20	-Cigarettes containing tobacco:		
2402.20.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.20.80	---Other	0.0%	A
2402.90.00	-Other	0.0%	A
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	0.0%	A
2403.19	--Other:		
2403.19.10	---In stick form not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2403.19.90	---Other	0.0%	A
2403.9	-Other:		
2403.91.00	--"Homogenised" or "reconstituted" tobacco	0.0%	A
2403.99	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
2403.99.10	---Not containing tobacco	0.0%	A
2403.99.80	---Other	0.0%	A
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501.00.00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER	0.0%	A
2502.00.00	UNROASTED IRON PYRITES	0.0%	A
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0.0%	A
2504	NATURAL GRAPHITE:		
2504.10.00	-In powder or in flakes	0.0%	A
2504.90.00	-Other	0.0%	A
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METALBEARING SANDS OF CHAPTER 26:		
2505.10.00	-Silica sands and quartz sands	0.0%	A
2505.90.00	-Other	0.0%	A
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2506.10.00	-Quartz	0.0%	A
2506.20.00	-Quartzite	0.0%	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0.0%	A
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:		
2508.10.00	-Bentonite	0.0%	A
2508.30.00	-Fire-clay	0.0%	A
2508.40.00	-Other clays	0.0%	A
2508.50.00	-Andalusite, kyanite and sillimanite	0.0%	A
2508.60.00	-Mullite	0.0%	A
2508.70.00	-Chamotte or dinas earths	0.0%	A
2509.00.00	CHALK	5.0%	B
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:		
2510.10.00	-Unground	0.0%	A
2510.20.00	-Ground	0.0%	A
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF 2816:		

HS code (HS2012)	Description	Base Rate	Staging Category
2511.10.00	-Natural barium sulphate (barytes)	0.0%	A
2511.20.00	-Natural barium carbonate (witherite)	0.0%	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0.0%	A
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:		
2513.10.00	-Pumice stone	0.0%	A
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	0.0%	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5.0%	B
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2515.1	-Marble and travertine:		
2515.11.00	--Crude or roughly trimmed	5.0%	B
2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	0.0%	A
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2516.1	-Granite:		
2516.11.00	--Crude or roughly trimmed	0.0%	A
2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2516.20	-Sandstone:		
2516.20.10	---Crude or roughly trimmed	0.0%	A
2516.20.20	---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2516.90.00	-Other monumental or building stone	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:		
2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0.0%	A
2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00	0.0%	A
2517.30.00	-Tarred macadam	0.0%	A
2517.4	-Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517.41.00	--Of marble	0.0%	A
2517.49.00	--Other	0.0%	A
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX:		
2518.10.00	-Dolomite, not calcined or sintered	0.0%	A
2518.20.00	-Calcined or sintered dolomite	0.0%	A
2518.30.00	-Dolomite ramming mix	0.0%	A
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:		
2519.10.00	-Natural magnesium carbonate (magnesite)	0.0%	A
2519.90.00	-Other	0.0%	A
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS:		
2520.10.00	-Gypsum; anhydrite	0.0%	A
2520.20.00	-Plasters	0.0%	A
2521.00.00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825:		
2522.10.00	-Quicklime	0.0%	A
2522.20.00	-Slaked lime	0.0%	A
2522.30.00	-Hydraulic lime	0.0%	A
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS:		
2523.10.00	-Cement clinkers	0.0%	A
2523.2	-Portland cement:		
2523.21.00	--White cement, whether or not artificially coloured	0.0%	A
2523.29.00	--Other	0.0%	A
2523.30.00	-Aluminous cement	5.0%	B
2523.90.00	-Other hydraulic cements	5.0%	B
2524	ASBESTOS:		
2524.10.00	-Crocidolite	0.0%	A
2524.90.00	-Other	0.0%	A
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE:		
2525.10.00	-Crude mica and mica rifted into sheets or splittings	5.0%	B
2525.20.00	-Mica powder	0.0%	A
2525.30.00	-Mica waste	0.0%	A
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:		
2526.10.00	-Not crushed, not powdered	5.0%	B
2526.20.00	-Crushed or powdered	5.0%	B
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight	0.0%	A
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:		
2529.10.00	-Feldspar	0.0%	A
2529.2	-Fluorspar:		
2529.21.00	--Containing by weight 97% or less of calcium fluoride	0.0%	A
2529.22.00	--Containing by weight more than 97% of calcium fluoride	0.0%	A
2529.30.00	-Leucite; nepheline and nepheline syenite	0.0%	A
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	0.0%	A
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	0.0%	A
2530.90.00	-Other	0.0%	A
26	ORES, SLAG AND ASH		
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES:		
2601.1	-Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	--Non-agglomerated	0.0%	A
2601.12.00	--Agglomerated	0.0%	A
2601.20.00	-Roasted iron pyrites	0.0%	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	0.0%	A
2603.00.00	COPPER ORES AND CONCENTRATES	0.0%	A
2604.00.00	NICKEL ORES AND CONCENTRATES	0.0%	A
2605.00.00	COBALT ORES AND CONCENTRATES	0.0%	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0.0%	A
2607.00.00	LEAD ORES AND CONCENTRATES	0.0%	A
2608.00.00	ZINC ORES AND CONCENTRATES	0.0%	A
2609.00.00	TIN ORES AND CONCENTRATES	0.0%	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0.0%	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0.0%	A
2612	URANIUM OR THORIUM ORES AND CONCENTRATES:		
2612.10.00	-Uranium ores and concentrates	0.0%	A
2612.20.00	-Thorium ores and concentrates	0.0%	A
2613	MOLYBDENUM ORES AND CONCENTRATES:		
2613.10.00	-Roasted	0.0%	A
2613.90.00	-Other	0.0%	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	0.0%	A
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:		
2615.10.00	-Zirconium ores and concentrates	0.0%	A
2615.90.00	-Other	0.0%	A
2616	PRECIOUS METAL ORES AND CONCENTRATES:		
2616.10.00	-Silver ores and concentrates	0.0%	A
2616.90.00	-Other	0.0%	A
2617	OTHER ORES AND CONCENTRATES:		
2617.10.00	-Antimony ores and concentrates	0.0%	A
2617.90.00	-Other	0.0%	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0.0%	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS:		
2620.1	-Containing mainly zinc:		
2620.11.00	--Hard zinc spelter	0.0%	A
2620.19.00	--Other	0.0%	A
2620.2	-Containing mainly lead:		
2620.21.00	--Leaded gasoline sludges and leaded anti-knock compound sludges	0.0%	A
2620.29.00	--Other	0.0%	A
2620.30.00	-Containing mainly copper	0.0%	A
2620.40.00	-Containing mainly aluminium	0.0%	A
2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0.0%	A
2620.9	-Other:		
2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	0.0%	A
2620.99.00	--Other	0.0%	A
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:		
2621.10.00	-Ash and residues from the incineration of municipal waste	0.0%	A
2621.90.00	-Other	0.0%	A
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:		
2701.1	-Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	--Anthracite	0.0%	A
2701.12.00	--Bituminous coal	0.0%	A
2701.19.00	--Other coal	0.0%	A
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	0.0%	A
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:		
2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	0.0%	A
2702.20.00	-Agglomerated lignite	0.0%	A
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0.0%	A
2704.00.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5.0%	B
2706.00.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0.0%	A
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:		
2707.10.00	-Benzol (benzene)	0.0%	A
2707.20.00	-Toluol (toluene)	0.0%	A
2707.30.00	-Xylol (xylenes)	0.0%	A
2707.40.00	-Naphthalene	0.0%	A
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D86 method	0.0%	A
2707.9	-Other:		
2707.91.00	--Creosote oils	0.0%	A
2707.99	--Other:		
2707.99.10	---Phenols	5.0%	B
2707.99.90	---Other	0.0%	A
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:		
2708.10.00	-Pitch	0.0%	A
2708.20.00	-Pitch coke	0.0%	A
2709	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:		
2709.00.10	---For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the *Excise Act 1901*	0.0%	A
2709.00.90	---Other	0.0%	A
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS:		

HS code (HS2012)	Description	Base Rate	Staging Category
2710.1	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
2710.12	--Light oils and preparations:		
2710.12.6	---Gasoline:		
2710.12.61	----For use as fuel in aircraft	0.0%	A
2710.12.62	----Blends of gasoline and ethanol	0.0%	A
2710.12.69	----Other	0.0%	A
2710.12.70	---Other refined or partly refined petroleum products; mineral turpentine	0.0%	A
2710.12.90	---Other	0.0%	A
2710.19	--Other:		
2710.19.1	---Crudes, topped or enriched:		
2710.19.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	0.0%	A
2710.19.16	----Other	0.0%	A
2710.19.2	---Diesel, other than goods of 2710.20.00:		
2710.19.22	----Blends of diesel and ethanol	0.0%	A
2710.19.28	----Other	0.0%	A
2710.19.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.19.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.19.51	----Heating oil	0.0%	A
2710.19.52	----Kerosene, other than goods of 2710.19.40	0.0%	A
2710.19.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.19.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.19.9	---Other:		
2710.19.91	----Petroleum based oils, other than grease of 2710.19.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.19.92	----Petroleum based greases	0.0%	A
2710.19.99	----Other	0.0%	A
2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	0.0%	A
2710.9	-Waste oils:		
2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):		
2710.91.1	---Crudes, topped or enriched:		
2710.91.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	0.0%	A
2710.91.16	----Other	0.0%	A
2710.91.2	---Diesel, other than blends of 2710.91.80:		
2710.91.22	----Blends of diesel and ethanol	0.0%	A
2710.91.28	----Other	0.0%	A
2710.91.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.91.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.91.51	----Heating oil	0.0%	A
2710.91.52	----Kerosene, other than goods of 2710.91.40	0.0%	A
2710.91.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.91.6	---Gasoline:		
2710.91.61	----For use as fuel in aircraft	0.0%	A
2710.91.62	----Blends of gasoline and ethanol	0.0%	A
2710.91.69	----Other	0.0%	A
2710.91.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.91.80	---Blends of biodiesel and other substances	0.0%	A
2710.91.9	---Other:		
2710.91.91	----Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant based oils; (b) prepared lubricant additives containing carrier oils: (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.91.92	----Petroleum based greases	0.0%	A
2710.91.99	----Other	0.0%	A
2710.99	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
2710.99.1	---Crudes, topped or enriched:		
2710.99.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	0.0%	A
2710.99.16	----Other	0.0%	A
2710.99.2	---Diesel, other than blends of 2710.99.80:		
2710.99.22	----Blends of diesel and ethanol	0.0%	A
2710.99.28	----Other	0.0%	A
2710.99.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.99.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.99.51	----Heating oil	0.0%	A
2710.99.52	----Kerosene, other than goods of 2710.99.40	0.0%	A
2710.99.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.99.6	---Gasoline:		
2710.99.61	----For use as fuel in aircraft	0.0%	A
2710.99.62	----Blends of gasoline and ethanol	0.0%	A
2710.99.69	----Other	0.0%	A
2710.99.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.99.80	---Blends of biodiesel and other substances	0.0%	A
2710.99.9	---Other:		
2710.99.91	----Petroleum based oils, other than grease of 2710.99.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.99.92	----Petroleum based greases	0.0%	A
2710.99.99	----Other	0.0%	A
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:		
2711.1	-Liquefied:		
2711.11.00	--Natural gas	0.0%	A
2711.12	--Propane:		
2711.12.10	---LPG as defined in Additional Note 2 to this Chapter	0.0%	A
2711.12.90	---Other	0.0%	A
2711.13	--Butanes:		
2711.13.10	---LPG as defined in Additional Note 2 to this Chapter	0.0%	A
2711.13.90	---Other	0.0%	A
2711.14.00	--Ethylene, propylene, butylene and butadiene	0.0%	A
2711.19.00	--Other	0.0%	A
2711.2	-In gaseous state:		
2711.21	--Natural gas:		
2711.21.10	---CNG as defined in Additional Note 5 to this Chapter	0.0%	A
2711.21.90	---Other	0.0%	A
2711.29.00	--Other	0.0%	A
2712	PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:		
2712.10.00	-Petroleum jelly	0.0%	A
2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	0.0%	A
2712.90.00	-Other	0.0%	A
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
2713.1	-Petroleum coke:		
2713.11.00	--Not calcined	0.0%	A
2713.12.00	--Calcined	0.0%	A
2713.20.00	-Petroleum bitumen	0.0%	A
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	0.0%	A
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:		
2714.10.00	-Bituminous or oil shale and tar sands	0.0%	A
2714.90.00	-Other	0.0%	A
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5.0%	B
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:		
2801.10.00	-Chlorine	0.0%	A
2801.20.00	-Iodine	0.0%	A
2801.30.00	-Fluorine; bromine	0.0%	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0.0%	A
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS:		
2804.10.00	-Hydrogen	0.0%	A
2804.2	-Rare gases:		
2804.21.00	--Argon	0.0%	A
2804.29.00	--Other	0.0%	A
2804.30.00	-Nitrogen	0.0%	A
2804.40.00	-Oxygen	0.0%	A
2804.50.00	-Boron; tellurium	0.0%	A
2804.6	-Silicon:		
2804.61.00	--Containing by weight not less than 99.99% of silicon	0.0%	A
2804.69.00	--Other	0.0%	A
2804.70.00	-Phosphorus	0.0%	A
2804.80.00	-Arsenic	0.0%	A
2804.90.00	-Selenium	0.0%	A
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:		
2805.1	-Alkali or alkaline-earth metals:		
2805.11.00	--Sodium	0.0%	A
2805.12.00	--Calcium	0.0%	A
2805.19.00	--Other	0.0%	A
2805.30.00	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0.0%	A
2805.40.00	-Mercury	0.0%	A
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:		
2806.10.00	-Hydrogen chloride (hydrochloric acid)	0.0%	A
2806.20.00	-Chlorosulphuric acid	0.0%	A
2807.00.00	SULPHURIC ACID; OLEUM	0.0%	A
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0.0%	A
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2809.10.00	-Diphosphorus pentaoxide	0.0%	A
2809.20	-Phosphoric acid and polyphosphoric acids:		
2809.20.10	---Phosphoric acid, containing by weight: (a) 0.45%, or more, in a combined amount, of iron, aluminium and magnesium; and (b) 0.5%, or more, of sulphuric acid, based on an acid containing by weight, 75% orthophosphoric acid	0.0%	A
2809.20.90	---Other	5.0%	B
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0.0%	A
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:		

HS code (HS2012)	Description	Base Rate	Staging Category
2811.1	-Other inorganic acids:		
2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	0.0%	A
2811.19.00	--Other	0.0%	A
2811.2	-Other inorganic oxygen compounds of non-metals:		
2811.21.00	--Carbon dioxide	0.0%	A
2811.22.00	--Silicon dioxide	0.0%	A
2811.29.00	--Other	0.0%	A
2812	HALIDES AND HALIDE OXIDES OF NON-METALS:		
2812.10.00	-Chlorides and chloride oxides	0.0%	A
2812.90.00	-Other	0.0%	A
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:		
2813.10.00	-Carbon disulphide	0.0%	A
2813.90.00	-Other	0.0%	A
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:		
2814.10.00	-Anhydrous ammonia	0.0%	A
2814.20.00	-Ammonia in aqueous solution	0.0%	A
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
2815.1	-Sodium hydroxide (caustic soda):		
2815.11.00	--Solid	0.0%	A
2815.12.00	--In aqueous solution (soda lye or liquid soda)	0.0%	A
2815.20.00	-Potassium hydroxide (caustic potash)	0.0%	A
2815.30.00	-Peroxides of sodium or potassium	0.0%	A
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:		
2816.10.00	-Hydroxide and peroxide of magnesium	0.0%	A
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	0.0%	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0.0%	A
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:		
2818.10	-Artificial corundum, whether or not chemically defined:		
2818.10.10	---Chemically defined	0.0%	A
2818.10.90	---Other	5.0%	B
2818.20.00	-Aluminium oxide, other than artificial corundum	0.0%	A
2818.30.00	-Aluminium hydroxide	0.0%	A
2819	CHROMIUM OXIDES AND HYDROXIDES:		
2819.10.00	-Chromium trioxide	0.0%	A
2819.90.00	-Other	0.0%	A
2820	MANGANESE OXIDES:		
2820.10.00	-Manganese dioxide	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2820.90.00	-Other	0.0%	A
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3:		
2821.10.00	-Iron oxides and hydroxides	0.0%	A
2821.20.00	-Earth colours	0.0%	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0.0%	A
2823.00.00	TITANIUM OXIDES	0.0%	A
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:		
2824.10.00	-Lead monoxide (litharge, massicot)	0.0%	A
2824.90.00	-Other	0.0%	A
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:		
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	0.0%	A
2825.20.00	-Lithium oxide and hydroxide	0.0%	A
2825.30.00	-Vanadium oxides and hydroxides	0.0%	A
2825.40.00	-Nickel oxides and hydroxides	0.0%	A
2825.50.00	-Copper oxides and hydroxides	0.0%	A
2825.60.00	-Germanium oxides and zirconium dioxide	0.0%	A
2825.70.00	-Molybdenum oxides and hydroxides	0.0%	A
2825.80.00	-Antimony oxides	0.0%	A
2825.90.00	-Other	0.0%	A
2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:		
2826.1	-Fluorides:		
2826.12.00	--Of aluminium	0.0%	A
2826.19.00	--Other	0.0%	A
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	0.0%	A
2826.90.00	-Other	0.0%	A
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:		
2827.10.00	-Ammonium chloride	0.0%	A
2827.20.00	-Calcium chloride	0.0%	A
2827.3	-Other chlorides:		
2827.31.00	--Of magnesium	0.0%	A
2827.32.00	--Of aluminium	0.0%	A
2827.35.00	--Of nickel	0.0%	A
2827.39.00	--Other	0.0%	A
2827.4	-Chloride oxides and chloride hydroxides:		
2827.41.00	--Of copper	0.0%	A
2827.49.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2827.5	-Bromides and bromide oxides:		
2827.51.00	--Bromides of sodium or of potassium	0.0%	A
2827.59.00	--Other	0.0%	A
2827.60.00	-Iodides and iodide oxides	0.0%	A
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	0.0%	A
2828.90.00	-Other	0.0%	A
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:		
2829.1	-Chlorates:		
2829.11.00	--Of sodium	0.0%	A
2829.19.00	--Other	0.0%	A
2829.90.00	-Other	0.0%	A
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2830.10.00	-Sodium sulphides	0.0%	A
2830.90.00	-Other	0.0%	A
2831	DITHIONITES AND SULPHOXYLATES:		
2831.10.00	-Of sodium	0.0%	A
2831.90.00	-Other	0.0%	A
2832	SULPHITES; THIOSULPHATES:		
2832.10.00	-Sodium sulphites	0.0%	A
2832.20.00	-Other sulphites	0.0%	A
2832.30.00	-Thiosulphates	0.0%	A
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):		
2833.1	-Sodium sulphates:		
2833.11.00	--Disodium sulphate	5.0%	B
2833.19.00	--Other	0.0%	A
2833.2	-Other sulphates:		
2833.21.00	--Of magnesium	5.0%	B
2833.22.00	--Of aluminium	5.0%	B
2833.24.00	--Of nickel	0.0%	A
2833.25.00	--Of copper	5.0%	B
2833.27.00	--Of barium	0.0%	A
2833.29	--Other:		
2833.29.10	---Of zinc	5.0%	B
2833.29.90	---Other	0.0%	A
2833.30.00	-Alums	0.0%	A
2833.40.00	-Peroxosulphates (persulphates)	0.0%	A
2834	NITRITES; NITRATES:		
2834.10.00	-Nitrites	0.0%	A
2834.2	-Nitrates:		

HS code (HS2012)	Description	Base Rate	Staging Category
2834.21.00	--Of potassium	0.0%	A
2834.29.00	--Other	0.0%	A
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:		
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	0.0%	A
2835.2	-Phosphates:		
2835.22.00	--Of mono- or disodium	5.0%	B
2835.24.00	--Of potassium	0.0%	A
2835.25.00	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	0.0%	A
2835.26.00	--Other phosphates of calcium	5.0%	B
2835.29.00	--Other	0.0%	A
2835.3	-Polyphosphates:		
2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	5.0%	B
2835.39	--Other:		
2835.39.10	---Of sodium, including pyrophosphates and metaphosphates	5.0%	B
2835.39.90	---Other	0.0%	A
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
2836.20.00	-Disodium carbonate	5.0%	B
2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	0.0%	A
2836.40.00	-Potassium carbonates	0.0%	A
2836.50.00	-Calcium carbonate	0.0%	A
2836.60.00	-Barium carbonate	0.0%	A
2836.9	-Other:		
2836.91.00	--Lithium carbonates	0.0%	A
2836.92.00	--Strontium carbonate	0.0%	A
2836.99.00	--Other	0.0%	A
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:		
2837.1	-Cyanides and cyanide oxides:		
2837.11.00	--Of sodium	0.0%	A
2837.19.00	--Other	0.0%	A
2837.20.00	-Complex cyanides	0.0%	A
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES:		
2839.1	-Of sodium:		
2839.11.00	--Sodium metasilicates	0.0%	A
2839.19.00	--Other	0.0%	A
2839.90.00	-Other	0.0%	A
2840	BORATES; PEROXOBORATES (PERBORATES):		
2840.1	-Disodium tetraborate (refined borax):		
2840.11.00	--Anhydrous	0.0%	A
2840.19.00	--Other	0.0%	A
2840.20.00	-Other borates	0.0%	A
2840.30.00	-Peroxoborates (perborates)	5.0%	B
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:		
2841.30.00	-Sodium dichromate	0.0%	A
2841.50	-Other chromates and dichromates; peroxochromates:		
2841.50.20	---Goods, as follows: (a) chromates of zinc or of lead; (b) potassium dichromate	0.0%	A
2841.50.90	---Other	5.0%	B
2841.6	-Manganites, manganates and permanganates:		
2841.61.00	--Potassium permanganate	0.0%	A
2841.69.00	--Other	0.0%	A
2841.70.00	-Molybdates	0.0%	A
2841.80.00	-Tungstates (wolframates)	0.0%	A
2841.90	-Other:		
2841.90.10	---Aluminates	5.0%	B
2841.90.90	---Other	0.0%	A
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:		
2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined:		
2842.10.10	---Aluminosilicates, not chemically defined	5.0%	B
2842.10.90	---Other	0.0%	A
2842.90.00	-Other	0.0%	A
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS:		
2843.10.00	-Colloidal precious metals	0.0%	A
2843.2	-Silver compounds:		
2843.21.00	--Silver nitrate	0.0%	A
2843.29.00	--Other	0.0%	A
2843.30.00	-Gold compounds	0.0%	A
2843.90.00	-Other compounds; amalgams	0.0%	A
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:		
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0.0%	A
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	0.0%	A
2844.40.00	-Radioactive elements and isotopes and compounds other than those of 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0.0%	A
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0.0%	A
2845	ISOTOPES OTHER THAN THOSE OF 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:		
2845.10.00	-Heavy water (deuterium oxide)	0.0%	A
2845.90.00	-Other	0.0%	A
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:		
2846.10.00	-Cerium compounds	0.0%	A
2846.90.00	-Other	0.0%	A
2847.00.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	5.0%	B
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0.0%	A
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2849.10.00	-Of calcium	0.0%	A
2849.20.00	-Of silicon	0.0%	A
2849.90.00	-Other	0.0%	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849	0.0%	A
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:		
2852.10	-Chemically defined:		
2852.10.10	---Compounds of mercury, as follows: (a) aluminates; (b) chromates, dichromates or peroxochromates; (c) goods of 2931.00.10; (d) goods of 2937.50.10; (e) peroxoborates (perborates); (f) salts of the carboxylic acids of 2915.70.00, 2915.90.00, 2916.15.00, 2916.19.10 or 2918.9; (g) salts and derivatives of the carboxylic acids of 2917.3, but not including salts of terephthalic acid; (h) toluidine derivatives containing fluoro, nitro or propyl groups; (ij) unmixed products for photographic uses, put up in measures portions or put up for retail sale in a form ready for use	5.0%	B
2852.10.20	---Compounds of mercury, as follows: (a) salts and derivatives of acyclic monoamines of 2921.1; (b) salts of acetic acid; (c) salts of triethanolamine	5.0%	B
2852.10.90	---Other	0.0%	A
2852.90	-Other:		
2852.90.10	---Compounds of mercury, as follows: (a) polysulphides; (b) polyphosphates; (c) phosphides; (d) carbides; (e) hydrides; (f) azides; (g) nitrides; (h) silicides; (ij) borides; (k) salts of nucleic acids; (l) water insoluble salts of naphthenic acids; (m) tannates and other tannin derivatives; (n) caseinates and other casein derivatives; (o) albuminates and other albumin derivatives; (p) peptonates, peptone derivatives and other protein substances	0.0%	A
2852.90.90	---Other, including aluminosilicates	5.0%	B
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0.0%	A
29	ORGANIC CHEMICALS		
2901	ACYCLIC HYDROCARBONS:		
2901.10.00	-Saturated	0.0%	A
2901.2	-Unsaturated:		
2901.21.00	--Ethylene	0.0%	A
2901.22.00	--Propene (propylene)	0.0%	A
2901.23.00	--Butene (butylene) and isomers thereof	0.0%	A
2901.24.00	--Buta-1,3-diene and isoprene	0.0%	A
2901.29.00	--Other	0.0%	A
2902	CYCLIC HYDROCARBONS:		
2902.1	-Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	--Cyclohexane	0.0%	A
2902.19.00	--Other	0.0%	A
2902.20.00	-Benzene	0.0%	A
2902.30.00	-Toluene	0.0%	A
2902.4	-Xylenes:		
2902.41.00	--o-Xylene	0.0%	A
2902.42.00	--m-Xylene	0.0%	A
2902.43.00	--p-Xylene	0.0%	A
2902.44.00	--Mixed xylene isomers	0.0%	A
2902.50.00	-Styrene	5.0%	B
2902.60.00	-Ethylbenzene	0.0%	A
2902.70.00	-Cumene	0.0%	A
2902.90.00	-Other	0.0%	A
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
2903.1	-Saturated chlorinated derivatives of acyclic hydrocarbons:		

HS code (HS2012)	Description	Base Rate	Staging Category
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0.0%	A
2903.12.00	--Dichloromethane (methylene chloride)	0.0%	A
2903.13.00	--Chloroform (trichloromethane)	0.0%	A
2903.14.00	--Carbon tetrachloride	0.0%	A
2903.15.00	--Ethylene dichloride (ISO) (1,2-dichloroethane)	0.0%	A
2903.19.00	--Other	0.0%	A
2903.2	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	--Vinyl chloride (chloroethylene)	0.0%	A
2903.22.00	--Trichloroethylene	0.0%	A
2903.23.00	--Tetrachloroethylene (perchloroethylene)	0.0%	A
2903.29.00	--Other	0.0%	A
2903.3	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	--Ethylene dibromide (ISO) (1,2-dibromoethane)	0.0%	A
2903.39.00	--Other	0.0%	A
2903.7	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71.00	--Chlorodifluoromethane	5.0%	B
2903.72.00	--Dichlorotrifluoroethanes	5.0%	B
2903.73.00	--Dichlorofluoroethanes	5.0%	B
2903.74.00	--Chlorodifluoroethanes	5.0%	B
2903.75.00	--Dichloropentafluoropropanes	5.0%	B
2903.76.00	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0.0%	A
2903.77.00	--Other, perhalogenated only with fluorine and chlorine	0.0%	A
2903.78.00	--Other perhalogenated derivatives	0.0%	A
2903.79	--Other:		
2903.79.10	---Other chlorofluorinated derivatives	5.0%	B
2903.79.90	---Other	0.0%	A
2903.8	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81.00	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	0.0%	A
2903.82.00	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0.0%	A
2903.89.00	--Other	0.0%	A
2903.9	-Halogenated derivatives of aromatic hydrocarbons:		
2903.91.00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.0%	B
2903.92.00	--Hexachlorobenzene (ISO) and DDT (ISO) (clofentane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0.0%	A
2903.99.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:		
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	0.0%	A
2904.20.00	-Derivatives containing only nitro or only nitroso groups	0.0%	A
2904.90.00	-Other	0.0%	A
2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2905.1	-Saturated monohydric alcohols:		
2905.11.00	--Methanol (methyl alcohol)	0.0%	A
2905.12.00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0.0%	A
2905.13.00	--Butan-1-ol (n-butyl alcohol)	5.0%	B
2905.14.00	--Other butanols	0.0%	A
2905.16.00	--Octanol (octyl alcohol) and isomers thereof	5.0%	B
2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0.0%	A
2905.19	--Other:		
2905.19.10	---Goods, as follows: (a) 4-methylpentan-2-ol; (b) primary alcohols containing not less than 6 carbon atoms	5.0%	B
2905.19.90	---Other	0.0%	A
2905.2	-Unsaturated monohydric alcohols:		
2905.22.00	--Acyclic terpene alcohols	0.0%	A
2905.29.00	--Other	0.0%	A
2905.3	-Diols:		
2905.31.00	--Ethylene glycol (ethanediol)	5.0%	B
2905.32.00	--Propylene glycol (propane-1,2-diol)	5.0%	B
2905.39.00	--Other	0.0%	A
2905.4	-Other polyhydric alcohols:		
2905.41.00	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0.0%	A
2905.42.00	--Pentaerythritol	0.0%	A
2905.43.00	--Mannitol	0.0%	A
2905.44.00	--D-glucitol (sorbitol)	5.0%	B
2905.45.00	--Glycerol	5.0%	B
2905.49.00	--Other	0.0%	A
2905.5	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	--Ethchlorvynol (INN)	0.0%	A
2905.59.00	--Other	0.0%	A
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2906.1	-Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	--Menthol	0.0%	A
2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2906.13.00	--Sterols and inositols	0.0%	A
2906.19.00	--Other	0.0%	A
2906.2	-Aromatic:		
2906.21.00	--Benzyl alcohol	0.0%	A
2906.29.00	--Other	0.0%	A
2907	PHENOLS; PHENOL-ALCOHOLS:		
2907.1	-Monophenols:		
2907.11.00	--Phenol (hydroxybenzene) and its salt	5.0%	B
2907.12.00	--Cresols and their salts	0.0%	A
2907.13.00	--Octylphenol, nonylphenol and their isomers; salts thereof	0.0%	A
2907.15.00	--Naphthols and their salts	0.0%	A
2907.19.00	--Other	0.0%	A
2907.2	-Polyphenols; phenol-alcohols:		
2907.21.00	--Resorcinol and its salts	0.0%	A
2907.22.00	--Hydroquinone (quinol) and its salts	0.0%	A
2907.23.00	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0.0%	A
2907.29.00	--Other	0.0%	A
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:		
2908.1	-Derivatives containing only halogen substituents and their salts:		
2908.11.00	--Pentachlorophenol (ISO)	0.0%	A
2908.19.00	--Other	0.0%	A
2908.9	-Other:		
2908.91.00	--Dinoseb (ISO) and its salts	0.0%	A
2908.92.00	--4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0.0%	A
2908.99.00	--Other	0.0%	A
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2909.1	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	--Diethyl ether	0.0%	A
2909.19.00	--Other	0.0%	A
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2909.4	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	--2,2'-Oxydiethanol (diethylene glycol, digol)	5.0%	B
2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	5.0%	B
2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol	5.0%	B
2909.49.00	--Other	5.0%	B
2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.50.10	---Ethylene oxide derivatives	5.0%	B
2909.50.90	---Other	0.0%	A
2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.60.10	---Goods, as follows: (a) ethylene oxide derivatives; (b) di-t-butyl peroxide; (c) ethyl methyl ketone peroxide; (d) t-butyl hydroperoxide	5.0%	B
2909.60.90	---Other	0.0%	A
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2910.10.00	-Oxirane (ethylene oxide)	0.0%	A
2910.20.00	-Methyloxirane (propylene oxide)	0.0%	A
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	0.0%	A
2910.40.00	-Dieldrin (ISO, INN)	0.0%	A
2910.90.00	-Other	0.0%	A
2911.00.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0.0%	A
2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:		
2912.1	-Acyclic aldehydes without other oxygen function:		
2912.11.00	--Methanal (formaldehyde)	5.0%	B
2912.12.00	--Ethanal (acetaldehyde)	5.0%	B
2912.19.00	--Other	0.0%	A
2912.2	-Cyclic aldehydes without other oxygen function:		
2912.21.00	--Benzaldehyde	0.0%	A
2912.29.00	--Other	0.0%	A
2912.4	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0.0%	A
2912.42.00	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0.0%	A
2912.49.00	--Other	0.0%	A
2912.50.00	-Cyclic polymers of aldehydes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2912.60.00	-Paraformaldehyde	5.0%	B
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF 2912	0.0%	A
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2914.1	-Acyclic ketones without other oxygen function:		
2914.11.00	--Acetone	5.0%	B
2914.12.00	--Butanone (methyl ethyl ketone)	0.0%	A
2914.13.00	--4-Methylpentan-2-one (methyl isobutyl ketone)	0.0%	A
2914.19.00	--Other	0.0%	A
2914.2	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22.00	--Cyclohexanone and methylcyclohexanones	0.0%	A
2914.23.00	--Ionones and methylionones	0.0%	A
2914.29.00	--Other	0.0%	A
2914.3	-Aromatic ketones without other oxygen function:		
2914.31.00	--Phenylacetone (phenylpropan-2-one)	0.0%	A
2914.39.00	--Other	0.0%	A
2914.40	-Ketone-alcohols and ketone-aldehydes:		
2914.40.10	---4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5.0%	B
2914.40.90	---Other	0.0%	A
2914.50.00	-Ketone-phenols and ketones with other oxygen function	0.0%	A
2914.6	-Quinones:		
2914.61.00	--Anthraquinone	0.0%	A
2914.69.00	--Other	0.0%	A
2914.70.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2915.1	-Formic acid, its salts and esters:		
2915.11.00	--Formic acid	0.0%	A
2915.12.00	--Salts of formic acid	0.0%	A
2915.13.00	--Esters of formic acid	5.0%	B
2915.2	-Acetic acid and its salts; acetic anhydride:		
2915.21.00	--Acetic acid	5.0%	B
2915.24.00	--Acetic anhydride	5.0%	B
2915.29.00	--Other	5.0%	B
2915.3	-Esters of acetic acid:		
2915.31.00	--Ethyl acetate	5.0%	B
2915.32.00	--Vinyl acetate	5.0%	B
2915.33.00	--n-Butylacetate	5.0%	B
2915.36.00	--Dinoseb (ISO) acetate	5.0%	B
2915.39	--Other:		
2915.39.10	---Glycerol triacetate	0.0%	A
2915.39.20	---2-Ethoxyethyl acetate	5.0%	B
2915.39.90	---Other	5.0%	B
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	0.0%	A
2915.50.00	-Propionic acid, its salts and esters	0.0%	A
2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	0.0%	A
2915.70.00	-Palmitic acid, stearic acid, their salts and esters	5.0%	B
2915.90.00	-Other	5.0%	B
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2916.1	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	--Acrylic acid and its salts	0.0%	A
2916.12.00	--Esters of acrylic acid	0.0%	A
2916.13.00	--Methacrylic acid and its salts	0.0%	A
2916.14.00	--Esters of methacrylic acid	0.0%	A
2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	5.0%	B
2916.16.00	--Binapacryl (ISO)	0.0%	A
2916.19	--Other:		
2916.19.10	---Acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters	5.0%	B
2916.19.90	---Other	0.0%	A
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2916.3	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	--Benzoic acid, its salts and esters	0.0%	A
2916.32.00	--Benzoyl peroxide and benzoyl chloride	0.0%	A
2916.34.00	--Phenylacetic acid and its salts	0.0%	A
2916.39.00	--Other	0.0%	A
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2917.1	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	--Oxalic acid, its salts and esters	0.0%	A
2917.12.00	--Adipic acid, its salts and esters	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	0.0%	A
2917.14.00	--Maleic anhydride	0.0%	A
2917.19.00	--Other	0.0%	A
2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2917.3	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	--Dioctyl orthophthalates	5.0%	B
2917.33.00	--Dinonyl or didecyl orthophthalates	5.0%	B
2917.34.00	--Other esters of orthophthalic acid	0.0%	A
2917.35.00	--Phthalic anhydride	5.0%	B
2917.36.00	--Terephthalic acid and its salts	0.0%	A
2917.37.00	--Dimethyl terephthalate	0.0%	A
2917.39.00	--Other	5.0%	B
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2918.1	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11.00	--Lactic acid, its salts and esters	0.0%	A
2918.12.00	--Tartaric acid	0.0%	A
2918.13.00	--Salts and esters of tartaric acid	0.0%	A
2918.14.00	--Citric acid	0.0%	A
2918.15.00	--Salts and esters of citric acid	0.0%	A
2918.16.00	--Gluconic acid, its salts and esters	0.0%	A
2918.18.00	--Chlorobenzilate (ISO)	0.0%	A
2918.19.00	--Other	0.0%	A
2918.2	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	--Salicylic acid and its salts	0.0%	A
2918.22.00	--O-Acetylsalicylic acid, its salts and esters	0.0%	A
2918.23.00	--Other esters of salicylic acid and their salts	0.0%	A
2918.29.00	--Other	0.0%	A
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2918.9	-Other:		
2918.91.00	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5.0%	B
2918.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2919.10.00	-Tris(2,3-dibromopropyl) phosphate	0.0%	A
2919.90.00	-Other	0.0%	A
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2920.1	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0.0%	A
2920.19.00	--Other	0.0%	A
2920.90.00	-Other	0.0%	A
2921	AMINE-FUNCTION COMPOUNDS:		
2921.1	-Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	--Methylamine, di- or trimethylamine and their salts	5.0%	B
2921.19.00	--Other	5.0%	B
2921.2	-Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	--Ethylenediamine and its salts	0.0%	A
2921.22.00	--Hexamethylenediamine and its salts	0.0%	A
2921.29.00	--Other	0.0%	A
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0.0%	A
2921.4	-Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	--Aniline and its salts	0.0%	A
2921.42.00	--Aniline derivatives and their salts	0.0%	A
2921.43	--Toluidines and their derivatives; salts thereof:		
2921.43.10	---Toluidine derivatives containing fluoro, nitro and propyl groups	5.0%	B
2921.43.90	---Other	0.0%	A
2921.44.00	--Diphenylamine and its derivatives; salts thereof	0.0%	A
2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0.0%	A
2921.46.00	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0.0%	A
2921.49.00	--Other	0.0%	A
2921.5	-Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2921.59.00	--Other	0.0%	A
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS:		
2922.1	-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	--Monoethanolamine and its salts	0.0%	A
2922.12.00	--Diethanolamine and its salts	0.0%	A
2922.13.00	--Triethanolamine and its salts	5.0%	B
2922.14.00	--Dextropropoxyphene (INN) and its salts	0.0%	A
2922.19.00	--Other	0.0%	A
2922.2	-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	0.0%	A
2922.29.00	--Other	0.0%	A
2922.3	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	-Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0.0%	A
2922.39.00	--Other	0.0%	A
2922.4	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41.00	--Lysine and its esters; salts thereof	0.0%	A
2922.42.00	--Glutamic acid and its salts	0.0%	A
2922.43.00	--Anthranilic acid and its salts	0.0%	A
2922.44.00	--Tilidine (INN) and its salts	0.0%	A
2922.49.00	--Other	0.0%	A
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0.0%	A
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2923.10.00	-Choline and its salts	0.0%	A
2923.20.00	-Lecithins and other phosphoaminolipids	0.0%	A
2923.90.00	-Other	0.0%	A
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:		
2924.1	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	--Meprobamate (INN)	0.0%	A
2924.12.00	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0.0%	A
2924.19.00	--Other	0.0%	A
2924.2	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	--Ureines and their derivatives; salts thereof	0.0%	A
2924.23.00	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0.0%	A
2924.24.00	--Ethinamate (INN)	0.0%	A
2924.29.00	--Other	0.0%	A
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS:		
2925.1	-Imides and their derivatives; salts thereof:		
2925.11.00	--Saccharin and its salts	0.0%	A
2925.12.00	--Glutethimide (INN)	0.0%	A
2925.19.00	--Other	0.0%	A
2925.2	-Imines and their derivatives; salts thereof:		
2925.21.00	--Chlordimeform (ISO)	0.0%	A
2925.29.00	--Other	0.0%	A
2926	NITRILE-FUNCTION COMPOUNDS:		
2926.10.00	-Acrylonitrile	0.0%	A
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	0.0%	A
2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0.0%	A
2926.90.00	-Other	0.0%	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0.0%	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0.0%	A
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION:		
2929.10.00	-Isocyanates	0.0%	A
2929.90.00	-Other	0.0%	A
2930	ORGANO-SULPHUR COMPOUNDS:		
2930.20.00	-Thiocarbamates and dithiocarbamates	0.0%	A
2930.30.00	-Thiuram mono-, di- or tetrasulphides	0.0%	A
2930.40.00	-Methionine	0.0%	A
2930.50.00	-Captafol (ISO) and methamidophos (ISO)	0.0%	A
2930.90.00	-Other	0.0%	A
2931	OTHER ORGANO-INORGANIC COMPOUNDS:		
2931.10.00	-Tetramethyl lead and tetraethyl lead	0.0%	A
2931.20.00	-Tributyltin compounds	0.0%	A
2931.90	-Other:		
2931.90.10	---Glycine derivatives containing phosphono groups	5.0%	B
2931.90.90	---Other	0.0%	A
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY:		

HS code (HS2012)	Description	Base Rate	Staging Category
2932.1	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	--Tetrahydrofuran	0.0%	A
2932.12.00	--2-Furaldehyde (furfuraldehyde)	0.0%	A
2932.13.00	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	0.0%	A
2932.19.00	--Other	0.0%	A
2932.20.00	-Lactones	0.0%	A
2932.9	-Other:		
2932.91.00	--Isosafrole	0.0%	A
2932.92.00	--1-(1,3-Benzodioxol-5-yl)propan-2-one	0.0%	A
2932.93.00	--Piperonal	0.0%	A
2932.94.00	--Safrole	0.0%	A
2932.95.00	--Tetrahydrocannabinols (all isomers)	0.0%	A
2932.99.00	--Other	0.0%	A
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:		
2933.1	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	--Phenazone (antipyrin) and its derivatives	0.0%	A
2933.19.00	--Other	0.0%	A
2933.2	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	--Hydantoin and its derivatives	0.0%	A
2933.29.00	--Other	0.0%	A
2933.3	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	--Pyridine and its salts	0.0%	A
2933.32.00	--Piperidine and its salts	0.0%	A
2933.33.00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0.0%	A
2933.39.00	--Other	0.0%	A
2933.4	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41.00	--Levorphanol (INN) and its salts	0.0%	A
2933.49.00	--Other	0.0%	A
2933.5	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	--Malonylurea (barbituric acid) and its salts	0.0%	A
2933.53.00	--Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0.0%	A
2933.54.00	--Other derivatives of malonylurea (barbituric acid); salts thereof	0.0%	A
2933.55.00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0.0%	A
2933.59.00	--Other	0.0%	A
2933.6	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	--Melamine	0.0%	A
2933.69.00	--Other	0.0%	A
2933.7	-Lactams:		
2933.71.00	--6-Hexanelactam (epsilon-caprolactam)	0.0%	A
2933.72.00	--Clobazam (INN) and methyprylon (INN)	0.0%	A
2933.79.00	--Other lactams	0.0%	A
2933.9	-Other:		
2933.91.00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	0.0%	A
2933.99.00	--Other	0.0%	A
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS:		
2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0.0%	A
2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0.0%	A
2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0.0%	A
2934.9	-Other:		
2934.91.00	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2934.99.00	--Other	0.0%	A
2935.00.00	SULPHONAMIDES	0.0%	A
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT:		
2936.2	-Vitamins and their derivatives, unmixed:		
2936.21.00	--Vitamins A and their derivatives	0.0%	A
2936.22.00	--Vitamin B_1 and its derivatives	0.0%	A
2936.23.00	--Vitamin B_2 and its derivatives	0.0%	A
2936.24.00	--D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	0.0%	A
2936.25.00	--Vitamin B_6 and its derivatives	0.0%	A
2936.26.00	--Vitamin B_{12} and its derivatives	0.0%	A
2936.27.00	--Vitamin C and its derivatives	0.0%	A
2936.28.00	--Vitamin E and its derivatives	0.0%	A
2936.29.00	--Other vitamins and their derivatives	0.0%	A
2936.90.00	-Other, including natural concentrates	0.0%	A
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES:		
2937.1	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	--Somatotropin, its derivatives and structural analogues	0.0%	A
2937.12.00	--Insulin and its salts	0.0%	A
2937.19.00	--Other	0.0%	A
2937.2	-Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0.0%	A
2937.22.00	--Halogenated derivatives of corticosteroidal hormones	0.0%	A
2937.23.00	--Oestrogens and progestogens	0.0%	A
2937.29.00	--Other	0.0%	A
2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:		
2937.50.10	---Based on the carboxylic acids of 2918.9	5.0%	B
2937.50.90	---Other	0.0%	A
2937.90.00	-Other	0.0%	A
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2938.10.00	-Rutoside (rutin) and its derivatives	0.0%	A
2938.90.00	-Other	0.0%	A
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2939.1	-Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0.0%	A
2939.19.00	--Other	0.0%	A
2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	0.0%	A
2939.30.00	-Caffeine and its salts	0.0%	A
2939.4	-Ephedrines and their salts:		
2939.41.00	--Ephedrine and its salts	0.0%	A
2939.42.00	--Pseudoephedrine (INN) and its salts	0.0%	A
2939.43.00	--Cathine (INN) and its salts	0.0%	A
2939.44.00	--Norephedrine and its salts	0.0%	A
2939.49.00	--Other	0.0%	A
2939.5	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	--Fenetylline (INN) and its salts	0.0%	A
2939.59.00	--Other	0.0%	A
2939.6	-Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	--Ergometrine (INN) and its salts	0.0%	A
2939.62.00	--Ergotamine (INN) and its salts	0.0%	A
2939.63.00	--Lysergic acid and its salts	0.0%	A
2939.69.00	--Other	0.0%	A
2939.9	-Other:		
2939.91.00	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metafetamine racemate; salts, esters and other derivatives thereof	0.0%	A
2939.99.00	--Other	0.0%	A
2940	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 2937, 2938 OR 2939:		
2940.00.10	---Polyols being polyhydroxyether compounds containing 2 or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, other than polyesters	5.0%	B
2940.00.90	---Other	0.0%	A
2941	ANTIBIOTICS:		

HS code (HS2012)	Description	Base Rate	Staging Category
2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0.0%	A
2941.20.00	-Streptomycins and their derivatives; salts thereof	0.0%	A
2941.30.00	-Tetracyclines and their derivatives; salts thereof	0.0%	A
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	0.0%	A
2941.50.00	-Erythromycin and its derivatives; salts thereof	0.0%	A
2941.90.00	-Other	0.0%	A
2942.00.00	OTHER ORGANIC COMPOUNDS	0.0%	A
30	PHARMACEUTICAL PRODUCTS		
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3001.20.00	-Extracts of glands or other organs or of their secretions	0.0%	A
3001.90.00	-Other	0.0%	A
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS:		
3002.10	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:		
3002.10.10	---Goods, being unmodified immunological products, as follows: (a) polyethers in the primary forms described in Note 6 to Chapter 39; (b) natural polymers in the primary forms described in Note 6 to Chapter 39	5.0%	B
3002.10.90	---Other	0.0%	A
3002.20.00	-Vaccines for human medicine	0.0%	A
3002.30.00	-Vaccines for veterinary medicine	0.0%	A
3002.90.00	-Other	0.0%	A
3003	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE:		

HS code (HS2012)	Description	Base Rate	Staging Category
3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	A
3003.20.00	-Containing other antibiotics	0.0%	A
3003.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3003.31.00	--Containing insulin	0.0%	A
3003.39.00	--Other	0.0%	A
3003.40.00	-Containing alkaloids or derivatives thereof but not containing hormones or other products of 2937 or antibiotics	0.0%	A
3003.90.00	-Other	0.0%	A
3004	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE:		
3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	A
3004.20.00	-Containing other antibiotics	0.0%	A
3004.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3004.31.00	--Containing insulin	0.0%	A
3004.32.00	--Containing adrenal corticosteroid hormones, their derivatives or structural analogues	0.0%	A
3004.39.00	--Other	0.0%	A
3004.40.00	-Containing alkaloids or derivatives thereof but not containing hormones, other products of 2937 or antibiotics	0.0%	A
3004.50.00	-Other medicaments containing vitamins or other products of 2936	0.0%	A
3004.90.00	-Other	0.0%	A
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES:		
3005.10.00	-Adhesive dressings and other articles having an adhesive layer	5.0%	B
3005.90	-Other:		
3005.90.10	---Wadding, including cotton wool and absorbent cotton	5.0%	B
3005.90.90	---Other	5.0%	B
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER:		

HS code (HS2012)	Description	Base Rate	Staging Category
3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:		
3006.10.1	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of plastics:		
3006.10.11	----Of polymers of vinyl chloride, containing by weight not less than 6% of plasticisers, in the forms described in 3920	5.0%	B
3006.10.12	----Of plastics, in the forms described in 3920, as follows: (a) of polymers of ethylene; (b) of polymers of styrene; (c) of polymers of vinyl chloride, NSA; (d) of poly(vinyl butyral); (e) of polymides	5.0%	B
3006.10.13	----Of plastics, in the forms described in 3920, as follows: (a) of cellulose or its chemical derivatives; (b) of amino-resins; (c) of phenolic resins	0.0%	A
3006.10.14	----Of plastics, in the forms described in 3921, as follows: (a) of polymers of styrene; (b) of vinyl chloride; (c) of polyurethanes	5.0%	B
3006.10.15	----Of cellulose or its chemical derivatives, coated, covered or laminated, NSA	0.0%	A
3006.10.19	----Of other plastics	5.0%	B
3006.10.2	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of textile fabrics:		
3006.10.21	----In the form of knitted or crocheted fabrics containing by weight 5% or more of elastomeric yarn or rubber thread	5.0%	B
3006.10.22	----Of other knitted or crocheted fabrics of a width not exceeding 30 cm	5.0%	B
3006.10.29	----Of other knitted or crocheted fabrics	5.0%	B
3006.10.90	---Other	0.0%	A
3006.20.00	-Blood-grouping reagents	0.0%	A
3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0.0%	A
3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	5.0%	B
3006.50.00	-First-aid boxes and kits	0.0%	A
3006.60.00	-Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides	0.0%	A
3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3006.9	-Other:		
3006.91.00	--Appliances identifiable for ostomy use	5.0%	B
3006.92	--Waste pharmaceuticals:		
3006.92.10	---Goods, as follows: (a) of goods of 3005.90.10; (b) of goods of 3006.40.00	5.0%	B
3006.92.20	---Of goods of 3005, NSA	5.0%	B
3006.92.30	---Of goods of Chapter 30, NSA	0.0%	A
3006.92.90	---Other	5.0%	B
31	FERTILISERS		
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0.0%	A
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:		
3102.10.00	-Urea, whether or not in aqueous solution	0.0%	A
3102.2	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	--Ammonium sulphate	0.0%	A
3102.29.00	--Other	0.0%	A
3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	0.0%	A
3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0.0%	A
3102.50.00	-Sodium nitrate	0.0%	A
3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	0.0%	A
3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0.0%	A
3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	0.0%	A
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC:		
3103.10.00	-Superphosphates	0.0%	A
3103.90.00	-Other	0.0%	A
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC:		
3104.20.00	-Potassium chloride	0.0%	A
3104.30.00	-Potassium sulphate	0.0%	A
3104.90.00	-Other	0.0%	A
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG:		
3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0.0%	A
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	A
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	A
3105.5	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51.00	--Containing nitrates and phosphates	0.0%	A
3105.59.00	--Other	0.0%	A
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0.0%	A
3105.90.00	-Other	0.0%	A
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
3201.10.00	-Quebracho extract	0.0%	A
3201.20.00	-Wattle extract	0.0%	A
3201.90.00	-Other	0.0%	A
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING:		
3202.10.00	-Synthetic organic tanning substances	0.0%	A
3202.90.00	-Other	0.0%	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0.0%	A
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:		
3204.1	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		

HS code (HS2012)	Description	Base Rate	Staging Category
3204.11.00	--Disperse dyes and preparations based thereon	5.0%	B
3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5.0%	B
3204.13.00	--Basic dyes and preparations based thereon	5.0%	B
3204.14.00	--Direct dyes and preparations based thereon	0.0%	A
3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	0.0%	A
3204.16.00	--Reactive dyes and preparations based thereon	5.0%	B
3204.17.00	--Pigments and preparations based thereon	5.0%	B
3204.19.00	--Other, including mixtures of colouring matter of two or more of 3204.11.00 to 3204.19.00	5.0%	B
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	5.0%	B
3204.90.00	-Other	5.0%	B
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	5.0%	B
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF 3203.00.00, 3204 OR 3205.00.00; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:		
3206.1	-Pigments and preparations based on titanium dioxide:		
3206.11.00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5.0%	B
3206.19.00	--Other	5.0%	B
3206.20.00	-Pigments and preparations based on chromium compounds	5.0%	B
3206.4	-Other colouring matter and other preparations:		
3206.41.00	--Ultramarine and preparations based thereon	0.0%	A
3206.42.00	--Lithopone and other pigments and preparations based on zinc sulphide	0.0%	A
3206.49	--Other:		
3206.49.10	---Goods, as follows: (a) pigments and preparations based on cadmium compounds; (b) pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0.0%	A
3206.49.90	---Other	5.0%	B
3206.50.00	-Inorganic products of a kind used as luminophores	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.0%	B
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5.0%	B
3207.30.00	-Liquid lustres and similar preparations	0.0%	A
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	0.0%	A
3208	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:		
3208.10.00	-Based on polyesters	5.0%	B
3208.20.00	-Based on acrylic or vinyl polymers	5.0%	B
3208.90.00	-Other	5.0%	B
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM:		
3209.10.00	-Based on acrylic or vinyl polymers	5.0%	B
3209.90.00	-Other	5.0%	B
3210.00.00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	5.0%	B
3211.00.00	PREPARED DRIERS	5.0%	B
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE:		
3212.10.00	-Stamping foils	5.0%	B
3212.90.00	-Other	5.0%	B
3213	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:		
3213.10.00	-Colours in sets	5.0%	B
3213.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE:		
3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5.0%	B
3214.90.00	-Other	5.0%	B
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID:		
3215.1	-Printing ink:		
3215.11.00	--Black	5.0%	B
3215.19.00	--Other	5.0%	B
3215.90.00	-Other	5.0%	B
33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS		
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
3301.1	-Essential oils of citrus fruit:		
3301.12.00	--Of orange	0.0%	A
3301.13.00	--Of lemon	0.0%	A
3301.19.00	--Other	0.0%	A
3301.2	-Essential oils other than those of citrus fruit:		
3301.24.00	--Of peppermint (*Mentha piperita*)	0.0%	A
3301.25.00	--Of other mints	0.0%	A
3301.29.00	--Other	0.0%	A
3301.30.00	-Resinoids	0.0%	A
3301.90.00	-Other	0.0%	A
3302	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 MANUFACTURE OF BEVERAGES:		
3302.10	-Of a kind used in the food or drink industries:		
3302.10.1	---Of a kind used in the manufacture of beverages:		
3302.10.11	----Preparations known as "Angostura aromatic bitters"	0.0%	A
3302.10.12	----Compound alcoholic preparations, NSA	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3302.10.19	----Other	4.0%	B
3302.10.90	---Other	5.0%	B
3302.90.00	-Other	5.0%	B
3303.00.00	PERFUMES AND TOILET WATERS	5.0%	B
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
3304.10.00	-Lip make-up preparations	5.0%	B
3304.20.00	-Eye make-up preparations	5.0%	B
3304.30.00	-Manicure or pedicure preparations	5.0%	B
3304.9	-Other:		
3304.91.00	--Powders, whether or not compressed	5.0%	B
3304.99.00	--Other	5.0%	B
3305	PREPARATIONS FOR USE ON THE HAIR:		
3305.10.00	-Shampoos	5.0%	B
3305.20.00	-Preparations for permanent waving or straightening	5.0%	B
3305.30.00	-Hair lacquers	5.0%	B
3305.90.00	-Other	5.0%	B
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:		
3306.10.00	-Dentifrices	5.0%	B
3306.20	-Yarn used to clean between the teeth (dental floss):		
3306.20.10	---Of high tenacity yarn of nylon or other polyamides	0.0%	A
3306.20.90	---Other	5.0%	B
3306.90.00	-Other	5.0%	B
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:		
3307.10.00	-Pre-shave, shaving or after-shave preparations	5.0%	B
3307.20.00	-Personal deodorants and antiperspirants	5.0%	B
3307.30.00	-Perfumed bath salts and other bath preparations	5.0%	B
3307.4	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
3307.41.00	--"Agarbatti" and other odoriferous preparations which operate by burning	0.0%	A
3307.49.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3307.90.00	-Other	5.0%	B
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER		
3401	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 NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT:		
3401.1	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	--For toilet use (including medicated products)	5.0%	B
3401.19.00	--Other	5.0%	B
3401.20.00	-Soap in other forms	5.0%	B
3401.30.00	-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	5.0%	B
3402	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 3401:		
3402.1	-Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	--Anionic	5.0%	B
3402.12.00	--Cationic	5.0%	B
3402.13.00	--Non-ionic	5.0%	B
3402.19.00	--Other	5.0%	B
3402.20.00	-Preparations put up for retail sale	5.0%	B
3402.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
3403.1	-Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.11.10	---In solid or semi-solid form	0.0%	A
3403.11.90	---Other	0.0%	A
3403.19	--Other:		
3403.19.10	---In solid or semi-solid form	0.0%	A
3403.19.90	---Other	0.0%	A
3403.9	-Other:		
3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.91.10	---In solid or semi-solid form	0.0%	A
3403.91.90	---Other	0.0%	A
3403.99	--Other:		
3403.99.10	---In solid or semi-solid form	0.0%	A
3403.99.90	---Other	0.0%	A
3404	ARTIFICIAL WAXES AND PREPARED WAXES:		
3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	0.0%	A
3404.90.00	-Other	5.0%	B
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS, EXCLUDING WAXES OF 3404):		
3405.10.00	-Polishes, creams and similar preparations for footwear or leather	5.0%	B
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5.0%	B
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	5.0%	B
3405.40.00	-Scouring pastes and powders and other scouring preparations	5.0%	B
3405.90.00	-Other	5.0%	B
3406.00.00	CANDLES, TAPERS AND THE LIKE	5.0%	B
3407.00.00	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 PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	5.0%	B
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:		
3501.10.00	-Casein	0.0%	A
3501.90.00	-Other	0.0%	A
3502	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:		
3502.1	-Egg albumin:		
3502.11.00	--Dried	0.0%	A
3502.19.00	--Other	0.0%	A
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	0.0%	A
3502.90.00	-Other	0.0%	A
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF 3501:		
3503.00.10	---Gelatin	5.0%	B
3503.00.90	---Other	0.0%	A
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0.0%	A
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:		
3505.10.00	-Dextrins and other modified starches	0.0%	A
3505.20.00	-Glues	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG:		
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5.0%	B
3506.9	-Other:		
3506.91.00	--Adhesives based on polymers of 3901 to 3913 or on rubber	5.0%	B
3506.99.00	--Other	5.0%	B
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3507.10.00	-Rennet and concentrates thereof	0.0%	A
3507.90.00	-Other	0.0%	A
36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601.00.00	PROPELLENT POWDERS	5.0%	B
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	5.0%	B
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	5.0%	B
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES:		
3604.10.00	-Fireworks	5.0%	B
3604.90.00	-Other	5.0%	B
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF 3604	0.0%	A
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:		
3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	0.0%	A
3606.90.00	-Other	0.0%	A
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:		
3701.10.00	-For X-ray	5.0%	B
3701.20.00	-Instant print film	5.0%	B
3701.30.00	-Other plates and film, with any side exceeding 255 mm	5.0%	B
3701.9	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
3701.91.00	--For colour photography (polychrome)	5.0%	B
3701.99.00	--Other	5.0%	B
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:		
3702.10.00	-For X-ray	5.0%	B
3702.3	-Other film, without perforations, of a width not exceeding 105 mm:		
3702.31	--For colour photography (polychrome):		
3702.31.10	---Instant print film	0.0%	A
3702.31.90	---Other	5.0%	B
3702.32	--Other, with silver halide emulsion:		
3702.32.10	---Instant print film	0.0%	A
3702.32.90	---Other	5.0%	B
3702.39	--Other:		
3702.39.10	---Instant print film	0.0%	A
3702.39.90	---Other	5.0%	B
3702.4	-Other film, without perforations, of a width exceeding 105 mm:		
3702.41	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
3702.41.10	---Instant print film	0.0%	A
3702.41.90	---Other	5.0%	B
3702.42	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
3702.42.10	---Instant print film	0.0%	A
3702.42.90	---Other	5.0%	B
3702.43	--Of a width exceeding 610 mm and of a length not exceeding 200 m:		
3702.43.10	---Instant print film	0.0%	A
3702.43.90	---Other	5.0%	B
3702.44	--Of a width exceeding 105 mm but not exceeding 610 mm:		
3702.44.10	---Instant print film	0.0%	A
3702.44.90	---Other	5.0%	B
3702.5	-Other film, for colour photography (polychrome):		
3702.52	--Of a width not exceeding 16 mm:		
3702.52.10	---Of a length not exceeding 14 m	0.0%	A
3702.52.90	---Other	5.0%	B
3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.0%	B
3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5.0%	B
3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3702.56.00	--Of a width exceeding 35 mm	0.0%	A
3702.9	-Other:		
3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m:		
3702.96.10	---Of a width not exceeding 16 mm	0.0%	A
3702.96.90	---Other	5.0%	B
3702.97.00	--Of a width not exceeding 35 mm and of a length exceeding 30 m	0.0%	A
3702.98.00	--Of a width exceeding 35 mm	0.0%	A
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED:		
3703.10	-In rolls of a width exceeding 610 mm:		
3703.10.10	---Papers of a kind used in the production of heliographic prints, blue-prints and like prints	0.0%	A
3703.10.90	---Other	5.0%	B
3703.20.00	-Other, for colour photography (polychrome)	5.0%	B
3703.90.00	-Other	5.0%	B
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	0.0%	A
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM:		
3705.10.00	-For offset reproduction	5.0%	B
3705.90	-Other:		
3705.90.20	---Goods, as follows: (a) films, filmstrips, slides and transparencies; (b) microfilms	0.0%	A
3705.90.90	---Other	5.0%	B
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK:		
3706.10.00	-Of a width of 35 mm or more	0.0%	A
3706.90.00	-Other	0.0%	A
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE:		
3707.10.00	-Sensitising emulsions	5.0%	B
3707.90.00	-Other	5.0%	B
38	MISCELLANEOUS CHEMICAL PRODUCTS		
3801	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:		
3801.10.00	-Artificial graphite	0.0%	A
3801.20.00	-Colloidal or semi-colloidal graphite	0.0%	A
3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	0.0%	A
3801.90.00	-Other	0.0%	A
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:		
3802.10.00	-Activated carbon	0.0%	A
3802.90.00	-Other	0.0%	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0.0%	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF 3803.00.00	0.0%	A
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT:		
3805.10.00	-Gum, wood or sulphate turpentine oils	0.0%	A
3805.90.00	-Other	0.0%	A
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS:		
3806.10.00	-Rosin and resin acids	0.0%	A
3806.20.00	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0.0%	A
3806.30.00	-Ester gums	5.0%	B
3806.90.00	-Other	0.0%	A
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0.0%	A
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS):		
3808.50	-Goods specified in Subheading Note 1 to this Chapter:		
3808.50.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	0.0%	A
3808.50.90	---Other	5.0%	B
3808.9	-Other:		
3808.91	--Insecticides:		

HS code (HS2012)	Description	Base Rate	Staging Category
3808.91.10	---Goods, other than goods of 3808.50.10, as follows: (a) camphor; (b) fly-papers; (c) mosquito spirals and coils	0.0%	A
3808.91.90	---Other	5.0%	B
3808.92.00	--Fungicides	5.0%	B
3808.93.00	--Herbicides, anti-sprouting products and plant-growth regulators	5.0%	B
3808.94.00	--Disinfectants	5.0%	B
3808.99.00	--Other	5.0%	B
3809	FINISHING 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:		
3809.10.00	-With a basis of amylaceous substances	0.0%	A
3809.9	-Other:		
3809.91.00	--Of a kind used in the textile or like industries	0.0%	A
3809.92.00	--Of a kind used in the paper or like industries	0.0%	A
3809.93.00	--Of a kind used in the leather or like industries	0.0%	A
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS:		
3810.10.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0.0%	A
3810.90.00	-Other	0.0%	A
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:		
3811.1	-Anti-knock preparations:		
3811.11.00	--Based on lead compounds	0.0%	A
3811.19.00	--Other	0.0%	A
3811.2	-Additives for lubricating oils:		
3811.21	--Containing petroleum oils or oils obtained from bituminous minerals:		
3811.21.10	---In solid or semi-solid form	0.0%	A
3811.21.90	---Other	0.0%	A
3811.29.00	--Other	0.0%	A
3811.90.00	-Other	0.0%	A
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS:		
3812.10.00	-Prepared rubber accelerators	0.0%	A
3812.20.00	-Compound plasticisers for rubber or plastics	0.0%	A
3812.30.00	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5.0%	B
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	5.0%	B
3814.00.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS:	5.0%	B
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3815.1	-Supported catalysts:		
3815.11.00	--With nickel or nickel compounds as the active substance	5.0%	B
3815.12.00	--With precious metal or precious metal compounds as the active substance	5.0%	B
3815.19.00	--Other	5.0%	B
3815.90.00	-Other	5.0%	B
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF 3801	5.0%	B
3817	MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF 2707 OR 2902:		
3817.00.10	---Mixed alkylbenzenes	5.0%	B
3817.00.20	---Mixed alkylnaphthalenes	0.0%	A
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0.0%	A
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	5.0%	B
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3821	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS:		
3821.00.10	---Prepared culture media for the development or maintenance of plant, human or animal cells	5.0%	B
3821.00.90	---Other	0.0%	A
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF 3002 OR 3006; CERTIFIED REFERENCE MATERIALS:		
3822.00.1	---On a backing of plastics, in the forms described in Note 10 to Chapter 39:		
3822.00.11	----Of cellulose	0.0%	A
3822.00.19	----Of other plastics	5.0%	B
3822.00.20	---On a backing of plastics, NSA	5.0%	B
3822.00.3	---Goods, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state:		
3822.00.31	----Indicator paper and paperboard	0.0%	A
3822.00.39	----Other	5.0%	B
3822.00.40	---On a backing of paper or paperboard, NSA	5.0%	B
3822.00.50	---Certified reference materials, as described in Note 2 to this chapter	0.0%	A
3822.00.90	---Other	0.0%	A
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:		
3823.1	-Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	--Stearic acid	5.0%	B
3823.12.00	--Oleic acid	5.0%	B
3823.13.00	--Tall oil fatty acids	5.0%	B
3823.19.00	--Other	5.0%	B
3823.70.00	-Industrial fatty alcohols	0.0%	A
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3824.10.00	-Prepared binders for foundry moulds or cores	0.0%	A
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	0.0%	A
3824.40.00	-Prepared additives for cements, mortars or concretes	5.0%	B
3824.50.00	-Non-refractory mortars and concretes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3824.60.00	-Sorbitol other than that of 2905.44.00	0.0%	A
3824.7	-Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HCFs)	0.0%	A
3824.72.00	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0.0%	A
3824.73	--Containing hydrobromofluorocarbons (HBFCs):		
3824.73.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.73.90	---Other	5.0%	B
3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
3824.74.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.74.90	---Other	5.0%	B
3824.75	--Containing carbon tetrachloride:		
3824.75.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.75.90	---Other	5.0%	B
3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform):		
3824.76.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.76.90	---Other	5.0%	B
3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane:		
3824.77.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.77.90	---Other	5.0%	B
3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3824.78.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.78.90	---Other	5.0%	B
3824.79	--Other:		
3824.79.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.79.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3824.8	-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
3824.81.00	--Containing oxirane (ethylene oxide)	5.0%	B
3824.82.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.0%	B
3824.83.00	--Containing tris(2,3-dibromopropyl) phosphate	5.0%	B
3824.90	-Other:		
3824.90.10	---Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-insoluble salts and their esters; (f) preparations, including patches (transdermal systems), intended to assist smokers to stop smoking, other than goods of 2106.90.20	0.0%	A
3824.90.40	---Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, other than goods of 3824.7	0.0%	A
3824.90.50	---Blends of gasoline and ethanol, not being blends classified to 2710	0.0%	A
3824.90.60	---Blends of diesel and ethanol, not being blends classified to 2710	0.0%	A
3824.90.90	---Other	5.0%	B
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER:		
3825.10.00	-Municipal waste	5.0%	B
3825.20.00	-Sewage sludge	5.0%	B
3825.30	-Clinical waste:		
3825.30.1	---Wadding, gauze, bandages and similar articles of 3005:		
3825.30.11	----Of goods of 3005.10.00 or 3005.90.90	5.0%	B
3825.30.19	----Of goods of 3005.90.10	5.0%	B
3825.30.20	---Surgical gloves	5.0%	B
3825.30.30	---Syringes, needles, catheters, cannulae and the like of 9018.31.00, 9018.32.00 or 9018.39.00	0.0%	A
3825.30.90	---Other	5.0%	B
3825.4	-Waste organic solvents:		
3825.41.00	--Halogenated	5.0%	B
3825.49.00	--Other	5.0%	B
3825.50.00	-Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5.0%	B
3825.6	-Other wastes from chemical or allied industries:		
3825.61.00	--Mainly containing organic constituents	5.0%	B
3825.69.00	--Other	5.0%	B
3825.90.00	-Other	5.0%	B
3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS:		
3826.00.10	---Biodiesel, other than goods of 2710 or 3826.00.20	0.0%	A
3826.00.20	---Mixtures of biodiesel and other substances, not being blends classified to 2710	0.0%	A
39	PLASTICS AND ARTICLES THEREOF		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS:		
3901.10.00	-Polyethylene having a specific gravity of less than 0.94	5.0%	D
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	5.0%	D
3901.30.00	-Ethylene-vinyl acetate copolymers	5.0%	D
3901.90.00	-Other	5.0%	D
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS:		
3902.10.00	-Polypropylene	5.0%	D
3902.20.00	-Polyisobutylene	0.0%	A
3902.30.00	-Propylene copolymers	5.0%	D
3902.90.00	-Other	5.0%	D
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS:		
3903.1	-Polystyrene:		
3903.11.00	--Expansible	5.0%	D
3903.19.00	--Other	5.0%	D
3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	5.0%	D
3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5.0%	D
3903.90.00	-Other	5.0%	D
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:		
3904.10.00	-Poly(vinyl chloride), not mixed with any other substances	5.0%	D
3904.2	-Other poly(vinyl chloride):		
3904.21.00	--Non-plasticised	5.0%	D
3904.22.00	--Plasticised	5.0%	D
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	5.0%	D
3904.40.00	-Other vinyl chloride copolymers	5.0%	D
3904.50.00	-Vinylidene chloride polymers	5.0%	D
3904.6	-Fluoro-polymers:		
3904.61.00	--Polytetrafluoroethylene	5.0%	D
3904.69.00	--Other	5.0%	D
3904.90.00	-Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:		
3905.1	-Poly(vinyl acetate):		
3905.12.00	--In aqueous dispersion	5.0%	B
3905.19.00	--Other	5.0%	B
3905.2	-Vinyl acetate copolymers:		
3905.21.00	--In aqueous dispersion	5.0%	B
3905.29.00	--Other	5.0%	B
3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5.0%	B
3905.9	-Other:		
3905.91.00	--Copolymers	5.0%	B
3905.99.00	--Other	5.0%	B
3906	ACRYLIC POLYMERS IN PRIMARY FORMS:		
3906.10.00	-Poly(methyl methacrylate)	5.0%	B
3906.90.00	-Other	5.0%	B
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:		
3907.10.00	-Polyacetals	5.0%	D
3907.20.00	-Other polyethers	5.0%	D
3907.30.00	-Epoxide resins	5.0%	D
3907.40.00	-Polycarbonates	5.0%	D
3907.50.00	-Alkyd resins	5.0%	D
3907.60.00	-Poly(ethylene terephthalate)	5.0%	D
3907.70.00	-Poly(lactic acid)	5.0%	D
3907.9	-Other polyesters:		
3907.91.00	--Unsaturated	5.0%	D
3907.99	--Other:		
3907.99.10	---Polybutylene terephthalate	5.0%	D
3907.99.90	---Other	5.0%	D
3908	POLYAMIDES IN PRIMARY FORMS:		
3908.10.00	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5.0%	B
3908.90.00	-Other	5.0%	B
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS:		
3909.10.00	-Urea resins; thiourea resins	5.0%	B
3909.20.00	-Melamine resins	5.0%	B
3909.30.00	-Other amino-resins	5.0%	B
3909.40.00	-Phenolic resins	5.0%	B
3909.50	-Polyurethanes:		
3909.50.10	---Goods, as follows: (a) addition products of polyols, being: (i) polyester polyols; or (ii) polyether polyols, being, or having the essential character of, ethylene oxide or propylene oxide derivatives, reacted with isocyanates, containing unreacted hydroxyl or isocyanate groups and, normally, further reacted through these hydroxyl or isocyanate groups; (b) goods, put in sets consisting of two or more separate constituents which, when mixed together, form a polyurethane	5.0%	B
3909.50.90	---Other	5.0%	B
3910.00.00	SILICONES IN PRIMARY FORMS	5.0%	B
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5.0%	B
3911.90.00	-Other	5.0%	B
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3912.1	-Cellulose acetates:		
3912.11.00	--Non-plasticised	0.0%	A
3912.12.00	--Plasticised	0.0%	A
3912.20.00	-Cellulose nitrates (including collodions)	5.0%	B
3912.3	-Cellulose ethers:		
3912.31.00	--Carboxymethylcellulose and its salts	5.0%	B
3912.39.00	--Other	5.0%	B
3912.90.00	-Other	5.0%	B
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3913.10.00	-Alginic acid, its salts and esters	5.0%	B
3913.90.00	-Other	5.0%	B
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF 3901 TO 3913, IN PRIMARY FORMS	5.0%	B
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS:		
3915.10.00	-Of polymers of ethylene	5.0%	B
3915.20.00	-Of polymers of styrene	5.0%	B
3915.30.00	-Of polymers of vinyl chloride	5.0%	B
3915.90	-Of other plastics:		
3915.90.10	---Of plastics, as follows: (a) of polymers of propylene; (b) of polymers of vinyl; (c) of polymers of vinylidene	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3915.90.90	---Of other plastics	5.0%	B
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:		
3916.10.00	-Of polymers of ethylene	5.0%	B
3916.20.00	-Of polymers of vinyl chloride	5.0%	B
3916.90.00	-Of other plastics	5.0%	B
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS:		
3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0.0%	A
3917.2	-Tubes, pipes and hoses, rigid:		
3917.21	--Of polymers of ethylene:		
3917.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.21.90	---Other	5.0%	B
3917.22.00	--Of polymers of propylene	5.0%	D
3917.23.00	--Of polymers of vinyl chloride	5.0%	D
3917.29.00	--Of other plastics	5.0%	D
3917.3	-Other tubes, pipes and hoses:		
3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:		
3917.31.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.31.90	---Other	5.0%	B
3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.32.90	---Other	5.0%	B
3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.33.90	---Other	5.0%	B
3917.39	--Other:		
3917.39.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.39.90	---Other	5.0%	B
3917.40.00	-Fittings	5.0%	B
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:		
3918.10.00	-Of polymers of vinyl chloride	5.0%	B
3918.90.00	-Of other plastics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:		
3919.10.00	-In rolls of a width not exceeding 20 cm	5.0%	B
3919.90.00	-Other	5.0%	B
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:		
3920.10.00	-Of polymers of ethylene	5.0%	D
3920.20.00	-Of polymers of propylene	5.0%	D
3920.30.00	-Of polymers of styrene	5.0%	D
3920.4	-Of polymers of vinyl chloride:		
3920.43.00	--Containing by weight not less than 6% of plasticisers	5.0%	D
3920.49.00	--Other	5.0%	D
3920.5	-Of acrylic polymers:		
3920.51.00	--Of poly(methyl methacrylate)	5.0%	D
3920.59.00	--Other	5.0%	D
3920.6	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	--Of polycarbonates	5.0%	D
3920.62.00	--Of poly(ethylene terephthalate)	5.0%	D
3920.63.00	--Of unsaturated polyesters	5.0%	D
3920.69.00	--Of other polyesters	5.0%	D
3920.7	-Of cellulose or its chemical derivatives:		
3920.71.00	--Of regenerated cellulose	0.0%	A
3920.73.00	--Of cellulose acetate	0.0%	A
3920.79.00	--Of other cellulose derivatives	0.0%	A
3920.9	-Of other plastics:		
3920.91.00	--Of poly(vinyl butyral)	5.0%	D
3920.92.00	--Of polyamides	5.0%	D
3920.93.00	--Of amino-resins	0.0%	A
3920.94.00	--Of phenolic resins	0.0%	A
3920.99.00	--Of other plastics	5.0%	D
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:		
3921.1	-Cellular:		
3921.11.00	--Of polymers of styrene	5.0%	B
3921.12.00	--Of polymers of vinyl chloride	5.0%	B
3921.13.00	--Of polyurethanes	5.0%	B
3921.14.00	--Of regenerated cellulose	5.0%	B
3921.19.00	--Of other plastics	5.0%	B
3921.90	-Other:		
3921.90.10	---Of cellulose or its chemical derivatives, coated, covered or laminated	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3921.90.90	---Other	5.0%	B
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:		
3922.10.00	-Baths, shower-baths, sinks and wash-basins	5.0%	B
3922.20.00	-Lavatory seats and covers	5.0%	B
3922.90.00	-Other	5.0%	B
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:		
3923.10.00	-Boxes, cases, crates and similar articles	5.0%	B
3923.2	-Sacks and bags (including cones):		
3923.21.00	--Of polymers of ethylene	5.0%	B
3923.29.00	--Of other plastics	5.0%	B
3923.30.00	-Carboys, bottles, flasks and similar articles	5.0%	B
3923.40.00	-Spools, cops, bobbins and similar supports	5.0%	B
3923.50.00	-Stoppers, lids, caps and other closures	5.0%	B
3923.90.00	-Other	5.0%	B
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS:		
3924.10.00	-Tableware and kitchenware	5.0%	B
3924.90.00	-Other	5.0%	B
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	5.0%	B
3925.20.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5.0%	B
3925.90.00	-Other	5.0%	B
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF 3901 TO 3914.00.00:		
3926.10.00	-Office or school supplies	5.0%	B
3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.10	---Corset busks	5.0%	B
3926.20.2	---Garments:		
3926.20.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
3926.20.29	----Other	10.0%	E
3926.20.90	---Other	0.0%	A
3926.30	-Fittings for furniture, coachwork or the like:		
3926.30.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3926.30.90	---Other	5.0%	B
3926.40.00	-Statuettes and other ornamental articles	5.0%	B
3926.90	-Other:		
3926.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3926.90.90	---Other	5.0%	B
40	RUBBER AND ARTICLES THEREOF		
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4001.10.00	-Natural rubber latex, whether or not prevulcanised	0.0%	A
4001.2	-Natural rubber in other forms:		
4001.21.00	--Smoked sheets	0.0%	A
4001.22.00	--Technically specified natural rubber (TSNR)	0.0%	A
4001.29.00	--Other	0.0%	A
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	0.0%	A
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4002.1	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	--Latex	5.0%	B
4002.19.00	--Other	5.0%	B
4002.20.00	-Butadiene rubber (BR)	5.0%	B
4002.3	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	5.0%	B
4002.39.00	--Other	5.0%	B
4002.4	-Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	--Latex	5.0%	B
4002.49.00	--Other	5.0%	B
4002.5	-Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	--Latex	5.0%	B
4002.59.00	--Other	5.0%	B
4002.60.00	-Isoprene rubber (IR)	0.0%	A
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	5.0%	B
4002.80.00	-Mixtures of any product of 4001 with any product of this heading	5.0%	B
4002.9	-Other:		
4002.91.00	--Latex	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4002.99.00	--Other	5.0%	B
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	5.0%	B
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	5.0%	B
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4005.10.00	-Compounded with carbon black or silica	5.0%	B
4005.20.00	-Solutions; dispersions other than those of 4005.10.00	5.0%	B
4005.9	-Other:		
4005.91.00	--Plates, sheets and strip	5.0%	B
4005.99.00	--Other	5.0%	B
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER:		
4006.10.00	-"Camel-back" strips for retreading rubber tyres	5.0%	B
4006.90.00	-Other	5.0%	B
4007.00.00	VULCANISED RUBBER THREAD AND CORD	5.0%	B
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4008.1	-Of cellular rubber:		
4008.11.00	--Plates, sheets and strip	5.0%	B
4008.19.00	--Other	5.0%	B
4008.2	-Of non-cellular rubber:		
4008.21	--Plates, sheets and strip:		
4008.21.10	---Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons	0.0%	A
4008.21.90	---Other	5.0%	B
4008.29.00	--Other	5.0%	B
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES):		
4009.1	-Not reinforced or otherwise combined with other materials:		
4009.11	--Without fittings:		
4009.11.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.11.90	---Other	5.0%	B
4009.12	--With fittings:		
4009.12.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.12.90	---Other	5.0%	B
4009.2	-Reinforced or otherwise combined only with metal:		
4009.21	--Without fittings:		

HS code (HS2012)	Description	Base Rate	Staging Category
4009.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.21.90	---Other	5.0%	B
4009.22	--With fittings:		
4009.22.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.22.90	---Other	5.0%	B
4009.3	-Reinforced or otherwise combined only with textile materials:		
4009.31	--Without fittings:		
4009.31.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.31.90	---Other	5.0%	B
4009.32	--With fittings:		
4009.32.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.32.90	---Other	5.0%	B
4009.4	-Reinforced or otherwise combined with other materials:		
4009.41	--Without fittings:		
4009.41.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.41.90	---Other	5.0%	B
4009.42	--With fittings:		
4009.42.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.42.90	---Other	5.0%	B
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER:		
4010.1	-Conveyor belts or belting:		
4010.11.00	--Reinforced only with metal	5.0%	B
4010.12.00	--Reinforced only with textile materials	5.0%	B
4010.19.00	--Other	5.0%	B
4010.3	-Transmission belts or belting:		
4010.31.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.0%	D
4010.32.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.0%	D
4010.33.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.0%	D
4010.34.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.0%	C
4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4010.36.00	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5.0%	B
4010.39.00	--Other	5.0%	D
4011	NEW PNEUMATIC TYRES, OF RUBBER:		
4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	5.0%	B
4011.20.00	-Of a kind used on buses or lorries	5.0%	B
4011.30.00	-Of a kind used on aircraft	0.0%	A
4011.40.00	-Of a kind used on motorcycles	0.0%	A
4011.50.00	-Of a kind used on bicycles	0.0%	A
4011.6	-Other, having a "herring-bone" or similar tread:		
4011.61.00	--Of a kind used on agricultural or forestry vehicles and machines	5.0%	B
4011.62.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5.0%	B
4011.63.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5.0%	B
4011.69.00	--Other	5.0%	B
4011.9	-Other:		
4011.92.00	--Of a kind used on agricultural or forestry vehicles and machines	5.0%	B
4011.93.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5.0%	B
4011.94.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5.0%	B
4011.99.00	--Other	5.0%	B
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:		
4012.1	-Retreaded tyres:		
4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)	5.0%	D
4012.12.00	--Of a kind used on buses or lorries	5.0%	D
4012.13.00	--Of a kind used on aircraft	5.0%	D
4012.19.00	--Other	5.0%	D
4012.20.00	-Used pneumatic tyres	5.0%	D
4012.90.00	-Other	5.0%	B
4013	INNER TUBES, OF RUBBER:		
4013.10.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5.0%	D
4013.20.00	-Of a kind used on bicycles	0.0%	A
4013.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:		
4014.10.00	-Sheath contraceptives	0.0%	A
4014.90.00	-Other	5.0%	B
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4015.1	-Gloves, mittens and mitts:		
4015.11.00	--Surgical	5.0%	B
4015.19	--Other:		
4015.19.10	---Mittens and mitts, specially designed for use in sports	5.0%	B
4015.19.90	---Other	5.0%	B
4015.90	-Other:		
4015.90.10	---Diving dress, wetsuits, and similar garments	5.0%	B
4015.90.2	---Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches:		
4015.90.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
4015.90.29	----Other	10.0%	E
4015.90.90	---Other	0.0%	A
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4016.10.00	-Of cellular rubber	5.0%	B
4016.9	-Other:		
4016.91.00	--Floor coverings and mats	5.0%	D
4016.92.00	--Erasers	5.0%	B
4016.93.00	--Gaskets, washers and other seals	5.0%	D
4016.94.00	--Boat or dock fenders, whether or not inflatable	5.0%	B
4016.95.00	--Other inflatable articles	5.0%	B
4016.99.00	--Other	5.0%	D
4017.00.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	5.0%	B
41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT:		

HS code (HS2012)	Description	Base Rate	Staging Category
4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0.0%	A
4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	0.0%	A
4101.90.00	-Other, including butts, bends and bellies	0.0%	A
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER:		
4102.10.00	-With wool on	0.0%	A
4102.2	-Without wool on:		
4102.21.00	--Pickled	0.0%	A
4102.29.00	--Other	0.0%	A
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER:		
4103.20	-Of reptiles:		
4103.20.10	---Goods which have undergone a tanning (including pre-tanning) process which is reversible other than vegetable pre-tanning	5.0%	B
4103.20.90	---Other	0.0%	A
4103.30	-Of swine:		
4103.30.10	---Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5.0%	B
4103.30.90	---Other	0.0%	A
4103.90	-Other:		
4103.90.20	---Of goats or kids	0.0%	A
4103.90.30	---Of camels (including dromedaries)	0.0%	A
4103.90.9	---Other:		
4103.90.91	----Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5.0%	B
4103.90.99	----Other	0.0%	A
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4104.1	-In the wet state (including wet-blue):		
4104.11	--Full grains, unsplit; grain splits:		
4104.11.10	---Pre-tanned	0.0%	A
4104.11.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4104.19	--Other:		
4104.19.10	---Pre-tanned	0.0%	A
4104.19.90	---Other	5.0%	B
4104.4	-In the dry state (crust):		
4104.41.00	--Full grains, unsplit; grain splits	5.0%	B
4104.49.00	--Other	5.0%	B
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4105.10	-In the wet state (including wet-blue):		
4105.10.10	---Pre-tanned	0.0%	A
4105.10.90	---Other	5.0%	B
4105.30.00	-In the dry state (crust)	5.0%	B
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4106.2	-Of goats or kids:		
4106.21	--In the wet state (including wet-blue):		
4106.21.10	---Pre-tanned	0.0%	A
4106.21.90	---Other	5.0%	B
4106.22.00	--In the dry state (crust)	5.0%	B
4106.3	-Of swine:		
4106.31.00	--In the wet state (including wet-blue)	5.0%	B
4106.32.00	--In the dry state (crust)	5.0%	B
4106.40	-Of reptiles:		
4106.40.10	---Vegetable pre-tanned	0.0%	A
4106.40.90	---Other	5.0%	B
4106.9	-Other:		
4106.91.00	--In the wet state (including wet-blue)	5.0%	B
4106.92.00	--In the dry state (Crust)	5.0%	B
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4107.1	-Whole hides and skins:		
4107.11.00	--Full grains, unsplit	5.0%	B
4107.12.00	--Grain splits	5.0%	B
4107.19.00	--Other	5.0%	B
4107.9	-Other, including sides:		
4107.91.00	--Full grains, unsplit	5.0%	B
4107.92.00	--Grain splits	5.0%	B
4107.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4112.00.00	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 4114	5.0%	B
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4113.10.00	-Of goats or kids	5.0%	B
4113.20.00	-Of swine	5.0%	B
4113.30.00	-Of reptiles	5.0%	B
4113.90.00	-Other	5.0%	B
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER:		
4114.10.00	-Chamois (including combination chamois) leather	5.0%	B
4114.20.00	-Patent leather and patent laminated leather; metallised leather	5.0%	B
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR:		
4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5.0%	B
4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.0%	A
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)		
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULTATED FOOD OR BEVERAGE 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:		
4202.1	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	--With outer surface of leather or of composition leather:		
4202.11.10	---Brief-cases, portfolios and the like	5.0%	B
4202.11.90	---Other	5.0%	B
4202.12	--With outer surface of plastics or of textile materials:		
4202.12.10	---Goods, as follows: (a) attache or executive-cases; (b) brief-cases, portfolios and the like; (c) suit-cases; (d) trunks	5.0%	B
4202.12.90	---Other	5.0%	B
4202.19.00	--Other	0.0%	A
4202.2	-Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	--With outer surface of leather or of composition leather:	5.0%	B
4202.22.00	--With outer surface of plastic sheeting or of textile materials	5.0%	B
4202.29.00	--Other	0.0%	A
4202.3	-Articles of a kind normally carried in the pocket or in the handbag:		
4202.31	--With outer surface of leather or of composition leather:		
4202.31.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5.0%	B
4202.31.90	---Other	5.0%	B
4202.32	--With outer surface of plastic sheeting or of textile materials:		
4202.32.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5.0%	B
4202.32.90	---Other	0.0%	A
4202.39.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4202.9	-Other:		
4202.91	--With outer surface of leather or of composition leather:		
4202.91.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5.0%	B
4202.91.90	---Other	5.0%	B
4202.92	--With outer surface of plastic sheeting or of textile materials:		
4202.92.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5.0%	B
4202.92.90	---Other	5.0%	B
4202.99.00	--Other	5.0%	B
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
4203.10.00	-Articles of apparel	10.0%	E
4203.2	-Gloves, mittens and mitts:		
4203.21	--Specially designed for use in sports:		
4203.21.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5.0%	B
4203.21.90	---Other	0.0%	A
4203.29	--Other:		
4203.29.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5.0%	B
4203.29.90	---Other	0.0%	A
4203.30.00	-Belts and bandoliers	5.0%	B
4203.40	-Other clothing accessories:		
4203.40.10	---Wrist straps	5.0%	B
4203.40.90	---Other	10.0%	E
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:		
4205.00.10	---Parts of coats, jackets, and the like	10.0%	E
4205.00.20	---Articles of leather or of composition leather, of a kind used on machinery or mechanical appliances or for other technical uses	5.0%	B
4205.00.90	---Other	5.0%	B
4206.00.00	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	0.0%	A
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF 4101, 4102 OR 4103:		
4301.10.00	-Of mink, whole, with or without head, tail or paws	0.0%	A
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4301.60.00	-Of fox, whole, with or without head, tail or paws	0.0%	A
4301.80.00	-Other furskins, whole, with or without head, tail or paws	0.0%	A
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0.0%	A
4302	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 4303:		
4302.1	-Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	--Of mink	5.0%	B
4302.19	--Other:		
4302.19.10	---Of rabbit or hare	5.0%	B
4302.19.90	---Other	5.0%	B
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	5.0%	B
4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	5.0%	B
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
4303.10.00	-Articles of apparel and clothing accessories	5.0%	B
4303.90.00	-Other	5.0%	B
4304	ARTIFICIAL FUR AND ARTICLES THEREOF:		
4304.00.10	---Articles partly or wholly made up	5.0%	B
4304.00.90	---Other	5.0%	B
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:		
4401.10.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0.0%	A
4401.2	-Wood in chips or particles:		
4401.21.00	--Coniferous	5.0%	B
4401.22.00	--Non-coniferous	5.0%	B
4401.3	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	--Wood pellets	0.0%	A
4401.39.00	--Other	0.0%	A
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:		
4402.10.00	-Of bamboo	0.0%	A
4402.90.00	-Other	0.0%	A
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:		

HS code (HS2012)	Description	Base Rate	Staging Category
4403.10.00	-Treated with paint, stains, creosote or other preservatives	0.0%	A
4403.20.00	-Other, coniferous	0.0%	A
4403.4	-Other, of tropical wood specified in Subheading Note 2 to this Chapter:		
4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	0.0%	A
4403.49.00	--Other	0.0%	A
4403.9	-Other:		
4403.91.00	--Of oak (*Quercus* spp.)	0.0%	A
4403.92.00	--Of beech (*Fagus* spp.)	0.0%	A
4403.99.00	--Other	0.0%	A
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:		
4404.10.00	-Coniferous	5.0%	B
4404.20.00	-Non-coniferous	5.0%	B
4405.00.00	WOOD WOOL; WOOD FLOUR	0.0%	A
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:		
4406.10.00	-Not impregnated	5.0%	B
4406.90.00	-Other	5.0%	B
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM:		
4407.10	-Coniferous:		
4407.10.10	---Planed or sanded	5.0%	B
4407.10.9	---Other:		
4407.10.91	----Wood, as follows: (a) redwood (*Sequoia sempervirens*); (b) western red cedar (*Thuja plicata*); (c) cut to size for making staves; (d) having a cross-sectional area of 450 cm^2 or greater	0.0%	A
4407.10.99	----Other	5.0%	B
4407.2	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4407.21.00	--Mahogany (*Swietenia* spp.)	0.0%	A
4407.22.00	--Virola, Imbuia and Balsa	0.0%	A
4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.25.10	---Planed or sanded	5.0%	B
4407.25.90	---Other	5.0%	B
4407.26.00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0.0%	A
4407.27	--Sapelli:		
4407.27.10	---Planed or sanded	5.0%	B
4407.27.90	---Other	0.0%	A
4407.28	--Iroko:		
4407.28.10	---Planed or sanded	5.0%	B
4407.28.90	---Other	0.0%	A
4407.29	--Other:		
4407.29.10	---Planed or sanded	5.0%	B
4407.29.9	---Other:		
4407.29.91	----Mandioqueira, Pau Amarelo, Quaruba and Tauari	5.0%	B
4407.29.99	----Other	0.0%	A
4407.9	-Other:		
4407.91	--Of oak (*Quercus* spp.):		
4407.91.10	---Planed or sanded	5.0%	B
4407.91.90	---Other	5.0%	B
4407.92.00	--Of beech (*Fagus* spp.)	0.0%	A
4407.93	--Of Maple (*Acer* spp.):		
4407.93.10	---Planed or sanded	5.0%	B
4407.93.90	---Other	5.0%	B
4407.94	--Of cherry (*Prunus* spp.):		
4407.94.10	---Planed or sanded	5.0%	B
4407.94.90	---Other	5.0%	B
4407.95	--Of ash (*Fraxinus* spp.):		
4407.95.10	---Planed or sanded	5.0%	B
4407.95.90	---Other	5.0%	B
4407.99	--Other:		
4407.99.10	---Planed or sanded	5.0%	B
4407.99.9	---Other:		
4407.99.91	----Ebony (*Diospyros* spp.)	0.0%	A
4407.99.99	----Other	5.0%	B
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM:		
4408.10	-Coniferous:		
4408.10.1	---Sheets for veneering obtained by slicing laminated wood:		
4408.10.11	----In the form of plywood	5.0%	B
4408.10.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	5.0%	B
4408.10.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0.0%	A
4408.10.19	----Other	5.0%	B
4408.10.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4408.3	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau:		
4408.31.11	----In the form of plywood	5.0%	B
4408.31.12	----Other, with at least one outer ply of non-coniferous wood, including Dark Red Meranti, Light Red Meranti or Meranti Bakau	5.0%	B
4408.31.19	----Other, containing at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau	0.0%	A
4408.31.90	---Other	5.0%	B
4408.39	--Other:		
4408.39.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.39.11	----In the form of plywood	5.0%	B
4408.39.12	----Other, with at least one outer ply of non-coniferous wood specified in Subheading Note 2 to this chapter, including Mandioqueira, Pau Amarelo, Quaruba or Tauari	5.0%	B
4408.39.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0.0%	A
4408.39.19	----Other	5.0%	B
4408.39.90	---Other	5.0%	B
4408.90	-Other:		
4408.90.1	---Sheets for veneering obtained by slicing laminated wood:		
4408.90.11	----In the form of plywood	5.0%	B
4408.90.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5.0%	B
4408.90.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5.0%	B
4408.90.14	----Other, containing at least one layer of particle board	0.0%	A
4408.90.19	----Other	5.0%	B
4408.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORINGS, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:		
4409.10.00	-Coniferous	5.0%	B
4409.2	-Non-coniferous:		
4409.21.00	--Of bamboo	5.0%	B
4409.29.00	--Other	5.0%	B
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:		
4410.1	-Of wood:		
4410.11.00	--Particle board	5.0%	B
4410.12.00	--Oriented strand board (OSB)	5.0%	B
4410.19.00	--Other	5.0%	B
4410.90.00	-Other	5.0%	B
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:		
4411.1	-Medium density fibreboard (MDF):		
4411.12	--Of a thickness not exceeding 5 mm:		
4411.12.10	---Of a density exceeding 0.8 g/cm^3	5.0%	B
4411.12.90	---Other	5.0%	B
4411.13	--Of a thickness exceeding 5 mm but not exceeding 9 mm:		
4411.13.10	---Of a density exceeding 0.8 g/cm^3	5.0%	B
4411.13.90	---Other	5.0%	B
4411.14	--Of a thickness exceeding 9 mm:		
4411.14.10	---Of a density exceeding 0.8 g/cm^3	5.0%	B
4411.14.90	---Other	5.0%	B
4411.9	-Other:		
4411.92.00	--Of a density exceeding 0.8 g/cm^3	5.0%	B
4411.93.00	--Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3	5.0%	B
4411.94.00	--Of a density not exceeding 0.5 g/cm^3	5.0%	B
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:		
4412.10	-Of bamboo:		
4412.10.10	---Plywood	5.0%	B
4412.10.2	---Containing at least one layer of particle board:		

HS code (HS2012)	Description	Base Rate	Staging Category
4412.10.21	----Goods, as follows: (a) with at least one outer ply of non-coniferous wood (including bamboo); (b) with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	5.0%	B
4412.10.29	----Other	0.0%	A
4412.10.30	---Other, with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	0.0%	A
4412.10.90	---Other	5.0%	B
4412.3	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	--With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5.0%	B
4412.32.00	--Other, with at least one outer ply of non-coniferous wood	5.0%	B
4412.39.00	--Other	5.0%	B
4412.9	-Other:		
4412.94	--Blockboard, laminboard and battenboard:		
4412.94.2	---With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.94.21	----Containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5.0%	B
4412.94.29	----Other	0.0%	A
4412.94.30	---Other, with at least one outer ply of non-coniferous wood	5.0%	B
4412.94.90	---Other	5.0%	B
4412.99	--Other:		
4412.99.2	---With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.99.21	----Goods containing at least one layer of particle board and one of the following woods, other than plywood: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	0.0%	A
4412.99.22	----Goods, NSA, as follows: (a) containing at least one layer of particle board; (b) plywood	5.0%	B
4412.99.23	----Other, containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5.0%	B
4412.99.29	----Other	0.0%	A
4412.99.3	---Other, with at least one outer ply of non-coniferous wood:		
4412.99.31	----Goods, as follows: (a) containing at least one layer of particle board; (b) plywood	5.0%	B
4412.99.39	----Other	5.0%	B
4412.99.40	---Other, containing one layer of particle board	0.0%	A
4412.99.9	---Other:		
4412.99.91	----Plywood	5.0%	B
4412.99.99	----Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	5.0%	B
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	5.0%	B
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:		
4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	5.0%	B
4415.20.00	-Pallets, box pallets and other load boards; pallet collars	5.0%	B
4416.00.00	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	5.0%	B
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	0.0%	A
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES:		
4418.10.00	-Windows, French-windows and their frames	5.0%	B
4418.20.00	-Doors and their frames and thresholds	5.0%	B
4418.40.00	-Shuttering for concrete constructional work	5.0%	B
4418.50.00	-Shingles and shakes	5.0%	B
4418.60.00	-Posts and beams	5.0%	B
4418.7	-Assembled flooring panels:		
4418.71.00	--For mosaic floors	5.0%	B
4418.72	--Other, multilayer:		
4418.72.10	---Parquet panels	5.0%	B
4418.72.90	---Other	5.0%	B
4418.79	--Other:		
4418.79.10	---Parquet panels	5.0%	B
4418.79.90	---Other	5.0%	B
4418.90.00	-Other	5.0%	B
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	5.0%	B
4420	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:		
4420.10.00	-Statuettes and other ornaments, of wood	5.0%	B
4420.90.00	-Other	5.0%	B
4421	OTHER ARTICLES OF WOOD:		
4421.10.00	-Clothes hangers	0.0%	A
4421.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
45	CORK AND ARTICLES OF CORK		
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:		
4501.10.00	-Natural cork, raw or simply prepared	0.0%	A
4501.90.00	-Other	0.0%	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0.0%	A
4503	ARTICLES OF NATURAL CORK:		
4503.10.00	-Corks and stoppers	0.0%	A
4503.90.00	-Other	0.0%	A
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:		
4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.0%	B
4504.90.00	-Other	5.0%	B
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
4601	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):		
4601.2	-Mats, matting and screens of vegetable materials:		
4601.21.00	--Of bamboo	0.0%	A
4601.22.00	--Of rattan	0.0%	A
4601.29.00	--Other	0.0%	A
4601.9	-Other:		
4601.92.00	--Of bamboo	0.0%	A
4601.93.00	--Of rattan	0.0%	A
4601.94.00	--Of other vegetable materials	0.0%	A
4601.99.00	--Other	0.0%	A
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF 4601; ARTICLES OF LOOFAH:		
4602.1	-Of vegetable materials:		
4602.11.00	--Of bamboo	0.0%	A
4602.12.00	--Of rattan	0.0%	A
4602.19.00	--Other	0.0%	A
4602.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD		
4701.00.00	MECHANICAL WOOD PULP	0.0%	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0.0%	A
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
4703.1	-Unbleached:		
4703.11.00	--Coniferous	0.0%	A
4703.19.00	--Non-coniferous	0.0%	A
4703.2	-Semi-bleached or bleached:		
4703.21.00	--Coniferous	0.0%	A
4703.29.00	--Non-coniferous	0.0%	A
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
4704.1	-Unbleached:		
4704.11.00	--Coniferous	0.0%	A
4704.19.00	--Non-coniferous	0.0%	A
4704.2	-Semi-bleached or bleached:		
4704.21.00	--Coniferous	0.0%	A
4704.29.00	--Non-coniferous	0.0%	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0.0%	A
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
4706.10.00	-Cotton linters pulp	0.0%	A
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0.0%	A
4706.30.00	-Other, of bamboo	0.0%	A
4706.9	-Other:		
4706.91.00	--Mechanical	0.0%	A
4706.92.00	--Chemical	0.0%	A
4706.93.00	--Obtained by a combination of mechanical and chemical processes	0.0%	A
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	0.0%	A
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.0%	A
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0.0%	A
4707.90.00	-Other, including unsorted waste and scrap	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801	NEWSPRINT, IN ROLLS OR SHEETS:		
4801.00.10	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4801.00.20	---Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4801.00.3	---Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4801.00.31	----Goods, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5.0%	B
4801.00.39	----Other	0.0%	A
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:		
4802.10.00	-Hand-made paper and paperboard	0.0%	A
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
4802.20.2	---Dyeline base paper and paperboard:		
4802.20.21	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.22	---Containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.20.29	----Other	5.0%	B
4802.20.3	---Goods, NSA, weighing more than 22 g/m^2 but not more than 205 g/m^2:		
4802.20.31	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.39	----Other	5.0%	B
4802.20.4	---Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2:		
4802.20.41	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.49	----Other	5.0%	B
4802.40	-Wallpaper base:		
4802.40.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.40.20	---Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m^2; (b) weighing 205 g/m^2 or more	5.0%	B
4802.40.90	---Other	5.0%	B
4802.5	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54	--Weighing less than 40 g/m^2:		
4802.54.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.54.2	---Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:		
4802.54.21	----Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m^2	5.0%	B
4802.54.29	----Other	5.0%	B
4802.54.90	---Other	5.0%	B
4802.55	--Weighing 40 g/m^2 or more but not more than 150 g/m^2, in rolls:		
4802.55.10	---Of a width not exceeding 15 cm	5.0%	B
4802.55.90	---Other	5.0%	B
4802.56	--Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		

HS code (HS2012)	Description	Base Rate	Staging Category
4802.56.10	---Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.56.90	---Other	5.0%	B
4802.57	--Other, weighing 40 g/m^2 or more but not more than 150 g/m^2:		
4802.57.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.57.90	---Other	5.0%	B
4802.58	--Weighing more than 150 g/m^2:		
4802.58.1	---Weighing not more than 205 g/m^2:		
4802.58.11	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.58.12	----Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5.0%	B
4802.58.19	----Other	5.0%	B
4802.58.9	---Weighing more than 205 g/m^2:		
4802.58.91	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.58.92	----Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5.0%	B
4802.58.99	----Other	5.0%	B
4802.6	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61	--In rolls:		
4802.61.10	---Not exceeding 15 cm in width	5.0%	B
4802.61.2	---Goods, NSA, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.61.4 or 4802.61.5:		
4802.61.21	----Weighing 150 g/m^2 or less	5.0%	B
4802.61.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4802.61.29	----Other	5.0%	B
4802.61.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	0.0%	A
4802.61.4	---Newsprint, in rolls exceeding 15 cm but not exceeding 36 cm in width:		
4802.61.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.61.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.61.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.61.49	----Other	0.0%	A
4802.61.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.61.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.61.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.61.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.61.59	----Other	5.0%	B
4802.61.90	---Other	5.0%	B
4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.62.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.62.4 or 4802.62.5:		
4802.62.21	----Weighing 150 g/m^2 or less	5.0%	B
4802.62.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4802.62.29	----Other	5.0%	B
4802.62.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	0.0%	A
4802.62.4	---Newsprint, NSA:		
4802.62.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.62.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.62.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.62.49	----Other	0.0%	A
4802.62.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.62.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.62.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.62.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.62.59	----Other	5.0%	B
4802.62.90	---Other	5.0%	B
4802.69	--Other:		
4802.69.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.69.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.69.4 or 4802.69.5:		
4802.69.21	----Weighing 150 g/m^2 or less	5.0%	B
4802.69.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4802.69.29	----Other	5.0%	B
4802.69.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	0.0%	A
4802.69.4	---Newsprint, NSA:		
4802.69.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.69.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.69.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.69.49	----Other	0.0%	A
4802.69.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.69.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.69.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.69.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.69.59	----Other	5.0%	B
4802.69.90	---Other	5.0%	B
4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:		
4803.00.10	---Embossed or perforated, weighing more than 22 g/m^2	5.0%	B
4803.00.90	---Other	5.0%	B
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:		
4804.1	-Kraftliner:		
4804.11	--Unbleached:		
4804.11.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.11.90	---Other	5.0%	B
4804.19	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
4804.19.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.19.90	---Other	5.0%	B
4804.2	-Sack kraft paper:		
4804.21.00	--Unbleached	5.0%	B
4804.29.00	--Other	5.0%	B
4804.3	-Other kraft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	--Unbleached	5.0%	B
4804.39.00	--Other	5.0%	B
4804.4	-Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:		
4804.41	--Unbleached:		
4804.41.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.41.90	---Other	5.0%	B
4804.42	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process:		
4804.42.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.42.90	---Other	5.0%	B
4804.49	--Other:		
4804.49.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.49.90	---Other	5.0%	B
4804.5	-Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	--Unbleached	5.0%	B
4804.52.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4804.59.00	--Other	5.0%	B
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:		
4805.1	-Fluting paper:		
4805.11	--Semi-chemical fluting paper:		
4805.11.10	---Weighing not more than 205 g/m^2	5.0%	B
4805.11.90	---Other	5.0%	B
4805.12	--Straw fluting paper:		
4805.12.10	---Weighing 130 g/m^2 or more, but not more than 205 g/m^2	5.0%	B
4805.12.90	---Weighing more than 205 g/m^2	5.0%	B
4805.19	--Other:		
4805.19.10	---Of multi-ply paper or paperboard weighing not more than 205 g/m^2	5.0%	B
4805.19.20	---Goods, as follows: (a) weighing not more than 22 g/m^2; (b) weighing 205 g/m^2 or more	5.0%	B
4805.19.90	---Other	5.0%	B
4805.2	-Testliner (recycled liner board):		

HS code (HS2012)	Description	Base Rate	Staging Category
4805.24	--Weighing 150 g/m^2 or less:		
4805.24.10	---Multi-ply paper and paperboard	5.0%	B
4805.24.9	---Other:		
4805.24.91	----Weighing 22 g/m^2 or less	5.0%	B
4805.24.99	----Other	5.0%	B
4805.25	--Weighing more than 150 g/m^2:		
4805.25.1	---Multi-ply paper and paperboard:		
4805.25.11	----Weighing not more than 205 g/m^2	5.0%	B
4805.25.19	----Other	5.0%	B
4805.25.9	---Other:		
4805.25.91	----Weighing not more than 205 g/m^2	5.0%	B
4805.25.99	----Other	5.0%	B
4805.30.00	-Sulphite wrapping paper	5.0%	B
4805.40.00	-Filter paper and paperboard	5.0%	B
4805.50.00	-Felt paper and paperboard	0.0%	A
4805.9	-Other:		
4805.91	--Weighing 150 g/m^2 or less:		
4805.91.10	---Multi-ply paper and paperboard	5.0%	B
4805.91.9	---Other:		
4805.91.91	----Weighing not more than 22 g/m^2	5.0%	B
4805.91.99	----Other	5.0%	B
4805.92	--Weighing more than 150 g/m^2 but less than 225 g/m^2:		
4805.92.1	---Multi-ply paper and paperboard:		
4805.92.11	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4805.92.19	----Other	5.0%	B
4805.92.9	---Other:		
4805.92.91	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4805.92.92	----Goods, NSA, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4805.92.99	----Other	5.0%	B
4805.93	--Weighing 225 g/m^2 or more:		
4805.93.10	---Multi-ply paper and paperboard	5.0%	B
4805.93.9	---Other:		
4805.93.91	----Goods, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4805.93.99	----Other	5.0%	B
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS:		
4806.10.00	-Vegetable parchment	0.0%	A
4806.20.00	-Greaseproof papers	0.0%	A
4806.30.00	-Tracing papers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4806.40.00	-Glassine and other glazed transparent or translucent papers	0.0%	A
4807.00.00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	0.0%	A
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN 4803:		
4808.10	-Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	---Embossed or perforated, weighing not more than 205 g/m^2	5.0%	B
4808.10.90	---Other	0.0%	A
4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated:		
4808.40.10	---Embossed or perforated, weighing not more than 205 g/m^2	5.0%	B
4808.40.90	---Other	0.0%	A
4808.90	-Other:		
4808.90.10	---Embossed or perforated, weighing not more than 205 g/m^2	5.0%	B
4808.90.90	---Other	0.0%	A
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS:		
4809.20.00	-Self-copy paper	5.0%	B
4809.90	-Other:		
4809.90.10	---Goods, as follows: (a) sublimation transfer printing paper having a width of not less than 0.9 m in rolls; (b) unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process	0.0%	A
4809.90.90	---Other	5.0%	B
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE:		
4810.1	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process, or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13	--In rolls:		
4810.13.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in rolls of a width exceeding 15 cm	0.0%	A
4810.13.2	---Of a width not exceeding 15 cm:		
4810.13.21	----Printed for self-recording apparatus	5.0%	B
4810.13.29	----Other	5.0%	B
4810.13.90	---Other	5.0%	B
4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		
4810.14.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.14.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.14.21	----Printed for self-recording apparatus	5.0%	B
4810.14.29	----Other	5.0%	B
4810.14.90	---Other	5.0%	B
4810.19	--Other:		
4810.19.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.19.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.19.21	----Printed for self-recording apparatus	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4810.19.29	----Other	5.0%	B
4810.19.90	---Other	5.0%	B
4810.2	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4810.22	--Light-weight coated paper:		
4810.22.20	---Goods, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.22.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.22.90	---Other	5.0%	B
4810.29	--Other:		
4810.29.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.29.20	---Goods, NSA, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.29.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.29.90	---Other	5.0%	B
4810.3	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4810.32.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	5.0%	B
4810.39.00	--Other	5.0%	B
4810.9	-Other paper and paperboard:		
4810.92.00	--Multi-ply	5.0%	B
4810.99.00	--Other	5.0%	B
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN 4803, 4809 OR 4810:		
4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	5.0%	B
4811.4	-Gummed or adhesive paper and paperboard:		
4811.41	--Self-adhesive:		
4811.41.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.41.90	---Other	5.0%	B
4811.49	--Other:		
4811.49.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.49.20	---Decalcomania paper, NSA	0.0%	A
4811.49.90	---Other	5.0%	B
4811.5	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	--Bleached, weighing more than 150 g/m^2	5.0%	B
4811.59	--Other:		
4811.59.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.59.20	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5.0%	B
4811.59.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5.0%	B
4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5.0%	B
4811.90.20	---Indicator paper and paperboard, not being diagnostic reagent paper or paperboard, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	0.0%	A
4811.90.30	---Goods, NSA, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.90.40	---Goods, as follows, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state: (a) cast coated paper and paperboard; (b) enamelled blotting paper and paperboard; (c) flock coated, marbled and leatherette paper; (d) indicator paper and paperboard, NSA; (e) parchment paper and paperboard, greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard	0.0%	A
4811.90.90	---Other	5.0%	B
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0.0%	A
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES:		
4813.10.00	-In the form of booklets or tubes	0.0%	A
4813.20.00	-In rolls of a width not exceeding 5 cm	0.0%	A
4813.90.00	-Other	0.0%	A
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER:		
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5.0%	B
4814.90.00	-Other	5.0%	B
4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:		
4816.20.00	-Self-copy paper	5.0%	B
4816.90	-Other:		
4816.90.10	---Unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process	0.0%	A
4816.90.90	---Other	5.0%	B
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY:		
4817.10.00	-Envelopes	5.0%	B
4817.20.00	-Letter cards, plain postcards and correspondence cards	5.0%	B
4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5.0%	B
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4818.10.00	-Toilet paper	5.0%	B
4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	5.0%	B
4818.30.00	-Tablecloths and serviettes	5.0%	B
4818.50.00	-Articles of apparel and clothing accessories	5.0%	B
4818.90.00	-Other	5.0%	B
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:		
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	5.0%	B
4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5.0%	B
4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	5.0%	B
4819.40.00	-Other sacks and bags, including cones	5.0%	B
4819.50.00	-Other packing containers, including record sleeves	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5.0%	B
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:		
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5.0%	B
4820.20	-Exercise books:		
4820.20.10	---Work books with printed texts and blank spaces to be filled in	0.0%	A
4820.20.90	---Other	5.0%	B
4820.30.00	-Binders (other than book covers), folders and file covers	5.0%	B
4820.40.00	-Manifold business forms and interleaved carbon sets	5.0%	B
4820.50.00	-Albums for samples or for collections	5.0%	B
4820.90.00	-Other	5.0%	B
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED:		
4821.10.00	-Printed	5.0%	B
4821.90.00	-Other	5.0%	B
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):		
4822.10.00	-Of a kind used for winding textile yarn	0.0%	A
4822.90.00	-Other	0.0%	A
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4823.20.00	-Filter paper and paperboard	5.0%	B
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	5.0%	B
4823.6	-Trays, dishes, plates, cups and the like, of paper or paperboard		
4823.61.00	--Of bamboo	5.0%	B
4823.69.00	--Other	5.0%	B
4823.70.00	-Moulded or pressed articles of paper pulp	5.0%	B
4823.90	-Other:		
4823.90.10	---Goods, as follows: (a) aseptic paper, not including goods and/or articles of aseptic paper; (b) filters wholly of filter paper; (c) monotype paper; (d) paper for use in wrapping fruit; (e) perforated cards for Jacquard and similar machines	0.0%	A
4823.90.20	---Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	5.0%	B
4823.90.3	---Uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.20:		
4823.90.31	----Kraftliner, weighing not more than 205 g/m^2	5.0%	B
4823.90.32	----Kraftliner, weighing more than 205 g/m^2	5.0%	B
4823.90.33	----Sack kraft paper, unbleached	5.0%	B
4823.90.34	----Other sack kraft paper	5.0%	B
4823.90.35	----Kraft paper and paperboard, NSA, weighing not more than 205 g/m^2	5.0%	B
4823.90.36	----Kraft paper and paperboard, NSA, weighing more than 205 g/m^2 but less than 225 g/m^2, as follows: (a) unbleached; (b) bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4823.90.37	----Kraft paper and paperboard, NSA, weighing more than 205 g/m^2 but less than 225 g/m^2	5.0%	B
4823.90.38	----Kraft paper and paperboard, NSA, weighing 225 g/m^2 or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4823.90.39	----Other	5.0%	B
4823.90.4	---Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.5:		
4823.90.41	----Semi-chemical fluting paper, weighing not more than 205 g/m^2	5.0%	B
4823.90.42	----Semi-chemical fluting paper, weighing more than 205 g/m^2	5.0%	B
4823.90.43	----Multi-ply paper and paperboard, weighing not more than 205 g/m^2	5.0%	B
4823.90.44	----Multi-ply paper and paperboard, weighing more than 205 g/m^2	5.0%	B
4823.90.45	----Sulphite wrapping paper	5.0%	B
4823.90.46	----Felt paper and paperboard	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4823.90.5	---Other uncoated paper or paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.4:		
4823.90.51	----Weighing not more than 22 g/m^2	5.0%	B
4823.90.52	----Weighing more than 22 g/m^2 but not more than 205 g/m^2	5.0%	B
4823.90.53	----Weighing more than 205 g/m^2 as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4823.90.59	----Other	5.0%	B
4823.90.60	---Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0.0%	A
4823.90.70	---Composite paper and paperboard (made by sticking flat layer of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0.0%	A
4823.90.8	---Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in 4803, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm:		
4823.90.81	----Paper and paperboard, whether or not embossed or perforated, weighing not more than 205 g/m^2, as follows: (a) corrugated paper and paperboard; (b) kraft paper, creped or crinkled	5.0%	B
4823.90.82	----Other paper or paperboard, weighing not more than 205 g/m^2, embossed or perforated	5.0%	B
4823.90.89	----Other	0.0%	A
4823.90.90	---Other	5.0%	B
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:		
4901.10.00	-In single sheets, whether or not folded	0.0%	A
4901.9	-Other:		
4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	0.0%	A
4901.99	--Other:		
4901.99.10	---Australian telephone directories and Australian timetables	5.0%	B
4901.99.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:		
4902.10.00	-Appearing at least four times a week	0.0%	A
4902.90.00	-Other	0.0%	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0.0%	A
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0.0%	A
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:		
4905.10.00	-Globes	0.0%	A
4905.9	-Other:		
4905.91.00	--In book form	0.0%	A
4905.99.00	--Other	0.0%	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	0.0%	A
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:		
4907.00.10	---Stamps and banknotes	0.0%	A
4907.00.90	---Other	5.0%	B
4908	TRANSFERS (DECALCOMANIAS):		
4908.10.00	-Transfers (decalcomanias), vitrifiable	5.0%	B
4908.90.00	-Other	5.0%	B
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	5.0%	B
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	5.0%	B
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:		
4911.10	-Trade advertising material, commercial catalogues and the like:		
4911.10.10	---Catalogues of visual or auditory material of an educational, scientific or cultural character	0.0%	A
4911.10.90	---Other	5.0%	B
4911.9	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
4911.91.00	--Pictures, designs and photographs	5.0%	B
4911.99.00	--Other	5.0%	B
50	SILK		
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING	0.0%	A
5002.00.00	RAW SILK (NOT THROWN)	0.0%	A
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0.0%	A
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	0.0%	A
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	0.0%	A
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	0.0%	A
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE:		
5007.10	-Fabrics of noil silk:		
5007.10.10	---Containing 20% or more by weight of man-made fibres not printed	5.0%	B
5007.10.90	---Other	0.0%	A
5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0.0%	A
5007.90	-Other fabrics:		
5007.90.10	---Containing 20% or more by weight of man-made fibres	5.0%	B
5007.90.90	---Other	0.0%	A
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
5101	WOOL, NOT CARDED OR COMBED:		
5101.1	-Greasy, including fleece-washed wool:		
5101.11.00	--Shorn wool	0.0%	A
5101.19.00	--Other	0.0%	A
5101.2	-Degreased, not carbonised:		
5101.21.00	--Shorn wool	0.0%	A
5101.29.00	--Other	0.0%	A
5101.30.00	-Carbonised	0.0%	A
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:		
5102.1	-Fine animal hair:		
5102.11.00	--Of Kashmir (cashmere) goats	0.0%	A
5102.19.00	--Other	0.0%	A
5102.20.00	-Coarse animal hair	0.0%	A
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK:		
5103.10.00	-Noils of wool or of fine animal hair	0.0%	A
5103.20.00	-Other waste of wool or of fine animal hair	0.0%	A
5103.30.00	-Waste of coarse animal hair	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0.0%	A
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS):		
5105.10.00	-Carded wool	0.0%	A
5105.2	-Wool tops and other combed wool:		
5105.21.00	--Combed wool in fragments	0.0%	A
5105.29.00	--Other	0.0%	A
5105.3	-Fine animal hair, carded or combed:		
5105.31.00	--Of Kashmir (cashmere) goats	0.0%	A
5105.39.00	--Other	0.0%	A
5105.40.00	-Coarse animal hair, carded or combed	0.0%	A
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE:		
5106.10.00	-Containing 85% or more by weight of wool	5.0%	B
5106.20.00	-Containing less than 85% by weight of wool	5.0%	B
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:		
5107.10.00	-Containing 85% or more by weight of wool	5.0%	B
5107.20.00	-Containing less than 85% by weight of wool	5.0%	B
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE:		
5108.10.00	-Carded	5.0%	B
5108.20.00	-Combed	5.0%	B
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE:		
5109.10.00	-Containing 85% or more by weight of wool or of fine animal hair	5.0%	B
5109.90.00	-Other	5.0%	B
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5.0%	B
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR:		
5111.1	-Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	--Of a weight not exceeding 300 g/m^2	5.0%	B
5111.19.00	--Other	5.0%	B
5111.20.00	-Other, mixed mainly or solely with man-made filaments	5.0%	B
5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	5.0%	B
5111.90.00	-Other	5.0%	B
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR:		
5112.1	-Containing 85% or more by weight of wool or of fine animal hair:		

HS code (HS2012)	Description	Base Rate	Staging Category
5112.11.00	--Of a weight not exceeding 200 g/m^2	5.0%	B
5112.19.00	--Other	5.0%	B
5112.20.00	-Other, mixed mainly or solely with man-made filaments	5.0%	B
5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	5.0%	B
5112.90.00	-Other	5.0%	B
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5.0%	B
52	COTTON		
5201.00.00	COTTON, NOT CARDED OR COMBED	0.0%	A
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5202.10.00	-Yarn waste (including thread waste)	0.0%	A
5202.9	-Other:		
5202.91.00	--Garnetted stock	0.0%	A
5202.99.00	--Other	0.0%	A
5203.00.00	COTTON, CARDED OR COMBED	0.0%	A
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5204.1	-Not put up for retail sale:		
5204.11.00	--Containing 85% or more by weight of cotton	5.0%	B
5204.19.00	--Other	5.0%	B
5204.20.00	-Put up for retail sale	5.0%	B
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:		
5205.1	-Single yarn, of uncombed fibres:		
5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.11.10	---Measuring 20 000 decitex or more	5.0%	B
5205.11.90	---Other	5.0%	B
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5205.2	-Single yarn, of combed fibres:		
5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.21.10	---Measuring 20 000 decitex or more	5.0%	B
5205.21.90	---Other	5.0%	B
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5.0%	B
5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5.0%	B
5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	5.0%	B
5205.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.31.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5205.31.90	---Other	5.0%	B
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5205.4	-Multiple (folded) or cabled yarn, of combed fibres:		
5205.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.41.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5205.41.90	---Other	5.0%	B
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5.0%	B
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5.0%	B
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5.0%	B
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:		
5206.1	-Single yarn, of uncombed fibres:		
5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.11.10	---Measuring 20000 decitex or more	5.0%	B
5206.11.90	---Other	5.0%	B
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5206.2	-Single yarn, of combed fibres:		
5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.21.10	---Measuring 20000 decitex or more	5.0%	B
5206.21.90	---Other	5.0%	B
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5206.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.31.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5206.31.90	---Other	5.0%	B
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5206.4	-Multiple (folded) or cabled yarn, of combed fibres:		
5206.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.41.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5206.41.90	---Other	5.0%	B
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE:		
5207.10.00	-Containing 85% or more by weight of cotton	5.0%	B
5207.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M^2:		
5208.1	-Unbleached:		
5208.11.00	--Plain weave, weighing not more than 100 g/m^2	5.0%	B
5208.12.00	--Plain weave, weighing more than 100 g/m^2	5.0%	B
5208.13.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.19.00	--Other fabrics	5.0%	B
5208.2	-Bleached:		
5208.21.00	--Plain weave, weighing not more than 100 g/m^2	5.0%	B
5208.22.00	--Plain weave, weighing more than 100 g/m^2	5.0%	B
5208.23.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.29.00	--Other fabrics	5.0%	B
5208.3	-Dyed:		
5208.31.00	--Plain weave, weighing not more than 100 g/m^2	5.0%	B
5208.32.00	--Plain weave, weighing more than 100 g/m^2	5.0%	B
5208.33.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.39.00	--Other fabrics	5.0%	B
5208.4	-Of yarns of different colours:		
5208.41.00	--Plain weave, weighing not more than 100 g/m^2	5.0%	B
5208.42.00	--Plain weave, weighing more than 100 g/m^2	5.0%	B
5208.43.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.49.00	--Other fabrics	5.0%	B
5208.5	-Printed:		
5208.51.00	--Plain weave, weighing not more than 100 g/m^2	5.0%	B
5208.52.00	--Plain weave, weighing more than 100 g/m^2	5.0%	B
5208.59.00	--Other fabrics	5.0%	B
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M^2:		
5209.1	-Unbleached:		
5209.11.00	--Plain weave	5.0%	B
5209.12.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.19.00	--Other fabrics	5.0%	B
5209.2	-Bleached:		
5209.21.00	--Plain weave	5.0%	B
5209.22.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.29.00	--Other fabrics	5.0%	B
5209.3	-Dyed:		
5209.31.00	--Plain weave	5.0%	B
5209.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.39.00	--Other fabrics	5.0%	B
5209.4	-Of yarns of different colours:		
5209.41.00	--Plain weave	5.0%	B
5209.42.00	--Denim	5.0%	B
5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5.0%	B
5209.49.00	--Other fabrics	5.0%	B
5209.5	-Printed:		
5209.51.00	--Plain weave	5.0%	B
5209.52.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.59.00	--Other fabrics	5.0%	B
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M^2:		
5210.1	-Unbleached:		
5210.11.00	--Plain weave	5.0%	B
5210.19.00	--Other fabrics	5.0%	B
5210.2	-Bleached:		
5210.21.00	--Plain weave	5.0%	B
5210.29.00	--Other fabrics	5.0%	B
5210.3	-Dyed:		
5210.31.00	--Plain weave	5.0%	B
5210.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5210.39.00	--Other fabrics	5.0%	B
5210.4	-Of yarns of different colours:		
5210.41.00	--Plain weave	5.0%	B
5210.49.00	--Other fabrics	5.0%	B
5210.5	-Printed:		
5210.51.00	--Plain weave	5.0%	B
5210.59.00	--Other fabrics	5.0%	B
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M^2:		
5211.1	-Unbleached:		
5211.11.00	--Plain weave	5.0%	B
5211.12.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.19.00	--Other fabrics	5.0%	B
5211.20.00	-Bleached	5.0%	B
5211.3	-Dyed:		
5211.31.00	--Plain weave	5.0%	B
5211.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.39.00	--Other fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5211.4	-Of yarns of different colours:		
5211.41.00	--Plain weave	5.0%	B
5211.42.00	--Denim	5.0%	B
5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5.0%	B
5211.49.00	--Other fabrics	5.0%	B
5211.5	-Printed:		
5211.51.00	--Plain weave	5.0%	B
5211.52.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.59.00	--Other fabrics	5.0%	B
5212	OTHER WOVEN FABRICS OF COTTON:		
5212.1	-Weighing not more than 200 g/m^2:		
5212.11.00	--Unbleached	5.0%	B
5212.12.00	--Bleached	5.0%	B
5212.13.00	--Dyed	5.0%	B
5212.14.00	--Of yarns of different colours	5.0%	B
5212.15.00	--Printed	5.0%	B
5212.2	-Weighing more than 200 g/m^2:		
5212.21.00	--Unbleached	5.0%	B
5212.22.00	--Bleached	5.0%	B
5212.23.00	--Dyed	5.0%	B
5212.24.00	--Of yarns of different colours	5.0%	B
5212.25.00	--Printed	5.0%	B
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5301.10.00	-Flax, raw or retted	0.0%	A
5301.2	-Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	--Broken or scutched	0.0%	A
5301.29.00	--Other	0.0%	A
5301.30.00	-Flax tow and waste	0.0%	A
5302	TRUE HEMP (*CANNABIS SATIVA* L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5302.10.00	-True hemp, raw or retted	0.0%	A
5302.90.00	-Other	0.0%	A
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5303.10.00	-Jute and other textile bast fibres, raw or retted	0.0%	A
5303.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5305.00.00	COCONUT, ABACA (MANILA HEMP OR *MUSA TEXTILIS NEE*), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0.0%	A
5306	FLAX YARN:		
5306.10.00	-Single	0.0%	A
5306.20.00	-Multiple (folded) or cabled	5.0%	B
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5307.10.00	-Single	5.0%	B
5307.20.00	-Multiple (folded) or cabled	5.0%	B
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN:		
5308.10.00	-Coir yarn	0.0%	A
5308.20.00	-True hemp yarn	0.0%	A
5308.90.00	-Other	0.0%	A
5309	WOVEN FABRICS OF FLAX:		
5309.1	-Containing 85% or more by weight of flax:		
5309.11.00	--Unbleached or bleached	0.0%	A
5309.19.00	--Other	0.0%	A
5309.2	-Containing less than 85% by weight of flax:		
5309.21.00	--Unbleached or bleached	0.0%	A
5309.29.00	--Other	0.0%	A
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5310.10.00	-Unbleached	0.0%	A
5310.90.00	-Other	0.0%	A
5311.00.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	0.0%	A
54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5401.10.00	-Of synthetic filaments	5.0%	B
5401.20.00	-Of artificial filaments	5.0%	B
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:		
5402.1	-High tenacity yarn of nylon or other polyamides:		
5402.11.00	--Of aramids	0.0%	A
5402.19.00	--Other	0.0%	A
5402.20.00	-High tenacity yarn of polyesters	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5402.3	-Textured yarn:		
5402.31.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5.0%	B
5402.32.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	5.0%	B
5402.33.00	--Of polyesters	5.0%	B
5402.34.00	--Of polypropylene	5.0%	B
5402.39.00	--Other	5.0%	B
5402.4	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	--Elastomeric	5.0%	B
5402.45.00	--Other, of nylon or other polyamides	5.0%	B
5402.46.00	--Other, of polyesters, partially oriented	5.0%	B
5402.47.00	--Other, of polyesters	5.0%	B
5402.48.00	--Other, of polypropylene	5.0%	B
5402.49.00	--Other	5.0%	B
5402.5	-Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	--Of nylon or other polyamides	5.0%	B
5402.52.00	--Of polyesters	5.0%	B
5402.59.00	--Other	5.0%	B
5402.6	-Other yarn, multiple (folded) or cabled:		
5402.61.00	--Of nylon or other polyamides	5.0%	B
5402.62.00	--Of polyesters	5.0%	B
5402.69.00	--Other	5.0%	B
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX:		
5403.10.00	-High tenacity yarn of viscose rayon	0.0%	A
5403.3	-Other yarn, single:		
5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5.0%	B
5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre	5.0%	B
5403.33.00	--Of cellulose acetate	5.0%	B
5403.39.00	--Other	5.0%	B
5403.4	-Other yarn, multiple (folded) or cabled:		
5403.41.00	--Of viscose rayon	5.0%	B
5403.42.00	--Of cellulose acetate	5.0%	B
5403.49.00	--Other	5.0%	B
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM:		
5404.1	-Monofilament:		

HS code (HS2012)	Description	Base Rate	Staging Category
5404.11.00	--Elastomeric	5.0%	B
5404.12.00	--Other, of polypropylene	5.0%	B
5404.19.00	--Other	5.0%	B
5404.90.00	-Other	5.0%	B
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	5.0%	B
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE	5.0%	B
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5404:		
5407.10.00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5.0%	B
5407.20.00	-Woven fabrics obtained from strip or the like	5.0%	B
5407.30.00	-Fabrics specified in Note 9 to Section XI	5.0%	B
5407.4	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	--Unbleached or bleached	5.0%	B
5407.42.00	--Dyed	5.0%	B
5407.43.00	--Of yarns of different colours	5.0%	B
5407.44.00	--Printed	5.0%	B
5407.5	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	--Unbleached or bleached	5.0%	B
5407.52.00	--Dyed	5.0%	B
5407.53.00	--Of yarns of different colours	5.0%	B
5407.54.00	--Printed	5.0%	B
5407.6	-Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	--Containing 85% or more by weight of non-textured polyester filaments	5.0%	B
5407.69.00	--Other	5.0%	B
5407.7	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	--Unbleached or bleached	5.0%	B
5407.72.00	--Dyed	5.0%	B
5407.73.00	--Of yarns of different colours	5.0%	B
5407.74.00	--Printed	5.0%	B
5407.8	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	--Unbleached or bleached	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5407.82.00	--Dyed	5.0%	B
5407.83.00	--Of yarns of different colours	5.0%	B
5407.84.00	--Printed	5.0%	B
5407.9	-Other woven fabrics:		
5407.91.00	--Unbleached or bleached	5.0%	B
5407.92.00	--Dyed	5.0%	B
5407.93.00	--Of yarns of different colours	5.0%	B
5407.94.00	--Printed	5.0%	B
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5405.00.00:		
5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	5.0%	B
5408.2	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	--Unbleached or bleached	5.0%	B
5408.22.00	--Dyed	5.0%	B
5408.23.00	--Of yarns of different colours	5.0%	B
5408.24.00	--Printed	5.0%	B
5408.3	-Other woven fabrics:		
5408.31.00	--Unbleached or bleached	5.0%	B
5408.32.00	--Dyed	5.0%	B
5408.33.00	--Of yarns of different colours	5.0%	B
5408.34.00	--Printed	5.0%	B
55	MAN-MADE STAPLE FIBRES		
5501	SYNTHETIC FILAMENT TOW:		
5501.10	-Of nylon or other polyamides:		
5501.10.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.10.90	---Other	0.0%	A
5501.20	-Of polyesters:		
5501.20.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.20.90	---Other	0.0%	A
5501.30	-Acrylic or modacrylic:		
5501.30.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.30.90	---Other	0.0%	A
5501.40	-Of polypropylene:		
5501.40.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.40.90	---Other	0.0%	A
5501.90	-Other:		
5501.90.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.90.90	---Other	0.0%	A
5502.00.00	ARTIFICIAL FILAMENT TOW	0.0%	A
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5503.1	-Of nylon or other polyamides:		
5503.11.00	--Of aramids	0.0%	A
5503.19.00	--Other	0.0%	A
5503.20.00	-Of polyesters	0.0%	A
5503.30.00	-Acrylic or modacrylic	0.0%	A
5503.40.00	-Of polypropylene	0.0%	A
5503.90.00	-Other	0.0%	A
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5504.10.00	-Of viscose rayon	0.0%	A
5504.90.00	-Other	0.0%	A
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES:		
5505.10.00	-Of synthetic fibres	0.0%	A
5505.20.00	-Of artificial fibres	0.0%	A
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5506.10.00	-Of nylon or other polyamides	0.0%	A
5506.20.00	-Of polyesters	0.0%	A
5506.30.00	-Acrylic or modacrylic	0.0%	A
5506.90.00	-Other	0.0%	A
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0.0%	A
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5508.10.00	-Of synthetic staple fibres	5.0%	B
5508.20.00	-Of artificial staple fibres	5.0%	B
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5509.1	-Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	--Single yarn	5.0%	B
5509.12.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.2	-Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	--Single yarn	5.0%	B
5509.22.00	--Multiple (folded) or cabled yarn	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5509.3	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	--Single yarn	5.0%	B
5509.32.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.4	-Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	--Single yarn	5.0%	B
5509.42.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.5	-Other yarn, of polyester staple fibres:		
5509.51.00	--Mixed mainly or solely with artificial staple fibres	5.0%	B
5509.52.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.53.00	--Mixed mainly or solely with cotton	5.0%	B
5509.59.00	--Other	5.0%	B
5509.6	-Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.62.00	--Mixed mainly or solely with cotton	5.0%	B
5509.69.00	--Other	5.0%	B
5509.9	-Other yarn:		
5509.91.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.92.00	--Mixed mainly or solely with cotton	5.0%	B
5509.99.00	--Other	5.0%	B
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5510.1	-Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	--Single yarn	5.0%	B
5510.12.00	--Multiple (folded) or cabled yarn	5.0%	B
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	5.0%	B
5510.30.00	-Other yarn, mixed mainly or solely with cotton	5.0%	B
5510.90.00	-Other yarn	5.0%	B
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE:		
5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	5.0%	B
5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	5.0%	B
5511.30.00	-Of artificial staple fibres	5.0%	B
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES:		
5512.1	-Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	--Unbleached or bleached	5.0%	B
5512.19.00	--Other	5.0%	B
5512.2	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	--Unbleached or bleached	5.0%	B
5512.29.00	--Other	5.0%	B
5512.9	-Other:		
5512.91.00	--Unbleached or bleached	5.0%	B
5512.99.00	--Other	5.0%	B
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M^2:		
5513.1	-Unbleached or bleached:		
5513.11.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5513.13.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5513.19.00	--Other woven fabrics	5.0%	B
5513.2	-Dyed:		
5513.21.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.23.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5513.29.00	--Other woven fabrics	5.0%	B
5513.3	-Of yarns of different colours:		
5513.31.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.39.00	--Other woven fabrics	5.0%	B
5513.4	-Printed:		
5513.41.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.49.00	--Other woven fabrics	5.0%	B
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M^2:		
5514.1	-Unbleached or bleached:		
5514.11.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.19.00	--Other woven fabrics	5.0%	B
5514.2	-Dyed:		
5514.21.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.23.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5514.29.00	--Other woven fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5514.30.00	-Of yarns of different colours	5.0%	B
5514.4	-Printed:		
5514.41.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.43.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5514.49.00	--Other woven fabrics	5.0%	B
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES:		
5515.1	-Of polyester staple fibres:		
5515.11.00	--Mixed mainly or solely with viscose rayon staple fibres	5.0%	B
5515.12.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.13.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5515.19.00	--Other	5.0%	B
5515.2	-Of acrylic or modacrylic staple fibres:		
5515.21.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.22.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5515.29.00	--Other	5.0%	B
5515.9	-Other woven fabrics:		
5515.91.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.99.00	--Other	5.0%	B
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES:		
5516.1	-Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	--Unbleached or bleached	5.0%	B
5516.12.00	--Dyed	5.0%	B
5516.13.00	--Of yarns of different colours	5.0%	B
5516.14.00	--Printed	5.0%	B
5516.2	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	--Unbleached or bleached	5.0%	B
5516.22.00	--Dyed	5.0%	B
5516.23.00	--Of yarns of different colours	5.0%	B
5516.24.00	--Printed	5.0%	B
5516.3	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	--Unbleached or bleached	5.0%	B
5516.32.00	--Dyed	5.0%	B
5516.33.00	--Of yarns of different colours	5.0%	B
5516.34.00	--Printed	5.0%	B
5516.4	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	--Unbleached or bleached	5.0%	B
5516.42.00	--Dyed	5.0%	B
5516.43.00	--Of yarns of different colours	5.0%	B
5516.44.00	--Printed	5.0%	B
5516.9	-Other:		
5516.91.00	--Unbleached or bleached	5.0%	B
5516.92.00	--Dyed	5.0%	B
5516.93.00	--Of yarns of different colours	5.0%	B
5516.94.00	--Printed	5.0%	B
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS:		
5601.2	-Wadding of textile materials and articles thereof:		
5601.21.00	--Of cotton	0.0%	A
5601.22.00	--Of man-made fibres	0.0%	A
5601.29.00	--Other	0.0%	A
5601.30.00	-Textile flock and dust and mill neps	0.0%	A
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	5.0%	B
5602.2	-Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	--Of wool or fine animal hair	5.0%	B
5602.29.00	--Of other textile materials	5.0%	B
5602.90.00	-Other	5.0%	B
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5603.1	-Of man-made filaments:		
5603.11.00	--Weighing not more than 25 g/m^2	5.0%	B
5603.12.00	--Weighing more than 25 g/m^2 but not more than 70 g/m^2	5.0%	B
5603.13.00	--Weighing more than 70 g/m^2 but not more than 150 g/m^2	5.0%	B
5603.14.00	--Weighing more than 150 g/m^2	5.0%	B
5603.9	-Other:		
5603.91.00	--Weighing not more than 25 g/m^2	5.0%	B
5603.92.00	--Weighing more than 25 g/m^2 but not more than 70 g/m^2	5.0%	B
5603.93.00	--Weighing more than 70 g/m^2 but not more than 150 g/m^2	5.0%	B
5603.94.00	--Weighing more than 150 g/m^2	5.0%	B
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5604.10.00	-Rubber thread and cord, textile covered	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5604.90.00	-Other	5.0%	B
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF 5404 OR 5405.00.00, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0.0%	A
5606	GIMPED YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, GIMPED (OTHER THAN THOSE OF 56.05.00.00 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN:		
5606.00.10	---Chenille yarn and gimped yarn	0.0%	A
5606.00.90	---Other	5.0%	B
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5607.2	-Of sisal or other textile fibres of the genus Agave:		
5607.21.00	--Binder or baler twine	5.0%	B
5607.29.00	--Other	5.0%	B
5607.4	-Of polyethylene or polypropylene:		
5607.41.00	--Binder or baler twine	5.0%	B
5607.49.00	--Other	5.0%	B
5607.50.00	-Of other synthetic fibres	5.0%	B
5607.90	-Other:		
5607.90.10	---Of jute or other textile bast fibres of 5303	5.0%	B
5607.90.90	---Other	5.0%	B
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS:		
5608.1	-Of man-made textile materials:		
5608.11.00	--Made up fishing nets	0.0%	A
5608.19	--Other:		
5608.19.10	---Nets and netting of twine, cordage or rope	0.0%	A
5608.19.90	---Other	5.0%	B
5608.90	-Other:		
5608.90.10	---Goods, as follows: (a) fishing nets of yarn; (b) nets and netting of twine, cordage or rope	0.0%	A
5608.90.90	---Other	5.0%	B
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF 5404 OR 5405.00.00, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	5.0%	B
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP:		
5701.10.00	-Of wool or fine animal hair	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5701.90.00	-Of other textile materials	0.0%	A
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS:		
5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	0.0%	A
5702.20.00	-Floor coverings of coconut fibres (coir)	0.0%	A
5702.3	-Other, of pile construction, not made up:		
5702.31.00	--Of wool or fine animal hair	5.0%	F
5702.32.00	--Of man-made textile materials	5.0%	F
5702.39	--Of other textile materials:		
5702.39.10	---Goods of terry fabrics	5.0%	F
5702.39.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0.0%	A
5702.39.90	---Other	5.0%	F
5702.4	-Other, of pile construction, made up:		
5702.41	--Of wool or fine animal hair:		
5702.41.10	---Handmade	0.0%	A
5702.41.90	---Other	5.0%	F
5702.42	--Of man-made textile materials:		
5702.42.10	---Handmade	0.0%	A
5702.42.90	---Other	5.0%	F
5702.49	--Of other textile materials:		
5702.49.10	---Goods of terry fabrics	5.0%	F
5702.49.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	0.0%	A
5702.49.90	---Other	5.0%	F
5702.50	-Other, not of pile construction, not made up:		
5702.50.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton	0.0%	A
5702.50.90	---Other	5.0%	F
5702.9	-Other, not of pile construction, made up:		
5702.91	--Of wool or fine animal hair:		
5702.91.10	---Handmade	0.0%	A
5702.91.90	---Other	5.0%	F
5702.92	--Of man-made textile materials:		
5702.92.10	---Handmade	0.0%	A
5702.92.90	---Other	5.0%	F
5702.99	--Of other textile materials:		
5702.99.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton; (c) handmade	0.0%	A
5702.99.90	---Other	5.0%	F

HS code (HS2012)	Description	Base Rate	Staging Category
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP:		
5703.10.00	-Of wool or fine animal hair	5.0%	F
5703.20.00	-Of nylon or other polyamides	5.0%	F
5703.30.00	-Of other man-made textile materials	5.0%	F
5703.90	-Of other textile materials:		
5703.90.10	---Goods, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0.0%	A
5703.90.90	---Other	5.0%	F
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP:		
5704.10	-Tiles, having a maximum surface area of 0.3 m^2:		
5704.10.10	---Produced by the needleloom process	5.0%	F
5704.10.90	---Other	5.0%	B
5704.90	-Other:		
5704.90.10	---Produced by the needleloom process	5.0%	F
5704.90.90	---Other	5.0%	B
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP:		
5705.00.10	---Goods of terry fabrics	5.0%	F
5705.00.20	---Goods, NSA, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	0.0%	A
5705.00.30	---Goods of felt	5.0%	B
5705.00.90	---Other	5.0%	F
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF 5802 OR 5806:		
5801.10	-Of wool or fine animal hair:		
5801.10.10	---Velvet	5.0%	B
5801.10.9	---Other:		
5801.10.91	----Cut corduroy	0.0%	A
5801.10.99	----Other	5.0%	B
5801.2	-Of cotton:		
5801.21.00	--Uncut weft pile fabrics	5.0%	B
5801.22.00	--Cut corduroy	0.0%	A
5801.23.00	--Other weft pile fabrics	5.0%	B
5801.26.00	--Chenille fabrics	5.0%	B
5801.27	--Warp pile fabrics:		
5801.27.10	---Velvet	5.0%	B
5801.27.90	---Other	5.0%	B
5801.3	-Of man-made fibres:		
5801.31.00	--Uncut weft pile fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5801.32.00	--Cut corduroy	0.0%	A
5801.33.00	--Other weft pile fabrics	5.0%	B
5801.36.00	--Chenille fabrics	5.0%	B
5801.37	--Warp pile fabrics:		
5801.37.10	---Velvet	5.0%	B
5801.37.90	---Other	5.0%	B
5801.90	-Of other textile materials:		
5801.90.10	---Velvet	5.0%	B
5801.90.90	---Other	5.0%	B
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF 5703:		
5802.1	-Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	--Unbleached	10.0%	E
5802.19.00	--Other	10.0%	E
5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	5.0%	B
5802.30.00	-Tufted textile fabrics	5.0%	B
5803	GAUZE, OTHER THAN NARROW FABRICS OF 5806:		
5803.00.10	---Of cotton	0.0%	A
5803.00.9	---Of other textile materials:		
5803.00.91	----Containing 20% or more by weight of man-made fibres	5.0%	B
5803.00.99	----Other	0.0%	A
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF 6002 to 6006:		
5804.10.00	-Tulles and other net fabrics	0.0%	A
5804.2	-Mechanically made lace:		
5804.21.00	--Of man-made fibres	0.0%	A
5804.29.00	--Of other textile materials	0.0%	A
5804.30.00	-Hand-made lace	0.0%	A
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPES GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	0.0%	A
5806	NARROW WOVEN FABRICS, OTHER THAN GOODS OF 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS):		
5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5.0%	B
5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5.0%	B
5806.3	-Other woven fabrics:		

HS code (HS2012)	Description	Base Rate	Staging Category
5806.31.00	--Of cotton	5.0%	B
5806.32.00	--Of man-made fibres	5.0%	B
5806.39	--Of other textile materials:		
5806.39.10	---Of 100% hemp, of 100% jute or of 100% hemp and jute	0.0%	A
5806.39.90	---Other	5.0%	B
5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0.0%	A
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED:		
5807.10.00	-Woven	5.0%	B
5807.90.00	-Other	5.0%	B
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:		
5808.10.00	-Braids in the piece	5.0%	B
5808.90.00	-Other	5.0%	B
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF 5605.00.00, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS:		
5810.10.00	-Embroidery without visible ground	5.0%	B
5810.9	-Other embroidery:		
5810.91.00	--Of cotton	5.0%	B
5810.92.00	--Of man-made fibres	5.0%	B
5810.99.00	--Of other textile materials	5.0%	B
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF 5810	5.0%	B
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS:		
5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0.0%	A
5901.90.00	-Other	0.0%	A
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON:		
5902.10.00	-Of nylon or other polyamides	5.0%	B
5902.20.00	-Of polyesters	5.0%	B
5902.90.00	-Other	5.0%	B
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF 5902:		
5903.10	-With poly(vinyl chloride):		
5903.10.10	---Goods with plastic addition of 34 g/m^2 or less, as follows: (a) having a woven base fabric of cotton, containing 20% or more by weight of man-made fibres; (b) having a woven base fabric of man-made fibres, other than of polyolefins	5.0%	B
5903.10.90	---Other	5.0%	B
5903.20	-With polyurethane:		
5903.20.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5.0%	B
5903.20.90	---Other	5.0%	B
5903.90	-Other:		
5903.90.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5.0%	B
5903.90.90	---Other	5.0%	B
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE:		
5904.10.00	-Linoleum	5.0%	B
5904.90.00	-Other	5.0%	B
5905	TEXTILE WALL COVERINGS:		
5905.00.10	---Backed with permanently affixed paper	5.0%	B
5905.00.20	---Goods, as follows: (a) of cotton, containing less than 20% by weight of man-made fibres; (b) of wool or fine animal hair	5.0%	B
5905.00.30	---Goods, as follows: (a) of cotton, NSA; (b) of man-made fibres	5.0%	B
5905.00.90	---Of other textile materials	0.0%	A
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF 5902:		
5906.10.00	-Adhesive tape of a width not exceeding 20 cm	5.0%	B
5906.9	-Other:		
5906.91	--Knitted or crocheted:		

HS code (HS2012)	Description	Base Rate	Staging Category
5906.91.10	---Fabrics laminated with expanded or foam rubber	0.0%	A
5906.91.90	---Other	5.0%	B
5906.99.00	--Other	5.0%	B
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	5.0%	B
5908.00.00	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	5.0%	B
5909	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS:		
5909.00.10	---Having an internal diameter not exceeding 110 mm	5.0%	B
5909.00.90	---Other	0.0%	A
5910.00.00	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	5.0%	B
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER:		
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of vevlvet impregnated with rubber, for covering weaving spindles (weaving beams)	5.0%	B
5911.20.00	-Bolting cloth, whether or not made up	5.0%	B
5911.3	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911.31.00	--Weighing less than 650 g/m^2	5.0%	B
5911.32.00	--Weighing 650 g/m^2 or more	5.0%	B
5911.40.00	-Straining cloth of a kind used in oil presses or the like, including that of human hair	5.0%	B
5911.90	-Other:		
5911.90.10	---Goods, as follows: (a) articles; (b) braids	5.0%	B
5911.90.90	---Other	5.0%	B
60	KNITTED OR CROCHETED FABRICS		
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED:		
6001.10.00	-"Long pile" fabrics	5.0%	B
6001.2	-Looped pile fabrics:		

HS code (HS2012)	Description	Base Rate	Staging Category
6001.21.00	--Of cotton	10.0%	E
6001.22.00	--Of man-made fibres	5.0%	B
6001.29.00	--Of other textile materials	5.0%	B
6001.9	-Other:		
6001.91.00	--Of cotton	5.0%	B
6001.92.00	--Of man-made fibres	5.0%	B
6001.99.00	--Of other textile materials	5.0%	B
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001:		
6002.40.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5.0%	B
6002.90.00	-Other	5.0%	B
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF 6001 OR 6002:		
6003.10.00	-Of wool or fine animal hair	5.0%	B
6003.20.00	-Of cotton	5.0%	B
6003.30.00	-Of synthetic fibres	5.0%	B
6003.40.00	-Of artificial fibres	5.0%	B
6003.90.00	-Other	5.0%	B
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001:		
6004.10.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5.0%	B
6004.90.00	-Other	5.0%	B
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF 6001 TO 6004:		
6005.2	-Of cotton:		
6005.21.00	--Unbleached or bleached	5.0%	B
6005.22.00	--Dyed	5.0%	B
6005.23.00	--Of yarns of different colours	5.0%	B
6005.24.00	--Printed	5.0%	B
6005.3	-Of synthetic fibres:		
6005.31.00	--Unbleached or bleached	5.0%	B
6005.32.00	--Dyed	5.0%	B
6005.33.00	--Of yarns of different colours	5.0%	B
6005.34.00	--Printed	5.0%	B
6005.4	-Of artificial fibres:		
6005.41.00	--Unbleached or bleached	5.0%	B
6005.42.00	--Dyed	5.0%	B
6005.43.00	--Of yarns of different colours	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6005.44.00	--Printed	5.0%	B
6005.90.00	-Other	5.0%	B
6006	OTHER KNITTED OR CROCHETED FABRICS:		
6006.10.00	-Of wool or fine animal hair	5.0%	B
6006.2	-Of cotton:		
6006.21.00	--Unbleached or bleached	5.0%	B
6006.22.00	--Dyed	5.0%	B
6006.23.00	--Of yarns of different colours	5.0%	B
6006.24.00	--Printed	5.0%	B
6006.3	-Of synthetic fibres:		
6006.31.00	--Unbleached or bleached	5.0%	B
6006.32.00	--Dyed	5.0%	B
6006.33.00	--Of yarns of different colours	5.0%	B
6006.34.00	--Printed	5.0%	B
6006.4	-Of artifical fibres:		
6006.41.00	--Unbleached or bleached	5.0%	B
6006.42.00	--Dyed	5.0%	B
6006.43.00	--Of yarns of different colours	5.0%	B
6006.44.00	--Printed	5.0%	B
6006.90.00	-Other	5.0%	B
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6103:		
6101.20.00	-Of cotton	10.0%	E
6101.30.00	-Of man-made fibres	10.0%	E
6101.90.00	-Of other textile materials	10.0%	E
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6104:		
6102.10.00	-Of wool or fine animal hair	10.0%	E
6102.20.00	-Of cotton	10.0%	E
6102.30.00	-Of man-made fibres	10.0%	E
6102.90.00	-Of other textile materials	10.0%	E
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
6103.10.00	-Suits	10.0%	E
6103.2	-Ensembles:		
6103.22.00	--Of cotton	10.0%	E
6103.23.00	--Of synthetic fibres	10.0%	E
6103.29.00	--Of other textile materials	10.0%	E
6103.3	-Jackets and blazers:		
6103.31.00	--Of wool or fine animal hair	10.0%	E
6103.32.00	--Of cotton	10.0%	E
6103.33.00	--Of synthetic fibres	10.0%	E
6103.39.00	--Of other textile materials	10.0%	E
6103.4	-Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	--Of wool or fine animal hair	10.0%	E
6103.42.00	--Of cotton	10.0%	E
6103.43.00	--Of synthetic fibres	10.0%	E
6103.49.00	--Of other textile materials	10.0%	E
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
6104.1	-Suits:		
6104.13.00	--Of synthetic fibres	10.0%	E
6104.19.00	--Of other textile materials	10.0%	E
6104.2	-Ensembles:		
6104.22.00	--Of cotton	10.0%	E
6104.23.00	--Of synthetic fibres	10.0%	E
6104.29.00	--Of other textile materials	10.0%	E
6104.3	-Jackets and blazers:		
6104.31.00	--Of wool or fine animal hair	10.0%	E
6104.32.00	--Of cotton	10.0%	E
6104.33.00	--Of synthetic fibres	10.0%	E
6104.39.00	--Of other textile materials	10.0%	E
6104.4	-Dresses:		
6104.41.00	--Of wool or fine animal hair	10.0%	E
6104.42.00	--Of cotton	10.0%	E
6104.43.00	--Of synthetic fibres	10.0%	E
6104.44.00	--Of artificial fibres	10.0%	E
6104.49.00	--Of other textile materials	10.0%	E
6104.5	-Skirts and divided skirts:		
6104.51.00	--Of wool or fine animal hair	10.0%	E
6104.52.00	--Of cotton	10.0%	E
6104.53.00	--Of synthetic fibres	10.0%	E
6104.59.00	--Of other textile materials	10.0%	E
6104.6	-Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	--Of wool or fine animal hair	10.0%	E
6104.62.00	--Of cotton	10.0%	E
6104.63.00	--Of synthetic fibres	10.0%	E
6104.69.00	--Of other textile materials	10.0%	E
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:		

HS code (HS2012)	Description	Base Rate	Staging Category
6105.10.00	-Of cotton	10.0%	E
6105.20.00	-Of man-made fibres	10.0%	E
6105.90.00	-Of other textile materials	10.0%	E
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED:		
6106.10.00	-Of cotton	10.0%	E
6106.20.00	-Of man-made fibres	10.0%	E
6106.90.00	-Of other textile materials	10.0%	E
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6107.1	-Underpants and briefs:		
6107.11.00	--Of cotton	10.0%	E
6107.12.00	--Of man-made fibres	10.0%	E
6107.19.00	--Of other textile materials	10.0%	E
6107.2	-Nightshirts and pyjamas:		
6107.21.00	--Of cotton	10.0%	E
6107.22.00	--Of man-made fibres	10.0%	E
6107.29.00	--Of other textile materials	10.0%	E
6107.9	-Other:		
6107.91.00	--Of cotton	10.0%	E
6107.99.00	--Of other textile materials	10.0%	E
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT-DRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6108.1	-Slips and petticoats:		
6108.11.00	--Of man-made fibres	10.0%	E
6108.19.00	--Of other textile materials	10.0%	E
6108.2	-Briefs and panties:		
6108.21.00	--Of cotton	10.0%	E
6108.22.00	--Of man-made fibres	10.0%	E
6108.29.00	--Of other textile materials	10.0%	E
6108.3	-Nightdresses and pyjamas:		
6108.31.00	--Of cotton	10.0%	E
6108.32.00	--Of man-made fibres	10.0%	E
6108.39.00	--Of other textile materials	10.0%	E
6108.9	-Other:		
6108.91.00	--Of cotton	10.0%	E
6108.92.00	--Of man-made fibres	10.0%	E
6108.99.00	--Of other textile materials	10.0%	E
6109	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED:		
6109.10.00	-Of cotton	10.0%	E
6109.90.00	-Of other textile materials	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6110.1	-Of wool or fine animal hair:		
6110.11.00	--Of wool	10.0%	E
6110.12.00	--Of Kashmir (cashmere) goats	10.0%	E
6110.19.00	--Other	10.0%	E
6110.20.00	-Of cotton	10.0%	E
6110.30.00	-Of man-made fibres	10.0%	E
6110.90.00	-Of other textile materials	10.0%	E
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:		
6111.20	-Of cotton:		
6111.20.10	---Stockings and understockings	5.0%	B
6111.20.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.20.90	---Other	10.0%	E
6111.30	-Of synthetic fibres:		
6111.30.10	---Stockings and understockings	5.0%	B
6111.30.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.30.90	---Other	10.0%	E
6111.90	-Of other textile materials:		
6111.90.10	---Stockings and understockings	5.0%	B
6111.90.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.90.90	---Other	10.0%	E
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED:		
6112.1	-Track suits:		
6112.11.00	--Of cotton	10.0%	E
6112.12.00	--Of synthetic fibres	10.0%	E
6112.19.00	--Of other textile materials	10.0%	E
6112.20.00	-Ski suits	10.0%	E
6112.3	-Men's or boys' swimwear:		
6112.31.00	--Of synthetic fibres	10.0%	E
6112.39.00	--Of other textile materials	10.0%	E
6112.4	-Women's or girls' swimwear:		
6112.41.00	--Of synthetic fibres	10.0%	E
6112.49.00	--Of other textile materials	10.0%	E
6113	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 5903, 5906 OR 5907.00:		
6113.00.1	---Of fabric, to which, if imported, 5906 would apply:		
6113.00.11	----Diving dress, wetsuits and similar garments	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6113.00.12	----Goods, NSA, of fabric laminated with expanded or foam rubber	0.0%	A
6113.00.19	----Other	10.0%	E
6113.00.20	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
6113.00.90	---Other	10.0%	E
6114	OTHER GARMENTS, KNITTED OR CROCHETED:		
6114.20.00	-Of cotton	10.0%	E
6114.30.00	-Of man-made fibres	10.0%	E
6114.90.00	-Of other textile materials	10.0%	E
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED:		
6115.10	-Graduated compression hosiery (for example, stockings for varicose veins):		
6115.10.10	---Goods, as follows: (a) panty hose and tights; (b) socks, ankle socks, sockettes and the like	10.0%	E
6115.10.90	---Other	5.0%	B
6115.2	-Other panty hose and tights:		
6115.21	--Of synthetic fibres, measuring per single yarn less than 67 decitex:		
6115.21.10	---Less than 44 decitex, other than of elastic fabric	10.0%	E
6115.21.90	---Other	10.0%	E
6115.22.00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	10.0%	E
6115.29.00	--Of other textile materials	10.0%	E
6115.30.00	-Other women's full length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.0%	B
6115.9	-Other:		
6115.94	--Of wool or fine animal hair:		
6115.94.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.94.90	---Other	5.0%	B
6115.95	--Of cotton:		
6115.95.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.95.90	---Other	5.0%	B
6115.96	--Of synthetic fibres:		
6115.96.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.96.90	---Other	5.0%	B
6115.99	--Of other textile materials:		
6115.99.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.99.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:		
6116.10.00	-Impregnated, coated or covered with plastics or rubber	0.0%	A
6116.9	-Other:		
6116.91.00	--Of wool or fine animal hair	0.0%	A
6116.92.00	--Of cotton	0.0%	A
6116.93.00	--Of synthetic fibres	0.0%	A
6116.99.00	--Of other textile materials	0.0%	A
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:		
6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like	0.0%	A
6117.80	-Other accessories:		
6117.80.10	---Ties, bow ties and cravats	5.0%	B
6117.80.90	---Other	0.0%	A
6117.90	-Parts:		
6117.90.10	---Parts, as follows: (a) of elastic or rubberised fabric; (b) of padded skiwear; (c) of parkas	10.0%	E
6117.90.20	---Of goods, NSA, as follows: (a) stockings and understockings; (b) ties and bow ties	5.0%	B
6117.90.30	---Of clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6117.90.40	---Shoulder pads	0.0%	A
6117.90.90	---Other	10.0%	E
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6203:		
6201.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	--Of wool or fine animal hair	10.0%	E
6201.12.00	--Of cotton	10.0%	E
6201.13.00	--Of man-made fibres	10.0%	E
6201.19.00	--Of other textile materials	10.0%	E
6201.9	-Other:		
6201.91.00	--Of wool or fine animal hair	10.0%	E
6201.92.00	--Of cotton	10.0%	E
6201.93.00	--Of man-made fibres	10.0%	E
6201.99.00	--Of other textile materials	10.0%	E
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6204:		

HS code (HS2012)	Description	Base Rate	Staging Category
6202.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	--Of wool or fine animal hair	10.0%	E
6202.12.00	--Of cotton	10.0%	E
6202.13.00	--Of man-made fibres	10.0%	E
6202.19.00	--Of other textile materials	10.0%	E
6202.9	-Other:		
6202.91.00	--Of wool or fine animal hair	10.0%	E
6202.92.00	--Of cotton	10.0%	E
6202.93.00	--Of man-made fibres	10.0%	E
6202.99.00	--Of other textile materials	10.0%	E
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6203.1	-Suits:		
6203.11.00	--Of wool or fine animal hair	10.0%	G
6203.12.00	--Of synthetic fibres	10.0%	G
6203.19.00	--Of other textile materials	10.0%	G
6203.2	-Ensembles:		
6203.22.00	--Of cotton	10.0%	G
6203.23.00	--Of synthetic fibres	10.0%	G
6203.29.00	--Of other textile materials	10.0%	G
6203.3	-Jackets and blazers:		
6203.31.00	--Of wool or fine animal hair	10.0%	G
6203.32.00	--Of cotton	10.0%	G
6203.33.00	--Of synthetic fibres	10.0%	G
6203.39.00	--Of other textile materials	10.0%	G
6203.4	-Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	--Of wool or fine animal hair	10.0%	G
6203.42.00	--Of cotton	10.0%	G
6203.43.00	--Of synthetic fibres	10.0%	G
6203.49.00	--Of other textile materials	10.0%	G
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6204.1	-Suits:		
6204.11.00	--Of wool or fine animal hair	10.0%	E
6204.12.00	--Of cotton	10.0%	E
6204.13.00	--Of synthetic fibres	10.0%	E
6204.19.00	--Of other textile materials	10.0%	E
6204.2	-Ensembles:		
6204.21.00	--Of wool or fine animal hair	10.0%	E
6204.22.00	--Of cotton	10.0%	E
6204.23.00	--Of synthetic fibres	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6204.29.00	--Of other textile materials	10.0%	E
6204.3	-Jackets and blazers:		
6204.31.00	--Of wool or fine animal hair	10.0%	E
6204.32.00	--Of cotton	10.0%	E
6204.33.00	--Of synthetic fibres	10.0%	E
6204.39.00	--Of other textile materials	10.0%	E
6204.4	-Dresses:		
6204.41.00	--Of wool or fine animal hair	10.0%	E
6204.42.00	--Of cotton	10.0%	E
6204.43.00	--Of synthetic fibres	10.0%	E
6204.44.00	--Of artificial fibres	10.0%	E
6204.49.00	--Of other textile materials	10.0%	E
6204.5	-Skirts and divided skirts:		
6204.51.00	--Of wool or fine animal hair	10.0%	E
6204.52.00	--Of cotton	10.0%	E
6204.53.00	--Of synthetic fibres	10.0%	E
6204.59.00	--Of other textile materials	10.0%	E
6204.6	-Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	--Of wool or fine animal hair	10.0%	E
6204.62.00	--Of cotton	10.0%	E
6204.63.00	--Of synthetic fibres	10.0%	E
6204.69.00	--Of other textile materials	10.0%	E
6205	MEN'S OR BOYS' SHIRTS:		
6205.20.00	-Of cotton	10.0%	E
6205.30.00	-Of man-made fibres	10.0%	E
6205.90.00	-Of other textile materials	10.0%	E
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES:		
6206.10.00	-Of silk or silk waste	10.0%	E
6206.20.00	-Of wool or fine animal hair	10.0%	E
6206.30.00	-Of cotton	10.0%	E
6206.40.00	-Of man-made fibres	10.0%	E
6206.90.00	-Of other textile materials	10.0%	E
6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6207.1	-Underpants and briefs:		
6207.11.00	--Of cotton	10.0%	E
6207.19.00	--Of other textile materials	10.0%	E
6207.2	-Nightshirts and pyjamas:		
6207.21.00	--Of cotton	10.0%	E
6207.22.00	--Of man-made fibres	10.0%	E
6207.29.00	--Of other textile materials	10.0%	E
6207.9	-Other:		
6207.91.00	--Of cotton	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6207.99.00	--Of other textile materials	10.0%	E
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6208.1	-Slips and petticoats:		
6208.11.00	--Of man-made fibres	10.0%	E
6208.19.00	--Of other textile materials	10.0%	E
6208.2	-Nightdresses and pyjamas:		
6208.21.00	--Of cotton	10.0%	E
6208.22.00	--Of man-made fibres	10.0%	E
6208.29.00	--Of other textile materials	10.0%	E
6208.9	-Other:		
6208.91.00	--Of cotton	10.0%	E
6208.92.00	--Of man-made fibres	10.0%	E
6208.99.00	--Of other textile materials	10.0%	E
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES:		
6209.20	-Of cotton:		
6209.20.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.20.20	---Clothing accessories	0.0%	A
6209.20.90	---Other	10.0%	E
6209.30	-Of synthetic fibres:		
6209.30.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.30.20	---Clothing accessories	0.0%	A
6209.30.90	---Other	10.0%	E
6209.90	-Of other textile materials:		
6209.90.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.90.20	---Clothing accessories	0.0%	A
6209.90.90	---Other	10.0%	E
6210	GARMENTS, MADE UP OF FABRICS OF 5602, 5603, 5903, 5906 OR 5907.00.00:		
6210.10	-Of fabrics of 5602 or 5603:		
6210.10.10	---Of nonwovens, being fabric not impregnated or coated	5.0%	B
6210.10.90	---Other	10.0%	E
6210.20.00	-Other garments, of the type described in 6201.11.00 to 6201.19.00	10.0%	E
6210.30.00	-Other garments, of the type described in 6202.11.00 to 6202.19.00	10.0%	E
6210.40	-Other men's or boys' garments:		
6210.40.10	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
6210.40.20	---Diving dress, wetsuits and similar garments	5.0%	B
6210.40.90	---Other	10.0%	E
6210.50	-Other women's or girls' garments:		
6210.50.10	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
6210.50.20	---Diving dress, wetsuits and similar garments	5.0%	B
6210.50.90	---Other	10.0%	E
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS:		
6211.1	-Swimwear:		
6211.11.00	--Men's or boys'	10.0%	E
6211.12.00	--Women's or girls'	10.0%	E
6211.20.00	-Ski suits	10.0%	E
6211.3	-Other garments, men's or boys':		
6211.32	--Of cotton:		
6211.32.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.32.90	---Other	10.0%	E
6211.33	--Of man-made fibres:		
6211.33.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.33.90	---Other	10.0%	E
6211.39	--Of other textile materials:		
6211.39.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.39.90	---Other	10.0%	E
6211.4	-Other garments, women's or girls':		
6211.42.00	--Of cotton	10.0%	E
6211.43.00	--Of man-made fibres	10.0%	E
6211.49.00	--Of other textile materials	10.0%	E
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:		
6212.10.00	-Brassières	10.0%	E
6212.20.00	-Girdles and panty-girdles	10.0%	E
6212.30.00	-Corselettes	10.0%	E
6212.90	-Other:		
6212.90.10	---Goods, as follows: (a) corsets, body suits and the like; (b) parts of brassières, other than: (i) adjustable shoulder straps; or (ii) brassière back replacements, comprising elastic, textile fabric, hooks and eyes; (c) parts of corsets, girdles, panty-girdles, corselettes, body suits and the like	10.0%	E
6212.90.90	---Other	5.0%	B
6213	HANDKERCHIEFS:		
6213.20.00	-Of cotton	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6213.90.00	-Of other textile materials	5.0%	B
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:		
6214.10.00	-Of silk or silk waste	0.0%	A
6214.20.00	-Of wool or fine animal hair	0.0%	A
6214.30.00	-Of synthetic fibres	0.0%	A
6214.40.00	-Of artificial fibres	0.0%	A
6214.90.00	-Of other textile materials	0.0%	A
6215	TIES, BOW TIES AND CRAVATS:		
6215.10.00	-Of silk or silk waste	5.0%	B
6215.20.00	-Of man-made fibres	5.0%	B
6215.90.00	-Of other textile materials	5.0%	B
6216.00.00	GLOVES, MITTENS AND MITTS	0.0%	A
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212:		
6217.10	-Accessories:		
6217.10.10	---Goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) footwear	5.0%	B
6217.10.90	---Other	0.0%	A
6217.90	-Parts:		
6217.90.10	---Of goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) diving suits, wetsuits and similar articles; (d) footwear; (e) handkerchiefs; (f) of nonwovens of garments of non-wovens; (g) ties, bow ties and cravats	5.0%	B
6217.90.20	---Of clothing accessories, NSA, and of goods of 6211.32.10, 6211.33.10 or 6211.39.10	0.0%	A
6217.90.30	---Shoulder pads	0.0%	A
6217.90.90	---Other	10.0%	E
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6301	BLANKETS AND TRAVELLING RUGS:		
6301.10.00	-Electric blankets	5.0%	B
6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5.0%	B
6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton:		
6301.30.10	---Goods, weighing 339 g/m^2 or more, of 100% cotton	0.0%	A
6301.30.90	---Other	5.0%	B
6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5.0%	B
6301.90	-Other blankets and travelling rugs:		

HS code (HS2012)	Description	Base Rate	Staging Category
6301.90.10	---Goods, weighing 339 g/m^2 or more, of 100% viscose fibre	0.0%	A
6301.90.90	---Other	5.0%	B
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:		
6302.10.00	-Bed linen, knitted or crocheted	10.0%	E
6302.2	-Other bed linen, printed:		
6302.21.00	--Of cotton	10.0%	E
6302.22.00	--Of man-made fibres	10.0%	E
6302.29.00	--Of other textile materials	10.0%	E
6302.3	-Other bed linen:		
6302.31.00	--Of cotton	10.0%	E
6302.32.00	--Of man-made fibres	10.0%	E
6302.39.00	--Of other textile materials	10.0%	E
6302.40.00	-Table linen, knitted or crocheted	5.0%	B
6302.5	-Other table linen:		
6302.51	--Of cotton:		
6302.51.10	---Hand-embroidered or hand-appliqued	0.0%	A
6302.51.90	---Other	5.0%	B
6302.53.00	--Of man-made fibres	5.0%	B
6302.59.00	--Of other textile materials	5.0%	B
6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10.0%	E
6302.9	-Other:		
6302.91	--Of cotton:		
6302.91.10	---Tea towels	0.0%	A
6302.91.20	---Goods, NSA, as follows: (a) facewashers; (b) towels	10.0%	E
6302.91.90	---Other	5.0%	B
6302.93.00	--Of man-made fibres	5.0%	B
6302.99	--Of other textile materials:		
6302.99.10	---Tea towels of flax	0.0%	A
6302.99.90	---Other	5.0%	B
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES:		
6303.1	-Knitted or crocheted:		
6303.12	--Of synthetic fibres:		
6303.12.10	---Curtains	10.0%	E
6303.12.90	---Other	5.0%	B
6303.19	--Of other textile materials:		
6303.19.10	---Curtains	10.0%	E
6303.19.90	---Other	5.0%	B
6303.9	-Other:		
6303.91	--Of cotton:		
6303.91.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.91.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6303.92	--Of synthetic fibres:		
6303.92.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.92.90	---Other	5.0%	B
6303.99	--Of other textile materials:		
6303.99.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.99.90	---Other	5.0%	B
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF 9404:		
6304.1	-Bedspreads:		
6304.11.00	--Knitted or crocheted	5.0%	B
6304.19	--Other:		
6304.19.10	---Bedspreads, as follows: (a) alhambra; (b) dimity; (c) grecian; (d) honeycomb; (e) marcella	5.0%	B
6304.19.90	---Other	5.0%	B
6304.9	-Other:		
6304.91.00	--Knitted or crocheted	5.0%	B
6304.92.00	--Not knitted or crocheted, of cotton	5.0%	B
6304.93.00	--Not knitted or crocheted, of synthetic fibres	5.0%	B
6304.99.00	--Not knitted or crocheted, of other textile materials	5.0%	B
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
6305.10.00	-Of jute or of other textile bast fibres of 5303	0.0%	A
6305.20.00	-Of cotton	0.0%	A
6305.3	-Of man-made textile materials:		
6305.32.00	--Flexible intermediate bulk containers	5.0%	B
6305.33	--Other, of polyethylene or polypropylene strip or the like:		
6305.33.10	---Woolpacks	0.0%	A
6305.33.90	---Other	5.0%	B
6305.39	--Other:		
6305.39.10	---Woolpacks	0.0%	A
6305.39.90	---Other	5.0%	B
6305.90.00	-Of other textile materials	0.0%	A
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:		
6306.1	-Tarpaulins, awnings and sunblinds:		
6306.12.00	--Of synthetic fibres	5.0%	B
6306.19.00	--Of other textile materials	5.0%	B
6306.2	-Tents:		
6306.22.00	--Of synthetic fibres	5.0%	B
6306.29.00	--Of other textile materials	5.0%	B
6306.30.00	-Sails	5.0%	B
6306.40.00	-Pneumatic mattresses	5.0%	B
6306.90.00	-Other	5.0%	B
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS:		
6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
6307.10.10	---Knitted or crocheted	5.0%	B
6307.10.20	---Articles of felt	5.0%	B
6307.10.30	---Nonwovens	5.0%	B
6307.10.90	---Other	5.0%	B
6307.20.00	-Life-jackets and life-belts	5.0%	B
6307.90	-Other:		
6307.90.10	---Knitted or crocheted articles, as follows: (a) consisting of textile materials combined with rubber threads; (b) impregnated, coated, covered or laminated with rubber or made with textile thread impregnated, coated or covered with rubber	5.0%	B
6307.90.2	---Knitted or crocheted articles, NSA:		
6307.90.21	----Ornamental trimmings in the piece	5.0%	B
6307.90.29	----Other	5.0%	B
6307.90.30	---Articles of felt	5.0%	B
6307.90.40	---Nonwovens	5.0%	B
6307.90.9	---Other:		
6307.90.91	----Flags	5.0%	B
6307.90.99	----Other	5.0%	B
6308.00.00	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	0.0%	A
6309.00.00	WORN CLOTHING AND OTHER WORN ARTICLES	0.0%	A
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:		
6310.10.00	-Sorted	0.0%	A
6310.90.00	-Other	0.0%	A
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:		
6401.10.00	-Footwear incorporating a protective metal toe-cap	5.0%	F
6401.9	-Other footwear:		
6401.92	--Covering the ankle but not covering the knee:		

HS code (HS2012)	Description	Base Rate	Staging Category
6401.92.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6401.92.90	---Other	5.0%	F
6401.99	--Other:		
6401.99.10	---Footwear, not covering the knee, of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee	0.0%	A
6401.99.20	---Footwear covering the knee	5.0%	F
6401.99.90	---Other	5.0%	F
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:		
6402.1	-Sports footwear:		
6402.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6402.19.00	--Other	5.0%	F
6402.20.00	-Footwear with upper straps or thongs assembled to the sole by means of plugs	5.0%	F
6402.9	-Other footwear:		
6402.91	--Covering the ankle:		
6402.91.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	0.0%	A
6402.91.90	---Other	5.0%	F
6402.99	--Other:		
6402.99.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	0.0%	A
6402.99.90	---Other	5.0%	F
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER:		
6403.1	-Sports footwear:		
6403.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6403.19.00	--Other	5.0%	F
6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	0.0%	A
6403.40.00	-Other footwear, incorporating a protective metal toe-cap	5.0%	F
6403.5	-Other footwear with outer soles of leather:		
6403.51.00	--Covering the ankle	5.0%	F
6403.59.00	--Other	5.0%	F
6403.9	-Other footwear:		

HS code (HS2012)	Description	Base Rate	Staging Category
6403.91.00	--Covering the ankle	5.0%	F
6403.99.00	--Other	5.0%	F
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
6404.1	-Footwear with outer soles of rubber or plastics:		
6404.11	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	---Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6404.11.90	---Other	5.0%	F
6404.19	--Other:		
6404.19.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits	0.0%	A
6404.19.90	---Other	5.0%	F
6404.20.00	-Footwear with outer soles of leather or composition leather	5.0%	F
6405	OTHER FOOTWEAR:		
6405.10.00	-With uppers of leather or composition leather	5.0%	F
6405.20.00	-With uppers of textile materials	5.0%	F
6405.90	-Other:		
6405.90.10	---Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6405.90.90	---Other	5.0%	F
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:		
6406.10	-Uppers and parts thereof, other than stiffeners:		
6406.10.10	---Parts, of metal	5.0%	B
6406.10.90	---Other	5.0%	B
6406.20.00	-Outer soles and heels, of rubber or plastics	5.0%	B
6406.90	-Other:		
6406.90.10	---Gaiters, leggings and similar articles, and parts thereof	0.0%	A
6406.90.90	---Other	5.0%	B
65	HEADGEAR AND PARTS THEREOF		
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5.0%	B
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	0.0%	A
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
6505	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:		
6505.00.10	---Of nonwovens, other than hair-nets	5.0%	B
6505.00.90	---Other	0.0%	A
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
6506.10.00	-Safety headgear	0.0%	A
6506.9	-Other:		
6506.91	--Of rubber or of plastics:		
6506.91.10	---Of a kind used solely or principally with diving dress or wetsuits	5.0%	B
6506.91.90	---Other	0.0%	A
6506.99	--Of other materials:		
6506.99.10	---Of nonwovens, sheet paper or paperboard	5.0%	B
6506.99.90	---Other	0.0%	A
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	0.0%	A
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):		
6601.10.00	-Garden or similar umbrellas	5.0%	B
6601.9	-Other:		
6601.91.00	--Having a telescopic shaft	0.0%	A
6601.99.00	--Other	5.0%	B
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND THE LIKE	0.0%	A
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF 6601 OR 6602.00.00:		
6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	0.0%	A
6603.90.00	-Other	0.0%	A
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF 0505 AND WORKED QUILLS AND SCAPES)	0.0%	A
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT:		
6702.10.00	-Of plastics	0.0%	A
6702.90.00	-Of other materials	0.0%	A
6703.00.00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	0.0%	A
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6704.1	-Of synthetic textile materials:		
6704.11.00	--Complete wigs	0.0%	A
6704.19.00	--Other	0.0%	A
6704.20.00	-Of human hair	0.0%	A
6704.90.00	-Of other materials	0.0%	A
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
6801.00.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	0.0%	A
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF 6801.00.00; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE):		
6802.10.00	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	0.0%	A
6802.2	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	--Marble, travertine and alabaster	5.0%	B
6802.23.00	--Granite	5.0%	B
6802.29.00	--Other stone	0.0%	A
6802.9	-Other:		
6802.91.00	--Marble, travertine and alabaster	5.0%	B
6802.92.00	--Other calcareous stone	0.0%	A
6802.93.00	--Granite	5.0%	B
6802.99.00	--Other stone	5.0%	B
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS:		
6804.10.00	-Millstones and grindstones for milling, grinding or pulping	0.0%	A
6804.2	-Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	--Of agglomerated synthetic or natural diamond	5.0%	B
6804.22.00	--Of other agglomerated abrasives or of ceramics	5.0%	B
6804.23.00	--Of natural stone	0.0%	A
6804.30.00	-Hand sharpening or polishing stones	5.0%	B
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP:		
6805.10.00	-On a base of woven textile fabric only	5.0%	B
6805.20.00	-On a base of paper or paperboard only	5.0%	B
6805.30.00	-On a base of other materials	5.0%	B
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF 6811 OR 6812 OR OF CHAPTER 69:		
6806.10.00	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5.0%	B
6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0.0%	A
6806.90	-Other:		
6806.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6806.90.90	---Other	5.0%	B
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH):		
6807.10.00	-In rolls	5.0%	B
6807.90.00	-Other	0.0%	A
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:		
6809.1	-Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	--Faced or reinforced with paper or paperboard only	5.0%	B
6809.19.00	--Other	5.0%	B
6809.90.00	-Other articles	5.0%	B
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:		
6810.1	-Tiles, flagstones, bricks and similar articles:		
6810.11.00	--Building blocks and bricks	5.0%	B
6810.19.00	--Other	5.0%	B
6810.9	-Other articles:		
6810.91.00	--Prefabricated structural components for building or civil engineering	5.0%	B
6810.99.00	--Other	5.0%	B
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE:		
6811.40.00	-Containing asbestos	5.0%	B
6811.8	-Not containing asbestos:		
6811.81.00	--Corrugated sheets	5.0%	B
6811.82.00	--Other sheets, panels, tiles and similar articles	5.0%	B
6811.89.00	--Other articles	5.0%	B
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED OTHER THAN GOODS OF 6811 OR 6813:		
6812.80	-Of crocidolite:		
6812.80.10	---Goods, as follows: (a) clothing, clothing accessories, footwear and headwear; (b) compressed fibre jointing, in sheets or rolls; (c) cords and string, whether or not plaited; (d) fabricated crocidolite fibres; mixtures with a basis of crocidolite and magnesium carbonate; (e) paper, millboard and felt; (f) woven or knitted fabric; (g) yarn and thread	0.0%	A
6812.80.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
6812.80.90	---Other	0.0%	A
6812.9	-Other:		
6812.91.00	--Clothing, clothing accessories, footwear and headgear	0.0%	A
6812.92.00	--Paper, millboard and felt	0.0%	A
6812.93.00	--Compressed asbestos fibre jointing, in sheets or rolls	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
6812.99	--Other:		
6812.99.10	---Goods, as follows: (a) fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; (b) yarn and thread; (c) cords and string, whether or not plaited; (d) woven or knitted fabric	0.0%	A
6812.99.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
6812.99.90	---Other	0.0%	A
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		
6813.20	-Containing asbestos:		
6813.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.20.90	---Other	5.0%	B
6813.8	-Not containing asbestos:		
6813.81	--Brake linings and pads:		
6813.81.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.81.90	---Other	5.0%	B
6813.89	--Other:		
6813.89.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.89.90	---Other	5.0%	B
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:		
6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5.0%	B
6814.90.00	-Other	5.0%	B
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6815.10.00	-Non-electrical articles of graphite or other carbon	5.0%	B
6815.20.00	-Articles of peat	0.0%	A
6815.9	-Other articles:		
6815.91.00	--Containing magnesite, dolomite or chromite	5.0%	B
6815.99.00	--Other	5.0%	B
69	CERAMIC PRODUCTS		

HS code (HS2012)	Description	Base Rate	Staging Category
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	5.0%	B
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:		
6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	5.0%	B
6902.20.00	-Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	5.0%	B
6902.90.00	-Other	5.0%	B
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS:		
6903.10.00	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5.0%	B
6903.20.00	-Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	5.0%	B
6903.90.00	-Other	5.0%	B
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE:		
6904.10.00	-Building bricks	0.0%	A
6904.90.00	-Other	0.0%	A
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS:		
6905.10.00	-Roofing tiles	5.0%	B
6905.90.00	-Other	5.0%	B
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	5.0%	B
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
6907.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0.0%	A
6907.90.00	-Other	5.0%	B
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		

HS code (HS2012)	Description	Base Rate	Staging Category
6908.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0.0%	A
6908.90.00	-Other	5.0%	B
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
6909.1	-Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00	--Of porcelain or china	5.0%	B
6909.12.00	--Articles having a hardness equivalent to 9 or more on the Mohs scale	5.0%	B
6909.19.00	--Other	5.0%	B
6909.90.00	-Other	5.0%	B
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES:		
6910.10.00	-Of porcelain or china	5.0%	B
6910.90.00	-Other	5.0%	B
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA:		
6911.10.00	-Tableware and kitchenware	5.0%	B
6911.90.00	-Other	5.0%	B
6912.00.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	5.0%	B
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:		
6913.10.00	-Of porcelain or china	5.0%	B
6913.90.00	-Other	5.0%	B
6914	OTHER CERAMIC ARTICLES:		
6914.10.00	-Of porcelain or china	5.0%	B
6914.90.00	-Other	5.0%	B
70	GLASS AND GLASSWARE		
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0.0%	A
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF 7018), RODS OR TUBES, UNWORKED:		
7002.10.00	-Balls	0.0%	A
7002.20.00	-Rods	0.0%	A
7002.3	-Tubes:		
7002.31.00	--Of fused quartz or other fused silica	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7002.32.00	--Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0.0%	A
7002.39.00	--Other	0.0%	A
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7003.1	-Non-wired sheets:		
7003.12.00	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5.0%	B
7003.19.00	--Other	5.0%	B
7003.20.00	-Wired sheets	5.0%	B
7003.30.00	-Profiles	5.0%	B
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0.0%	A
7004.90.00	-Other glass	0.0%	A
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5.0%	B
7005.2	-Other non-wired glass:		
7005.21.00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5.0%	B
7005.29.00	--Other	5.0%	B
7005.30.00	-Wired glass	0.0%	A
7006.00.00	GLASS OF 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5.0%	B
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS:		
7007.1	-Toughened (tempered) safety glass:		
7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.11.1	---For motor vehicles:		
7007.11.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
7007.11.19	----Other	5.0%	B
7007.11.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7007.19.00	--Other	5.0%	B
7007.2	-Laminated safety glass:		
7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.1	---For motor vehicles:		
7007.21.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
7007.21.19	----Other	5.0%	B
7007.21.90	---Other	5.0%	B
7007.29.00	--Other	5.0%	B
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5.0%	B
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS:		
7009.10	-Rear-view mirrors for vehicles:		
7009.10.10	---Of a kind used on vehicles of 8702, 8703 or 8704	5.0%	D
7009.10.90	---Other	5.0%	B
7009.9	-Other:		
7009.91.00	--Unframed	5.0%	B
7009.92.00	--Framed	5.0%	B
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS:		
7010.10.00	-Ampoules	5.0%	B
7010.20.00	-Stoppers, lids and other closures	0.0%	A
7010.9	-Other:		
7010.90.10	---Phials, not exceeding 0.15 l	5.0%	B
7010.90.90	---Other	0.0%	A
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE:		
7011.10.00	-For electric lighting	0.0%	A
7011.20.00	-For cathode-ray tubes	0.0%	A
7011.90.00	-Other	0.0%	A
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF 7010 OR 7018):		
7013.10.00	-Of glass-ceramics	0.0%	A
7013.2	-Stemware drinking glasses, other than of glass-ceramics:		
7013.22.00	--Of lead crystal	0.0%	A
7013.28.00	--Other	5.0%	B
7013.3	-Other drinking glasses, other than of glass-ceramics:		
7013.33.00	--Of lead crystal	0.0%	A
7013.37.00	--Other	5.0%	B
7013.4	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
7013.41.00	--Of lead crystal	0.0%	A
7013.42.00	--Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	5.0%	B
7013.49.00	--Other	5.0%	B
7013.9	-Other glassware:		
7013.91.00	--Of lead crystal	0.0%	A
7013.99	--Other:		
7013.99.10	---Goods, as follows: (a) figures of a kind commonly used as ornaments in the household; (b) statuary figures	0.0%	A
7013.99.90	---Other	5.0%	B
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF 7015), NOT OPTICALLY WORKED:		
7014.00.20	---Reflectors and refractors for lighting purposes of a kind used with: (a) vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (b) trailers for articulated vehicles of 8716	5.0%	D
7014.00.90	---Other	0.0%	A
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES:		
7015.10.00	-Glasses for corrective spectacles	0.0%	A
7015.90.00	-Other	0.0%	A
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS:		
7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	0.0%	A
7016.90.00	-Other	0.0%	A
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED:		
7017.10.00	-Of fused quartz or other fused silica	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	5.0%	B
7017.90.00	-Other	5.0%	B
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEDDING 1 MM IN DIAMETER:		
7018.10.00	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0.0%	A
7018.20.00	-Glass microspheres not exceeding 1 mm in diameter	5.0%	B
7018.90.00	-Other	0.0%	A
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS):		
7019.1	-Slivers, rovings, yarn and chopped strands:		
7019.11.00	--Chopped strands, of a length of not more than 50 mm	5.0%	B
7019.12.00	--Rovings	5.0%	B
7019.19.00	--Other	5.0%	B
7019.3	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	--Mats	5.0%	B
7019.32.00	--Thin sheets (voiles)	0.0%	A
7019.39	--Other:		
7019.39.10	---Of glass wool	5.0%	B
7019.39.90	---Other	5.0%	B
7019.40.00	-Woven fabrics of rovings	5.0%	B
7019.5	-Other woven fabrics:		
7019.51.00	--Of a width not exceeding 30 cm	5.0%	B
7019.52.00	--Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	5.0%	B
7019.59.00	--Other	5.0%	B
7019.90	-Other:		
7019.90.10	---Glass wool and articles thereof	5.0%	B
7019.90.90	---Other	5.0%	B
7020	OTHER ARTICLES OF GLASS:		
7020.00.10	---Optical fibre preforms, being goods of a kind used in the manufacture of optical fibres	5.0%	B
7020.00.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7101.10.00	-Natural pearls	0.0%	A
7101.2	-Cultured pearls:		
7101.21.00	--Unworked	0.0%	A
7101.22.00	--Worked	0.0%	A
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:		
7102.10.00	-Unsorted	0.0%	A
7102.2	-Industrial:		
7102.21.00	--Unworked or simply sawn, cleaved or bruted	0.0%	A
7102.29.00	--Other	0.0%	A
7102.3	-Non-industrial:		
7102.31.00	--Unworked or simply sawn, cleaved or bruted	0.0%	A
7102.39.00	--Other	0.0%	A
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7103.10.00	-Unworked or simply sawn or roughly shaped	0.0%	A
7103.9	-Otherwise worked:		
7103.91.00	--Rubies, sapphires and emeralds	0.0%	A
7103.99.00	--Other	0.0%	A
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7104.10.00	-Piezo-electric quartz	0.0%	A
7104.20.00	-Other, unworked or simply sawn or roughly shaped	0.0%	A
7104.90.00	-Other	0.0%	A
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES:		
7105.10.00	-Of diamonds	0.0%	A
7105.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7106.10.00	-Powder	0.0%	A
7106.9	-Other:		
7106.91.00	--Unwrought	0.0%	A
7106.92.00	--Semi-manufactured	0.0%	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7108.1	-Non-monetary:		
7108.11.00	--Powder	0.0%	A
7108.12.00	--Other unwrought forms	0.0%	A
7108.13.00	--Other semi-manufactured forms	0.0%	A
7108.20.00	-Monetary	0.0%	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7110.1	-Platinum:		
7110.11.00	--Unwrought or in powder form	0.0%	A
7110.19.00	--Other	0.0%	A
7110.2	-Palladium:		
7110.21.00	--Unwrought or in powder form	0.0%	A
7110.29.00	--Other	0.0%	A
7110.3	-Rhodium:		
7110.31.00	--Unwrought or in powder form	0.0%	A
7110.39.00	--Other	0.0%	A
7110.4	-Iridium, osmium and ruthenium:		
7110.41.00	--Unwrought or in powder form	0.0%	A
7110.49.00	--Other	0.0%	A
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL:		
7112.30.00	-Ash containing precious metal or precious metal compounds	0.0%	A
7112.9	-Other:		
7112.91.00	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0.0%	A
7112.92.00	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0.0%	A
7112.99.00	--Other	0.0%	A
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7113.1	-Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	--Of silver, whether or not plated or clad with other precious metal	5.0%	B
7113.19.00	--Of other precious metal, whether or not plated or clad with precious metal	5.0%	B
7113.20.00	-Of base metal clad with precious metal	5.0%	B
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7114.1	-Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	--Of silver, whether or not plated or clad with other precious metal	5.0%	B
7114.19.00	--Of other precious metal, whether or not plated or clad with precious metal	5.0%	B
7114.20.00	-Of base metal clad with precious metal	5.0%	B
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	0.0%	A
7115.90.00	-Other	0.0%	A
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		
7116.10.00	-Of natural or cultured pearls	5.0%	B
7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	5.0%	B
7117	IMITATION JEWELLERY:		
7117.1	-Of base metal, whether or not plated with precious metal:		
7117.11.00	--Cuff-links and studs	5.0%	B
7117.19.00	--Other	5.0%	B
7117.90.00	-Other	5.0%	B
7118	COIN:		
7118.10.00	-Coin (other than gold coin), not being legal tender	0.0%	A
7118.90.00	-Other	0.0%	A
72	IRON AND STEEL		
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS:		

HS code (HS2012)	Description	Base Rate	Staging Category
7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5.0%	B
7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5.0%	B
7201.50.00	-Alloy pig iron; spiegeleisen	0.0%	A
7202	FERRO-ALLOYS:		
7202.1	-Ferro-manganese:		
7202.11.00	--Containing by weight more than 2% of carbon	0.0%	A
7202.19.00	--Other	0.0%	A
7202.2	-Ferro-silicon:		
7202.21.00	--Containing by weight more than 55% of silicon	0.0%	A
7202.29.00	--Other	0.0%	A
7202.30.00	-Ferro-silico-manganese	0.0%	A
7202.4	-Ferro-chromium:		
7202.41.00	--Containing by weight more than 4% of carbon	0.0%	A
7202.49.00	--Other	0.0%	A
7202.50.00	-Ferro-silico-chromium	0.0%	A
7202.60.00	-Ferro-nickel	0.0%	A
7202.70.00	-Ferro-molybdenum	0.0%	A
7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	0.0%	A
7202.9	-Other:		
7202.91.00	--Ferro-titanium and ferro-silico-titanium	0.0%	A
7202.92.00	--Ferro-vanadium	0.0%	A
7202.93.00	--Ferro-niobium	0.0%	A
7202.99.00	--Other	0.0%	A
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS:		
7203.10.00	-Ferrous products obtained by direct reduction of iron ore	0.0%	A
7203.90.00	-Other	0.0%	A
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL:		
7204.10.00	-Waste and scrap of cast iron	0.0%	A
7204.2	-Waste and scrap of alloy steel:		
7204.21.00	--Of stainless steel	0.0%	A
7204.29.00	--Other	0.0%	A
7204.30.00	-Waste and scrap of tinned iron or steel	0.0%	A
7204.4	-Other waste and scrap:		
7204.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0.0%	A
7204.49.00	--Other	0.0%	A
7204.50.00	-Remelting scrap ingots	5.0%	B
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL:		
7205.10.00	-Granules	0.0%	A
7205.2	-Powders:		
7205.21.00	--Of alloy steel	0.0%	A
7205.29.00	--Other	0.0%	A
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF 7203):		
7206.10.00	-Ingots	0.0%	A
7206.90.00	-Other	5.0%	B
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL:		
7207.1	-Containing by weight less than 0.25% of carbon:		
7207.11.00	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5.0%	B
7207.12.00	--Other, of rectangular (other than square) cross-section	5.0%	B
7207.19.00	--Other	5.0%	B
7207.20.00	-Containing by weight 0.25% or more of carbon	5.0%	B
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED:		
7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief	5.0%	B
7208.2	-Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	--Of a thickness of 4.75 mm or more	5.0%	B
7208.26.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.27.00	--Of a thickness of less than 3 mm	5.0%	B
7208.3	-Other, in coils, not further worked than hot-rolled:		
7208.36.00	--Of a thickness exceeding 10 mm	5.0%	B
7208.37.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	B
7208.38.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.39.00	--Of a thickness of less than 3 mm	5.0%	B
7208.40.00	-Not in coils, not further worked than hot-rolled, with patterns in relief	5.0%	B
7208.5	-Other, not in coils, not further worked than hot-rolled:		
7208.51.00	--Of a thickness exceeding 10 mm	5.0%	D
7208.52.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	D
7208.53.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.54.00	--Of a thickness of less than 3 mm	5.0%	B
7208.90.00	-Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
7209	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:		
7209.1	-In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	--Of a thickness of 3 mm or more	5.0%	D
7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	D
7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	D
7209.18.00	--Of a thickness of less than 0.5 mm	5.0%	D
7209.2	-Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	--Of a thickness of 3 mm or more	5.0%	D
7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	D
7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	D
7209.28.00	--Of a thickness of less than 0.5 mm	5.0%	D
7209.90.00	-Other	5.0%	D
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED:		
7210.1	-Plated or coated with tin:		
7210.11.00	--Of a thickness of 0.5 mm or more	0.0%	A
7210.12.00	--Of a thickness of less than 0.5 mm	0.0%	A
7210.20.00	-Plated or coated with lead, including terne-plate	0.0%	A
7210.30.00	-Electrolytically plated or coated with zinc	5.0%	D
7210.4	-Otherwise plated or coated with zinc:		
7210.41.00	--Corrugated	5.0%	D
7210.49.00	--Other	5.0%	D
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides	5.0%	D
7210.6	-Plated or coated with aluminium:		
7210.61.00	--Plated or coated with aluminium-zinc alloys	5.0%	D
7210.69.00	--Other	5.0%	D
7210.70.00	-Painted, varnished or coated with plastics	5.0%	D
7210.90.00	-Other	5.0%	D
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED:		
7211.1	-Not further worked than hot-rolled:		
7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5.0%	B
7211.14.00	--Other, of a thickness of 4.75 mm or more	5.0%	B
7211.19.00	--Other	5.0%	B
7211.2	-Not further worked than cold-rolled (cold-reduced):		
7211.23.00	--Containing by weight less than 0.25% of carbon	5.0%	D
7211.29.00	--Other	5.0%	D
7211.90.00	-Other	5.0%	D
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED:		
7212.10.00	-Plated or coated with tin	0.0%	A
7212.20.00	-Electrolytically plated or coated with zinc	5.0%	D
7212.30.00	-Otherwise plated or coated with zinc	5.0%	D
7212.40.00	-Painted, varnished or coated with plastics	5.0%	D
7212.50.00	-Otherwise plated or coated	5.0%	D
7212.60.00	-Clad	5.0%	D
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL:		
7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	5.0%	B
7213.20.00	-Other, of free-cutting steel	5.0%	B
7213.9	-Other:		
7213.91.00	--Of circular cross-section measuring less than 14 mm in diameter	5.0%	B
7213.99.00	--Other	5.0%	B
7214	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:		
7214.10.00	-Forged	5.0%	B
7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	5.0%	B
7214.30.00	-Other, of free-cutting steel	5.0%	B
7214.9	-Other:		
7214.91.00	--Of rectangular (other than square) cross-section	5.0%	B
7214.99.00	--Other	5.0%	B
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL:		
7215.10	-Of free-cutting steel, not further worked than cold-formed or cold-finished:		
7215.10.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7215.10.90	---Other	5.0%	B
7215.50	-Other, not further worked than cold-formed or cold-finished:		
7215.50.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7215.50.90	---Other	5.0%	B
7215.90.00	-Other	5.0%	B
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL:		
7216.10.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5.0%	B
7216.2	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	--L sections	5.0%	B
7216.22.00	--T sections	5.0%	B
7216.3	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.31.00	--U sections	5.0%	D
7216.32.00	--I sections	5.0%	D
7216.33.00	--H sections	5.0%	D
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5.0%	D
7216.50.00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5.0%	B
7216.6	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	--Obtained from flat-rolled products	5.0%	B
7216.69.00	--Other	5.0%	B
7216.9	-Other:		
7216.91.00	--Cold-formed or cold-finished from flat-rolled products	5.0%	B
7216.99.00	--Other	5.0%	B
7217	WIRE OF IRON OR NON-ALLOY STEEL:		
7217.10.00	-Not plated or coated, whether or not polished	5.0%	D
7217.20.00	-Plated or coated with zinc	5.0%	D
7217.30.00	-Plated or coated with other base metals	5.0%	D
7217.90.00	-Other	5.0%	D
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL:		
7218.10.00	-Ingots and other primary forms	5.0%	B
7218.9	-Other:		
7218.91.00	--Of rectangular (other than square) cross-section	5.0%	B
7218.99.00	--Other	5.0%	B
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE:		
7219.1	-Not further worked than hot-rolled, in coils:		
7219.11.00	--Of a thickness exceeding 10 mm	0.0%	A
7219.12.00	--Of a thickness of 4.75 mm or more but not exceeding 10mm	5.0%	B
7219.13.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7219.14.00	--Of a thickness of less than 3 mm	0.0%	A
7219.2	-Not further worked than hot-rolled, not in coils:		
7219.21.00	--Of a thickness exceeding 10 mm	5.0%	B
7219.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	B
7219.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7219.24.00	--Of a thickness of less than 3 mm	5.0%	B
7219.3	-Not further worked than cold-rolled (cold-reduced):		
7219.31.00	--Of a thickness of 4.75 mm or more	5.0%	B
7219.32.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7219.33.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	B
7219.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	B
7219.35.00	--Of a thickness of less than 0.5 mm	5.0%	B
7219.90.00	-Other	5.0%	B
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM:		
7220.1	-Not further worked than hot-rolled:		
7220.11.00	--Of a thickness of 4.75 mm or more	5.0%	B
7220.12.00	--Of a thickness of less than 4.75 mm	5.0%	B
7220.20.00	-Not further worked than cold-rolled (cold-reduced)	5.0%	B
7220.90.00	-Other	5.0%	B
7221.00.00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	5.0%	B
7222	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL:		
7222.1	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	--Of circular cross-section	0.0%	A
7222.19.00	--Other	5.0%	B
7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	5.0%	B
7222.30.00	-Other bars and rods	5.0%	B
7222.40.00	-Angles, shapes and sections	5.0%	B
7223.00.00	WIRE OF STAINLESS STEEL	5.0%	B
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL:		
7224.10.00	-Ingots and other primary forms	5.0%	B
7224.90.00	-Other	5.0%	B
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE:		
7225.1	-Of silicon-electrical steel:		
7225.11.00	--Grain-oriented	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7225.19.00	--Other	5.0%	B
7225.30.00	-Other, not further worked than hot-rolled, in coils	5.0%	B
7225.40.00	-Other, not further worked than hot-rolled, not in coils	5.0%	B
7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)	5.0%	B
7225.9	-Other:		
7225.91.00	--Electrolytically plated or coated with zinc	5.0%	B
7225.92.00	--Otherwise plated or coated with zinc	5.0%	B
7225.99.00	--Other	5.0%	B
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM:		
7226.1	-Of silicon-electrical steel:		
7226.11.00	--Grain-oriented	5.0%	B
7226.19.00	--Other	5.0%	B
7226.20.00	-Of high speed steel	5.0%	B
7226.9	-Other:		
7226.91.00	--Not further worked than hot-rolled	5.0%	B
7226.92.00	--Not further worked than cold-rolled (cold-reduced)	5.0%	B
7226.99.00	--Other	5.0%	B
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL:		
7227.10.00	-Of high speed steel	0.0%	A
7227.20	-Of silico-manganese steel:		
7227.20.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7227.20.20	---Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese	5.0%	B
7227.20.90	---Other	5.0%	B
7227.90	-Other:		
7227.90.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7227.90.90	---Other	5.0%	B
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL:		
7228.10.00	-Bars and rods, of high speed steel	5.0%	B
7228.20	-Bars and rods, of silico-manganese steel:		
7228.20.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.20.2	---Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese:		
7228.20.21	----Not further worked than cold-formed or cold-finished	5.0%	B
7228.20.29	----Other	5.0%	B
7228.20.90	---Other	5.0%	B
7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7228.30.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.30.90	---Other	5.0%	B
7228.40	-Other bars and rods, not further worked than forged:		
7228.40.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.40.90	---Other	5.0%	B
7228.50.00	-Other bars and rods, not further worked than cold-formed or cold-finished	5.0%	B
7228.60	-Other bars and rods:		
7228.60.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.60.90	---Other	5.0%	B
7228.70.00	-Angles, shapes and sections	5.0%	B
7228.80.00	-Hollow drill bars and rods	5.0%	B
7229	WIRE OF OTHER ALLOY STEEL:		
7229.20.00	-Of silico-manganese steel	5.0%	B
7229.90	-Other:		
7229.90.10	---Of high speed steel	0.0%	A
7229.90.90	---Other	5.0%	B
73	ARTICLES OF IRON OR STEEL		
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL:		
7301.10.00	-Sheet piling	5.0%	B
7301.20.00	-Angles, shapes and sections	5.0%	B
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS:		
7302.10.00	-Rails	5.0%	B
7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7302.40.00	-Fish-plates and sole plates	5.0%	B
7302.90.00	-Other	5.0%	B
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5.0%	B
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL:		
7304.1	-Line pipe of a kind used for oil or gas pipelines:		
7304.11.00	--Of stainless steel	5.0%	B
7304.19.00	--Other	5.0%	B
7304.2	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22.00	--Drill pipe of stainless steel	5.0%	B
7304.23.00	--Other drill pipe	5.0%	B
7304.24.00	--Other, of stainless steel	5.0%	B
7304.29.00	--Other	5.0%	B
7304.3	-Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	--Cold-drawn or cold-rolled (cold-reduced)	5.0%	B
7304.39.00	--Other	5.0%	B
7304.4	-Other, of circular cross-section, of stainless steel:		
7304.41.00	--Cold-drawn or cold-rolled (cold-reduced)	5.0%	B
7304.49.00	--Other	5.0%	B
7304.5	-Other, of circular cross-section, of other alloy steel:		
7304.51.00	--Cold-drawn or cold-rolled (cold-reduced)	5.0%	B
7304.59.00	--Other	5.0%	B
7304.90.00	-Other	5.0%	B
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL:		
7305.1	-Line pipe of a kind used for oil or gas pipelines:		
7305.11.00	--Longitudinally submerged arc welded	5.0%	D
7305.12.00	--Other, longitudinally welded	5.0%	D
7305.19.00	--Other	5.0%	D
7305.20.00	-Casing of a kind used in drilling for oil or gas	5.0%	D
7305.3	-Other, welded:		
7305.31.00	--Longitudinally welded	5.0%	D
7305.39.00	--Other	5.0%	D
7305.90.00	-Other	5.0%	D
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:		
7306.1	-Line pipe of a kind used for oil or gas pipelines:		

HS code (HS2012)	Description	Base Rate	Staging Category
7306.11.00	--Welded, of stainless steel	5.0%	D
7306.19.00	--Other	5.0%	D
7306.2	-Casing and tubing of a kind used in drilling for oil or gas:		
7306.21.00	--Welded, of stainless steel	5.0%	D
7306.29.00	--Other	5.0%	D
7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	5.0%	D
7306.40.00	-Other, welded, of circular cross-section, of stainless steel	5.0%	D
7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	5.0%	D
7306.6	-Other, welded, of non-circular cross-section:		
7306.61.00	--Of square or rectangular cross-section	5.0%	D
7306.69.00	--Of other non-circular cross-section	5.0%	D
7306.90.00	-Other	5.0%	D
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL:		
7307.1	-Cast fittings:		
7307.11.00	--Of non-malleable cast iron	5.0%	B
7307.19.00	--Other	5.0%	B
7307.2	-Other, of stainless steel:		
7307.21.00	--Flanges	5.0%	B
7307.22.00	--Threaded elbows, bends and sleeves	5.0%	B
7307.23.00	--Butt welding fittings	5.0%	B
7307.29.00	--Other	5.0%	B
7307.9	-Other:		
7307.91.00	--Flanges	5.0%	B
7307.92.00	--Threaded elbows, bends and sleeves	5.0%	B
7307.93.00	--Butt welding fittings	5.0%	B
7307.99.00	--Other	5.0%	B
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:		
7308.10.00	-Bridges and bridge-sections	5.0%	B
7308.20.00	-Towers and lattice masts	5.0%	B
7308.30.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
7308.40.00	-Equipment for scaffolding, shuttering, propping or pit-propping	5.0%	B
7308.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5.0%	B
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
7310.10.00	-Of a capacity of 50 l or more	5.0%	B
7310.2	-Of a capacity of less than 50 l:		
7310.21.00	--Cans which are to be closed by soldering or crimping	5.0%	B
7310.29.00	--Other	5.0%	B
7311.00.00	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	5.0%	B
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:		
7312.10.00	-Stranded wire, ropes and cables	5.0%	B
7312.90.00	-Other	5.0%	B
7313.00.00	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	0.0%	A
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL:		
7314.1	-Woven cloth:		
7314.12.00	--Endless bands for machinery, of stainless steel	5.0%	B
7314.14.00	--Other woven cloth, of stainless steel	5.0%	B
7314.19.00	--Other	0.0%	A
7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	0.0%	A
7314.3	-Other grill, netting and fencing, welded at the intersection:		
7314.31.00	--Plated or coated with zinc	0.0%	A
7314.39.00	--Other	0.0%	A
7314.4	-Other cloth, grill, netting and fencing:		
7314.41.00	--Plated or coated with zinc	0.0%	A
7314.42.00	--Coated with plastics	0.0%	A
7314.49.00	--Other	0.0%	A
7314.50.00	-Expanded metal	5.0%	B
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL:		
7315.1	-Articulated link chain and parts thereof:		
7315.11.00	--Roller chain	5.0%	B
7315.12.00	--Other chain	5.0%	B
7315.19.00	--Parts	5.0%	B
7315.20.00	-Skid chain	0.0%	A
7315.8	-Other chain:		
7315.81.00	--Stud-link	0.0%	A
7315.82.00	--Other, welded link	5.0%	B
7315.89.00	--Other	5.0%	B
7315.90.00	-Other parts	5.0%	B
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	5.0%	B
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER:		
7317.00.10	---Horse-shoe nails	0.0%	A
7317.00.90	---Other	5.0%	B
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL:		
7318.1	-Threaded articles:		
7318.11.00	--Coach screws	5.0%	B
7318.12.00	--Other wood screws	5.0%	B
7318.13.00	--Screw hooks and screw rings	0.0%	A
7318.14.00	--Self-tapping screws	5.0%	B
7318.15.00	--Other screws and bolts, whether or not with their nuts or washers	5.0%	B
7318.16.00	--Nuts	5.0%	B
7318.19.00	--Other	5.0%	B
7318.2	-Non-threaded articles:		
7318.21.00	--Spring washers and other lock washers	5.0%	B
7318.22.00	--Other washers	5.0%	B
7318.23.00	--Rivets	5.0%	B
7318.24.00	--Cotters and cotter-pins	5.0%	B
7318.29.00	--Other	5.0%	B
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED:		

HS code (HS2012)	Description	Base Rate	Staging Category
7319.40.00	-Safety pins and other pins	0.0%	A
7319.90.00	-Other	0.0%	A
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		
7320.10.00	-Leaf-springs and leaves therefor	5.0%	C
7320.20.00	-Helical springs	5.0%	C
7320.90.00	-Other	5.0%	D
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:		
7321.1	-Cooking appliances and plate warmers:		
7321.11.00	--For gas fuel or for both gas and other fuels	5.0%	B
7321.12.00	--For liquid fuel	5.0%	B
7321.19.00	--Other, including appliances for solid fuel	5.0%	B
7321.8	-Other appliances:		
7321.81.00	--For gas fuel or for both gas and other fuels	5.0%	B
7321.82.00	--For liquid fuel	5.0%	B
7321.89.00	--Other, including appliances for solid fuel	5.0%	B
7321.90.00	-Parts	5.0%	B
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL:		
7322.1	-Radiators and parts thereof:		
7322.11.00	--Of cast iron	5.0%	C
7322.19.00	--Other	5.0%	B
7322.90.00	-Other	5.0%	B
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL:		
7323.10.00	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7323.9	-Other:		
7323.91.00	--Of cast iron, not enamelled	0.0%	A
7323.92.00	--Of cast iron, enamelled	5.0%	B
7323.93.00	--Of stainless steel	5.0%	B
7323.94.00	--Of iron (other than cast iron) or steel, enamelled	5.0%	B
7323.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL:		
7324.10.00	-Sinks and wash basins, of stainless steel	5.0%	B
7324.2	-Baths:		
7324.21.00	--Of cast iron, whether or not enamelled	5.0%	B
7324.29.00	--Other	5.0%	B
7324.90.00	-Other, including parts	5.0%	B
7325	OTHER CAST ARTICLES OF IRON OR STEEL:		
7325.10.00	-Of non-malleable cast iron	5.0%	B
7325.9	-Other:		
7325.91.00	--Grinding balls and similar articles for mills	5.0%	B
7325.99.00	--Other	5.0%	B
7326	OTHER ARTICLES OF IRON OR STEEL:		
7326.1	-Forged or stamped, but not further worked:		
7326.11.00	--Grinding balls and similar articles for mills	5.0%	B
7326.19.00	--Other	5.0%	D
7326.20.00	-Articles of iron or steel wire	5.0%	B
7326.90	-Other:		
7326.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	B
7326.90.90	---Other	5.0%	B
74	COPPER AND ARTICLES THEREOF		
7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	0.0%	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0.0%	A
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT:		
7403.1	-Refined copper:		
7403.11.00	--Cathodes and sections of cathodes	0.0%	A
7403.12.00	--Wire-bars	0.0%	A
7403.13.00	--Billets	0.0%	A
7403.19.00	--Other	0.0%	A
7403.2	-Copper alloys:		
7403.21.00	--Copper-zinc base alloys (brass)	0.0%	A
7403.22.00	--Copper-tin base alloys (bronze)	0.0%	A
7403.29.00	--Other copper alloys (other than master alloys of 7405.00.00)	0.0%	A
7404.00.00	COPPER WASTE AND SCRAP	0.0%	A
7405.00.00	MASTER ALLOYS OF COPPER	0.0%	A
7406	COPPER POWDERS AND FLAKES:		
7406.10.00	-Powders of non-lamellar structure	0.0%	A
7406.20.00	-Powders of lamellar structure; flakes	0.0%	A
7407	COPPER BARS, RODS AND PROFILES:		
7407.10.00	-Of refined copper	5.0%	B
7407.2	-Of copper alloys:		

HS code (HS2012)	Description	Base Rate	Staging Category
7407.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7407.29.00	--Other	5.0%	B
7408	COPPER WIRE:		
7408.1	-Of refined copper:		
7408.11.00	--Of which the maximum cross-sectional dimension exceeds 6 mm	5.0%	B
7408.19.00	--Other	5.0%	B
7408.2	-Of copper alloys:		
7408.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7408.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B
7408.29.00	--Other	5.0%	B
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM:		
7409.1	-Of refined copper:		
7409.11.00	--In coils	5.0%	B
7409.19.00	--Other	5.0%	B
7409.2	-Of copper-zinc base alloys (brass):		
7409.21.00	--In coils	5.0%	B
7409.29.00	--Other	5.0%	B
7409.3	-Of copper-tin base alloys (bronze):		
7409.31.00	--In coils	5.0%	B
7409.39.00	--Other	5.0%	B
7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B
7409.90.00	-Of other copper alloys	5.0%	B
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 mm:		
7410.1	-Not backed:		
7410.11.00	--Of refined copper	5.0%	B
7410.12.00	--Of copper alloys	5.0%	B
7410.2	-Backed:		
7410.21.00	--Of refined copper	5.0%	B
7410.22.00	--Of copper alloys	5.0%	B
7411	COPPER TUBES AND PIPES:		
7411.10.00	-Of refined copper	5.0%	D
7411.2	-Of copper alloys:		
7411.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7411.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	5.0%	B
7411.29.00	--Other	5.0%	B
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		
7412.10.00	-Of refined copper	5.0%	B
7412.20.00	-Of copper alloys	5.0%	B
7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	5.0%	B
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:		
7415.10.00	-Nails and tacks, drawing pins, staples and similar articles	5.0%	B
7415.2	-Other articles, not threaded:		
7415.21.00	--Washers (including spring washers)	5.0%	B
7415.29.00	--Other	5.0%	B
7415.3	-Other threaded articles:		
7415.33.00	--Screws; bolts and nuts	5.0%	B
7415.39.00	--Other	5.0%	B
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER:		
7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7418.20.00	-Sanitary ware and parts thereof	5.0%	B
7419	OTHER ARTICLES OF COPPER:		
7419.10.00	-Chain and parts thereof	0.0%	A
7419.9	-Other:		
7419.91.00	--Cast, moulded, stamped or forged, but not further worked	5.0%	B
7419.99.00	--Other	5.0%	B
75	NICKEL AND ARTICLES THEREOF		
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY:		
7501.10.00	-Nickel mattes	0.0%	A
7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	0.0%	A
7502	UNWROUGHT NICKEL:		
7502.10.00	-Nickel, not alloyed	0.0%	A
7502.20.00	-Nickel alloys	0.0%	A
7503.00.00	NICKEL WASTE AND SCRAP	0.0%	A
7504.00.00	NICKEL POWDERS AND FLAKES	0.0%	A
7505	NICKEL BARS, RODS, PROFILES AND WIRE:		
7505.1	-Bars, rods and profiles:		
7505.11.00	--Of nickel, not alloyed	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7505.12.00	--Of nickel alloys	0.0%	A
7505.2	-Wire:		
7505.21.00	--Of nickel, not alloyed	0.0%	A
7505.22.00	--Of nickel alloys	0.0%	A
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL:		
7506.10.00	-Of nickel, not alloyed	0.0%	A
7506.20.00	-Of nickel alloys	0.0%	A
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		
7507.1	-Tubes and pipes:		
7507.11.00	--Of nickel, not alloyed	0.0%	A
7507.12.00	--Of nickel alloys	0.0%	A
7507.20.00	-Tube or pipe fittings	5.0%	B
7508	OTHER ARTICLES OF NICKEL:		
7508.10.00	-Cloth, grill and netting, of nickel wire	0.0%	A
7508.90.00	-Other	0.0%	A
76	ALUMINIUM AND ARTICLES THEREOF		
7601	UNWROUGHT ALUMINIUM:		
7601.10.00	-Aluminium, not alloyed	0.0%	A
7601.20.00	-Aluminium alloys	0.0%	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	0.0%	A
7603	ALUMINIUM POWDERS AND FLAKES:		
7603.10.00	-Powders of non-lamellar structure	0.0%	A
7603.20.00	-Powders of lamellar structure; flakes	0.0%	A
7604	ALUMINIUM BARS, RODS AND PROFILES:		
7604.10.00	-Of aluminium, not alloyed	5.0%	B
7604.2	-Of aluminium alloys:		
7604.21.00	--Hollow profiles	5.0%	B
7604.29.00	--Other	5.0%	B
7605	ALUMINIUM WIRE:		
7605.1	-Of aluminium, not alloyed:		
7605.11.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5.0%	B
7605.19.00	--Other	5.0%	B
7605.2	-Of aluminium alloys:		
7605.21.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5.0%	B
7605.29.00	--Other	5.0%	B
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM:		
7606.1	-Rectangular (including square):		
7606.11.00	--Of aluminium, not alloyed	5.0%	B
7606.12.00	--Of aluminium alloys	5.0%	B
7606.9	-Other:		
7606.91.00	--Of aluminium, not alloyed	5.0%	B
7606.92.00	--Of aluminium alloys	5.0%	B
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM:		
7607.1	-Not backed:		
7607.11.00	--Rolled but not further worked	5.0%	B
7607.19.00	--Other	5.0%	B
7607.20.00	-Backed	5.0%	B
7608	ALUMINIUM TUBES AND PIPES:		
7608.10.00	-Of aluminium, not alloyed	5.0%	B
7608.20.00	-Of aluminium alloys	5.0%	B
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5.0%	B
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES:		
7610.10.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
7610.90.00	-Other	5.0%	B
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5.0%	B
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
7612.10.00	-Collapsible tubular containers	0.0%	A
7612.90.00	-Other	5.0%	B
7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	5.0%	B
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED:		
7614.10.00	-With steel core	5.0%	B
7614.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM:		
7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7615.20.00	-Sanitary ware and parts thereof	5.0%	B
7616	OTHER ARTICLES OF ALUMINIUM:		
7616.10.00	-Nails, tacks, staples (other than those of 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5.0%	B
7616.9	-Other:		
7616.91.00	--Cloth, grill, netting and fencing, of aluminium wire	5.0%	B
7616.99.00	--Other	5.0%	B
78	LEAD AND ARTICLES THEREOF		
7801	UNWROUGHT LEAD:		
7801.10.00	-Refined lead	0.0%	A
7801.9	-Other:		
7801.91.00	--Containing by weight antimony as the principal other element	0.0%	A
7801.99.00	--Other	0.0%	A
7802.00.00	LEAD WASTE AND SCRAP	0.0%	A
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES:		
7804.1	-Plates, sheets, strip and foil:		
7804.11.00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0.0%	A
7804.19.00	--Other	0.0%	A
7804.20.00	-Powders and flakes	0.0%	A
7806	OTHER ARTICLES OF LEAD:		
7806.00.10	---Goods, as follows: (a) lead bars, rods, profiles and wire; (b) lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0.0%	A
7806.00.90	---Other	5.0%	B
79	ZINC AND ARTICLES THEREOF		
7901	UNWROUGHT ZINC:		
7901.1	-Zinc, not alloyed:		
7901.11.00	--Containing by weight 99.99% or more of zinc	0.0%	A
7901.12.00	--Containing by weight less than 99.99% of zinc	0.0%	A
7901.20.00	-Zinc alloys	0.0%	A
7902.00.00	ZINC WASTE AND SCRAP	0.0%	A
7903	ZINC DUST, POWDERS AND FLAKES:		
7903.10.00	-Zinc dust	0.0%	A
7903.90.00	-Other	0.0%	A
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0.0%	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0.0%	A
7907	OTHER ARTICLES OF ZINC:		
7907.00.10	---Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0.0%	A
7907.00.90	---Other	5.0%	B
80	TIN AND ARTICLES THEREOF		
8001	UNWROUGHT TIN:		
8001.10.00	-Tin, not alloyed	0.0%	A
8001.20.00	-Tin alloys	0.0%	A
8002.00.00	TIN WASTE AND SCRAP	0.0%	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0.0%	A
8007.00.00	OTHER ARTICLES OF TIN	0.0%	A
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8101.10.00	-Powders	0.0%	A
8101.9	-Other:		
8101.94.00	--Unwrought tungsten, including bars and rods obtained simply by sintering	0.0%	A
8101.96.00	--Wire	0.0%	A
8101.97.00	--Waste and scrap	0.0%	A
8101.99.00	--Other	0.0%	A
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8102.10.00	-Powders	0.0%	A
8102.9	-Other:		
8102.94.00	--Unwrought molybdenum, including bars and rods obtained simply by sintering	0.0%	A
8102.95.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0.0%	A
8102.96.00	--Wire	0.0%	A
8102.97.00	--Waste and scrap	0.0%	A
8102.99.00	--Other	0.0%	A
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0.0%	A
8103.30.00	-Waste and scrap	0.0%	A
8103.90.00	-Other	0.0%	A
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8104.1	-Unwrought magnesium:		
8104.11.00	--Containing at least 99.8% by weight of magnesium	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8104.19.00	--Other	0.0%	A
8104.20.00	-Waste and scrap	0.0%	A
8104.30.00	-Raspings, turnings and granules, graded according to size; powders	0.0%	A
8104.90.00	-Other	0.0%	A
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0.0%	A
8105.30.00	-Waste and scrap	0.0%	A
8105.90.00	-Other	0.0%	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8107.20.00	-Unwrought cadmium; powders	0.0%	A
8107.30.00	-Waste and scrap	0.0%	A
8107.90.00	-Other	0.0%	A
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8108.20.00	-Unwrought titanium; powders	0.0%	A
8108.30.00	-Waste and scrap	0.0%	A
8108.90.00	-Other	0.0%	A
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8109.20.00	-Unwrought zirconium; powders	0.0%	A
8109.30.00	-Waste and scrap	0.0%	A
8109.90.00	-Other	0.0%	A
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8110.10.00	-Unwrought antimony; powders	0.0%	A
8110.20.00	-Waste and scrap	0.0%	A
8110.90.00	-Other	0.0%	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP:		
8112.1	-Beryllium:		
8112.12.00	--Unwrought; powders	0.0%	A
8112.13.00	--Waste and scrap	0.0%	A
8112.19.00	--Other	0.0%	A
8112.2	-Chromium:		

HS code (HS2012)	Description	Base Rate	Staging Category
8112.21.00	--Unwrought; powders	0.0%	A
8112.22.00	--Waste and scrap	0.0%	A
8112.29.00	--Other	0.0%	A
8112.5	-Thallium:		
8112.51.00	--Unwrought; powders	0.0%	A
8112.52.00	--Waste and scrap	0.0%	A
8112.59.00	--Other	0.0%	A
8112.9	-Other:		
8112.92.00	--Unwrought; waste and scrap; powders	0.0%	A
8112.99.00	--Other	0.0%	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY:		
8201.10.00	-Spades and shovels	5.0%	B
8201.30.00	-Mattocks, picks, hoes and rakes	5.0%	B
8201.40.00	-Axes, bill hooks and similar hewing tools	5.0%	B
8201.50.00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	5.0%	B
8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	5.0%	B
8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	5.0%	B
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES):		
8202.10.00	-Hand saws	5.0%	B
8202.20.00	-Band saw blades	5.0%	B
8202.3	-Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	--With working part of steel	5.0%	B
8202.39.00	--Other, including parts	5.0%	B
8202.40.00	-Chain saw blades	0.0%	A
8202.9	-Other saw blades:		
8202.91.00	--Straight saw blades, for working metal	5.0%	B
8202.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS:		
8203.10.00	-Files, rasps and similar tools	5.0%	B
8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	5.0%	B
8203.30.00	-Metal cutting shears and similar tools	5.0%	B
8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	5.0%	B
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES:		
8204.1	-Hand-operated spanners and wrenches:		
8204.11.00	--Non-adjustable	5.0%	B
8204.12.00	--Adjustable	5.0%	B
8204.20.00	-Interchangeable spanner sockets, with or without handles	5.0%	B
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS:		
8205.10.00	-Drilling, threading or tapping tools	5.0%	B
8205.20.00	-Hammers and sledge hammers	5.0%	B
8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	5.0%	B
8205.40.00	-Screwdrivers	5.0%	B
8205.5	-Other hand tools (including glaziers' diamonds):		
8205.51.00	--Household tools	5.0%	B
8205.59.00	--Other	5.0%	B
8205.60.00	-Blow lamps	0.0%	A
8205.70.00	-Vices, clamps and the like	5.0%	B
8205.90.00	-Other, including sets of articles of two or more of the foregoing subheadings of this heading	5.0%	B
8206.00.00	TOOLS OF TWO OR MORE OF 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE	5.0%	B
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS:		
8207.1	-Rock drilling or earth boring tools:		
8207.13.00	--With working part of cermets	5.0%	B
8207.19.00	--Other, including parts	5.0%	B
8207.20.00	-Dies for drawing or extruding metal	5.0%	B
8207.30.00	-Tools for pressing, stamping or punching	5.0%	B
8207.40.00	-Tools for tapping or threading	5.0%	B
8207.50.00	-Tools for drilling, other than for rock drilling	5.0%	B
8207.60.00	-Tools for boring or broaching	5.0%	B
8207.70.00	-Tools for milling	5.0%	B
8207.80.00	-Tools for turning	5.0%	B
8207.90.00	-Other interchangeable tools	5.0%	B
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES:		
8208.10.00	-For metal working	5.0%	B
8208.20.00	-For wood working	5.0%	B
8208.30.00	-For kitchen appliances or for machines used by the food industry	5.0%	B
8208.40	-For agricultural, horticultural or forestry machines:		
8208.40.10	---Designed for use with wood chipping machines	5.0%	B
8208.40.90	---Other	0.0%	A
8208.90.00	-Other	5.0%	B
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	5.0%	B
8210.00.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	5.0%	B
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF 8208, AND BLADES THEREFOR:		
8211.10.00	-Sets of assorted articles	5.0%	B
8211.9	-Other:		
8211.91.00	--Table knives having fixed blades	5.0%	B
8211.92	--Other knives having fixed blades:		
8211.92.10	---Kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B
8211.92.90	---Other	5.0%	B
8211.93.00	--Knives having other than fixed blades	0.0%	A
8211.94	--Blades:		
8211.94.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B
8211.94.90	---Other	5.0%	B
8211.95	--Handles of base metal:		
8211.95.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8211.95.90	---Other	5.0%	B
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS):		
8212.10.00	-Razors	0.0%	A
8212.20.00	-Safety razor blades, including razor blade blanks in strips	0.0%	A
8212.90.00	-Other parts	0.0%	A
8213.00.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	0.0%	A
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):		
8214.10.00	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	0.0%	A
8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	0.0%	A
8214.90.00	-Other	0.0%	A
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE:		
8215.10.00	-Sets of assorted articles containing at least one article plated with precious metal	5.0%	B
8215.20.00	-Other sets of assorted articles	5.0%	B
8215.9	-Other:		
8215.91.00	--Plated with precious metal	5.0%	B
8215.99.00	--Other	5.0%	B
83	MISCELLANEOUS ARTICLES OF BASE METAL		
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL:		
8301.10.00	-Padlocks	5.0%	B
8301.20.00	-Locks of a kind used for motor vehicles	5.0%	D
8301.30.00	-Locks of a kind used for furniture	5.0%	B
8301.40.00	-Other locks	5.0%	B
8301.50.00	-Clasps and frames with clasps, incorporating locks	0.0%	A
8301.60.00	-Parts	5.0%	D
8301.70.00	-Keys presented separately	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL:		
8302.10.00	-Hinges	5.0%	D
8302.20.00	-Castors	5.0%	B
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	5.0%	D
8302.4	-Other mountings, fittings and similar articles:		
8302.41.00	--Suitable for buildings	5.0%	B
8302.42.00	--Other, suitable for furniture	5.0%	B
8302.49.00	--Other	5.0%	B
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	5.0%	B
8302.60.00	-Automatic door closers	5.0%	B
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	5.0%	B
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF 9403	5.0%	B
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL:		
8305.10.00	-Fittings for loose-leaf binders or files	5.0%	B
8305.20.00	-Staples in strips	5.0%	B
8305.90.00	-Other, including parts	5.0%	B
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL:		
8306.10.00	-Bells, gongs and the like	5.0%	B
8306.2	-Statuettes and other ornaments:		
8306.21.00	--Plated with precious metal	5.0%	B
8306.29.00	--Other	5.0%	B
8306.30.00	-Photograph, picture or similar frames; mirrors	5.0%	B
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS:		

HS code (HS2012)	Description	Base Rate	Staging Category
8307.10.00	-Of iron or steel	5.0%	B
8307.90.00	-Of other base metal	5.0%	B
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL:		
8308.10.00	-Hooks, eyes and eyelets	5.0%	B
8308.20.00	-Tubular or bifurcated rivets	5.0%	B
8308.90.00	-Other, including parts	5.0%	B
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL:		
8309.10.00	-Crown corks	5.0%	B
8309.90.00	-Other	5.0%	B
8310.00.00	SIGN PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF 9405	5.0%	D
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:		
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	5.0%	B
8311.20.00	-Cored wire of base metal, for electric arc-welding	5.0%	B
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5.0%	B
8311.90.00	-Other	0.0%	A
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:		
8401.10.00	-Nuclear reactors	5.0%	B
8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	0.0%	A
8401.30.00	-Fuel elements (cartridges), non-irradiated	5.0%	B
8401.40.00	-Parts of nuclear reactors	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS:		
8402.1	-Steam or other vapour generating boilers:		
8402.11.00	--Watertube boilers with a steam production exceeding 45 t per hour	5.0%	B
8402.12.00	--Watertube boilers with a steam production not exceeding 45 t per hour	5.0%	B
8402.19.00	--Other vapour generating boilers, including hybrid boilers	5.0%	B
8402.20.00	-Super-heated water boilers	5.0%	B
8402.90.00	-Parts	5.0%	B
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF 8402:		
8403.10.00	-Boilers	5.0%	B
8403.90.00	-Parts	5.0%	B
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:		
8404.10.00	-Auxiliary plant for use with boilers of 8402 or 8403	5.0%	B
8404.20.00	-Condensers for steam or other vapour power units	5.0%	B
8404.90.00	-Parts	5.0%	B
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:		
8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5.0%	B
8405.90.00	-Parts	5.0%	B
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:		
8406.10.00	-Turbines for marine propulsion	0.0%	A
8406.8	-Other turbines:		
8406.81.00	--Of an output exceeding 40 MW	0.0%	A
8406.82.00	--Of an output not exceeding 40 MW	0.0%	A
8406.90.00	-Parts	0.0%	A
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:		
8407.10.00	-Aircraft engines	0.0%	A
8407.2	-Marine propulsion engines:		
8407.21.00	--Outboard motors	0.0%	A
8407.29.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8407.3	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	--Of a cylinder capacity not exceeding 50 cm^3	0.0%	A
8407.32.00	--Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	0.0%	A
8407.33	--Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3:		
8407.33.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	C
8407.33.90	---Other	0.0%	A
8407.34	--Of a cylinder capacity exceeding 1 000 cm^3:		
8407.34.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8407.34.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5.0%	B
8407.34.90	---Other	0.0%	A
8407.90	-Other engines:		
8407.90.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8407.90.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	0.0%	A
8407.90.30	---Engines, NSA, having a power not exceeding 3.6 kW	5.0%	B
8407.90.90	---Other	0.0%	A
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):		
8408.10.00	-Marine propulsion engines	0.0%	A
8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408.20.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8408.20.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5.0%	D
8408.20.90	---Other	0.0%	A
8408.90.00	-Other engines	0.0%	A
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF 8407 OR 8408:		
8409.10.00	-For aircraft engines	5.0%	B
8409.9	-Other:		
8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	---Parts, as follows: (a) carburettors, and parts thereof, not being suitable for use with motorcycles; (b) piston pins; (c) piston rings; (d) valves; (e) of engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (f) of a kind used with engines having a power not exceeding 4.5 kW of 8407.31.00	5.0%	B
8409.91.90	---Other	0.0%	A
8409.99	--Other:		
8409.99.10	---Parts, as follows: (a) piston pins; (b) piston rings; (c) valves; (d) for engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, but not including fuel injection equipment and parts thereof unless for use in the assembly or manufacture of those vehicles	5.0%	C
8409.99.90	---Other	0.0%	A
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:		
8410.1	-Hydraulic turbines and water wheels:		
8410.11.00	--Of a power not exceeding 1 000 kW	5.0%	B
8410.12.00	--Of a power exceeding 1 000 kW but not exceeding 10 000 kW	5.0%	B
8410.13.00	--Of a power exceeding 10 000 kW	5.0%	B
8410.90.00	-Parts, including regulators	5.0%	B
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:		
8411.1	-Turbo-jets:		
8411.11.00	--Of a thrust not exceeding 25 kN	0.0%	A
8411.12.00	--Of a thrust exceeding 25 kN	0.0%	A
8411.2	-Turbo-propellers:		
8411.21.00	--Of a power not exceeding 1 100 kW	0.0%	A
8411.22.00	--Of a power exceeding 1 100 kW	0.0%	A
8411.8	-Other gas turbines:		
8411.81.00	--Of a power not exceeding 5 000 kW	0.0%	A
8411.82.00	--Of a power exceeding 5 000 kW	0.0%	A
8411.9	-Parts:		
8411.91.00	--Of turbo-jets or turbo-propellers	0.0%	A
8411.99.00	--Other	0.0%	A
8412	OTHER ENGINES AND MOTORS:		
8412.10.00	-Reaction engines other than turbo-jets	0.0%	A
8412.2	-Hydraulic power engines and motors:		
8412.21.00	--Linear acting (cylinders)	5.0%	B
8412.29.00	--Other	5.0%	B
8412.3	-Pneumatic power engines and motors:		
8412.31.00	--Linear acting (cylinders)	5.0%	B
8412.39	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
8412.39.10	---Goods, as follows: (a) actuators for the mechanical operation of control valves; (b) engines operated by an external source of compressed gas and having a maximum gas consumption rate not exceeding 0.07 m^3/minute	5.0%	B
8412.39.90	---Other	0.0%	A
8412.80.00	-Other	0.0%	A
8412.90	-Parts:		
8412.90.10	---For engines of 8412.10.00, 8412.39.90 or 8412.80.00	0.0%	A
8412.90.90	---Other	5.0%	B
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:		
8413.1	-Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5.0%	B
8413.19.00	--Other	5.0%	B
8413.20.00	-Hand pumps, other than those of 8413.11.00 or 8413.19.00	5.0%	B
8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
8413.30.10	---Pumps, as follows: (a) fuel pumps, used solely or principally with compression-ignition engines; (b) oil or petrol pumps for use in the assembly or manufacture of engines for: (i) vehicles, having a power exceeding 7.46 kW, of 8701.10.00, 8701.90.11 or 8701.90.19; (ii) vehicles of 8701.30.00, 8701.90.90 or 8709.19.00	0.0%	A
8413.30.90	---Other	5.0%	C
8413.40.00	-Concrete pumps	5.0%	B
8413.50	-Other reciprocating positive displacement pumps:		
8413.50.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.50.90	---Other	5.0%	B
8413.60	-Other rotary positive displacement pumps:		
8413.60.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.60.90	---Other	5.0%	B
8413.70	-Other centrifugal pumps:		
8413.70.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.70.90	---Other	5.0%	B
8413.8	-Other pumps, liquid elevators:		
8413.81	--Pumps:		
8413.81.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.81.90	---Other	5.0%	B
8413.82.00	--Liquid elevators	5.0%	B
8413.9	-Parts:		
8413.91	--Of pumps:		
8413.91.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.91.20	---Of pumps of 8413.30.10	0.0%	A
8413.91.90	---Other	5.0%	B
8413.92.00	--Of liquid elevators	5.0%	B
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:		
8414.10.00	-Vacuum pumps	5.0%	B
8414.20.00	-Hand- or foot-operated air pumps	0.0%	A
8414.30.00	-Compressors of a kind used in refrigerating equipment	5.0%	D
8414.40	-Air compressors mounted on a wheeled chassis for towing:		
8414.40.10	---Reciprocating or rotary, having a capacity not exceeding 3 m^3 of free air delivered per minute	5.0%	B
8414.40.20	---Reciprocating or rotary, having a capacity exceeding 3 m^3 but not exceeding 25 m^3 of free air delivered per minute	5.0%	B
8414.40.90	---Other	0.0%	A
8414.5	-Fans:		
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5.0%	B
8414.59	--Other:		
8414.59.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8414.59.90	---Other	5.0%	B
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	5.0%	B
8414.80	-Other:		
8414.80.1	---Reciprocating or rotary air compressors or pumps, having a capacity not exceeding 3 m^3 of free air delivered per minute:		
8414.80.11	----Aquarium aerators	0.0%	A
8414.80.19	----Other	5.0%	B
8414.80.20	---Reciprocating or rotary air compressors or pumps, having a capacity exceeding 3 m^3 but not exceeding 25 m^3 of free air delivered per minute	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8414.80.30	---Electro-mechanical tools for working in the hand, with self-contained electric motor, NSA	5.0%	B
8414.80.90	---Other	0.0%	A
8414.90	-Parts:		
8414.90.10	---Of goods of 8414.20.00, 8414.40.90 or 8414.80.90	0.0%	A
8414.90.20	---Of goods of 8414.40.20 or 8414.80.20	5.0%	B
8414.90.90	---Other	5.0%	B
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED:		
8415.10.00	-Window or wall types, self-contained or "split-system"	5.0%	B
8415.20.00	-Of a kind used for persons, in motor vehicles	5.0%	D
8415.8	-Other:		
8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	5.0%	B
8415.82.00	--Other, incorporating a refrigerating unit	5.0%	B
8415.83.00	--Not incorporating a refrigerating unit	5.0%	B
8415.90.00	-Parts	5.0%	B
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
8416.10.00	-Furnace burners for liquid fuel	5.0%	B
8416.20.00	-Other furnace burners, including combination burners	5.0%	B
8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.0%	B
8416.90.00	-Parts	5.0%	B
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:		
8417.10.00	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.0%	B
8417.20.00	-Bakery ovens, including biscuit ovens	5.0%	B
8417.80.00	-Other	5.0%	B
8417.90.00	-Parts	5.0%	B
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF 8415:		
8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors	5.0%	B
8418.2	-Refrigerators, household type:		
8418.21.00	--Compression-type	5.0%	B
8418.29.00	--Other	5.0%	B
8418.30.00	-Freezers of the chest type, not exceeding 800 l capacity	5.0%	B
8418.40.00	-Freezers of the upright type, not exceeding 900 l capacity	5.0%	B
8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5.0%	B
8418.6	-Other refrigerating or freezing equipment; heat pumps:		
8418.61.00	--Heat pumps other than air conditioning machines of 8415	5.0%	B
8418.69.00	--Other	5.0%	B
8418.9	-Parts:		
8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	5.0%	B
8418.99.00	--Other	5.0%	B
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:		
8419.1	-Instantaneous or storage water heaters, non-electric:		
8419.11.00	--Instantaneous gas water heaters	5.0%	B
8419.19.00	--Other	5.0%	B
8419.20.00	-Medical, surgical or laboratory sterilisers	5.0%	B
8419.3	-Dryers:		
8419.31.00	--For agricultural products	5.0%	B
8419.32.00	--For wood, paper pulp, paper or paperboard	5.0%	B
8419.39	--Other:		
8419.39.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8419.39.90	---Other	5.0%	B
8419.40.00	-Distilling or rectifying plant	5.0%	B
8419.50	-Heat exchange units:		
8419.50.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8419.50.90	---Other	5.0%	B
8419.60.00	-Machinery for liquefying air or other gases	0.0%	A
8419.8	-Other machinery, plant and equipment:		
8419.81	--For making hot drinks or for cooking or heating food:		

HS code (HS2012)	Description	Base Rate	Staging Category
8419.81.10	---Hot drink dispensing machines	5.0%	B
8419.81.90	---Other	5.0%	B
8419.89	--Other:		
8419.89.20	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8419.89.90	---Other	5.0%	B
8419.90.00	-Parts	5.0%	B
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR:		
8420.10.00	-Calendering or other rolling machines	0.0%	A
8420.9	-Parts:		
8420.91.00	--Cylinders	5.0%	B
8420.99.00	--Other	0.0%	A
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:		
8421.1	-Centrifuges, including centrifugal dryers:		
8421.11.00	--Cream separators	0.0%	A
8421.12.00	--Clothes-dryers	5.0%	B
8421.19.00	--Other	5.0%	B
8421.2	-Filtering or purifying machinery and apparatus for liquids:		
8421.21	--For filtering or purifying water:		
8421.21.10	---Filtering machinery and apparatus for use with swimming pools	5.0%	B
8421.21.90	---Other	5.0%	B
8421.22.00	--For filtering or purifying beverages other than water	5.0%	B
8421.23.00	--Oil or petrol-filters for internal combustion engines	5.0%	C
8421.29.00	--Other	5.0%	B
8421.3	-Filtering or purifying machinery and apparatus for gases:		
8421.31.00	--Intake air filters for internal combustion engines	5.0%	C
8421.39.00	--Other	5.0%	B
8421.9	-Parts:		
8421.91.00	--Of centrifuges, including centrifugal dryers	5.0%	B
8421.99.00	--Other	5.0%	B
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:		
8422.1	-Dish washing machines:		
8422.11.00	--Of the household type	5.0%	B
8422.19.00	--Other	5.0%	B
8422.20.00	-Machinery for cleaning or drying bottles or other containers	5.0%	B
8422.30	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
8422.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8422.30.90	---Other	5.0%	B
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422.40.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8422.40.90	---Other	0.0%	A
8422.90.00	-Parts	5.0%	B
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:		
8423.10.00	-Personal weighing machines, including baby scales; household scales	5.0%	B
8423.20.00	-Scales for continuous weighing of goods on conveyors	5.0%	B
8423.30.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5.0%	B
8423.8	-Other weighing machinery:		
8423.81.00	--Having a maximum weighing capacity not exceeding 30 kg	5.0%	B
8423.82.00	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	5.0%	B
8423.89.00	--Other	5.0%	B
8423.90.00	-Weighing machine weights of all kinds; parts of weighing machinery	5.0%	B
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:		
8424.10.00	-Fire extinguishers, whether or not charged	5.0%	B
8424.20.00	-Spray guns and similar appliances	5.0%	B
8424.30	-Steam or sand blasting machines and similar jet projecting machines:		

HS code (HS2012)	Description	Base Rate	Staging Category
8424.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8424.30.90	---Other	5.0%	B
8424.8	-Other appliances:		
8424.81.00	--Agricultural or horticultural	5.0%	B
8424.89	--Other:		
8424.89.10	---Devices for washing motor vehicle windscreens, headlamps or windows	5.0%	D
8424.89.40	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8424.89.90	---Other	5.0%	B
8424.90	-Parts:		
8424.90.20	---Of goods of 8424.30.10	5.0%	B
8424.90.90	---Other	5.0%	D
8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS:		
8425.1	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11.00	--Powered by electric motor	5.0%	B
8425.19.00	--Other	5.0%	B
8425.3	-Winches; capstans:		
8425.31.00	--Powered by electric motor	5.0%	B
8425.39.00	--Other	5.0%	B
8425.4	-Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	--Built-in jacking systems of a type used in garages	5.0%	B
8425.42.00	--Other jacks and hoists, hydraulic	5.0%	C
8425.49.00	--Other	5.0%	B
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:		
8426.1	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	--Overhead travelling cranes on fixed support	5.0%	B
8426.12.00	--Mobile lifting frames on tyres and straddle carriers	5.0%	B
8426.19.00	--Other	5.0%	B
8426.20.00	-Tower cranes	5.0%	B
8426.30.00	-Portal or pedestal jib cranes	5.0%	B
8426.4	-Other machinery, self-propelled:		
8426.41.00	--On tyres	5.0%	B
8426.49.00	--Other	5.0%	B
8426.9	-Other machinery:		
8426.91.00	--Designed for mounting on road vehicles	5.0%	B
8426.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:		
8427.10.00	-Self-propelled trucks powered by an electric motor	5.0%	B
8427.20.00	-Other self-propelled trucks	5.0%	B
8427.90.00	-Other trucks	5.0%	B
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):		
8428.10.00	-Lifts and skip hoists	5.0%	B
8428.20.00	-Pneumatic elevators and conveyors	5.0%	B
8428.3	-Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	--Specially designed for underground use	5.0%	B
8428.32.00	--Other, bucket type	5.0%	B
8428.33.00	--Other, belt type	5.0%	B
8428.39.00	--Other	5.0%	B
8428.40.00	-Escalators and moving walkways	5.0%	B
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5.0%	B
8428.90.00	-Other machinery	5.0%	B
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:		
8429.1	-Bulldozers and angledozers:		
8429.11.00	--Track laying	0.0%	A
8429.19.00	--Other	0.0%	A
8429.20.00	-Graders and levellers	5.0%	B
8429.30.00	-Scrapers	5.0%	B
8429.40.00	-Tamping machines and road rollers	5.0%	B
8429.5	-Mechanical shovels, excavators and shovel loaders:		
8429.51	--Front-end shovel loaders:		
8429.51.10	---Goods, as follows: (a) track laying; (b) underground loaders having a payload capacity exceeding 16 t	0.0%	A
8429.51.90	---Other	5.0%	B
8429.52	--Machinery with a 360° revolving superstructure:		
8429.52.10	---Goods, as follows: (a) electric walking draglines; (b) excavators of the track laying or wheeled type having an operating weight exceeding 12 t; (c) mechanical shovels having a shovel capacity exceeding 5 m^3	0.0%	A
8429.52.90	---Other	5.0%	B
8429.59	--Other:		
8429.59.10	---Mechanical shovels having a shovel capacity exceeding 5 m^3	0.0%	A
8429.59.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:		
8430.10.00	-Pile-drivers and pile-extractors	0.0%	A
8430.20.00	-Snow-ploughs and snow-blowers	0.0%	A
8430.3	-Coal or rock cutters and tunnelling machinery:		
8430.31.00	--Self-propelled	0.0%	A
8430.39.00	--Other	0.0%	A
8430.4	-Other boring or sinking machinery:		
8430.41.00	--Self-propelled	5.0%	B
8430.49.00	--Other	5.0%	B
8430.50.00	-Other machinery, self-propelled	5.0%	B
8430.6	-Other machinery, not self-propelled:		
8430.61.00	--Tamping or compacting machinery	5.0%	B
8430.69	--Other:		
8430.69.10	---Scrapers	5.0%	B
8430.69.90	---Other	0.0%	A
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF 8425 TO 8430:		
8431.10.00	-Of machinery of 8425	5.0%	B
8431.20.00	-Of machinery of 8427	5.0%	B
8431.3	-Of machinery of 8428:		
8431.31.00	--Of lifts, skip hoists or escalators	5.0%	B
8431.39.00	--Other	5.0%	B
8431.4	-Of machinery of 8426, 8429 or 8430:		
8431.41.00	--Buckets, shovels, grabs and grips	5.0%	B
8431.42.00	--Bulldozer or angledozer blades	5.0%	B
8431.43.00	--Parts for boring or sinking machinery of 8430.41.00 or 8430.49.00	5.0%	B
8431.49	--Other:		
8431.49.10	---Of machinery of 8430.3	0.0%	A
8431.49.90	---Other	5.0%	B
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:		
8432.10.00	-Ploughs	0.0%	A
8432.2	-Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	--Disc harrows	0.0%	A
8432.29.00	--Other	0.0%	A
8432.30.00	-Seeders, planters and transplanters	0.0%	A
8432.40.00	-Manure spreaders and fertilizer distributors	0.0%	A
8432.80.00	-Other machinery	0.0%	A
8432.90.00	-Parts	0.0%	A
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF 8437:		
8433.1	-Mowers for lawns, parks or sports-grounds:		
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	5.0%	B
8433.19.00	--Other	5.0%	B
8433.20.00	-Other mowers, including cutter bars for tractor mounting	5.0%	B
8433.30.00	-Other haymaking machinery	5.0%	B
8433.40	-Straw or fodder balers, including pick-up balers:		
8433.40.10	---Round bale hay balers	0.0%	A
8433.40.90	---Other	5.0%	B
8433.5	-Other harvesting machinery; threshing machinery:		
8433.51.00	--Combine harvester-threshers	0.0%	A
8433.52.00	--Other threshing machinery	5.0%	B
8433.53.00	--Root or tuber harvesting machines	5.0%	B
8433.59	--Other:		
8433.59.10	---Goods, as follows: (a) cotton picking machines; (b) green maize harvesters; (c) tree shakers	0.0%	A
8433.59.90	---Other	5.0%	B
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5.0%	B
8433.90	-Parts:		
8433.90.10	---Of machines of 8433.51.00	0.0%	A
8433.90.90	---Other	5.0%	B
8434	MILKING MACHINES AND DAIRY MACHINERY:		
8434.10.00	-Milking machines	5.0%	B
8434.20.00	-Dairy machinery	5.0%	B
8434.90.00	-Parts	5.0%	B
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:		
8435.10.00	-Machinery	0.0%	A
8435.90.00	-Parts	0.0%	A
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:		
8436.10.00	-Machinery for preparing animal feeding stuffs	5.0%	B
8436.2	-Poultry-keeping machinery; poultry incubators and brooders:		

HS code (HS2012)	Description	Base Rate	Staging Category
8436.21.00	--Poultry incubators and brooders	5.0%	B
8436.29.00	--Other	5.0%	B
8436.80	-Other machinery:		
8436.80.10	---Goods, as follows: (a) tree fellers; (b) tree harvesters	0.0%	A
8436.80.90	---Other	5.0%	B
8436.9	-Parts:		
8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	5.0%	B
8436.99.00	--Other	5.0%	B
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:		
8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5.0%	B
8437.80.00	-Other machinery	0.0%	A
8437.90.00	-Parts	0.0%	A
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS:		
8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438.10.10	---For the manufacture of macaroni, spaghetti or similar products	0.0%	A
8438.10.90	---Other	5.0%	B
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	5.0%	B
8438.30.00	-Machinery for sugar manufacture	5.0%	B
8438.40.00	-Brewery machinery	5.0%	B
8438.50.00	-Machinery for the preparation of meat or poultry	5.0%	B
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	5.0%	B
8438.80.00	-Other machinery	5.0%	B
8438.90	-Parts:		
8438.90.10	---Of machinery of 8438.10, 8438.20.00, 8438.30.00 or 8438.40.00	5.0%	B
8438.90.90	---Other	5.0%	B
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:		
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	0.0%	A
8439.20.00	-Machinery for making paper or paperboard	0.0%	A
8439.30.00	-Machinery for finishing paper or paperboard	5.0%	B
8439.9	-Parts:		
8439.91.00	--Of machinery for making pulp of fibrous cellulosic material	0.0%	A
8439.99.00	--Other	5.0%	B
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:		
8440.10.00	-Machinery	0.0%	A
8440.90.00	-Parts	0.0%	A
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:		
8441.10	-Cutting machines:		
8441.10.10	---Machines, as follows: (a) sheeters (machines for cutting out sheets); (b) slitters; (c) slitter-rewinders	5.0%	B
8441.10.90	---Other	0.0%	A
8441.20.00	-Machines for making bags, sacks or envelopes	0.0%	A
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0.0%	A
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	0.0%	A
8441.80	-Other machinery:		
8441.80.10	---Rewinders	5.0%	B
8441.80.90	---Other	0.0%	A
8441.90	-Parts:		
8441.90.10	---Of machines of 8441.10.10 and 8441.80.10	5.0%	B
8441.90.90	---Other	0.0%	A
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF 8456 TO 8465), FOR PREPARING OR MAKING PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
8442.30.00	-Machinery, apparatus and equipment	0.0%	A
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	0.0%	A
8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0.0%	A
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF:		

HS code (HS2012)	Description	Base Rate	Staging Category
8443.1	-Printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.11.00	--Offset printing machinery, reel-fed	0.0%	A
8443.12.00	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0.0%	A
8443.13.00	--Other offset printing machinery	0.0%	A
8443.14.00	--Letterpress printing machinery, reel-fed, excluding flexographic printing	0.0%	A
8443.15.00	--Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0.0%	A
8443.16.00	--Flexographic printing machinery	0.0%	A
8443.17.00	--Gravure printing machinery	0.0%	A
8443.19	--Other:		
8443.19.10	---Hot stamping machines	5.0%	B
8443.19.90	---Other	0.0%	A
8443.3	-Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0.0%	A
8443.32.00	--Other, capable of connecting to an automatic data processing machine or to a network	0.0%	A
8443.39.00	--Other	0.0%	A
8443.9	-Parts and accessories:		
8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.91.10	---Of machines of 8443.19.10	5.0%	B
8443.91.90	---Other	0.0%	A
8443.99.00	--Other	0.0%	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0.0%	A
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF 8446 OR 8447:		
8445.1	-Machines for preparing textile fibres:		
8445.11.00	--Carding machines	0.0%	A
8445.12.00	--Combing machines	0.0%	A
8445.13.00	--Drawing or roving machines	0.0%	A
8445.19.00	--Other	0.0%	A
8445.20.00	-Textile spinning machines	0.0%	A
8445.30.00	-Textile doubling or twisting machines	0.0%	A
8445.40.00	-Textile winding (including weft-winding) or reeling machines	0.0%	A
8445.90.00	-Other	0.0%	A
8446	WEAVING MACHINES (LOOMS):		
8446.10.00	-For weaving fabrics of a width not exceeding 30 cm	0.0%	A
8446.2	-For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	--Power looms	0.0%	A
8446.29.00	--Other	0.0%	A
8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	0.0%	A
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:		
8447.1	-Circular knitting machines:		
8447.11.00	--With cylinder diameter not exceeding 165 mm	0.0%	A
8447.12.00	--With cylinder diameter exceeding 165 mm	0.0%	A
8447.20.00	-Flat knitting machines; stitch-bonding machines	0.0%	A
8447.90.00	-Other	5.0%	B
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):		
8448.1	-Auxiliary machinery for machines of 8444.00.00, 8445, 8446 or 8447:		
8448.11.00	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0.0%	A
8448.19.00	--Other	0.0%	A
8448.20.00	-Parts and accessories of machines of 8444.00.00 or of their auxiliary machinery	0.0%	A
8448.3	-Parts and accessories of machines of 8445 or of their auxiliary machinery:		
8448.31.00	--Card clothing	0.0%	A
8448.32.00	--Of machines for preparing textile fibres, other than card clothing	0.0%	A
8448.33.00	--Spindles, spindle flyers, spinning rings and ring travellers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8448.39.00	--Other	0.0%	A
8448.4	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42.00	--Reeds for looms, healds and heald-frames	0.0%	A
8448.49.00	--Other	0.0%	A
8448.5	-Parts and accessories of machines of 8447 or of their auxiliary machinery:		
8448.51.00	--Sinkers, needles and other articles used in forming stitches	0.0%	A
8448.59.00	--Other	0.0%	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0.0%	A
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:		
8450.1	-Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	--Fully-automatic machines	5.0%	B
8450.12.00	--Other machines, with built-in centrifugal drier	5.0%	B
8450.19.00	--Other	5.0%	B
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg	5.0%	B
8450.90.00	-Parts	5.0%	B
8451	MACHINERY (OTHER THAN MACHINES OF 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:		
8451.10.00	-Dry-cleaning machines	5.0%	B
8451.2	-Drying machines:		
8451.21.00	--Each of a dry linen capacity not exceeding 10 kg	5.0%	B
8451.29.00	--Other	5.0%	B
8451.30.00	-Ironing machines and presses (including fusing presses)	0.0%	A
8451.40.00	-Washing, bleaching or dyeing machines	0.0%	A
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0.0%	A
8451.80.00	-Other machinery	5.0%	B
8451.90.00	-Parts	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:		
8452.10.00	-Sewing machines of the household type	0.0%	A
8452.2	-Other sewing machines:		
8452.21.00	--Automatic units	0.0%	A
8452.29.00	--Other	0.0%	A
8452.30.00	-Sewing machine needles	0.0%	A
8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0.0%	A
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:		
8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	0.0%	A
8453.20.00	-Machinery for making or repairing footwear	0.0%	A
8453.80.00	-Other machinery	0.0%	A
8453.90.00	-Parts	0.0%	A
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:		
8454.10.00	-Converters	5.0%	B
8454.20.00	-Ingot moulds and ladles	5.0%	B
8454.30.00	-Casting machines	5.0%	B
8454.90.00	-Parts	5.0%	B
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR:		
8455.10.00	-Tube mills	0.0%	A
8455.2	-Other rolling mills:		
8455.21.00	--Hot or combination hot and cold	0.0%	A
8455.22.00	--Cold	0.0%	A
8455.30.00	-Rolls for rolling mills	0.0%	A
8455.90.00	-Other parts	0.0%	A
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES:		
8456.10.00	-Operated by laser or other light or photon beam processes	0.0%	A
8456.20.00	-Operated by ultrasonic processes	0.0%	A
8456.30.00	-Operated by electro-discharge processes	0.0%	A
8456.90	-Other:		
8456.90.10	---Water-jet cutting machines	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8456.90.90	---Other	0.0%	A
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:		
8457.10.00	-Machining centres	0.0%	A
8457.20.00	-Unit construction machines (single station)	0.0%	A
8457.30.00	-Multi-station transfer machines	0.0%	A
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:		
8458.1	-Horizontal lathes:		
8458.11.00	--Numerically controlled	0.0%	A
8458.19.00	--Other	0.0%	A
8458.9	-Other lathes:		
8458.91.00	--Numerically controlled	0.0%	A
8458.99.00	--Other	0.0%	A
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF 8458:		
8459.10.00	-Way-type unit head machines	0.0%	A
8459.2	-Other drilling machines:		
8459.21.00	--Numerically controlled	0.0%	A
8459.29	--Other:		
8459.29.10	---Power operated	0.0%	A
8459.29.90	---Other	5.0%	B
8459.3	-Other boring-milling machines:		
8459.31.00	--Numerically controlled	0.0%	A
8459.39.00	--Other	0.0%	A
8459.40.00	-Other boring machines	0.0%	A
8459.5	-Milling machines, knee-type:		
8459.51.00	--Numerically controlled	0.0%	A
8459.59.00	--Other	0.0%	A
8459.6	-Other milling machines:		
8459.61.00	--Numerically controlled	0.0%	A
8459.69.00	--Other	0.0%	A
8459.70.00	-Other threading or tapping machines	0.0%	A
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF 8461:		
8460.1	-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.11.00	--Numerically controlled	0.0%	A
8460.19.00	--Other	0.0%	A
8460.2	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	--Numerically controlled	0.0%	A
8460.29.00	--Other	0.0%	A
8460.3	-Sharpening (tool or cutter grinding) machines:		
8460.31.00	--Numerically controlled	0.0%	A
8460.39	--Other:		
8460.39.10	---Power operated	0.0%	A
8460.39.90	---Other	5.0%	B
8460.40	-Honing or lapping machines:		
8460.40.10	---Power operated	0.0%	A
8460.40.90	---Other	5.0%	B
8460.90.00	-Other	0.0%	A
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8461.20.00	-Shaping or slotting machines	0.0%	A
8461.30.00	-Broaching machines	0.0%	A
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	0.0%	A
8461.50.00	-Sawing or cutting-off machines	0.0%	A
8461.90.00	-Other	0.0%	A
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:		
8462.10	-Forging or die-stamping machines (including presses) and hammers:		
8462.10.10	---Power operated	0.0%	A
8462.10.90	---Other	5.0%	B
8462.2	-Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	--Numerically controlled	0.0%	A
8462.29	--Other:		
8462.29.10	---Power operated	0.0%	A
8462.29.90	---Other	5.0%	B
8462.3	-Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	--Numerically controlled	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8462.39	--Other:		
8462.39.10	---Power operated	0.0%	A
8462.39.90	---Other	5.0%	B
8462.4	-Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	--Numerically controlled	0.0%	A
8462.49	--Other:		
8462.49.10	---Power operated	0.0%	A
8462.49.90	---Other	5.0%	B
8462.9	-Other:		
8462.91.00	--Hydraulic presses	0.0%	A
8462.99.00	--Other	0.0%	A
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:		
8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	0.0%	A
8463.20.00	-Thread rolling machines	0.0%	A
8463.30.00	-Machines for working wire	0.0%	A
8463.90.00	-Other	0.0%	A
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:		
8464.10.00	-Sawing machines	5.0%	B
8464.20.00	-Grinding or polishing machines	5.0%	B
8464.90.00	-Other	5.0%	B
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:		
8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	5.0%	B
8465.9	-Other:		
8465.91.00	--Sawing machines	5.0%	B
8465.92.00	--Planing, milling or moulding (by cutting) machines	5.0%	B
8465.93.00	--Grinding, sanding or polishing machines	5.0%	B
8465.94.00	--Bending or assembling machines	0.0%	A
8465.95.00	--Drilling or morticing machines	0.0%	A
8465.96.00	--Splitting, slicing or paring machines	0.0%	A
8465.99.00	--Other	5.0%	B
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:		
8466.10.00	-Tool holders and self-opening dieheads	0.0%	A
8466.20.00	-Work holders	0.0%	A
8466.30.00	-Dividing heads and other special attachments for machine-tools	0.0%	A
8466.9	-Other:		
8466.91.00	--For machines of 8464	0.0%	A
8466.92.00	--For machines of 8465	5.0%	B
8466.93	--For machines of 8456 to 8461:		
8466.93.10	---For water-jet cutting machines	5.0%	B
8466.93.90	---Other	0.0%	A
8466.94.00	--For machines of 8462 or 8463	0.0%	A
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR:		
8467.1	-Pneumatic:		
8467.11.00	--Rotary type (including combined rotary percussion)	0.0%	A
8467.19.00	--Other	0.0%	A
8467.2	-With self-contained electric motor:		
8467.21.00	--Drills of all kinds	5.0%	B
8467.22.00	--Saws	5.0%	B
8467.29.00	--Other	5.0%	B
8467.8	-Other tools:		
8467.81.00	--Chain saws	5.0%	B
8467.89.00	--Other	0.0%	A
8467.9	-Parts:		
8467.91.00	--Of chain saws	5.0%	B
8467.92.00	--Of pneumatic tools	0.0%	A
8467.99	--Other:		
8467.99.10	---Of goods of 8467.21.00, 8467.22.00 or 8467.29.00	5.0%	B
8467.99.90	---Other	0.0%	A
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:		
8468.10.00	-Hand-held blow pipes	0.0%	A
8468.20	-Other gas-operated machinery and apparatus:		
8468.20.10	---For working metal, incorporating a computer control	0.0%	A
8468.20.90	---Other	5.0%	B
8468.80.00	-Other machinery and apparatus	5.0%	B
8468.90.00	-Parts	5.0%	B
8469.00.00	TYPEWRITERS OTHER THAN PRINTERS OF 8443; WORD-PROCESSING MACHINES	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:		
8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0.0%	A
8470.2	-Other electronic calculating machines:		
8470.21.00	--Incorporating a printing device	0.0%	A
8470.29.00	--Other	0.0%	A
8470.30.00	-Other calculating machines	0.0%	A
8470.50.00	-Cash registers	0.0%	A
8470.90.00	-Other	0.0%	A
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8471.30.00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0.0%	A
8471.4	-Other automatic data processing machines:		
8471.41.00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0.0%	A
8471.49.00	--Other, presented in the form of systems	0.0%	A
8471.50.00	-Processing units other than those of 8471.41.00 and 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0.0%	A
8471.60.00	-Input or output units, whether or not containing storage units in the same housing	0.0%	A
8471.70.00	-Storage units	0.0%	A
8471.80.00	-Other units of automatic data processing machines	0.0%	A
8471.90.00	-Other	0.0%	A
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):		
8472.10.00	-Duplicating machines	0.0%	A
8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0.0%	A
8472.90	-Other:		
8472.90.10	---Stapling machines	5.0%	B
8472.90.90	---Other	0.0%	A
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF 8469 TO 8472:		
8473.10.00	-Parts and accessories of the machines of 8469	0.0%	A
8473.2	-Parts and accessories of the machines of 8470:		
8473.21.00	--Of the electronic calculating machines of 8470.10.00, 8470.21.00 or 8470.29.00	0.0%	A
8473.29.00	--Other	0.0%	A
8473.30.00	-Parts and accessories of the machines of 8471	0.0%	A
8473.40.00	-Parts and accessories of the machines of 8472	0.0%	A
8473.50.00	-Parts and accessories equally suitable for use with machines of two or more of 8469 to 8472	0.0%	A
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:		
8474.10.00	-Sorting, screening, separating or washing machines	5.0%	B
8474.20.00	-Crushing or grinding machines	5.0%	B
8474.3	-Mixing or kneading machines:		
8474.31.00	--Concrete or mortar mixers	5.0%	B
8474.32.00	--Machines for mixing mineral substances with bitumen	5.0%	B
8474.39.00	--Other	5.0%	B
8474.80.00	-Other machinery	5.0%	B
8474.90.00	-Parts	5.0%	B
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		
8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	0.0%	A
8475.2	-Machines for manufacturing or hot working glass or glassware:		

HS code (HS2012)	Description	Base Rate	Staging Category
8475.21.00	--Machines for making optical fibres and preforms thereof	0.0%	A
8475.29.00	--Other	5.0%	B
8475.90.00	-Parts	5.0%	B
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES:		
8476.2	-Automatic beverage-vending machines:		
8476.21.00	--Incorporating heating or refrigerating devices	5.0%	B
8476.29.00	--Other	5.0%	B
8476.8	-Other machines:		
8476.81.00	--Incorporating heating or refrigerating devices	5.0%	B
8476.89.00	--Other	5.0%	B
8476.90.00	-Parts	5.0%	B
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8477.10.00	-Injection-moulding machines	5.0%	B
8477.20.00	-Extruders	5.0%	B
8477.30.00	-Blow moulding machines	5.0%	B
8477.40.00	-Vacuum moulding machines and other thermoforming machines	5.0%	B
8477.5	-Other machinery for moulding or otherwise forming:		
8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5.0%	B
8477.59.00	--Other	5.0%	B
8477.80.00	-Other machinery	5.0%	B
8477.90.00	-Parts	5.0%	B
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8478.10.00	-Machinery	0.0%	A
8478.90.00	-Parts	0.0%	A
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8479.10.00	-Machinery for public works, building or the like	5.0%	B
8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0.0%	A
8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0.0%	A
8479.40.00	-Rope or cable-making machines	0.0%	A
8479.50	-Industrial robots, not elsewhere specified or included:		

HS code (HS2012)	Description	Base Rate	Staging Category
8479.50.10	---Of a kind used for treating metal	0.0%	A
8479.50.20	---Of a kind used for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	5.0%	B
8479.50.90	---Other	5.0%	B
8479.60.00	-Evaporative air coolers	5.0%	B
8479.7	-Passenger boarding bridges:		
8479.71.00	--Of a kind used in airports	5.0%	B
8479.79.00	--Other	5.0%	B
8479.8	-Other machines and mechanical appliances:		
8479.81.00	--For treating metal, including electric wire coil-winders	0.0%	A
8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5.0%	B
8479.89	--Other:		
8479.89.10	---Gas-operated machinery and apparatus for cutting metal, incorporating a computer control	0.0%	A
8479.89.90	---Other	5.0%	B
8479.90.00	-Parts	5.0%	B
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:		
8480.10.00	-Moulding boxes for metal foundry	5.0%	B
8480.20.00	-Mould bases	5.0%	B
8480.30.00	-Moulding patterns	5.0%	B
8480.4	-Moulds for metal or metal carbides:		
8480.41.00	--Injection or compression types	5.0%	B
8480.49.00	--Other	5.0%	B
8480.50.00	-Moulds for glass	5.0%	B
8480.60.00	-Moulds for mineral materials	5.0%	B
8480.7	-Moulds for rubber or plastics:		
8480.71.00	--Injection or compression types	5.0%	B
8480.79.00	--Other	5.0%	B
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:		
8481.10.00	-Pressure-reducing valves	5.0%	D
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	5.0%	D
8481.30.00	-Check (nonreturn) valves	5.0%	C
8481.40.00	-Safety or relief valves	5.0%	D
8481.80	-Other appliances:		
8481.80.10	---Hydraulic control valves specially designed for use in agricultural tractors for the operation of agricultural implements	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8481.80.90	---Other	5.0%	B
8481.90	-Parts:		
8481.90.10	---For appliances of 8481.80.10	0.0%	A
8481.90.90	---Other	5.0%	B
8482	BALL OR ROLLER BEARINGS:		
8482.10	-Ball bearings:		
8482.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.10.90	---Other	5.0%	B
8482.20	-Tapered roller bearings, including cone and tapered roller assemblies:		
8482.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.20.90	---Other	5.0%	B
8482.30.00	-Spherical roller bearings	5.0%	B
8482.40	-Needle roller bearings:		
8482.40.1	---For propeller shaft universal joints of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705:		
8482.40.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8482.40.19	----Other	5.0%	B
8482.40.90	---Other	5.0%	B
8482.50.00	-Other cylindrical roller bearings	5.0%	B
8482.80.00	-Other, including combined ball/roller bearings	5.0%	B
8482.9	-Parts:		
8482.91	--Balls, needles and rollers:		
8482.91.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.91.90	---Other	5.0%	B
8482.99	--Other:		
8482.99.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.99.90	---Other	5.0%	B
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS):		
8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	---For outboard motors	0.0%	A
8483.10.9	---Other:		
8483.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	C
8483.10.99	----Other	5.0%	B
8483.20.00	-Bearing housings, incorporating ball or roller bearings	5.0%	D
8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8483.30.90	---Other	5.0%	B
8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.40.11	----Of a kind used as components in passenger motor vehicles	5.0%	C
8483.40.19	----Other	5.0%	B
8483.40.90	---Other	5.0%	C
8483.50	-Flywheels and pulleys, including pulley blocks:		
8483.50.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.50.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8483.50.19	----Other	5.0%	B
8483.50.90	---Other	5.0%	D
8483.60	-Clutches and shaft couplings (including universal joints):		
8483.60.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8483.60.90	---Other	5.0%	B
8483.90.00	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5.0%	D
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:		
8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:		
8484.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8484.10.90	---Other	5.0%	B
8484.20.00	-Mechanical seals	5.0%	B
8484.90	-Other:		
8484.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8484.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:		
8486.10	-Machines and apparatus for the manufacture of boules or wafers:		
8486.10.10	---Machines and apparatus, as follows: (a) for growing or pulling monocrystal semiconductor boules; (b) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (c) spin dryers for semiconductor wafer processing; (d) sawing machines for sawing monocrystal semiconductor boules into slices; (e) grinding, polishing or lapping machines; (f) industrial or laboratory electric furnaces or ovens	0.0%	A
8486.10.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this chapter, would be classified in 8543.70.00	0.0%	A
8486.10.30	---Machines and apparatus, NSA, for the treatment of materials by a process involving a change of temperature	5.0%	B
8486.10.90	---Other	5.0%	B
8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
8486.20.10	---Machines and apparatus, as follows: (a) appliances (including spraying appliances) for wet-etching, developing, stripping or cleaning semiconductor wafers; (b) physical deposition apparatus (including apparatus for deposition by sputtering) on semiconductor wafers; (c) chemical vapour deposition apparatus; (d) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (e) epitaxial deposition machines; (f) industrial or laboratory electric furnaces or ovens; (g) spinners for coating photographic emulsions on semiconductor wafers; (h) for dry-etching patterns on semiconductor materials; (ij) ion implanters for doping semiconductor materials; (k) apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials; (l) sawing machines for sawing wafers into chips; (m) dicing machines for scribing or scoring semiconductor wafers	0.0%	A
8486.20.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A
8486.20.30	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8477	5.0%	B
8486.20.90	---Other	5.0%	B
8486.30	-Machines and apparatus for the manufacture of flat panel displays:		
8486.30.10	---Goods as follows: (a) apparatus for wet-etching, developing, stripping or cleaning of flat panel displays; (b) apparatus and equipment for projection, drawing or plating circuit patterns, used for the manufacture of flat panel displays; (c) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (d) spinners for coating photographic emulsions	0.0%	A
8486.30.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A
8486.30.30	---Mechanical appliances for projecting, dispersing or spraying liquids, for use in the manufacture of flat panel displays, NSA	5.0%	B
8486.30.90	---Other	5.0%	B
8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter:		
8486.40.10	---Machines and apparatus, as follows: (a) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (b) optical and other microscopes; (c) drawing or marking-out instruments; (d) die attach apparatus, tape automated bonders, and wire bonders for the assembly of semiconductors;(e) encapsulation equipment for the assembly of semiconductors; (f) for bending, folding or straightening semiconductor leads; (g) soldering, brazing or welding machines, of a kind described in 8515, for working metal; (h) industrial robots, being automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes or wafer boxes; (ij) injection or compression moulds for rubber or plastics for the manufacture of semiconductor devices	0.0%	A
8486.40.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8486.40.30	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8477 or 8480.71.00	5.0%	B
8486.40.40	---Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0.0%	A
8486.40.90	---Other, including machinery for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	5.0%	B
8486.90	-Parts and accessories:		
8486.90.10	---Of goods of 8486.10.10, 8486.20.10, 8486.30.10 and 8486.40.10, other than goods of 8486.90.40	0.0%	A
8486.90.20	---Of goods of 8486.10.20, 8486.20.20, 8486.30.20 and 8486.40.20	5.0%	B
8486.90.30	---Of goods of 8486.20.30 and 8486.40.30	5.0%	B
8486.90.40	---Of soldering, brazing or welding machines of a kind described in 8515	5.0%	B
8486.90.50	---Of machine-tools of a kind described in 8464, NSA	0.0%	A
8486.90.60	---Of goods of 8486.30.30 or 8486.40.40	5.0%	B
8486.90.70	---Which, but for the operation of Note 9(D) to this Chapter, would be classified in 8466.10.00, 8466.20.00 or 8466.30.00	0.0%	A
8486.90.90	---Other	5.0%	B
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8487.10.00	-Ships' or boats' propellers and blades therefor	5.0%	B
8487.90.00	-Other	5.0%	B
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):		
8501.10.00	-Motors of an output not exceeding 37.5 W	5.0%	D
8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	5.0%	B
8501.3	-Other DC motors; DC generators:		
8501.31.00	--Of an output not exceeding 750 W	5.0%	B
8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW	5.0%	B
8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	5.0%	B
8501.34.00	--Of an output exceeding 375 kW	5.0%	B
8501.40.00	-Other AC motors, single-phase	5.0%	B
8501.5	-Other AC motors, multi-phase:		
8501.51.00	--Of an output not exceeding 750 W	5.0%	B
8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	5.0%	B
8501.53.00	--Of an output exceeding 75 kW	5.0%	B
8501.6	-AC generators (alternators):		
8501.61.00	--Of an output not exceeding 75 kVA	5.0%	B
8501.62.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5.0%	B
8501.63.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA	0.0%	A
8501.64.00	--Of an output exceeding 750 kVA	0.0%	A
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:		
8502.1	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	--Of an output not exceeding 75 kVA	5.0%	B
8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5.0%	B
8502.13	--Of an output exceeding 375 kVA:		
8502.13.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.13.90	---Other	5.0%	B
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	5.0%	B
8502.3	-Other generating sets:		
8502.31	--Wind-powered:		
8502.31.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.31.90	---Other	5.0%	B
8502.39	--Other:		
8502.39.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.39.90	---Other	5.0%	B
8502.40.00	-Electric rotary converters	5.0%	B
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8501 OR 8502	5.0%	D
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS:		
8504.10.00	-Ballasts for discharge lamps or tubes	5.0%	B
8504.2	-Liquid dielectric transformers:		
8504.21.00	--Having a power handling capacity not exceeding 650 kVA	5.0%	B
8504.22.00	--Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	5.0%	B
8504.23.00	--Having a power handling capacity exceeding 10 000 kVA	5.0%	B
8504.3	-Other transformers:		
8504.31.00	--Having a power handling capacity not exceeding 1 kVA	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5.0%	B
8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5.0%	B
8504.34.00	--Having a power handling capacity exceeding 500 kVA	5.0%	B
8504.40	-Static converters:		
8504.40.30	---Goods, as follows: (a) separately housed units, designed to be housed in the same cabinet as the central processing unit of equipment of 8471; (b) for telecommunication apparatus of 8517	0.0%	A
8504.40.90	---Other	5.0%	B
8504.50	-Other inductors:		
8504.50.10	---Goods, as follows: (a) designed for use with equipment of 8471; (b) for telecommunication apparatus of 8517	0.0%	A
8504.50.90	---Other	5.0%	B
8504.90	-Parts:		
8504.90.30	---Of goods of 8504.40.30	0.0%	A
8504.90.90	---Other	5.0%	B
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS:		
8505.1	-Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11.00	--Of metal	5.0%	B
8505.19.00	--Other	5.0%	B
8505.20.00	-Electro-magnetic couplings, clutches and brakes	0.0%	A
8505.90.00	-Other, including parts	0.0%	A
8506	PRIMARY CELLS AND PRIMARY BATTERIES:		
8506.10.00	-Manganese dioxide	0.0%	A
8506.30.00	-Mercuric oxide	0.0%	A
8506.40.00	-Silver oxide	0.0%	A
8506.50.00	-Lithium	0.0%	A
8506.60.00	-Air-zinc	0.0%	A
8506.80.00	-Other primary cells and primary batteries	5.0%	B
8506.90.00	-Parts	0.0%	A
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):		
8507.10	-Lead-acid, of a kind used for starting piston engines:		
8507.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8507.10.90	---Other	5.0%	D
8507.20.00	-Other lead-acid accumulators	5.0%	D
8507.30.00	-Nickel-cadmium	5.0%	B
8507.40.00	-Nickel-iron	5.0%	B
8507.50.00	-Nickel-metal hydride	5.0%	B
8507.60.00	-Lithium-ion	5.0%	B
8507.80.00	-Other accumulators	5.0%	B
8507.90	-Parts:		
8507.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8507.90.90	---Other	5.0%	B
8508	VACUUM CLEANERS:		
8508.1	-With self-contained electric motor:		
8508.11.00	--Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	5.0%	B
8508.19.00	--Other	5.0%	B
8508.60.00	-Other vacuum cleaners	5.0%	B
8508.70.00	-Parts	5.0%	B
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF 8508:		
8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	0.0%	A
8509.80	-Other appliances:		
8509.80.10	---Floor polishers	5.0%	B
8509.80.90	---Other	0.0%	A
8509.90.00	-Parts	5.0%	B
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:		
8510.10.00	-Shavers	0.0%	A
8510.20.00	-Hair clippers	0.0%	A
8510.30.00	-Hair-removing appliances	0.0%	A
8510.90.00	-Parts	0.0%	A
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:		
8511.10.00	-Sparking plugs	5.0%	C
8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	5.0%	B
8511.30.00	-Distributors; ignition coils	5.0%	C
8511.40	-Starter motors and dual purpose starter-generators:		
8511.40.10	---Of a kind used as components in passenger motor vehicles	5.0%	C

HS code (HS2012)	Description	Base Rate	Staging Category
8511.40.90	---Other	5.0%	B
8511.50	-Other generators:		
8511.50.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8511.50.90	---Other	5.0%	B
8511.80.00	-Other equipment	5.0%	C
8511.90.00	-Parts	5.0%	C
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:		
8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	0.0%	A
8512.20.00	-Other lighting or visual signalling equipment	5.0%	D
8512.30.00	-Sound signalling equipment	5.0%	D
8512.40.00	-Windscreen wipers, defrosters and demisters	5.0%	D
8512.90	-Parts:		
8512.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8512.90.90	---Other	5.0%	B
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF 8512:		
8513.10.00	-Lamps	5.0%	B
8513.90.00	-Parts	0.0%	A
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:		
8514.10.00	-Resistance heated furnaces and ovens	5.0%	B
8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	5.0%	B
8514.30.00	-Other furnaces and ovens	5.0%	B
8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	5.0%	B
8514.90.00	-Parts	5.0%	B
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS :		
8515.1	-Brazing or soldering machines and apparatus:		
8515.11.00	--Soldering irons and guns	5.0%	B
8515.19	--Other:		
8515.19.10	---Electric or laser operated brazing or soldering machines and apparatus, of a kind used for working metal, incorporating a computer control	0.0%	A
8515.19.90	---Other	5.0%	B
8515.2	-Machines and apparatus for resistance welding of metal:		
8515.21	--Fully or partly automatic:		
8515.21.10	---Electric or laser operated, incorporating a computer control	0.0%	A
8515.21.90	---Other	5.0%	B
8515.29.00	--Other	5.0%	B
8515.3	-Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	--Fully or partly automatic:		
8515.31.10	---Electric or laser operated, incorporating a computer control	0.0%	A
8515.31.90	---Other	5.0%	B
8515.39.00	--Other	5.0%	B
8515.80	-Other machines and apparatus:		
8515.80.10	---Electric or laser operated welding machines and apparatus of a kind used for working metal, incorporating a computer control	0.0%	A
8515.80.90	---Other	5.0%	B
8515.90.00	-Parts	5.0%	B
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF 8545:		
8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	5.0%	B
8516.2	-Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	--Storage heating radiators	5.0%	B
8516.29.00	--Other	5.0%	C
8516.3	-Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	--Hair dryers	5.0%	B
8516.32.00	--Other hair-dressing apparatus	0.0%	A
8516.33.00	--Hand-drying apparatus	5.0%	B
8516.40.00	-Electric smoothing irons	5.0%	B
8516.50.00	-Microwave ovens	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5.0%	B
8516.7	-Other electro-thermic appliances:		
8516.71.00	--Coffee or tea makers	0.0%	A
8516.72.00	--Toasters	5.0%	B
8516.79.00	--Other	5.0%	B
8516.80.00	-Electric heating resistors	5.0%	B
8516.90.00	-Parts	5.0%	B
8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF 8443, 8525, 8527 or 8528:		
8517.1	-Telephone sets, including telephones for cellular networks or for other wireless networks:		
8517.11.00	--Line telephone sets with cordless handsets	0.0%	A
8517.12.00	--Telephones for cellular networks or for other wireless networks	0.0%	A
8517.18.00	--Other	0.0%	A
8517.6	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61.00	--Base stations	0.0%	A
8517.62.00	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0.0%	A
8517.69	--Other:		
8517.69.10	---Reception apparatus for radio-telephony or radio-telegraphy, other than portable receivers for calling, alerting or paging	5.0%	B
8517.69.90	---Other	0.0%	A
8517.70	-Parts:		
8517.70.10	---Of goods of 8517.69.10	5.0%	B
8517.70.90	---Other	0.0%	A
8518	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUD SPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS:		
8518.10	-Microphones and stands therefor:		

HS code (HS2012)	Description	Base Rate	Staging Category
8518.10.10	---Goods, as follows: (a) microphones having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; (b) cordless microphones incorporating or combined with radio-transmission apparatus	0.0%	A
8518.10.90	---Other	5.0%	B
8518.2	-Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	--Single loudspeakers, mounted in their enclosures	5.0%	B
8518.22.00	--Multiple loudspeakers, mounted in the same enclosure	5.0%	B
8518.29	--Other:		
8518.29.10	---Without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 50 mm, for telecommunication use	0.0%	A
8518.29.90	---Other	5.0%	B
8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudpseakers:		
8518.30.10	---Goods as follows: (a) line telephone headsets; (b) other headsets, incorporating or combined with radio-transmission apparatus; (c) line telephone handsets incorporating or combined with radio-transmission apparatus	0.0%	A
8518.30.90	---Other	5.0%	B
8518.40	-Audio-frequency electric amplifiers:		
8518.40.10	---For use as repeaters in line telephony products	0.0%	A
8518.40.90	---Other	5.0%	B
8518.50.00	-Electric sound amplifier sets	5.0%	B
8518.90.00	-Parts	0.0%	A
8519	SOUND RECORDING OR REPRODUCING APPARATUS:		
8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
8519.20.10	---Coin or disc operated record-players	0.0%	A
8519.20.90	---Other	5.0%	B
8519.30.00	-Turntables (record-decks)	0.0%	A
8519.50.00	-Telephone answering machines	0.0%	A
8519.8	-Other apparatus:		
8519.81	--Using magnetic, optical or semiconductor media:		
8519.81.10	---Transcribing machines	0.0%	A
8519.81.20	---Other sound reproducing appartus, not incorporating a sound recording device	5.0%	C
8519.81.30	---Dictating machines: (a) not capable of operating without an external source of power; or (b) based on digital audio or cassette-type magnetic tape recorders	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8519.81.4	---Other magnetic tape recorders incorporating sound reproducing apparatus:		
8519.81.41	----Cassette-type	5.0%	B
8519.81.49	----Other	0.0%	A
8519.81.90	---Other sound recording apparatus, whether or not incorporating a sound reproducing device	5.0%	B
8519.89	--Other:		
8519.89.10	---Transcribing machines	0.0%	A
8519.89.20	---Record-players	0.0%	A
8519.89.30	---Other sound reproducing apparatus, not incorporating a sound recording device	5.0%	C
8519.89.90	---Other	5.0%	B
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER:		
8521.10.00	-Magnetic tape-type	0.0%	A
8521.90.00	-Other	0.0%	A
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8519 OR 8521:		
8522.10.00	-Pick-up cartridges	0.0%	A
8522.90.00	-Other	0.0%	A
8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37:		
8523.2	-Magnetic media:		
8523.21.00	--Cards incorporating a magnetic stripe	5.0%	B
8523.29.00	--Other	0.0%	A
8523.4	-Optical media:		
8523.41.00	--Unrecorded	0.0%	A
8523.49.00	--Other	0.0%	A
8523.5	-Semiconductor media:		
8523.51.00	--Solid-state non-volatile storage devices	0.0%	A
8523.52.00	--"Smart cards"	0.0%	A
8523.59.00	--Other	0.0%	A
8523.80.00	-Other	0.0%	A
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS:		
8525.50.00	-Transmission apparatus	5.0%	B
8525.60.00	-Transmission apparatus incorporating reception apparatus	0.0%	A
8525.80	-Television cameras, digital cameras and video camera recorders:		
8525.80.10	---Goods, as follows: (a) digital cameras; (b) web cameras	0.0%	A
8525.80.90	---Other	5.0%	B
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:		
8526.10.00	-Radar apparatus	5.0%	B
8526.9	-Other:		
8526.91.00	--Radio navigational aid apparatus	5.0%	B
8526.92.00	--Radio remote control apparatus	5.0%	B
8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:		
8527.1	-Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	--Pocket-size radio cassette-players	0.0%	A
8527.13.00	--Other apparatus combined with sound recording or reproducing apparatus	0.0%	A
8527.19.00	--Other	5.0%	B
8527.2	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21.00	--Combined with sound recording or reproducing apparatus	5.0%	B
8527.29.00	--Other	5.0%	C
8527.9	-Other:		
8527.91.00	--Combined with sound recording or reproducing apparatus	5.0%	B
8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	0.0%	A
8527.99.00	--Other	5.0%	B
8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
8528.4	-Cathode-ray tube monitors:		
8528.41.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.49.00	--Other	0.0%	A
8528.5	-Other monitors:		
8528.51.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.59.00	--Other	0.0%	A
8528.6	-Projectors:		

HS code (HS2012)	Description	Base Rate	Staging Category
8528.61.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.69.00	--Other	0.0%	A
8528.7	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71	--Not designed to incorporate a video display or screen:		
8528.71.10	---Colour	5.0%	B
8528.71.20	---Black and white or other monochrome	0.0%	A
8528.72.00	--Other, colour	5.0%	B
8528.73.00	--Other, monochrome	0.0%	A
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8525 TO 8528:		
8529.10	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.10.20	---For goods of 8525.60.00 or 8525.80.10	0.0%	A
8529.10.30	---For goods of 8525 NSA, or 8526	5.0%	B
8529.10.90	---Other	5.0%	B
8529.90	-Other:		
8529.90.20	---For goods of 8525.60.00 or 8525.80.10	0.0%	A
8529.90.30	---For goods of 8525 NSA, or 8526	5.0%	B
8529.90.40	---For goods of 8528.41.00, 8528.51.00 or 8528.61.00	0.0%	A
8529.90.90	---Other	5.0%	B
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF 8608.00.00):		
8530.10.00	-Equipment for railways or tramways	5.0%	B
8530.80.00	-Other equipment	0.0%	A
8530.90.00	-Parts	5.0%	B
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF 8512 OR 8530:		
8531.10	-Burglar or fire alarms and similar apparatus:		
8531.10.10	---Burglar alarms	0.0%	A
8531.10.9	---Other:		
8531.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8531.10.99	----Other	5.0%	B
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0.0%	A
8531.80.00	-Other apparatus	0.0%	A
8531.90	-Parts:		
8531.90.10	---For goods of 8531.20.00 or 8531.80.00	0.0%	A
8531.90.90	---Other	5.0%	B
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET):		
8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0.0%	A
8532.2	-Other fixed capacitors:		
8532.21.00	--Tantalum	0.0%	A
8532.22.00	--Aluminium electrolytic	0.0%	A
8532.23.00	--Ceramic dielectric, single layer	0.0%	A
8532.24.00	--Ceramic dielectric, multilayer	0.0%	A
8532.25.00	--Dielectric of paper or plastics	0.0%	A
8532.29.00	--Other	0.0%	A
8532.30.00	-Variable or adjustable (pre-set) capacitors	0.0%	A
8532.90.00	-Parts	0.0%	A
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS:		
8533.10.00	-Fixed carbon resistors, composition or film types	0.0%	A
8533.2	-Other fixed resistors:		
8533.21.00	--For a power handling capacity not exceeding 20 W	0.0%	A
8533.29.00	--Other	0.0%	A
8533.3	-Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	--For a power handling capacity not exceeding 20 W	0.0%	A
8533.39.00	--Other	0.0%	A
8533.40.00	-Other variable resistors, including rheostats and potentiometers	0.0%	A
8533.90.00	-Parts	0.0%	A
8534.00.00	PRINTED CIRCUITS	0.0%	A
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS:		
8535.10.00	-Fuses	5.0%	B
8535.2	-Automatic circuit breakers:		
8535.21.00	--For a voltage of less than 72.5 kV	5.0%	B
8535.29.00	--Other	5.0%	B
8535.30.00	-Isolating switches and make-and-break switches	5.0%	B
8535.40	-Lightning arresters, voltage limiters and surge suppressors:		
8535.40.10	---Lightning arresters (surge diverters), suitable for the protection of electricity supply equipment	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8535.40.90	---Other	5.0%	B
8535.90.00	-Other	5.0%	B
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES:		
8536.10.00	-Fuses	5.0%	B
8536.20.00	-Automatic circuit breakers	5.0%	B
8536.30.00	-Other apparatus for protecting electrical circuits	5.0%	B
8536.4	-Relays:		
8536.41.00	--For a voltage not exceeding 60 V	5.0%	B
8536.49.00	--Other	5.0%	B
8536.50	-Other switches:		
8536.50.10	---Time switches, not being relays	5.0%	B
8536.50.9	---Other:		
8536.50.92	----Goods, as follows: (a) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (b) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1 000 volts; (c) electromechanical snap-action switches for a current not exceeding 11 amperes	0.0%	A
8536.50.93	----Of a kind used as components in passenger motor vehicles, NSA	5.0%	D
8536.50.99	----Other	5.0%	B
8536.6	-Lamp-holders, plugs and sockets:		
8536.61.00	--Lamp-holders	5.0%	B
8536.69	--Other:		
8536.69.10	---Plugs and sockets for co-axial cables or printed circuits	0.0%	A
8536.69.90	---Other	5.0%	B
8536.70	-Connectors for optical fibres, optical fibre bundles or cables:		
8536.70.1	---Of plastics:		
8536.70.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8536.70.19	----Other	5.0%	B
8536.70.2	---Of iron or steel:		
8536.70.21	----Of a kind used as components in passenger motor vehicles	5.0%	D
8536.70.29	----Other	5.0%	B
8536.70.30	---Of glass	0.0%	A
8536.70.40	---Of ceramics	5.0%	B
8536.70.90	---Of other materials	5.0%	B
8536.90	-Other apparatus:		
8536.90.10	---Goods, as follows: (a) connection and contact elements for wires and cables; (b) wafer probers	0.0%	A
8536.90.90	---Other	5.0%	B
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF 8517:		
8537.10	-For a voltage not exceeding 1 000 V:		
8537.10.10	---Programmable controllers	0.0%	A
8537.10.90	---Other	5.0%	B
8537.20	-For a voltage exceeding 1 000 V:		
8537.20.10	---Programmable controllers	0.0%	A
8537.20.90	---Other	5.0%	B
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8535, 8536 OR 8537:		
8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of 8537, not equipped with their apparatus:		
8538.10.10	---For programmable controllers	0.0%	A
8538.10.90	---Other	5.0%	B
8538.90	-Other:		
8538.90.1	---Of goods of 8536.70:		
8538.90.11	----Of goods of 8536.70.11	5.0%	D
8538.90.12	----Of goods of 8536.70.19	5.0%	B
8538.90.13	----Of goods of 8536.70.21	5.0%	D
8538.90.14	----Of goods of 8536.70.29	5.0%	B
8538.90.15	----Of goods of 8536.70.30	0.0%	A
8538.90.16	----Of goods of 8536.70.40	5.0%	B
8538.90.19	----Other	5.0%	B
8538.90.90	---Other	0.0%	A
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS:		
8539.10	-Sealed beam lamp units:		
8539.10.10	---For motorcycles	0.0%	A
8539.10.90	---Other	5.0%	D
8539.2	-Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	--Tungsten halogen	0.0%	A
8539.22.00	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8539.29.00	--Other	5.0%	B
8539.3	-Discharge lamps, other than ultra-violet lamps:		
8539.31.00	--Fluorescent, hot cathode	5.0%	B
8539.32.00	--Mercury or sodium vapour lamps; metal halide lamps	5.0%	B
8539.39.00	--Other	5.0%	B
8539.4	-Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	--Arc-lamps	5.0%	B
8539.49.00	--Other	5.0%	B
8539.90.00	-Parts	5.0%	B
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES):		
8540.1	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	--Colour	0.0%	A
8540.12.00	--Monochrome	0.0%	A
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0.0%	A
8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0.0%	A
8540.60.00	-Other cathode-ray tubes	0.0%	A
8540.7	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	--Magnetrons	0.0%	A
8540.79.00	--Other	5.0%	B
8540.8	-Other valves and tubes:		
8540.81.00	--Receiver or amplifier valves and tubes	0.0%	A
8540.89.00	--Other	5.0%	B
8540.9	-Parts:		
8540.91.00	--Of cathode-ray tubes	0.0%	A
8540.99.00	--Other	0.0%	A
8541	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS:		
8541.10.00	-Diodes, other than photosensitive or light emitting diodes	0.0%	A
8541.2	-Transistors, other than photosensitive transistors:		
8541.21.00	--With a dissipation rate of less than 1 W	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8541.29.00	--Other	0.0%	A
8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices	0.0%	A
8541.40.00	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0.0%	A
8541.50.00	-Other semiconductor devices	0.0%	A
8541.60.00	-Mounted piezo-electric crystals	0.0%	A
8541.90.00	-Parts	0.0%	A
8542	ELECTRONIC INTEGRATED CIRCUITS:		
8542.3	-Electronic integrated circuits:		
8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0.0%	A
8542.32.00	--Memories	0.0%	A
8542.33.00	--Amplifiers	0.0%	A
8542.39.00	--Other	0.0%	A
8542.90.00	-Parts	0.0%	A
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8543.10.00	-Particle accelerators	0.0%	A
8543.20.00	-Signal generators	5.0%	B
8543.30.00	-Machines and apparatus for electroplating, electrolysis and electrophoresis	5.0%	B
8543.70.00	-Other machines and apparatus	0.0%	A
8543.90	-Parts:		
8543.90.10	---Of flat panel display devices	0.0%	A
8543.90.20	---Electronic microassemblies	0.0%	A
8543.90.90	---Other	5.0%	B
8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:		
8544.1	-Winding wire:		
8544.11.00	--Of copper	5.0%	B
8544.19.00	--Other	5.0%	B
8544.20.00	-Co-axial cable and other co-axial electric conductors	5.0%	B
8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5.0%	D
8544.4	-Other electric conductors, for a voltage not exceeding 1 000 V:		
8544.42	--Fitted with connectors:		

HS code (HS2012)	Description	Base Rate	Staging Category
8544.42.1	---For a voltage not exceeding 80 V:		
8544.42.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0.0%	A
8544.42.19	----Other	5.0%	B
8544.42.2	---For a voltage exceeding 80 V but not exceeding 1 000 V:		
8544.42.21	----Of a kind used for telecommunications	0.0%	A
8544.42.29	----Other	5.0%	B
8544.49	--Other:		
8544.49.1	---For a voltage not exceeding 80 V:		
8544.49.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0.0%	A
8544.49.19	----Other	5.0%	B
8544.49.20	---For a voltage exceeding 80 V but not exceeding 1 000 V	5.0%	B
8544.60	-Other electric conductors, for a voltage exceeding 1 000 V:		
8544.60.10	---Designed for working pressures exceeding 33 kV	0.0%	A
8544.60.90	---Other	5.0%	B
8544.70.00	-Optical fibre cables	0.0%	A
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES:		
8545.1	-Electrodes:		
8545.11.00	--Of a kind used for furnaces	0.0%	A
8545.19.00	--Other	0.0%	A
8545.20.00	-Brushes	5.0%	B
8545.90.00	-Other	0.0%	A
8546	ELECTRICAL INSULATORS OF ANY MATERIAL:		
8546.10.00	-Of glass	5.0%	B
8546.20.00	-Of ceramics	5.0%	B
8546.90.00	-Other	5.0%	B
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL:		
8547.10.00	-Insulating fittings of ceramics	5.0%	B
8547.20.00	-Insulating fittings of plastics	0.0%	A
8547.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8548.10	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548.10.30	---Spent electric accumulators	5.0%	B
8548.10.90	---Other	0.0%	A
8548.90	-Other:		
8548.90.10	---Electronic microassemblies	0.0%	A
8548.90.90	---Other	0.0%	A
86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS:		
8601.10.00	-Powered from an external source of electricity	5.0%	B
8601.20.00	-Powered by electric accumulators	5.0%	B
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:		
8602.10.00	-Diesel-electric locomotives	5.0%	B
8602.90.00	-Other	5.0%	B
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF 8604.00.00:		
8603.10.00	-Powered from an external source of electricity	5.0%	B
8603.90.00	-Other	5.0%	B
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5.0%	B
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF 8604.00.00)	5.0%	B
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED:		
8606.10.00	-Tank wagons and the like	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8606.30.00	-Self-discharging vans and wagons, other than those of 8606.10.00	5.0%	B
8606.9	-Other:		
8606.91.00	--Covered and closed	5.0%	B
8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	5.0%	B
8606.99.00	--Other	5.0%	B
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK:		
8607.1	-Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	--Driving bogies and bissel-bogies	5.0%	B
8607.12.00	--Other bogies and bissel-bogies	5.0%	B
8607.19.00	--Other, including parts	5.0%	B
8607.2	-Brakes and parts thereof:		
8607.21.00	--Air brakes and parts thereof	5.0%	B
8607.29.00	--Other	5.0%	B
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	5.0%	B
8607.9	-Other:		
8607.91.00	--Of locomotives	5.0%	B
8607.99.00	--Other	5.0%	B
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING:	5.0%	B
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0.0%	A
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	TRACTORS (OTHER THAN TRACTORS OF 8709):		
8701.10.00	-Pedestrian controlled tractors	0.0%	A
8701.20.00	-Road tractors for semi-trailers	5.0%	B
8701.30.00	-Track-laying tractors	0.0%	A
8701.90	-Other:		
8701.90.1	---Agricultural tractors:		
8701.90.11	----Goods, as follows: (a) having an engine power of 15 kW or greater; (b) having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage	0.0%	A
8701.90.19	----Other	5.0%	B
8701.90.20	---Tractors for dumpers	5.0%	B
8701.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER:		
8702.10	-With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8702.10.90	---Other	5.0%	C
8702.90	-Other:		
8702.90.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8702.90.90	---Other	5.0%	C
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF 8702), INCLUDING STATION WAGONS AND RACING CARS:		
8703.10.00	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5.0%	C
8703.2	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21	--Of a cylinder capacity not exceeding 1 000 cm^3:		
8703.21.1	---Passenger motor vehicles:		
8703.21.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.21.19	----Other	5.0%	C
8703.21.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.21.90	---Other	5.0%	C
8703.22	--Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3:		
8703.22.1	---Passenger motor vehicles:		
8703.22.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.22.19	----Other	5.0%	B
8703.22.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.22.90	---Other	5.0%	C
8703.23	--Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3:		
8703.23.1	---Passenger motor vehicles:		
8703.23.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.23.19	----Other	5.0%	B
8703.23.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	B
8703.23.90	---Other	5.0%	B
8703.24	--Of a cylinder capacity exceeding 3 000 cm^3:		

HS code (HS2012)	Description	Base Rate	Staging Category
8703.24.1	---Passenger motor vehicles:		
8703.24.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.24.19	----Other	5.0%	C
8703.24.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.24.90	---Other	5.0%	C
8703.3	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31	--Of a cylinder capacity not exceeding 1 500 cm^3:		
8703.31.1	---Passenger motor vehicles:		
8703.31.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.31.19	----Other	5.0%	C
8703.31.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.31.90	---Other	5.0%	C
8703.32	--Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 2 500 cm^3:		
8703.32.1	---Passenger motor vehicles:		
8703.32.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.32.19	----Other	5.0%	C
8703.32.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.32.90	---Other	5.0%	C
8703.33	--Of a cylinder capacity exceeding 2 500 cm^3:		
8703.33.1	---Passenger motor vehicles:		
8703.33.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.33.19	----Other	5.0%	C
8703.33.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	B
8703.33.90	---Other	5.0%	C
8703.90	-Other:		
8703.90.1	---Passenger motor vehicles:		
8703.90.11	----Used or secondhand vehicles	5%, and $12,000 each	C1
8703.90.19	----Other	5.0%	C
8703.90.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.90.90	---Other	5.0%	C
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:		
8704.10.00	-Dumpers designed for off-highway use	5.0%	B
8704.2	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21	--g.v.w. not exceeding 5 t:		
8704.21.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8704.21.90	---Other	5.0%	B
8704.22.00	--g.v.w. exceeding 5 t but not exceeding 20 t	5.0%	B
8704.23.00	--g.v.w. exceeding 20 t	5.0%	B
8704.3	-Other, with spark-ignition internal combustion piston engine:		
8704.31	--g.v.w. not exceeding 5 t:		
8704.31.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8704.31.90	---Other	5.0%	B
8704.32.00	--g.v.w. exceeding 5 t	5.0%	B
8704.90	-Other:		
8704.90.10	---Assembled	5.0%	B
8704.90.90	---Other	5.0%	B
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):		
8705.10.00	-Crane lorries	5.0%	B
8705.20.00	-Mobile drilling derricks	5.0%	B
8705.30.00	-Fire fighting vehicles	5.0%	B
8705.40.00	-Concrete-mixer lorries	5.0%	B
8705.90.00	-Other	5.0%	B
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8706.00.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8706.00.9	---Other:		
8706.00.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8706.00.99	----Other	5.0%	D
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8707.10	-For the vehicles of 8703:		
8707.10.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8707.10.9	---Other:		
8707.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8707.10.99	----Other	5.0%	D
8707.90	-Other:		
8707.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8707.90.90	---Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF 8701 TO 8705:		
8708.10	-Bumpers and parts thereof:		
8708.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8708.10.90	---Other	5.0%	D
8708.2	-Other parts and accessories of bodies (including cabs):		
8708.21	--Safety seat belts:		
8708.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8708.21.90	---Other	5.0%	D
8708.29	--Other:		
8708.29.30	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.29.9	---Other:		
8708.29.91	----Of a kind used as components in passenger motor vehicles	5.0%	C
8708.29.99	----Other	5.0%	C
8708.30	-Brakes and servo-brakes; parts thereof:		
8708.30.1	---Mounted brake linings:		
8708.30.11	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.30.12	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.30.19	----Other	5.0%	D
8708.30.9	---Other:		
8708.30.91	----For tractors of 8701.90.90	5.0%	B
8708.30.92	----For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0.0%	A
8708.30.93	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.30.99	----Other	5.0%	D
8708.40	-Gear boxes and parts thereof:		
8708.40.4	---Gear boxes:		
8708.40.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.40.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.40.43	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.40.49	----Other	5.0%	D
8708.40.5	---Parts of goods of 8708.40.4:		
8708.40.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.40.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.40.59	----Other	5.0%	D
8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708.50.4	---Drive-axles with differential, whether or not provided with other transmission components:		
8708.50.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	B
8708.50.43	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.49	----Other	5.0%	C
8708.50.5	---Parts of goods of 8708.50.4:		
8708.50.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.59	----Other	5.0%	C
8708.50.6	---Non-driving axles and parts thereof:		
8708.50.61	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.62	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.69	----Other	5.0%	C
8708.70	-Road wheels and parts and accessories thereof:		
8708.70.30	---For the tractors of 8701.10.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.70.9	---Other:		
8708.70.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.70.99	----Other	5.0%	D
8708.80	-Suspension systems and parts thereof (including shock-absorbers):		
8708.80.4	---Suspension shock-absorbers:		
8708.80.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.80.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.80.49	----Other	5.0%	C
8708.80.9	---Other:		
8708.80.91	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.80.92	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.80.99	----Other	5.0%	D
8708.9	-Other parts and accessories:		
8708.91	--Radiators and parts thereof:		

HS code (HS2012)	Description	Base Rate	Staging Category
8708.91.3	---Radiators:		
8708.91.31	----For the tractors of 8701.90.90	5.0%	B
8708.91.32	----For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0.0%	A
8708.91.33	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.91.39	----Other	5.0%	C
8708.91.4	---Parts of goods of 8708.91.3:		
8708.91.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.91.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.91.49	----Other	5.0%	C
8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.92.4	---Silencers (mufflers) and exhaust pipes:		
8708.92.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.92.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.92.49	----Other	5.0%	C
8708.92.5	---Parts of goods of 8708.92.4:		
8708.92.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.92.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.92.59	----Other	5.0%	C
8708.93	--Clutches and parts thereof:		
8708.93.20	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.93.30	---Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.93.9	---Other:		
8708.93.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.93.99	----Other	5.0%	D
8708.94	--Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.4	---Steering wheels, steering columns and steering boxes:		
8708.94.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.94.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.94.49	----Other	5.0%	C
8708.94.5	---Parts of goods of 8708.94.4:		
8708.94.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.94.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.94.59	----Other	5.0%	C
8708.95	--Safety airbags with inflater system; parts thereof:		
8708.95.10	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.95.20	---Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.95.90	---Other	5.0%	C
8708.99	--Other:		
8708.99.20	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.99.30	---Chassis, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.99.9	---Other:		
8708.99.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.99.99	----Other	5.0%	D
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES:		
8709.1	-Vehicles:		
8709.11.00	--Electrical	5.0%	B
8709.19.00	--Other	5.0%	B
8709.90.00	-Parts	0.0%	A
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	0.0%	A
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:		
8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3	0.0%	A
8711.20.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	0.0%	A
8711.30.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3	0.0%	A
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	0.0%	A
8711.90.00	-Other	5.0%	B
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	5.0%	B
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED:		
8713.10.00	-Not mechanically propelled	0.0%	A
8713.90.00	-Other	0.0%	A
8714	PARTS AND ACCESSORIES OF VEHICLES OF 8711 TO 8713:		
8714.10	-Of motorcycles (including mopeds):		
8714.10.10	---Exhaust systems and parts thereof	5.0%	B
8714.10.90	---Other	0.0%	A
8714.20.00	-Of carriages for disabled persons	0.0%	A
8714.9	-Other:		
8714.91.00	--Frames and forks, and parts thereof	5.0%	B
8714.92.00	--Wheel rims and spokes	0.0%	A
8714.93.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	0.0%	A
8714.94.00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	0.0%	A
8714.95.00	--Saddles	0.0%	A
8714.96.00	--Pedals and crank-gear, and parts thereof	0.0%	A
8714.99.00	--Other	0.0%	A
8715.00.00	BABY CARRIAGES AND PARTS THEREOF	0.0%	A
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF:		
8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	5.0%	B
8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5.0%	B
8716.3	-Other trailers and semi-trailers for the transport of goods:		
8716.31.00	--Tanker trailers and tanker semi-trailers	5.0%	B
8716.39.00	--Other	5.0%	B
8716.40.00	-Other trailers and semi-trailers	5.0%	B
8716.80.00	-Other vehicles	5.0%	B
8716.90.00	-Parts	5.0%	B
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT	0.0%	A
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:		
8802.1	-Helicopters:		

HS code (HS2012)	Description	Base Rate	Staging Category
8802.11.00	--Of an unladen weight not exceeding 2 000 kg	0.0%	A
8802.12.00	--Of an unladen weight exceeding 2 000 kg	0.0%	A
8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	0.0%	A
8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	0.0%	A
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0.0%	A
8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0.0%	A
8803	PARTS OF GOODS OF 8801 OR 8802:		
8803.10.00	-Propellers and rotors and parts thereof	0.0%	A
8803.20.00	-Under-carriages and parts thereof	0.0%	A
8803.30.00	-Other parts of aeroplanes or helicopters	0.0%	A
8803.90.00	-Other	0.0%	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	0.0%	A
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:		
8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0.0%	A
8805.2	-Ground flying trainers and parts thereof:		
8805.21.00	--Air combat simulators and parts thereof	0.0%	A
8805.29.00	--Other	0.0%	A
89	SHIPS, BOATS AND FLOATING STRUCTURES		
8901	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:		
8901.10	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.10.90	---Other	0.0%	A
8901.20	-Tankers:		
8901.20.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.20.90	---Other	0.0%	A
8901.30	-Refrigerated vessels, other than those of 8901.20:		
8901.30.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.30.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.90.90	---Other	0.0%	A
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:		
8902.00.10	---Not exceeding 150 gross construction tons	5.0%	B
8902.00.90	---Other	0.0%	A
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:		
8903.10.00	-Inflatable	5.0%	B
8903.9	-Other:		
8903.91	--Sailboats, with or without auxiliary motor:		
8903.91.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.91.90	---Other	0.0%	A
8903.92	--Motorboats, other than outboard motorboats:		
8903.92.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.92.90	---Other	0.0%	A
8903.99	--Other:		
8903.99.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.99.90	---Other	0.0%	A
8904	TUGS AND PUSHER CRAFT:		
8904.00.10	---Not exceeding 150 gross construction tons	5.0%	B
8904.00.90	---Other	0.0%	A
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:		
8905.10	-Dredgers:		
8905.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.10.90	---Other	0.0%	A
8905.20	-Floating or submersible drilling or production platforms:		
8905.20.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.20.90	---Other	0.0%	A
8905.90	-Other:		
8905.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.90.90	---Other	0.0%	A
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS:		
8906.10	-Warships:		
8906.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8906.10.90	---Other	0.0%	A
8906.90	-Other:		
8906.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8906.90.90	---Other	0.0%	A
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS):		
8907.10.00	-Inflatable rafts	5.0%	B
8907.90.00	-Other	5.0%	B
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0.0%	A
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9001.10.00	-Optical fibres, optical fibre bundles and cables	5.0%	B
9001.20.00	-Sheets and plates of polarising material	0.0%	A
9001.30	-Contact lenses:		
9001.30.10	---Ophthalmic powered	5.0%	B
9001.30.90	---Other	5.0%	B
9001.40.00	-Spectacle lenses of glass	5.0%	B
9001.50.00	-Spectacle lenses of other materials	5.0%	B
9001.90	-Other:		
9001.90.30	---Goods, as follows: (a) semi-finished lens blanks for spectacles; (b) shaped eyepieces, not powered, for goggles and the like; (c) other than of glass, of a kind used with motor vehicles; (d) other articles of glass, other than prisms, mirrors or powered lenses	5.0%	B
9001.90.90	---Other	0.0%	A
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9002.1	-Objective lenses:		
9002.11.00	--For cameras, projectors or photographic enlargers or reducers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9002.19.00	--Other	0.0%	A
9002.20.00	-Filters	0.0%	A
9002.90.00	-Other	0.0%	A
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:		
9003.1	-Frames and mountings:		
9003.11.00	--Of plastics	5.0%	B
9003.19.00	--Of other materials	5.0%	B
9003.90.00	-Parts	5.0%	B
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:		
9004.10.00	-Sunglasses	5.0%	B
9004.90.00	-Other	5.0%	B
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:		
9005.10.00	-Binoculars	0.0%	A
9005.80.00	-Other instruments	0.0%	A
9005.90.00	-Parts and accessories (including mountings)	0.0%	A
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF 8539:		
9006.10	-Cameras of a kind used for preparing printing plates or cylinders:		
9006.10.10	---Cameras used solely or principally in the graphic arts industries for the production of line, continuous tone or half-tone images	5.0%	B
9006.10.90	---Other	0.0%	A
9006.30.00	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0.0%	A
9006.40.00	-Instant print cameras	0.0%	A
9006.5	-Other cameras:		
9006.51.00	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0.0%	A
9006.52.00	--Other, for roll film of a width less than 35 mm	0.0%	A
9006.53.00	--Other, for roll film of a width of 35 mm	0.0%	A
9006.59.00	--Other	0.0%	A
9006.6	-Photographic flashlight apparatus and flashbulbs:		
9006.61.00	--Discharge lamp ("electronic") flashlight apparatus	0.0%	A
9006.69.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9006.9	-Parts and accessories:		
9006.91.00	--For cameras	0.0%	A
9006.99.00	--Other	0.0%	A
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:		
9007.10.00	-Cameras	0.0%	A
9007.20.00	-Projectors	0.0%	A
9007.9	-Parts and accessories:		
9007.91.00	--For cameras	0.0%	A
9007.92.00	--For projectors	0.0%	A
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
9008.50	-Projectors, enlargers and reducers:		
9008.50.10	---Overhead projectors	5.0%	B
9008.50.90	---Other	0.0%	A
9008.90.00	-Parts and accessories	0.0%	A
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS:		
9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0.0%	A
9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
9010.50.10	---Goods, as follows: (a) layout tables; (b) photographic silver recovery apparatus; (c) vacuum frames	0.0%	A
9010.50.20	---Apparatus and equipment for the processing of sensitised film or paper, NSA	0.0%	A
9010.50.90	---Other	0.0%	A
9010.60.00	-Projection screens	5.0%	B
9010.90	-Parts and accessories:		
9010.90.10	---For goods of 9010.50.90	0.0%	A
9010.90.20	---For goods of 9010.50.20 or 9010.60.00	5.0%	B
9010.90.90	---Other	5.0%	B
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
9011.10.00	-Stereoscopic microscopes	0.0%	A
9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	0.0%	A
9011.80.00	-Other microscopes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9011.90.00	-Parts and accessories	0.0%	A
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:		
9012.10.00	-Microscopes other than optical microscopes and diffraction apparatus	0.0%	A
9012.90.00	-Parts and accessories	0.0%	A
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0.0%	A
9013.20.00	-Lasers, other than laser diodes	0.0%	A
9013.80.00	-Other devices, appliances and instruments	0.0%	A
9013.90.00	-Parts and accessories	0.0%	A
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:		
9014.10.00	-Direction finding compasses	0.0%	A
9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	0.0%	A
9014.80.00	-Other instruments and appliances	0.0%	A
9014.90.00	-Parts and accessories	0.0%	A
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:		
9015.10.00	-Rangefinders	0.0%	A
9015.20.00	-Theodolites and tachymeters (tacheometers)	0.0%	A
9015.30.00	-Levels	0.0%	A
9015.40.00	-Photogrammetrical surveying instruments and appliances	0.0%	A
9015.80.00	-Other instruments and appliances	0.0%	A
9015.90.00	-Parts and accessories	0.0%	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0.0%	A
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9017.10.00	-Drafting tables and machines, whether or not automatic	0.0%	A
9017.20	-Other drawing, marking-out or mathematical calculating instruments:		
9017.20.10	---Goods, as follows: (a) disc calculators and the like; (b) drawing curves; (c) parallel rules of plastic; (d) protractors; (e) set squares; (f) stencils	5.0%	B
9017.20.90	---Other	0.0%	A
9017.30.00	-Micrometers, callipers and gauges	0.0%	A
9017.80	-Other instruments:		
9017.80.20	---Goods, as follows: (a) graduated rules of wood or plastic, other than folding rules; (b) steel tape measures	5.0%	B
9017.80.80	---Other	0.0%	A
9017.90.00	-Parts and accessories	0.0%	A
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:		
9018.1	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11.00	--Electro-cardiographs	0.0%	A
9018.12.00	--Ultrasonic scanning apparatus	0.0%	A
9018.13.00	--Magnetic resonance imaging apparatus	0.0%	A
9018.14.00	--Scintigraphic apparatus	0.0%	A
9018.19.00	--Other	0.0%	A
9018.20.00	-Ultra-violet or infra-red ray apparatus	0.0%	A
9018.3	-Syringes, needles, catheters, cannulae and the like:		
9018.31.00	--Syringes, with or without needles	0.0%	A
9018.32.00	--Tubular metal needles and needles for sutures	0.0%	A
9018.39.00	--Other	0.0%	A
9018.4	-Other instruments and appliances, used in dental sciences:		
9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	0.0%	A
9018.49.00	--Other	0.0%	A
9018.50.00	-Other ophthalmic instruments and appliances	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9018.90.00	-Other instruments and appliances	0.0%	A
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:		
9019.10.00	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0.0%	A
9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0.0%	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0.0%	A
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
9021.10	-Orthopaedic or fracture appliances:		
9021.10.10	---Footwear and special insoles made to measure for a specific orthopaedic disorder	0.0%	A
9021.10.20	---Footwear, NSA, excluding parts, designed to correct orthopaedic conditions	5.0%	F
9021.10.30	---Special insoles, NSA, excluding parts, designed to correct orthopaedic conditions	5.0%	B
9021.10.4	---Parts for goods of 9021.10.20 or 9021.10.30:		
9021.10.41	----Of metal	5.0%	B
9021.10.49	----Other	5.0%	B
9021.10.90	---Other	0.0%	A
9021.2	-Artificial teeth and dental fittings:		
9021.21.00	--Artificial teeth	0.0%	A
9021.29.00	--Other	0.0%	A
9021.3	-Other artificial parts of the body:		
9021.31.00	--Artificial joints	0.0%	A
9021.39.00	--Other	0.0%	A
9021.40.00	-Hearing aids, excluding parts and accessories	0.0%	A
9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	0.0%	A
9021.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
9022.1	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12.00	--Computed tomography apparatus	0.0%	A
9022.13.00	--Other, for dental uses	0.0%	A
9022.14.00	--Other, for medical, surgical or veterinary uses	0.0%	A
9022.19.00	--For other uses	0.0%	A
9022.2	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	--For medical, surgical, dental or veterinary uses	0.0%	A
9022.29.00	--For other uses	0.0%	A
9022.30.00	-X-ray tubes	0.0%	A
9022.90.00	-Other, including parts and accessories	0.0%	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0.0%	A
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):		
9024.10.00	-Machines and appliances for testing metals	0.0%	A
9024.80.00	-Other machines and appliances	0.0%	A
9024.90.00	-Parts and accessories	0.0%	A
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:		
9025.1	-Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	--Liquid-filled, for direct reading	0.0%	A
9025.19.00	--Other	0.0%	A
9025.80.00	-Other instruments	0.0%	A
9025.90.00	-Parts and accessories	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF 9014, 9015, 9028 or 9032:		
9026.10	-For measuring or checking the flow or level of liquids:		
9026.10.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.10.80	---Other	0.0%	A
9026.20	-For measuring or checking pressure:		
9026.20.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.20.80	---Other	0.0%	A
9026.80	-Other instruments or apparatus:		
9026.80.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.80.80	---Other	0.0%	A
9026.90.00	-Parts and accessories	0.0%	A
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:		
9027.10.00	-Gas or smoke analysis apparatus	0.0%	A
9027.20.00	-Chromatographs and electrophoresis instruments	0.0%	A
9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0.0%	A
9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	0.0%	A
9027.80.00	-Other instruments and apparatus	0.0%	A
9027.90.00	-Microtomes; parts and accessories	0.0%	A
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:		
9028.10	-Gas meters:		
9028.10.10	---Of the household supply kind	5.0%	B
9028.10.90	---Other	0.0%	A
9028.20	-Liquid meters:		
9028.20.10	---Water meters, as follows: (a) of the inferential kind; (b) of the positive kind not exceeding 100 mm diameter in size	5.0%	B
9028.20.90	---Other	0.0%	A
9028.30.00	-Electricity meters	5.0%	B
9028.90.00	-Parts and accessories	0.0%	A
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF 9014 OR 9015; STROBOSCOPES:		
9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029.10.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
9029.10.80	---Other	0.0%	A
9029.20	-Speed indicators and tachometers; stroboscopes:		
9029.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
9029.20.90	---Other	0.0%	A
9029.90	-Parts and accessories:		
9029.90.10	---For goods of 9029.10.20 or 9029.20.10	5.0%	D
9029.90.90	---Other	0.0%	A
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS:		
9030.10.00	-Instruments and apparatus for measuring or detecting ionising radiations	0.0%	A
9030.20.00	-Oscilloscopes and oscillographs	0.0%	A
9030.3	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030.31.00	--Multimeters without a recording device	0.0%	A
9030.32.00	--Multimeters with a recording device	0.0%	A
9030.33.00	--Other, without a recording device	0.0%	A
9030.39.00	--Other, with a recording device	0.0%	A
9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0.0%	A
9030.8	-Other instruments and apparatus:		
9030.82.00	--For measuring or checking semiconductor wafers or devices	0.0%	A
9030.84.00	--Other, with a recording device	0.0%	A
9030.89.00	--Other	0.0%	A
9030.90.00	-Parts and accessories	0.0%	A
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:		

HS code (HS2012)	Description	Base Rate	Staging Category
9031.10	-Machines for balancing mechanical parts:		
9031.10.20	---Motor vehicle wheel balancers of the static kind	5.0%	B
9031.10.80	---Other	0.0%	A
9031.20	-Test benches:		
9031.20.10	---Electrical, for internal combustion engines	5.0%	B
9031.20.90	---Other	0.0%	A
9031.4	-Other optical instruments and appliances:		
9031.41.00	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0.0%	A
9031.49.00	--Other	0.0%	A
9031.80.00	-Other instruments, appliances and machines	0.0%	A
9031.90.00	-Parts and accessories	0.0%	A
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:		
9032.10.00	-Thermostats	0.0%	A
9032.20.00	-Manostats	0.0%	A
9032.8	-Other instruments and apparatus:		
9032.81.00	--Hydraulic or pneumatic	0.0%	A
9032.89	--Other:		
9032.89.1	---Automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems:		
9032.89.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
9032.89.19	----Other	0.0%	A
9032.89.80	---Other	0.0%	A
9032.90	-Parts and accessories:		
9032.90.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
9032.90.80	---Other	0.0%	A
9033.00.00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0.0%	A
91	CLOCKS AND WATCHES AND PARTS THEREOF		
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
9101.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	--With mechanical display only	0.0%	A
9101.19.00	--Other	0.0%	A
9101.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		

HS code (HS2012)	Description	Base Rate	Staging Category
9101.21.00	--With automatic winding	0.0%	A
9101.29.00	--Other	0.0%	A
9101.9	-Other:		
9101.91.00	--Electrically operated	0.0%	A
9101.99.00	--Other	0.0%	A
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF 9101:		
9102.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	--With mechanical display only	0.0%	A
9102.12.00	--With opto-electronic display only	0.0%	A
9102.19.00	--Other	0.0%	A
9102.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	--With automatic winding	0.0%	A
9102.29.00	--Other	0.0%	A
9102.9	-Other:		
9102.91.00	--Electrically operated	0.0%	A
9102.99.00	--Other	0.0%	A
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF 9104.00.00:		
9103.10.00	-Electrically operated	0.0%	A
9103.90.00	-Other	0.0%	A
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0.0%	A
9105	OTHER CLOCKS:		
9105.1	-Alarm clocks:		
9105.11.00	--Electrically operated	0.0%	A
9105.19.00	--Other	0.0%	A
9105.2	-Wall clocks:		
9105.21.00	--Electrically operated	0.0%	A
9105.29.00	--Other	0.0%	A
9105.9	-Other:		
9105.91.00	--Electrically operated	0.0%	A
9105.99.00	--Other	0.0%	A
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS):		
9106.10.00	-Time-registers; time-recorders	5.0%	B
9106.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	5.0%	B
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED:		
9108.1	-Electrically operated:		
9108.11.00	--With mechanical display only or with a device to which a mechanical display can be incorporated	0.0%	A
9108.12.00	--With opto-electronic display only	0.0%	A
9108.19.00	--Other	0.0%	A
9108.20.00	-With automatic winding	0.0%	A
9108.90.00	-Other	0.0%	A
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED:		
9109.10.00	-Electrically operated	0.0%	A
9109.90.00	-Other	0.0%	A
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS:		
9110.1	-Of watches:		
9110.11.00	--Complete movements, unassembled or partly assembled (movement sets)	0.0%	A
9110.12.00	--Incomplete movements, assembled	0.0%	A
9110.19.00	--Rough movements	0.0%	A
9110.90	-Other:		
9110.90.10	---Of goods of 9107.00.00	5.0%	B
9110.90.90	---Other	0.0%	A
9111	WATCH CASES AND PARTS THEREOF:		
9111.10.00	-Cases of precious metal or of metal clad with precious metal	0.0%	A
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	0.0%	A
9111.80.00	-Other cases	0.0%	A
9111.90.00	-Parts	0.0%	A
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:		
9112.20.00	-Cases	0.0%	A
9112.90.00	-Parts	0.0%	A
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:		
9113.10.00	-Of precious metal or of metal clad with precious metal	5.0%	B
9113.20.00	-Of base metal, whether or not gold- or silver-plated	0.0%	A
9113.90.00	-Other	5.0%	B
9114	OTHER CLOCK OR WATCH PARTS:		
9114.10.00	-Springs, including hair-springs	0.0%	A
9114.30.00	-Dials	0.0%	A
9114.40.00	-Plates and bridges	0.0%	A
9114.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES		
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:		
9201.10.00	-Upright pianos	0.0%	A
9201.20.00	-Grand pianos	0.0%	A
9201.90.00	-Other	0.0%	A
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):		
9202.10.00	-Played with a bow	0.0%	A
9202.90.00	-Other	5.0%	B
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS:		
9205.10.00	-Brass-wind instruments	0.0%	A
9205.90.00	-Other	0.0%	A
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	5.0%	B
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):		
9207.10.00	-Keyboard instruments, other than accordions	0.0%	A
9207.90.00	-Other	5.0%	B
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS:		
9208.10.00	-Musical boxes	0.0%	A
9208.90.00	-Other	0.0%	A
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
9209.30.00	-Musical instrument strings	0.0%	A
9209.9	-Other:		
9209.91.00	--Parts and accessories for pianos	0.0%	A
9209.92.00	--Parts and accessories for the musical instruments of 9202	5.0%	B
9209.94.00	--Parts and accessories for the musical instruments of 9207	0.0%	A
9209.99.00	--Other	0.0%	A
93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		

HS code (HS2012)	Description	Base Rate	Staging Category
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF 9307.00.00:		
9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	0.0%	A
9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0.0%	A
9301.90.00	-Other	0.0%	A
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF 9303 OR 9304.00.00	0.0%	A
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		
9303.10.00	-Muzzle-loading firearms	0.0%	A
9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0.0%	A
9303.30.00	-Other sporting, hunting or target-shooting rifles	0.0%	A
9303.90.00	-Other	0.0%	A
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF 9307.00.00	0.0%	A
9305	PARTS AND ACCESSORIES OF ARTICLES OF 9301 TO 9304.00.00:		
9305.10.00	-Of revolvers or pistols	5.0%	B
9305.20	-Of shotguns or rifles of 9303:		
9305.20.10	---Shotgun barrels	0.0%	A
9305.20.90	---Other	5.0%	B
9305.9	-Other:		
9305.91.00	--Of military weapons of 9301	5.0%	B
9305.99.00	--Other	5.0%	B
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:		
9306.2	-Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	--Cartridges	5.0%	B
9306.29.00	--Other	0.0%	A
9306.30.00	-Other cartridges and parts thereof	5.0%	B
9306.90.00	-Other	0.0%	A
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	SEATS (OTHER THAN THOSE OF 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:		
9401.10.00	-Seats of a kind used for aircraft	0.0%	A
9401.20.00	-Seats of a kind used for motor vehicles	5.0%	D
9401.30.00	-Swivel seats with variable height adjustment	5.0%	B
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds	5.0%	B
9401.5	-Seats of cane, osier, bamboo or similar materials:		
9401.51.00	--Of bamboo or rattan	5.0%	B
9401.59.00	--Other	5.0%	B
9401.6	-Other seats, with wooden frames:		
9401.61.00	--Upholstered	5.0%	B
9401.69.00	--Other	5.0%	B
9401.7	-Other seats, with metal frames:		
9401.71.00	--Upholstered	5.0%	B
9401.79.00	--Other	5.0%	B
9401.80.00	-Other seats	5.0%	B
9401.90	-Parts:		
9401.90.10	---Of seats of a kind used for aircraft	0.0%	A
9401.90.20	---Of seats of a kind used for motor vehicles	5.0%	D
9401.90.90	---Other	5.0%	B
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES:		
9402.10.00	-Dentists', barbers' or similar chairs and parts thereof	0.0%	A
9402.90.00	-Other	5.0%	B
9403	OTHER FURNITURE AND PARTS THEREOF:		
9403.10.00	-Metal furniture of a kind used in offices	5.0%	B
9403.20.00	-Other metal furniture	5.0%	B
9403.30.00	-Wooden furniture of a kind used in offices	5.0%	B
9403.40.00	-Wooden furniture of a kind used in the kitchen	5.0%	B
9403.50.00	-Wooden furniture of a kind used in the bedroom	5.0%	B
9403.60.00	-Other wooden furniture	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9403.70.00	-Furniture of plastics	5.0%	B
9403.8	-Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	--Of bamboo or rattan	5.0%	B
9403.89.00	--Other	5.0%	B
9403.90.00	-Parts	5.0%	B
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:		
9404.10.00	-Mattress supports	0.0%	A
9404.2	-Mattresses:		
9404.21.00	--Of cellular rubber or plastics, whether or not covered	0.0%	A
9404.29.00	--Of other materials	0.0%	A
9404.30.00	-Sleeping bags	5.0%	B
9404.90.00	-Other	5.0%	B
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:		
9405.10.00	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	5.0%	B
9405.20.00	-Electric table, desk, bedside or floor-standing lamps	5.0%	B
9405.30.00	-Lighting sets of a kind used for Christmas trees	5.0%	B
9405.40.00	-Other electric lamps and lighting fittings	5.0%	B
9405.50	-Non-electrical lamps and lighting fittings:		
9405.50.10	---Candlesticks of glass	0.0%	A
9405.50.90	---Other	5.0%	B
9405.60.00	-Illuminated signs, illuminated name-plates and the like	5.0%	B
9405.9	-Parts:		
9405.91.00	--Of glass	5.0%	B
9405.92.00	--Of plastics	5.0%	B
9405.99.00	--Other	5.0%	B
9406.00.00	PREFABRICATED BUILDINGS	5.0%	B
95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF		
9503	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:		
9503.00.10	---Wheeled toys designed to be ridden by children (for example, tricycles, scooters and pedal cars) and similar wheeled toys; dolls' carriages	5.0%	B
9503.00.20	---Dolls representing only human beings, including parts and accessories for those dolls	5.0%	B
9503.00.30	---Toys representing animals or non-human creatures	5.0%	B
9503.00.40	---Goods, as follows: (a) toy musical instruments and apparatus; (b) books	0.0%	A
9503.00.50	---Puzzles, other than books	5.0%	B
9503.00.60	---Goods, as follows: (a) electric trains, including tracks, signals and other accessories therefor; (b) reduced-size ("scale") model assembly kits, whether or not working models	0.0%	A
9503.00.70	---Other goods, as follows: (a) construction sets and constructional toys; (b) toys put up in sets or outfits	5.0%	B
9503.00.80	---Other toys and models, incorporating a motor	0.0%	A
9503.00.9	---Other:		
9503.00.91	----Of metal	5.0%	B
9503.00.99	----Other	5.0%	B
9504	VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
9504.20.00	-Articles and accessories for billiards of all kinds	5.0%	B
9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	5.0%	B
9504.40.00	-Playing cards	5.0%	B
9504.50	-Video game consoles and machines, other than those of 9504.30.00:		
9504.50.10	---Video games of a kind used with a television receiver	0.0%	A
9504.50.90	---Other	5.0%	B
9504.90	-Other:		
9504.90.10	---Books	0.0%	A
9504.90.90	---Other	5.0%	B
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:		
9505.10.00	-Articles for Christmas festivities	5.0%	B
9505.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
9506.1	-Snow-skis and other snow-ski equipment:		
9506.11.00	--Skis	0.0%	A
9506.12.00	--Ski-fastenings (ski-bindings)	0.0%	A
9506.19.00	--Other	5.0%	B
9506.2	-Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	--Sailboards	5.0%	B
9506.29.00	--Other	5.0%	B
9506.3	-Golf clubs and other golf equipment:		
9506.31.00	--Clubs, complete	5.0%	B
9506.32.00	--Balls	5.0%	B
9506.39.00	--Other	5.0%	B
9506.40.00	-Articles and equipment for table-tennis	5.0%	B
9506.5	-Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	--Lawn-tennis rackets, whether or not strung	0.0%	A
9506.59.00	--Other	0.0%	A
9506.6	-Balls, other than golf balls and table-tennis balls:		
9506.61.00	--Lawn-tennis balls	0.0%	A
9506.62.00	--Inflatable	5.0%	B
9506.69.00	--Other	5.0%	B
9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	5.0%	B
9506.9	-Other:		
9506.91.00	--Articles and equipment for general physical exercise, gymnastics or athletics	5.0%	B
9506.99	--Other:		
9506.99.10	---Children's playground equipment	5.0%	B
9506.99.90	---Other	5.0%	B
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF 9208 OR 9705.00.00) AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
9507.10.00	-Fishing rods	5.0%	B
9507.20.00	-Fish-hooks, whether or not snelled	0.0%	A
9507.30.00	-Fishing reels	5.0%	B
9507.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES:		
9508.10.00	-Travelling circuses and travelling menageries	5.0%	B
9508.90.00	-Other	5.0%	B
96	MISCELLANEOUS MANUFACTURED ARTICLES		
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):		
9601.10.00	-Worked ivory and articles of ivory	0.0%	A
9601.90.00	-Other	5.0%	B
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED UNHARDENED GELATIN (EXCEPT GELATIN OF 3503) AND ARTICLES OF UNHARDENED GELATIN:		
9602.00.10	---Empty gelatin capsules	5.0%	B
9602.00.90	---Other	5.0%	B
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):		
9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5.0%	B
9603.2	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	--Tooth brushes, including dental-plate brushes	5.0%	B
9603.29.00	--Other	5.0%	B
9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.0%	B
9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of 9603.30.00); paint pads and rollers	5.0%	B
9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	5.0%	B
9603.90.00	-Other	5.0%	B
9604.00.00	HAND SIEVES AND HAND RIDDLES	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	0.0%	A
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:		
9606.10.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	5.0%	B
9606.2	-Buttons:		
9606.21.00	--Of plastics, not covered with textile material	5.0%	B
9606.22.00	--Of base metal, not covered with textile material	0.0%	A
9606.29.00	--Other	5.0%	B
9606.30.00	-Button moulds and other parts of buttons; button blanks	0.0%	A
9607	SLIDE FASTENERS AND PARTS THEREOF:		
9607.1	-Slide fasteners:		
9607.11.00	--Fitted with chain scoops of base metal	5.0%	B
9607.19.00	--Other	5.0%	B
9607.20.00	-Parts	5.0%	B
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF 9609:		
9608.10.00	-Ball point pens	5.0%	B
9608.20.00	-Felt tipped and other porous-tipped pens and markers	5.0%	B
9608.30	-Fountain pens, stylograph pens and other pens:		
9608.30.10	---Indian ink drawing pens	0.0%	A
9608.30.90	---Other	5.0%	B
9608.40.00	-Propelling or sliding pencils	5.0%	B
9608.50.00	-Sets of articles from two or more of the foregoing subheadings	0.0%	A
9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	5.0%	B
9608.9	-Other:		
9608.91.00	--Pen nibs and nib points	0.0%	A
9608.99.00	--Other	5.0%	B
9609	PENCILS (OTHER THAN PENCILS OF 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:		
9609.10.00	-Pencils and crayons, with leads encased in a rigid sheath	5.0%	B
9609.20.00	-Pencil leads, black or coloured	0.0%	A
9609.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	5.0%	B
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS, AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	0.0%	A
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:		
9612.10.00	-Ribbons	5.0%	B
9612.20.00	-Ink-pads	5.0%	B
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS:		
9613.10.00	-Pocket lighters, gas fuelled, non-refillable	0.0%	A
9613.20.00	-Pocket lighters, gas fuelled, refillable	0.0%	A
9613.80	-Other lighters:		
9613.80.10	---Table lighters	0.0%	A
9613.80.90	---Other	5.0%	D
9613.90.00	-Parts	0.0%	A
9614.00.00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	0.0%	A
9615	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF 8516, AND PARTS THEREOF:		
9615.1	-Combs, hair-slides and the like:		
9615.11.00	--Of hard rubber or plastics	5.0%	B
9615.19.00	--Other	0.0%	A
9615.90.00	-Other	5.0%	B
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:		
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	0.0%	A
9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	0.0%	A
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0.0%	A
9618.00.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL:		
9619.00.10	---Goods, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding, as follows: (a) incontinence pads, whether or not having an adhesive strip; (b) pants or napkins for adults	5.0%	B
9619.00.2	---Goods, NSA, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding:		
9619.00.21	----Tampons	0.0%	A
9619.00.29	----Other	5.0%	B
9619.00.30	---Sanitary articles, NSA, being women's or girls' briefs or panties or men's or boys' underpants or briefs	10.0%	E
9619.00.4	---Garments, NSA:		
9619.00.41	----For babies	10.0%	E
9619.00.49	----Other	10.0%	E
9619.00.50	---Clothing accessories	0.0%	A
9619.00.60	---Sanitary articles of plastics, NSA	5.0%	B
9619.00.90	---Other textile articles	5.0%	B
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF 4906.00.00 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES:		
9701.10.00	-Paintings, drawings and pastels	0.0%	A
9701.90.00	-Other	0.0%	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	0.0%	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	0.0%	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907	0.0%	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL , PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	0.0%	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	0.0%	A

第三編

第一節　日本国の表についての注釈

1　第二・四条（物品の貿易－関税の撤廃又は引下げ）の規定の適用に当たっては、次節（日本国の表）の表の2欄に掲げる品目について、表の4欄に掲げる次の区分を適用する。

(a)　表の4欄に「A」を掲げた品目に分類される原産品の関税については、完全に撤廃し、当該原産品は、この協定の効力発生の日に無税とする。

(b)　表の4欄に「A*」を掲げた品目に分類される原産品の関税については、完全に撤廃し、表の5欄の注釈に定める条件に従う。当該原産品は、この協定の効力発生の日に無税とする。

(c)　表の4欄に「B3」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの四回の毎年均等な引下げにより撤廃し、当該原産品は、四年目の四月一日から無税とする。

(d)　表の4欄に「B4」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの五回の毎年均等な引下げにより撤廃し、当該原産品は、五年目の四月一日から無税とする。

PART 3

Section 1

Notes for Schedule of Japan

1. For the purposes of Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties), the following categories indicated in Column 4 of Section 2 (Schedule of Japan) shall apply:

(a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and such goods shall be duty free on the date of entry into force of this Agreement;

(b) customs duties on originating goods classified under the tariff lines indicated with "A*" shall be eliminated entirely and shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan), and such goods shall be duty free on the date of entry into force of this Agreement;

(c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated, from the Base Rate to free, in four equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the fourth year;

(d) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated, from the Base Rate to free, in five equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the fifth year;

(e) 表の４欄に「Ｂ５」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの六回の毎年均等な引下げにより撤廃し、当該原産品は、六年目の四月一日から無税とする。

(f) 表の４欄に「Ｂ７」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの八回の毎年均等な引下げにより撤廃し、当該原産品は、八年目の四月一日から無税とする。

(g) 表の４欄に「Ｂ７＊」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従って撤廃する。

(h) 表の４欄に「Ｂ10」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの十一回の毎年均等な引下げにより撤廃し、当該原産品は、十一年目の四月一日から無税とする。

(i) 表の４欄に「Ｂ10＊」を掲げた品目に分類される原産品の関税については、基準税率から無税までの六回の毎年均等な引下げにより、撤廃する。この毎年の引下げは、六年目から十一年目までの各年の四月一日に行う。当該原産品は、十一年目の四月一日から無税とする。

(j) 表の４欄に「Ｂ10＊＊」を掲げた品目に分類される原産品の関税については、基準税率から無税までの九回の毎年均等な引下げにより、撤廃する。この毎年の引下げは、三年目から十一年目までの各年の四月一日に行う。当該原産品は、十一年目の四月一日から無税とする。

(e) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated, from the Base Rate to free, in six equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the sixth year;

(f) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated, from the Base Rate to free, in eight equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the eighth year;

(g) customs duties on originating goods classified under the tariff lines indicated with "B7*" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(h) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 11th year;

(i) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated, from the Base Rate to free, in six equal annual instalments. This annual reduction shall take place on 1 April of each year from the sixth year to the 11th year, and such goods shall be duty free, effective on 1 April of the 11th year;

(j) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be eliminated, from the Base Rate to free, in nine equal annual instalments. This annual reduction shall take place on 1 April of each year from the third year to the 11th year, and such goods shall be duty free, effective on 1 April of the 11th year;

(k) 表の４欄に「Ｂ10＊＊＊」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従って撤廃する。

(k) customs duties on originating goods classified under the tariff lines indicated "B10***" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(l) 表の４欄に「Ｂ10＊＊＊＊」を掲げた品目に分類される原産品の関税については、十一年目の四月一日に、基準税率から無税までの引下げにより撤廃し、無税とする。

(l) customs duties on originating goods classified under the tariff lines indicated with "B10****" shall be eliminated, from the Base Rate to free, effective on 1 April of the 11th year;

(m) 表の４欄に「Ｂ10Ｓ」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの十一回の毎年均等な引下げにより撤廃し、当該原産品は、十一年目の四月一日から無税とする。当該原産品の関税については、第二・二十条（物品の貿易－市場アクセス及び競争力の保護に関する見直し）の規定に従い、この協定の効力発生の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。

(m) customs duties on originating goods classified under the tariff lines indicated with "B10S" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 11th year. Customs duties on such goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(n) 表の４欄に「Ｂ15」を掲げた品目に分類される原産品の関税については、この協定の効力発生の日から行われる基準税率から無税までの十六回の毎年均等な引下げにより撤廃し、当該原産品は、十六年目の四月一日から無税とする。

(n) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 16th year;

(o) 表の４欄に「Ｐ」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従って削減する。

(o) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(p) 表の４欄に「ＰＳ」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従って削減し、第二・二十条（物品の貿易－市場アクセス及び競争力の保護に関する見直し）の規定に従い、この協定の効力発生の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。

(q) 表の４欄に「ＰＳ＊」又は「ＰＳ＊＊」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従って削減し、第二・二十条（物品の貿易－市場アクセス及び競争力の保護に関する見直し）の規定に従い、この協定の効力発生の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。

(r) 表の４欄に「Ｑ」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従う。

(s) 表の４欄に「ＱＳ」を掲げた品目に分類される原産品の関税については、表の５欄の注釈に定める条件に従うものとし、第二・二十条（物品の貿易－市場アクセス及び競争力の保護に関する見直し）の規定に従い、この協定の効力発生の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。

(p) customs duties on originating goods classified under the tariff lines indicated with "PS" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(q) customs duties on originating goods classified under the tariff lines indicated with "PS*" or "PS**" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(r) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(s) customs duties on originating goods classified under the tariff lines indicated with "QS" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(t) 表の4欄に「R」を掲げた品目に分類される原産品は、(a)から(s)までに規定する関税に係る約束の対象から除外され、当該原産品の関税については、この協定の効力発生の後五年目の年に両締約国が交渉する。

(t) the originating goods classified under the tariff lines indicated with "R" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (s), and the customs duties on those originating goods shall be subject to negotiation between the Parties in the fifth year following entry into force of this Agreement;

(u) 表の4欄に「S」を掲げた品目に分類される原産品は、(a)から(s)までに規定する関税に係る約束の対象から除外され、当該原産品の関税については、第二・二十条（物品の貿易－市場アクセス及び競争力の保護に関する見直し）の規定に従い、この協定の効力発生の後五年目の年又は両締約国が合意する他の年のいずれか早い年において、両締約国による見直しの対象となる。

(u) the originating goods classified under the tariff lines indicated with "S" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (s), and the customs duties on those originating goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness); and

(v) 表の4欄に「X」を掲げた品目に分類される原産品は、(a)から(u)までに規定する関税に係る約束の対象から除外される。

(v) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (u).

2 次の(1)から(56)までに規定する条件は、表の5欄にこれらの番号を掲げた品目に分類される原産品について適用する。

2. The terms and conditions in the following notes indicated with (1) to (56) shall apply to originating goods with the corresponding number in Column 5 of Section 2 (Schedule of Japan).

(1) 関税率については、この協定の効力発生の日から、一頭につき三万六百円とする。

(1) The rate of customs duty shall be 30,600 Yen per each, as from the date of entry into force of this Agreement.

(2) 関税率については、この協定の効力発生の日から、一頭につき五万千円とする。

(2) The rate of customs duty shall be 51,000 Yen per each, as from the date of entry into force of this Agreement.

(3) 関税率については、次のとおりとする。

(3) The rate of customs duty shall be as follows:

(a) 一年目については、三十二・五パーセント

(a) 32.5 per cent for the first year;

(b) 二年目については、三十一・五パーセント

(b) 31.5 per cent for the second year;

(c) 三年目については、三十・五パーセント

(c) 30.5 per cent for the third year;

(d) 四年目については、二十九・九パーセント

(e) 五年目については、二十九・三パーセント

(f) 六年目については、二十八・八パーセント

(g) 七年目については、二十八・二パーセント

(h) 八年目については、二十七・六パーセント

(i) 九年目については、二十七パーセント

(j) 十年目については、二十六・四パーセント

(k) 十一年目については、二十五・八パーセント

(l) 十二年目については、二十五・三パーセント

(m) 十三年目については、二十四・七パーセント

(n) 十四年目については、二十四・一パーセント

(o) 十五年目及びそれ以降の各年については、二十三・五パーセント

(4) 関税率については、次のとおりとする。

(a) 一年目については、三十・五パーセント

(b) 二年目については、二十八・五パーセント

(c) 三年目については、二十七・五パーセント

(d) 四年目については、二十七・二パーセント

(e) 五年目については、二十六・九パーセント

(f) 六年目については、二十六・七パーセント

(g) 七年目については、二十六・四パーセント

(h) 八年目については、二十六・一パーセント

(i) 九年目については、二十五・八パーセント

(j) 十年目については、二十五・六パーセント

(d) 29.9 per cent for the fourth year;

(e) 29.3 per cent for the fifth year;

(f) 28.8 per cent for the sixth year;

(g) 28.2 per cent for the seventh year;

(h) 27.6 per cent for the eighth year;

(i) 27 per cent for the ninth year;

(j) 26.4 per cent for the tenth year;

(k) 25.8 per cent for the 11th year;

(l) 25.3 per cent for the 12th year;

(m) 24.7 per cent for the 13th year;

(n) 24.1 per cent for the 14th year; and

(o) 23.5 per cent for the 15th year and for each subsequent year.

(4) The rate of customs duty shall be as follows:

(a) 30.5 per cent for the first year;

(b) 28.5 per cent for the second year;

(c) 27.5 per cent for the third year;

(d) 27.2 per cent for the fourth year;

(e) 26.9 per cent for the fifth year;

(f) 26.7 per cent for the sixth year;

(g) 26.4 per cent for the seventh year;

(h) 26.1 per cent for the eighth year;

(i) 25.8 per cent for the ninth year;

(j) 25.6 per cent for the tenth year;

(k) 十一年目については、二十五・三パーセント

(l) 十二年目については、二十五パーセント

(m) 十三年目については、二十四・一パーセント

(n) 十四年目については、二十三・二パーセント

(o) 十五年目については、二十二・三パーセント

(p) 十六年目については、二十一・三パーセント

(q) 十七年目については、二十・四パーセント

(r) 十八年目及びそれ以降の各年については、十九・五パーセント

(5) 関税率については、この協定の効力発生の日から、八パーセントとする。

(6) 関税率については、この協定の効力発生の日から、二パーセントとする。

(7) 関税率については、この協定の効力発生の日から、四パーセントとする。

(8) 関税率については、この協定の効力発生の日から、三パーセントとする。

(9) 関税率については、この協定の効力発生の日から行われる二十五・五パーセントから二十・四パーセントまでの六回の毎年均等な引下げにより、削減する。

(10) 関税率については、この協定の効力発生の日から行われる二十九・八パーセントから二十三・八パーセントまでの十一回の毎年均等な引下げにより、削減する。

(11) 関税率については、この協定の効力発生の日から行われる十五パーセントから十三・五パーセントまでの六回の毎年均等な引下げにより、削減する。

(k) 25.3 per cent for the 11th year;

(l) 25 per cent for the 12th year;

(m) 24.1 per cent for the 13th year;

(n) 23.2 per cent for the 14th year

(o) 22.3 per cent for the 15th year;

(p) 21.3 per cent for the 16th year;

(q) 20.4 per cent for the 17th year; and

(r) 19.5 per cent for the 18th year and for each subsequent year.

(5) The rate of customs duty shall be 8 per cent, as from the date of entry into force of this Agreement.

(6) The rate of customs duty shall be 2 per cent, as from the date of entry into force of this Agreement.

(7) The rate of customs duty shall be 4 per cent, as from the date of entry into force of this Agreement.

(8) The rate of customs duty shall be 3 per cent, as from the date of entry into force of this Agreement.

(9) The rate of customs duty shall be reduced, from 25.5 per cent to 20.4 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(10) The rate of customs duty shall be reduced, from 29.8 per cent to 23.8 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(11) The rate of customs duty shall be reduced, from 15 per cent to 13.5 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(12) 関税率については、この協定の効力発生の日から行われる二十一・三パーセントから十七パーセントまでの六回の毎年均等な引下げにより、削減する。

(13) 関税率については、この協定の効力発生の日から行われる一キログラムにつき十三円二十銭から一キログラムにつき十一円八十八銭までの六回の毎年均等な引下げにより、削減する。

(14) 関税率については、この協定の効力発生の日から行われる一キログラムにつき八円五十銭から一キログラムにつき三円七十八銭までの六回の毎年均等な引下げにより、削減する。

(15) 関税率については、この協定の効力発生の日から行われる二十九・八パーセントから二十五パーセントまでの六回の毎年均等な引下げにより、削減する。

(16) 調整金以外の関税の率については、この協定の効力発生の日に撤廃する。調整金に関する規則（係数及びその修正の過程に関するものを含む。）については、手続規則において定めるものとする。

(17) 関税率については、この協定の効力発生の日から、二十三・八パーセントとする。

(18) 関税率については、この協定の効力発生の日から、十九パーセントとする。

(19) 関税率については、この協定の効力発生の日から行われる十パーセントから八パーセントまでの十一回の毎年均等な引下げにより、削減する。

(20) 関税率については、この協定の効力発生の日から、十七パーセントとする。

(12) The rate of customs duty shall be reduced, from 21.3 per cent to 17 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(13) The rate of customs duty shall be reduced, from 13.2 Yen per kilogram to 11.88 Yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(14) The rate of customs duty shall be reduced, from 8.5 Yen per kilogram to 3.78 Yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(15) The rate of customs duty shall be reduced, from 29.8 per cent to 25 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(16) The rate of customs duty other than the levy shall be eliminated on the date of entry into force of this Agreement. The rules with respect to the levy charged on the originating good, including the conversion factor and its revision process, will be provided for in the Operational Procedures.

(17) The rate of customs duty shall be 23.8 per cent, as from the date of entry into force of this Agreement.

(18) The rate of customs duty shall be 19 per cent, as from the date of entry into force of this Agreement.

(19) The rate of customs duty shall be reduced, from 10 per cent to 8 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(20) The rate of customs duty shall be 17 per cent, as from the date of entry into force of this Agreement.

(21) 関税率については、この協定の効力発生の日から、四・一パーセントとする。

(22) 関税率については、この協定の効力発生の日から行われる一キログラムにつき三十円から一キログラムにつき二十四円までの十一回の毎年均等な引下げにより、削減する。

(23) 関税率については、この協定の効力発生の日から行われる二十一・三パーセントから十七パーセントまでの十一回の毎年均等な引下げにより、削減する。

(24) 関税率については、この協定の効力発生の日から、八・一パーセントとする。

(25) 関税率については、この協定の効力発生の日から行われる十八パーセントから十パーセントまでの六回の毎年均等な引下げにより、削減する。

(26) 関税率については、この協定の効力発生の日から行われる十五パーセントから十二パーセントまでの十一回の毎年均等な引下げにより、削減する。

(27) 関税率については、この協定の効力発生の日から行われる二十五・五パーセントから二十・四パーセントまでの十一回の毎年均等な引下げにより、削減する。

(28) 関税率については、この協定の効力発生の日から行われる十三パーセントから十・四パーセントまでの十一回の毎年均等な引下げにより、削減する。

(29) 関税率については、この協定の効力発生の日から行われる十三・四パーセントから十二・一パーセントまでの六回の毎年均等な引下げにより、削減する。

(30) 関税率については、この協定の効力発生の日から行われる二十三・八パーセントから十九パーセントまでの六回の毎年均等な引下げにより、削減する。

(21) The rate of customs duty shall be 4.1 per cent, as from the date of entry into force of this Agreement.

(22) The rate of customs duty shall be reduced, from 30 Yen per kilogram to 24 Yen per kilogram, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(23) The rate of customs duty shall be reduced, from 21.3 per cent to 17 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(24) The rate of customs duty shall be 8.1 per cent, as from the date of entry into force of this Agreement.

(25) The rate of customs duty shall be reduced, from 18 per cent to 10 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(26) The rate of customs duty shall be reduced, from 15 per cent to 12 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(27) The rate of customs duty shall be reduced, from 25.5 per cent to 20.4 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(28) The rate of customs duty shall be reduced, from 13 per cent to 10.4 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.

(29) The rate of customs duty shall be reduced, from 13.4 per cent to 12.1 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(30) The rate of customs duty shall be reduced, from 23.8 per cent to 19 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(31) 関税率については、この協定の効力発生の日から行われる二十九・八パーセントから二十三・八パーセントまでの六回の毎年均等な引下げにより、削減する。

(32) 関税率については、この協定の効力発生の日から行われる十七パーセントから八・五パーセントまでの六回の毎年均等な引下げにより、削減する。

(33) 関税率については、この協定の効力発生の日から行われる十六・八パーセントから十五・一パーセントまでの六回の毎年均等な引下げにより、削減する。

(34)(a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき三十頭とする。

(ii) 枠内税率は、この協定の効力発生の日から行われる一頭につき三百四十万円から一頭につき百七十万円までの八回の毎年均等な引下げにより、削減する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(34)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(31) The rate of customs duty shall be reduced, from 29.8 per cent to 23.8 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(32) The rate of customs duty shall be reduced, from 17 per cent to 8.5 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(33) The rate of customs duty shall be reduced from 16.8 per cent to 15.1 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

(34) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be 30 horses;

(ii) the in-quota rate of customs duty on the originating goods shall be reduced, from 3,400,000 Yen per each to 1,700,000 Yen per each, in eight equal annual instalments beginning on the date of entry into force of this Agreement; and

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(34)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(35) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、五千六百トン

(B) 二年目については、七千二百八十トン

(C) 三年目については、八千九百六十トン

(D) 四年目については、一万六百四十トン

(E) 五年目については、一万二千三百二十トン

(F) 六年目及びそれ以降の各年については、一万四千トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（*）を付した品目に分類される原産品のうち、譲税価格が一キログラムにつき四十円六十五銭以下のものについては、一キログラムにつき三百六十一円とする。

(35) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 5,600 tonnes for the first year;

(B) 7,280 tonnes for the second year;

(C) 8,960 tonnes for the third year;

(D) 10,640 tonnes for the fourth year;

(E) 12,320 tonnes for the fifth year; and

(F) 14,000 tonnes for the sixth year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2, of which value for customs duty per kilogram is not more than 40.65 Yen, shall be 361 Yen per kilogram;

(B) 表の２欄に一個の星印（＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき四十円六十五銭を超え、四百一円六十五銭を一・〇二二で除して得た額以下のものについては、一キログラムにつき四百一円六十五銭と課税価格との差額とする。

(C) 表の２欄に一個の星印（＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき四百一円六十五銭を一・〇二二で除して得た額を超えるものについては、二・二パーセントとする。

(D) 表の２欄に二個の星印（＊＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき五十三円五十三銭以下のものについては、一キログラムにつき四百八十二円とする。

(E) 表の２欄に二個の星印（＊＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき五十三円五十三銭を超え、五百三十五円五十三銭を一・〇二二で除して得た額以下のものについては、一キログラムにつき五百三十五円五十三銭と課税価格との差額とする。

(B) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2, of which value for customs duty per kilogram is more than 40.65 Yen but not more than the value obtained by dividing 401.65 Yen by 1.022, shall be the difference between 401.65 Yen per kilogram and the value for customs duty per kilogram;

(C) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 401.65 Yen by 1.022, shall be 2.2 per cent;

(D) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2, of which value for customs duty per kilogram is not more than 53.53 Yen, shall be 482 Yen per kilogram;

(E) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2, of which value for customs duty per kilogram is more than 53.53 Yen but not more than the value obtained by dividing 535.53 Yen by 1.022, shall be the difference between 535.53 Yen per kilogram and the value for customs duty per kilogram;

(F) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき五百三十五円五十三銭を一・〇二二で除して得た額を超えるものについては、二・二パーセントとする。

(F) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 535.53 Yen by 1.022, shall be 2.2 per cent;

(G) 表の2欄に三個の星印（＊＊＊）を付した品目に分類される原産品については、四・三パーセントとする。

(G) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 4.3 per cent;

(H) 表の2欄に四個の星印（＊＊＊＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき五百七十七円十五銭を〇・六四三で除して得た額以下のものについては、一キログラムにつき五百七十七円十五銭と課税価格に〇・六を乗じて得た額との差額とする。

(H) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2, of which value for customs duty per kilogram is not more than the value obtained by dividing 577.15 Yen by 0.643, shall be the difference between 577.15 Yen per kilogram and the value obtained by multiplying the value for customs duty per kilogram by 0.6;

(I) 表の2欄に四個の星印（＊＊＊＊）を付した品目に分類される原産品のうち、課税価格が一キログラムにつき五百七十七円十五銭を〇・六四三で除して得た額を超えるものについては、四・三パーセントとする。

(I) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 577.15 Yen by 0.643, shall be 4.3 per cent; and

(J) 表の2欄に五個の星印（＊＊＊＊＊）を付した品目に分類される原産品については、十六パーセントとする。

(J) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("*****") in Column 2 shall be 16 per cent;

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(35)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(c) この(35)の規定に従って行われる関税割当てに基づいて輸入される原産品については、日本国の関税暫定措置法（昭和三十五年法律第三十六号）第七条の六第一項に規定する豚肉等に係る関税の緊急措置及び同条第二項に規定する豚肉等に係る特別セーフガード措置を適用しない。

(36)
(a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、一万七千トン

(B) 二年目については、一万七千四百トン

(C) 三年目については、一万七千八百トン

(D) 四年目については、一万八千二百トン

(E) 五年目については、一万八千六百トン

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(35)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(c) The tariff emergency measures on pork stipulated in paragraph 1 of Article 7-6 of Temporary Tariff Measures Law of Japan (Law No.36 of 1960), and special safeguard measures on pork stipulated in paragraph 2 of Article 7-6 of the Law shall not be applied to the originating goods imported under this tariff rate quota.

(36) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 17,000 tonnes for the first year;

(B) 17,400 tonnes for the second year;

(C) 17,800 tonnes for the third year;

(D) 18,200 tonnes for the fourth year;

(E) 18,600 tonnes for the fifth year;

(F) 六年目については、一万九千トン

(G) 七年目については、一万九千四百トン

(H) 八年目については、一万九千八百トン

(I) 九年目については、二万二百トン

(J) 十年目については、二万六百トン

(K) 十一年目及びそれ以降の各年については、二万千トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、七・六パーセントとする。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、三十パーセントとする。

(C) 表の2欄に三個の星印（＊＊＊）を付した品目に分類される原産品については、十二・七パーセントとする。

(D) 表の2欄に四個の星印（＊＊＊＊）を付した品目に分類される原産品については、一キログラムにつき九十六円九十銭とする。

(F) 19,000 tonnes for the sixth year;

(G) 19,400 tonnes for the seventh year;

(H) 19,800 tonnes for the eighth year;

(I) 20,200 tonnes for the ninth year;

(J) 20,600 tonnes for the tenth year; and

(K) 21,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 7.6 per cent;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 30 per cent;

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 12.7 per cent; and

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2 shall be 96.90 Yen per kilogram;

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(36)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(37) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、四十トン

(B) 二年目については、五十六トン

(C) 三年目については、七十二トン

(D) 四年目については、八十八トン

(E) 五年目については、百四トン

(F) 六年目については、百二十トン

(G) 七年目については、百三十六トン

(H) 八年目については、百五十二トン

(I) 九年目については、百六十八トン

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(36)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(37) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 40 tonnes for the first year;

(B) 56 tonnes for the second year;

(C) 72 tonnes for the third year;

(D) 88 tonnes for the fourth year;

(E) 104 tonnes for the fifth year;

(F) 120 tonnes for the sixth year;

(G) 136 tonnes for the seventh year;

(H) 152 tonnes for the eighth year;

(I) 168 tonnes for the ninth year;

(J) 十年目については、百八十四トン

(K) 十一年目及びそれ以降の各年については、二百トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（*）を付した品目に分類される原産品については、十・七パーセントとする。

(B) 表の2欄に二個の星印（**）を付した品目に分類される原産品については、七・六パーセントとする。

(C) 表の2欄に三個の星印（***）を付した品目に分類される原産品については、六・八パーセントとする。

(D) 表の2欄に四個の星印（****）を付した品目に分類される原産品については、八・五パーセントとする。

(E) 表の2欄に五個の星印（*****）を付した品目に分類される原産品については、十九・一パーセントとする。

(F) 表の2欄に六個の星印（******）を付した品目に分類される原産品については、三・六パーセントとする。

(J) 184 tonnes for the tenth year; and

(K) 200 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 10.7 per cent;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 7.6 per cent;

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 6.8 per cent;

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2 shall be 8.5 per cent;

(E) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("*****") in Column 2 shall be 19.1 per cent; and

(F) the in-quota rate of customs duty on the originating goods indicated with six asterisks ("******") in Column 2 shall be 3.6 per cent;

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(37)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(38) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、百トン

(B) 二年目については、百十トン

(C) 三年目については、百二十トン

(D) 四年目については、百三十トン

(E) 五年目については、百四十トン

(F) 六年目については、百五十トン

(G) 七年目については、百六十トン

(H) 八年目については、百七十トン

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(37)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(38) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 100 tonnes for the first year;

(B) 110 tonnes for the second year;

(C) 120 tonnes for the third year;

(D) 130 tonnes for the fourth year;

(E) 140 tonnes for the fifth year;

(F) 150 tonnes for the sixth year;

(G) 160 tonnes for the seventh year;

(H) 170 tonnes for the eighth year;

(I) 九年目については、百八十トン

(J) 十年目については、百九十トン

(K) 十一年目及びそれ以降の各年については、二百トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、この協定の効力発生の日から行われる二十六・三パーセントから十三・二パーセントまでの十一回の毎年均等な引下げにより、削減する。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、この協定の効力発生の日から行われる二十九・八パーセントから十四・九パーセントまでの十一回の毎年均等な引下げにより、削減する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(I) 180 tonnes for the ninth year;

(J) 190 tonnes for the tenth year; and

(K) 200 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be reduced, from 26.3 per cent to 13.2 per cent, in 11 equal annual instalments beginning on the date of the entry into force of this Agreement; and

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be reduced, from 29.8 per cent to 14.9 per cent, in 11 equal annual instalments beginning on the date of the entry into force of this Agreement;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) 表の5欄に「(38)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(39)(a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、四千トン

(B) 二年目については、五千トン

(C) 三年目については、五千八百トン

(D) 四年目については、六千六百トン

(E) 五年目については、七千四百トン

(F) 六年目については、八千二百トン

(G) 七年目については、八千九百トン

(H) 八年目については、九千七百トン

(I) 九年目については、一万五百トン

(J) 十年目については、一万千三百トン

(K) 十一年目については、一万二千百トン

(b) The originating goods classified under the tariff lines indicated with "(38)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(39) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 4,000 tonnes for the first year;

(B) 5,000 tonnes for the second year;

(C) 5,800 tonnes for the third year;

(D) 6,600 tonnes for the fourth year;

(E) 7,400 tonnes for the fifth year;

(F) 8,200 tonnes for the sixth year;

(G) 8,900 tonnes for the seventh year;

(H) 9,700 tonnes for the eighth year;

(I) 10,500 tonnes for the ninth year;

(J) 11,300 tonnes for the tenth year;

(K) 12,100 tonnes for the 11th year;

(L) 十二年目については、一万二千九百トン

(M) 十三年目については、一万三千七百トン

(N) 十四年目については、一万四千五百トン

(O) 十五年目については、一万五千三百トン

(P) 十六年目については、一万六千百トン

(Q) 十七年目については、一万六千八百トン

(R) 十八年目については、一万七千六百トン

(S) 十九年目については、一万八千四百トン

(T) 二十年目については、一万九千二百トン

(U) 二十一年目及びそれ以降の各年については、二万トン

(ii) 枠内税率は、無税とする。ただし、輸入者が行う申請に対する割当数量が、当該申請において特定するナチュラルチーズで、日本国において国産ミルクにより製造され、かつ、プロセスチーズの製造のために当該輸入者が使用するものの数量に三・五を乗じて得られる数量の限度を超えないことを条件とする。日本国は、自国の発意によりいつでも当該限度を引き上げることができる。

(L) 12,900 tonnes for the 12th year;

(M) 13,700 tonnes for the 13th year;

(N) 14,500 tonnes for the 14th year;

(O) 15,300 tonnes for the 15th year;

(P) 16,100 tonnes for the 16th year;

(Q) 16,800 tonnes for the 17th year;

(R) 17,600 tonnes for the 18th year;

(S) 18,400 tonnes for the 19th year;

(T) 19,200 tonnes for the 20th year; and

(U) 20,000 tonnes for the 21th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3.5 multiplied by the quantity of the natural cheese, specified in the application, produced from domestic milk and used by the importer for the production of processed cheese in Japan. Japan may increase the limit at any time on its own initiative;

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(39)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(40)
(a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、二百トン

(B) 二年目については、二百八十トン

(C) 三年目については、三百六十トン

(D) 四年目については、四百四十トン

(E) 五年目については、五百二十トン

(F) 六年目については、六百トン

(G) 七年目については、六百八十トン

(H) 八年目については、七百六十トン

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(39)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(40) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 200 tonnes for the first year;

(B) 280 tonnes for the second year;

(C) 360 tonnes for the third year;

(D) 440 tonnes for the fourth year;

(E) 520 tonnes for the fifth year;

(F) 600 tonnes for the sixth year;

(G) 680 tonnes for the seventh year;

(H) 760 tonnes for the eighth year;

(I) 九年目については、八百四十トン

(J) 十年目については、九百二十トン

(K) 十一年目及びそれ以降の各年については、千トン

(ii) 枠内税率は、この協定の効力発生の日から二十五・一パーセントとする。この枠内税率は、二年目の初日から行われる二十五・一パーセントから十三・二パーセントまでの十回の毎年均等な引下げにより、削減する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(40)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(41) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、五十トン

(I) 840 tonnes for the ninth year;

(J) 920 tonnes for the tenth year; and

(K) 1,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be 25.1 per cent as from the date of entry into force of this Agreement and such customs duty shall be reduced, from 25.1 per cent to 13.2 per cent, in 10 equal annual instalments as from the first day of the second year;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(40)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(41) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 50 tonnes for the first year;

(B) 二年目については、五十五トン

(C) 三年目については、六十トン

(D) 四年目については、六十五トン

(E) 五年目については、七十トン

(F) 六年目については、七十五トン

(G) 七年目については、八十トン

(H) 八年目については、八十五トン

(I) 九年目については、九十トン

(J) 十年目については、九十五トン

(K) 十一年目及びそれ以降の各年については、百トン

(ii) 枠内税率は、この協定の効力発生の日から行われる四十パーセントから二十パーセントまでの十一回の毎年均等な引下げにより、削減する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(B) 55 tonnes for the second year;

(C) 60 tonnes for the third year;

(D) 65 tonnes for the fourth year;

(E) 70 tonnes for the fifth year;

(F) 75 tonnes for the sixth year;

(G) 80 tonnes for the seventh year;

(H) 85 tonnes for the eighth year;

(I) 90 tonnes for the ninth year;

(J) 95 tonnes for the tenth year; and

(K) 100 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be reduced, from 40 per cent to 20 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) 表の5欄に「(41)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものについては、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(42) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、千トン

(B) 二年目については、千四百トン

(C) 三年目については、千八百トン

(D) 四年目については、二千二百トン

(E) 五年目については、二千六百トン

(F) 六年目については、三千トン

(G) 七年目については、三千四百トン

(H) 八年目については、三千八百トン

(I) 九年目については、四千二百トン

(J) 十年目については、四千六百トン

(K) 十一年目及びそれ以降の各年については、五千トン

(b) The originating goods classified under the tariff lines indicated with "(41)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(42) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 1,000 tonnes for the first year;

(B) 1,400 tonnes for the second year;

(C) 1,800 tonnes for the third year;

(D) 2,200 tonnes for the fourth year;

(E) 2,600 tonnes for the fifth year;

(F) 3,000 tonnes for the sixth year;

(G) 3,400 tonnes for the seventh year;

(H) 3,800 tonnes for the eighth year;

(I) 4,200 tonnes for the ninth year;

(J) 4,600 tonnes for the tenth year; and

(K) 5,000 tonnes for the 11th year and for each subsequent year;

(ii) 枠内税率は、無税とする。ただし、輸入者が行う申請に対する割当数量が、当該申請において特定するナチュラルチーズで、日本国において国産ミルクにより製造され、かつ、シュレッドチーズの製造のために当該輸入者が使用するものの数量に三・五を乗じて得られる数量の限度を超えないことを条件とする。日本国は、自国の発意によりいつでも当該限度を引き上げることができる。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(42)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(43) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、八十トン

(B) 二年目については、八十八トン

(C) 三年目については、九十六トン

(ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3.5 multiplied by the quantity of the natural cheese, specified in the application, produced from domestic milk and used by the importer for the production of shredded cheese in Japan. Japan may increase the limit at any time on its own initiative;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(42)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(43) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 80 tonnes for the first year;

(B) 88 tonnes for the second year;

(C) 96 tonnes for the third year;

(D) 四年目については、百四トン

(E) 五年目については、百十二トン

(F) 六年目については、百二十トン

(G) 七年目については、百二十八トン

(H) 八年目については、百三十六トン

(I) 九年目については、百四十四トン

(J) 十年目については、百五十二トン

(K) 十一年目及びそれ以降の各年については、百六十トン

(ii) 枠内税率は、この協定の効力発生の日から行われる二十五・五パーセントから無税までの十一回の毎年均等な引下げにより、撤廃する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(43)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(D) 104 tonnes for the fourth year;

(E) 112 tonnes for the fifth year;

(F) 120 tonnes for the sixth year;

(G) 128 tonnes for the seventh year;

(H) 136 tonnes for the eighth year;

(I) 144 tonnes for the ninth year;

(J) 152 tonnes for the tenth year; and

(K) 160 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be eliminated, from 25.5 per cent to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(43)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(44) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、八千六百トン

(B) 二年目については、一万六千三百四十トン

(C) 三年目については、二万四千八十トン

(D) 四年目については、三万千八百二十トン

(E) 五年目については、三万九千五百六十トン

(F) 六年目については、四万七千三百トン

(G) 七年目については、五万五千四十トン

(H) 八年目については、六万二千七百八十トン

(I) 九年目については、七万五百二十トン

(J) 十年目については、七万八千二百六十トン

(K) 十一年目及びそれ以降の各年については、八万六千トン

(ii) 枠内税率は、無税とする。

(44) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 8,600 tonnes for the first year;

(B) 16,340 tonnes for the second year;

(C) 24,080 tonnes for the third year;

(D) 31,820 tonnes for the fourth year;

(E) 39,560 tonnes for the fifth year;

(F) 47,300 tonnes for the sixth year;

(G) 55,040 tonnes for the seventh year;

(H) 62,780 tonnes for the eighth year;

(I) 70,520 tonnes for the ninth year;

(J) 78,260 tonnes for the tenth year; and

(K) 86,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be free;

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表のb欄に「(44)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(45) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、千百トン

(B) 二年目については、千四百二十トン

(C) 三年目については、千七百四十トン

(D) 四年目については、二千六十トン

(E) 五年目については、二千三百八十トン

(F) 六年目及びそれ以降の各年については、二千七百トン

(ii) 枠内税率は、次のとおりとする。

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(44)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(45) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 1,100 tonnes for the first year;

(B) 1,420 tonnes for the second year;

(C) 1,740 tonnes for the third year;

(D) 2,060 tonnes for the fourth year;

(E) 2,380 tonnes for the fifth year; and

(F) 2,700 tonnes for the sixth year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、八パーセントとする。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、十七パーセントとする。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(45)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものについては、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(46) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、五千三百トン

(B) 二年目については、五千六百トン

(C) 三年目については、五千九百トン

(D) 四年目については、六千二百トン

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 8 per cent; and

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 17 per cent;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(45)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(46) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be as follows:

(A) 5,300 tonnes for the first year;

(B) 5,600 tonnes for the second year;

(C) 5,900 tonnes for the third year;

(D) 6,200 tonnes for the fourth year;

(E) 五年目については、六千五百トン

(F) 六年目については、六千八百トン

(G) 七年目については、七千百トン

(H) 八年目については、七千四百トン

(I) 九年目については、七千七百トン

(J) 十年目については、八千トン

(K) 十一年目及びそれ以降の各年については、八千三百トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、十七パーセントとする。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、二十パーセントとする。

(C) 表の2欄に三個の星印（＊＊＊）を付した品目に分類される原産品については、八パーセントとする。

(E) 6,500 tonnes for the fifth year;

(F) 6,800 tonnes for the sixth year;

(G) 7,100 tonnes for the seventh year;

(H) 7,400 tonnes for the eighth year;

(I) 7,700 tonnes for the ninth year;

(J) 8,000 tonnes for the tenth year; and

(K) 8,300 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 17 per cent;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 20 per cent;

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 8 per cent;

(D) 表の2欄に四個の星印（＊＊＊＊）を付した品目に分類される原産品については、三十六パーセントとする。

(E) 表の2欄に五個の星印（＊＊＊＊＊）を付した品目に分類される原産品については、三十・六パーセントとする。

(F) 表の2欄に六個の星印（＊＊＊＊＊＊）を付した品目に分類される原産品については、三十パーセントとする。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(46)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(47) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき百トンとする。

(ii) 枠内税率は、二十パーセントとする。

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("＊＊＊＊") in Column 2 shall be 36 per cent;

(E) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("＊＊＊＊＊") in Column 2 shall be 30.6 per cent; and

(F) the in-quota rate of customs duty on the originating goods indicated with six asterisks ("＊＊＊＊＊＊") in Column 2 shall be 30 per cent;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(46)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(47) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be 100 tonnes;

(ii) the in-quota rate of customs duty on the originating goods shall be 20 per cent; and

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(47)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(48) (a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、千トン

(B) 二年目については、千二百トン

(C) 三年目については、千四百トン

(D) 四年目については、千六百トン

(E) 五年目については、千八百トン

(F) 六年目については、二千トン

(G) 七年目については、二千二百トン

(H) 八年目については、二千四百トン

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(47)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(48) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 1,000 tonnes for the first year;

(B) 1,200 tonnes for the second year;

(C) 1,400 tonnes for the third year;

(D) 1,600 tonnes for the fourth year;

(E) 1,800 tonnes for the fifth year;

(F) 2,000 tonnes for the sixth year;

(G) 2,200 tonnes for the seventh year;

(H) 2,400 tonnes for the eighth year;

(I) 九年目については、二千六百トン

(J) 十年目については、二千八百トン

(K) 十一年目及びそれ以降の各年については、三千トン

(ii) 枠内税率は、無税とする。ただし、輸入者が行う申請に対する割当数量が、当該申請において特定する粉乳で、日本国において国産ミルクにより製造され、かつ、チョコレートの製造のために当該輸入者が使用するものの数量に三を乗じて得られる数量の限度を超えないことを条件とする。日本国は、自国の発意によりいつでも当該限度を引き上げることができる。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(48)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(49) (a) 関税割当ては、次の規定に従って行う。

(I) 2,600 tonnes for the ninth year;

(J) 2,800 tonnes for the tenth year; and

(K) 3,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3 multiplied by the quantity of the milk powder, specified in the application, produced from domestic milk and used by the importer for the production of chocolate in Japan. Japan may increase the limit at any time on its own initiative;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(48)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(49) (a) A tariff rate quota shall be applied in accordance with the following:

(i) 合計割当数量は、各年につき千三百トンとする。

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、十二・八パーセントとする。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、十四・九パーセント（その率が一キログラムにつき十一円五十銭の従量税率より低いときは、当該従量税率）とする。

(C) 表の2欄に三個の星印（＊＊＊）を付した品目に分類される原産品については、十・七パーセントとする。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(49)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(50) (a) 関税割当ては、次の規定に従って行う。

(i) the aggregate quota quantity for each year shall be 1,300 tonnes;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 12.8 per cent;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 14.9 per cent or 11.5 Yen per kilogram, whichever is the greater; and

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 10.7 per cent;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(49)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(50) (a) A tariff rate quota shall be applied in accordance with the following:

(i) 合計割当数量は、各年につき千六百トンとする。

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（＊）を付した品目に分類される原産品については、この協定の効力発生の日から十一・五パーセントとする。この枠内税率は、二年目の初日から行われる十一・五パーセントから無税までの十回の毎年均等な引下げにより、撤廃する。

(B) 表の2欄に二個の星印（＊＊）を付した品目に分類される原産品については、この協定の効力発生の日から十七パーセント（その率が一キログラムにつき十一円五十銭の従量税率より低いときは、当該従量税率）とし、この枠内税率は、二年目の初日から行われる十七パーセント又は一キログラムにつき十一円五十銭の従量税率から無税までの十回の毎年均等な引下げにより、撤廃する。

(i) the aggregate quota quantity for each year shall be 1,600 tonnes;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 11.5 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 11.5 per cent to free, in 10 equal annual instalments as from the first day of the second year;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 17 per cent or 11.5 Yen per kilogram, whichever is the greater, as from the date of entry into force of this Agreement, and such customs duty shall be eliminated, from 17 per cent or 11.5 Yen per kilogram to free, in 10 equal annual instalments as from the first day of the second year;

(C) 表の2欄に三個の星印（＊＊＊）を付した品目に分類される原産品については、この協定の効力発生の日から九・五パーセントとする。この枠内税率は、二年目の初日から行われる九・五パーセントから無税までの十回の毎年均等な引下げにより、撤廃する。

(D) 表の2欄に四個の星印（＊＊＊＊）を付した品目に分類される原産品については、この協定の効力発生の日から十四・九パーセントとする。この枠内税率は、二年目の初日から行われる十四・九パーセントから無税までの十回の毎年均等な引下げにより、撤廃する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、それぞれの輸出について輸出締約国が発給する証明書に基づき輸入締約国が発給する関税割当ての証明書により行う。

(b) 表の5欄に「(50)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(51) (a) 関税割当ては、次の規定に従って行う。

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be 9.5 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 9.5 per cent to free, in 10 equal annual instalments as from the first day of the second year; and

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("****") in Column 2 shall be 14.9 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 14.9 per cent to free, in 10 equal annual instalments as from the first day of the second year;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(50)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(51) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

(A) 180 tonnes for the first year;

(B) 362 tonnes for the second year;

(C) 544 tonnes for the third year;

(D) 726 tonnes for the fourth year;

(E) 908 tonnes for the fifth year;

(F) 1,090 tonnes for the sixth year;

(G) 1,272 tonnes for the seventh year;

(H) 1,454 tonnes for the eighth year;

(I) 1,636 tonnes for the ninth year;

(J) 1,818 tonnes for the tenth year; and

(K) 2,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

(i) 合計割当数量は、各年につき次のとおりとする。

(A) 一年目については、百八十トン

(B) 二年目については、三百六十二トン

(C) 三年目については、五百四十四トン

(D) 四年目については、七百二十六トン

(E) 五年目については、九百八トン

(F) 六年目については、千九十トン

(G) 七年目については、千二百七十二トン

(H) 八年目については、千四百五十四トン

(I) 九年目については、千六百三十六トン

(J) 十年目については、千八百十八トン

(K) 十一年目及びそれ以降の各年については、二千トン

(ii) 枠内税率は、次のとおりとする。

(A) 表の2欄に一個の星印（*）を付した品目に分類される原産品については、この協定の効力発生の日から行われる二十一パーセントから十・五パーセントまでの十一回の毎年均等な引下げにより、削減する。

(B) 表の2欄に二個の星印（**）を付した品目に分類される原産品については、この協定の効力発生の日から行われる二十九・八パーセントから十四・九パーセントまでの十一回の毎年均等な引下げにより、削減する。

(C) 表の2欄に三個の星印（***）を付した品目に分類される原産品については、この協定の効力発生の日から行われる二十一・三パーセントから十・七パーセントまでの十一回の毎年均等な引下げにより、削減する。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be reduced, from 21 per cent to 10.5 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

(B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be reduced, from 29.8 per cent to 14.9 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("***") in Column 2 shall be reduced, from 21.3 per cent to 10.7 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) 表の5欄に「(51)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(52)(a) 関税割当ては、次の規定に従って行う。

(i) 合計割当数量は、各年につき1万四千トンとする。

(ii) 枠内税率は、無税とする。

(iii) (i)及び(ii)の規定の適用上、関税割当ては、輸入締約国が発給する関税割当ての証明書により行う。輸入締約国は、関税割当制度を運用するものとし、合計割当数量の配分については、輸入締約国がこれを行う。

(b) 表の5欄に「(52)」を掲げた品目に分類される原産品のうち、関税割当てに基づいて輸入される原産品以外のものは、1(a)から(u)までに規定する関税に係る約束の対象から除外される。

(53) 関税については、次の規定に従って行われる基準税率から無税までの引下げにより、撤廃する。

(a) この協定の効力発生の日から十三・一パーセント(その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき五十八円六十三銭の従量税率より低いときは、それぞれ当該従量税率)

(b) The originating goods classified under the tariff lines indicated with "(51)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(52) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be 14,000 tonnes;

(ii) the in-quota rate of customs duty on the originating goods shall be free; and

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

(b) The originating goods classified under the tariff lines indicated with "(52)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(53) The customs duty shall be eliminated from the Base Rate to free in accordance with the following:

(a) 13.1 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 58.63 Yen per litre, as from the date of entry into force of this Agreement;

(b) 二年目の四月一日から十一・三パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき五十円二十五銭の従量税率より低いときは、それぞれ当該従量税率）

(b) 11.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 50.25 Yen per litre, as from 1 April of the second year;

(c) 三年目の四月一日から九・四パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき四十一円八十八銭の従量税率より低いときは、それぞれ当該従量税率）

(c) 9.4 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 41.88 Yen per litre, as from 1 April of the third year;

(d) 四年目の四月一日から七・五パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき三十三円五十銭の従量税率より低いときは、それぞれ当該従量税率）

(d) 7.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 33.5 Yen per litre, as from 1 April of the fourth year;

(e) 五年目の四月一日から五・六パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき二十五円十三銭の従量税率より低いときは、それぞれ当該従量税率）

(e) 5.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 25.13 Yen per litre, as from 1 April of the fifth year;

(f) 六年目の四月一日から三・八パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき十六円七十五銭の従量税率より低いときは、それぞれ当該従量税率）

(f) 3.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 16.75 Yen per litre, as from 1 April of the sixth year;

(g) 七年目の四月一日から一・九パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき八円三十八銭の従量税率より低いときは、それぞれ当該従量税率）

(g) 1.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 8.38 Yen per litre, as from 1 April of the seventh year; and

(h) 八年目の四月一日から無税

(h) free, as from 1 April of the eighth year.

(54) 関税については、次の規定に従って行われる基準税率から無税までの引下げにより、撤廃する。

(54) The customs duty shall be eliminated from the Base Rate to free in accordance with the following:

(a) この協定の効力発生の日から十三・六パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき六十円九十一銭の従量税率より低いときは、それぞれ当該従量税率）

(a) 13.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 60.91 Yen per litre, as from the date of entry into force of this Agreement;

(b) 二年目の四月一日から十二・三パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき五十四円八十二銭の従量税率より低いときは、それぞれ当該従量税率）	(b) 12.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 54.82 Yen per litre, as from 1 April of the second year;
(c) 三年目の四月一日から十・九パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき四十八円七十三銭の従量税率より低いときは、それぞれ当該従量税率）	(c) 10.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 48.73 Yen per litre, as from 1 April of the third year;
(d) 四年目の四月一日から九・五パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき四十二円六十四銭の従量税率より低いときは、それぞれ当該従量税率）	(d) 9.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 42.64 Yen per litre, as from 1 April of the fourth year;
(e) 五年目の四月一日から八・二パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき三十六円五十五銭の従量税率より低いときは、それぞれ当該従量税率）	(e) 8.2 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 36.55 Yen per litre, as from 1 April of the fifth year;
(f) 六年目の四月一日から六・八パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき三十円四十五銭の従量税率より低いときは、それぞれ当該従量税率）	(f) 6.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 30.45 Yen per litre, as from 1 April of the sixth year;
(g) 七年目の四月一日から五・五パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき二十四円三十六銭の従量税率より低いときは、それぞれ当該従量税率）	(g) 5.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 24.36 Yen per litre, as from 1 April of the seventh year;
(h) 八年目の四月一日から四・一パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき十八円二十七銭の従量税率より低いときは、それぞれ当該従量税率）	(h) 4.1 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 18.27 Yen per litre, as from 1 April of the eighth year;
(i) 九年目の四月一日から二・七パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき十二円十八銭の従量税率より低いときは、それぞれ当該従量税率）	(i) 2.7 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 12.18 Yen per litre, as from 1 April of the ninth year;

(j) 十年目の四月一日から一・四パーセント（その率が一リットルにつき百二十五円の従量税率より高いとき又は一リットルにつき六円九銭の従量税率より低いときは、それぞれ当該従量税率）

(j) 1.4 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 6.09 Yen per litre, as from 1 April of the tenth year; and

(k) 十一年目の四月一日から無税

(k) free, as from 1 April of the 11th year.

(55) 表の5欄に「(55)」を掲げた品目に分類される原産品については、日本国の関税暫定措置法第七条の三第一項及び第七条の四第一項に規定する特別セーフガード措置を適用しない。

(55) Special safeguard measures stipulated in paragraph 1 of Article 7-3 and paragraph 1 of 7-4 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "(55)".

(56) 表の5欄に「(56)」を掲げた品目に分類される原産品については、日本国の関税暫定措置法第七条の三第一項及び第七条の四第一項に規定する特別セーフガード措置を適用しない。

(56) Special safeguard measures stipulated in paragraph 1 of Article 7-3 and paragraph 1 of 7-4 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "(56)".

3 (a) 一方の締約国は、第二・十八条（物品の貿易―特定の農産品に関する特別セーフガード措置）の規定に従い、次の場合にのみ、特別セーフガード措置をとることができる。

3. (a) In accordance with Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), a Party may apply a special safeguard measure only:

(i) 表の4欄に「PS*」を掲げた品目に分類される原産品については、輸入数量の合計が各年につき次に掲げる水準を超えた場合

(i) with respect to the originating goods classified under the tariff lines indicated with "PS*" in Column 4 of Section 2 (Schedule of Japan), when the aggregate volume of imports of those goods exceeds the level for each year which as follows:

(A) 一年目については、十三万トン

(A) 130,000 tonnes for the first year;

(B) 二年目については、十三万千七百トン

(B) 131,700 tonnes for the second year;

(C) 三年目については、十三万三千三百トン

(C) 133,300 tonnes for the third year;

(D) 四年目については、十三万五千トン

(D) 135,000 tonnes for the fourth year;

(E) 五年目については、十三万六千七百トン

(E) 136,700 tonnes for the fifth year;

(F) 六年目については、十三万八千三百トン

(F) 138,300 tonnes for the sixth year;

(G) 七年目については、十四万トン

(H) 八年目については、十四万千七百トン

(I) 九年目については、十四万三千三百トン

(J) 十年目については、十四万五千トン

(ii) 表の4欄に「PS＊＊」を掲げた品目に分類される原産品については、輸入数量の合計が各年につき次に掲げる水準を超えた場合

(A) 一年目については、十九万五千トン

(B) 二年目については、十九万六千七百トン

(C) 三年目については、十九万八千三百トン

(D) 四年目については、二十万トン

(E) 五年目については、二十万千七百トン

(F) 六年目については、二十万三千三百トン

(G) 七年目については、二十万五千トン

(H) 八年目については、二十万六千七百トン

(I) 九年目については、二十万八千三百トン

(J) 十年目については、二十一万トン

(G) 140,000 tonnes for the seventh year;

(H) 141,700 tonnes for the eighth year;

(I) 143,300 tonnes for the ninth year; and

(J) 145,000 tonnes for the tenth year;

(ii) with respect to the originating goods classified under the tariff lines indicated with "PS**" in Column 4 of Section 2 (Schedule of Japan), when the aggregate volume of imports of those goods exceeds the level for each year which as follows:

(A) 195,000 tonnes for the first year;

(B) 196,700 tonnes for the second year;

(C) 198,300 tonnes for the third year;

(D) 200,000 tonnes for the fourth year;

(E) 201,700 tonnes for the fifth year;

(F) 203,300 tonnes for the sixth year;

(G) 205,000 tonnes for the seventh year;

(H) 206,700 tonnes for the eighth year;

(I) 208,300 tonnes for the ninth year; and

(J) 210,000 tonnes for the tenth year.

(b) 表の４欄に「ＰＳ＊」又は「ＰＳ＊＊」を掲げた品目に分類される原産品の輸入数量の合計がそれぞれの発動水準（３(a)(i)及び(ii)に規定する水準をいう。以下この附属書において同じ。）を超えた場合には、特別セーフガード措置をとる締約国は、輸入数量の合計が発動水準を超えた月の翌々月の初日に、第二・十八条（物品の貿易－特定の農産品に関する特別セーフガード措置）２の規定に従い関係する関税率を引き上げることができる。

(b) If the aggregate volume of imports of the originating goods classified under the tariff lines indicated with "PS*" or "PS**" in Column 4 of Section 2 (Schedule of Japan) exceeds the respective trigger levels (the levels referred to in subparagraphs 3(a)(i) and (ii)), the Party applying the special safeguard measure may increase the rate of the relevant customs duty in accordance with paragraph 2 of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods) on the first day of the second month after the month when the aggregate volume of imports exceeds the trigger level.

(c) 特別セーフガード措置をとる締約国は、表の４欄に「ＰＳ＊」又は「ＰＳ＊＊」を掲げた品目に分類される原産品の輸入数量について、発動水準を超えた時と当該特別セーフガード措置を実際にとった時との間の輸入数量又は輸入数量が二月一日から三月三十一日までの間に発動水準を超えた場合にはその年の三月三十一日までに発動水準を超えた分の輸入数量を、翌年の発動水準の算定に当たり当該翌年の四月の輸入数量の合計に含めることができる。

(c) The Party applying the special safeguard measure may count the volume of imports of the originating goods classified under the tariff lines indicated with "PS*" or "PS**" in Column 4 of Section 2 (Schedule of Japan) between when the volume of imports exceeds the trigger level and when the special safeguard measure is actually applied, or in the case of the trigger level being exceeded on or after 1 February but on or before 31 March the volume of goods exceeding the trigger level to 31 March of that year towards the aggregate volume of imports in April in the following year for calculating whether the trigger level is exceeded in that year.

(d) (a)の規定の適用上、特別セーフガード措置がとられる前に締結された契約に基づいて輸送の途中にある原産品は、当該特別セーフガード措置の適用を免除される。この場合において、当該原産品の輸入数量の合計を翌年の発動水準の算定に当たり当該翌年の四月の輸入数量の合計に含めることができる。

(d) For the purposes of subparagraph (a), the originating goods which are en route on the basis of a contract settled before a special safeguard measure is applied may be exempted from the application of the special safeguard measure, provided that they may be counted towards the aggregate volume of imports in April in the following year for calculating whether the trigger level is exceeded in that year.

(e) 第二・十八条（物品の貿易－特定の農産品に関する特別セーフガード措置）５の規定に従って行う見直しに関し、両締約国は、この協定の効力発生から十年目の年に、十年目の年の後に適用する発動水準について交渉する。両締約国間の合意が得られない場合には、合意が得られるまでの間、十年目の年の発動水準を適用する。

(f) 第二・十八条（物品の貿易－特定の農産品に関する特別セーフガード措置）の規定の適用上、一年目が十二箇月未満の場合には、(a)に規定する一年目の輸入数量の合計は、一年目の残余の完全な月数に比例する数量に減ずる。この(f)の規定の適用上、この節の関連する規定に特定する単位が適用されることを条件として、一・〇未満の端数は、これを四捨五入する（〇・五は、一・〇とする。）。

(g) 表の４欄に「ＰＳ＊」又は「ＰＳ＊＊」を掲げた品目に分類される原産品については、関税暫定措置法第七条の五に規定する牛肉に係る関税の緊急措置を適用しない。

４ 第一編1の規定は、統一システムの第〇二〇三・一一号、第〇二〇三・一二号、第〇二〇三・一九号、第〇二〇三・二一号、第〇二〇三・二九号、第〇二〇三・四一号、第〇二〇三・四二号、第一六〇二・四九号、第七四〇三・一一号、第七四〇三・一二号、第七四〇三・一三号、第七四〇三・一九号、第七八〇一・一〇号、第七九〇一・一一号及び第七九〇一・一二号に分類される原産品について課される関税であって、2(35)又は次節（日本国の表）の表の３欄に定める特定の額と課税価格との差額を用いて算定されるものについては、適用しない。

(e) With respect to the review to be conducted in accordance with paragraph 5 of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), the Parties shall negotiate, in the tenth year from the date of entry into force of this Agreement, on the trigger level to be applied after the tenth year. In the absence of agreement between the Parties the trigger level for the tenth year shall continue to be applied until such an agreement is reached.

(f) For the purposes of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), where the first year is less than twelve months, the aggregate volume of imports for the first year set out in subparagraph (a) shall be reduced to a part of the aggregate volume of imports that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant Notes in this Section shall be applied.

(g) The tariff emergency measures on beef, stipulated in Article 7-5 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "PS*" or "PS**" in Column 4 of Section 2 (Schedule of Japan) in this Annex.

4. Paragraph 1 of Part 1 shall not be applied to the case of customs duties on originating goods classified in HS 0203.11, 0203.12, 0203.19, 0203.21, 0203.22, 0203.29, 0703.10, 1602.41, 1602.42, 1602.49, 7403.11, 7403.12, 7403.13, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in note 2(35) in this Section or in Column 3 of Section 2 (Schedule of Japan).

5　関税割当ての実施に当たっては、一年目が十二箇月未満の場合には、この節に規定する一年目の合計割当数量は、一年目の残余の完全な月数に比例する数量に減ずる。この5の規定の適用上、この節の関連する規定に特定する単位が適用されることを条件として、一・〇未満の端数は、これを四捨五入する（〇・五は、一・〇とする。）。

6　表の4欄に「Q」又は「QS」を掲げた品目に分類される原産品の関税割当ての実施に当たっては、手続規則において詳細な規則を定めるものとする。

5. For the purposes of implementing tariff rate quota, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in this Section shall be applied.

6. For the purposes of implementing tariff rate quota for originating goods indicated with "Q" or "QS" in Column 4, the detailed regulations will be provided for in the Operational Procedures.

第二節　日本国の表

1	2	3	4	5
関税率表番号	品名	基準税率	区分	注釈
第一類	動物（生きているものに限る。）			
○一・○一	馬、ろ馬、ら馬及びヒニー（生きているものに限る。）			
	馬			
○一○一・二一	純粋種の繁殖用のもの			
	サラブレッド種、サラブレッド系種、アラブ種、アングロアラブ種又はアラブ系種の馬（以下この項において「軽種馬」という。）以外のものである旨が政令で定めるところにより証明されたもの		A	
	その他のもの			
	軽種馬（競馬の競走用以外の用途に供するものであり、かつ、妊娠していないものである旨が政令で定めるところにより証明されたものに限る。）		A	
	その他のもの		Q	
○一○一・二九	その他のもの			
	軽種馬以外のものである旨が政令で定めるところにより証明されたもの		A	
	その他のもの			
	軽種馬（競馬の競走用以外の用途に供するものであり、かつ、妊娠していないものである旨が政令で定めるところにより証明されたものに限る。）		A	
	その他のもの		X	
○一○一・三○	ろ馬		A	
○一○一・九○	その他のもの			
○一・○二	牛（生きているものに限る。）	一頭につき三八、二五○円		(34)
	家畜のもの		A	
○一○二・二一	純粋種の繁殖用のもの			
○一○二・二九	その他のもの			
	一頭の重量が三○○キログラム以下のもの		PS	(1)

Section 2
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21	-- Pure-bred breeding animals:			
	Certified as being those other than "Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses")" in accordance with the provisions of a Cabinet Order.	A		
	Other:			
	"light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order	A		
	Other		Q	(34)
0101.29	-- Other:			
	Certified as being not "light-breed horses" in accordance with the provisions of a Cabinet Order	A		
	Other:			
	"light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order	A		
	Other		X	
0101.30	- Asses		A	
0101.90	- Other		A	
01.02	Live bovine animals.			
	- Cattle:			
0102.21	-- Pure-bred breeding animals		A	
	-- Other:			
0102.29	Weighing not more than 300 kg	38,250 yen/each	PS	(1)

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
	Other		63,750 yen/each	PS	(2)
0102.31	-- Pure-bred breeding animals			A	
0102.39	-- Other			A	
0102.90	- Other:				
	Pure-bred breeding animals			A	
	Other:				
	Weighing not more than 300 kg		38,250 yen/each	PS	(1)
	Other		63,750 yen/each	PS	(2)
0103.91	-- Weighing less than 50 kg			X	
0103.92	-- Weighing 50 kg or more			X	
01.04	Live sheep and goats.			A	
01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.			A	
01.06	Other live animals.			A	
Chapter 2	Meat and edible meat offal				
02.01	Meat of bovine animals, fresh or chilled.		38.5%	PS*	(3)
02.02	Meat of bovine animals, frozen.		38.5%	PS**	(4)
02.03	Meat of swine, fresh, chilled or frozen.				
	- Fresh or chilled:				
0203.11	-- Carcasses and half-carcasses:				
	Of wild boars			A	
	Other *			Q	(35)
0203.12	-- Hams, shoulders and cuts thereof, with bone in:				
	Of wild boars			A	
	Other **			Q	(35)
0203.19	-- Other:				

	その他のもの		一頭につき六三、七五〇円	PS	(2)
○一-○三-二	水牛				
	純粋種の繁殖用のもの			A	
○一-○三-二九	その他のもの			A	
○一-○三-九〇	その他のもの				
	純粋種の繁殖用のもの			A	
	その他のもの				
	一頭の重量が三〇〇キログラム以下のもの		一頭につき三八、二五〇円	PS	(1)
	その他のもの		一頭につき六三、七五〇円	PS	(2)
○一・○二	豚（生きているものに限る。）			A	
○一-○二-一〇	純粋種の繁殖用のもの				
	その他のもの				
○一-○二-九一	一頭の重量が五〇キログラム未満のもの			X	
○一-○二-九二	一頭の重量が五〇キログラム以上のもの			X	
○一・○四	羊及びやぎ（生きているものに限る。）			A	
○一・○五	家きん（鶏（ガルルス・ドメスティクス）、あひる、がちょう、七面鳥及びほろほろ鳥で、生きているものに限る。）			A	
○一・○六	その他の動物（生きているものに限る。）			A	
	第二類				
○二-○一	肉及び食用のくず肉				
○二-○一	牛の肉（生鮮のもの及び冷蔵したものに限る。）		三八・五%	PS*	(3)
○二-○一	牛の肉（冷凍したものに限る。）		三八・五%	PS**	(4)
○二-○二	豚の肉（生鮮のもの及び冷蔵し又は冷凍したものに限る。）				
	枝肉及び半丸枝肉				
○二-○二-一一	いのししのもの			A	
	その他のもの＊			Q	(35)
○二-○二-一二	骨付きのもも肉及び肩肉並びにこれらを分割したもの（骨付きのものに限る。）				
	いのししのもの			A	
	その他のもの＊＊			Q	(35)
○二-○二-一九	その他のもの				

	いのししのもの			
	その他のもの＊＊			
〇二|〇三・二二	冷凍したもの			
	枝肉及び半丸枝肉			
	いのししのもの			
	その他のもの＊			
〇二|〇三・二三	骨付きのもも肉及び肩肉並びにこれらを分割したもの（骨付きのものに限る。）			
	いのししのもの			
	その他のもの＊＊			
〇二|〇三・二九	その他のもの			
	いのししのもの			
	その他のもの＊＊			
〇二・〇四	羊又はやぎの肉（生鮮のもの及び冷蔵し又は冷凍したものに限る。）			
〇二|〇五・〇〇	馬、ろ馬、ら馬又はヒニーの肉（生鮮のもの及び冷蔵し又は冷凍したものに限る。）			
〇二・〇六	食用のくず肉（牛、豚、羊、やぎ、馬、ろ馬、ら馬又はヒニーのもので、生鮮のもの及び冷蔵し又は冷凍したものに限る。）			
〇二|〇六・一〇	牛のもの（生鮮のもの及び冷蔵したものに限る。）			
	ほほ肉及び頭肉＊＊			
	その他のもの			
	臓器及び舌＊			
	その他のもの＊＊＊			
〇二|〇六・二一	牛のもの（冷凍したものに限る。）			
	舌＊			
〇二|〇六・二二	肝臓＊			
〇二|〇六・二九	その他のもの			
	ほほ肉及び頭肉＊＊			
	その他のもの			
	臓器＊			
	その他のもの＊＊＊			
〇二|〇六・三〇	豚のもの（生鮮のもの及び冷蔵したものに限る。）			
	いのししのもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Of wild boars		A	
	Other **		Q	(35)
	- Frozen:			
0203.21	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other *		Q	(35)
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other **		Q	(35)
0203.29	-- Other:			
	Of wild boars		A	
	Other **		Q	(35)
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled:			
	Cheek meat and head meat **		QS	(36)
	Other:			
	Internal organs and tongues *		QS	(36)
	Other ***		QS	(36)
0206.21	- Of bovine animals, frozen:			
	-- Tongues *		QS	(36)
0206.22	-- Livers *		QS	(36)
0206.29	-- Other:			
	Cheek meat and head meat **		QS	(36)
	Other:			
	Internal organs *		QS	(36)
	Other ***		QS	(36)
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	

	その他のもの			R	
○二	○六・四一	豚のもの（冷凍したものに限る。）			
	肝臓			R	
	いのししのもの			A	
	その他のもの			R	
○二|○六・四九	その他のもの				
	いのししのもの			A	
	その他のもの				
	臓器＊＊＊			Q	(35)
	その他のもの				
○二|○六・八○	その他のもの（生鮮のもの及び冷蔵したものに限る。）			X	
○二|○六・九○	その他のもの（冷凍したものに限る。）			A	
○二・○七	肉及び食用のくず肉で、第○一・○五項の家きんのもの（生鮮のもの及び冷蔵し又は冷凍したものに限る。）			A	
	鶏（ガルルス・ドメスティクス）のもの				
○二|○七・一一	分割してないもの（生鮮のもの及び冷蔵したものに限る。）＊			Q	(37) (37)
○二|○七・一二	分割してないもの（冷凍したものに限る。）＊			Q	
○二|○七・一三	分割したもの及びくずのもの（生鮮のもの及び冷蔵したものに限る。）			Q	
	骨付きのもの＊＊			Q	
	その他のもの＊			Q	(37) (37)
○二|○七・一四	分割したもの及びくずのもの（冷凍したものに限る。）			Q	
	肝臓			A	
	その他のもの				
	骨付きのもの＊＊＊			Q	(37) (37)
	その他のもの＊＊＊＊			Q	
○二|○七・二四	七面鳥のもの				
	分割してないもの（生鮮のもの及び冷蔵したものに限る。）			A	
○二|○七・二五	分割してないもの（冷凍したものに限る。）			A	
○二|○七・二六	分割したもの及びくずのもの（生鮮のもの及び冷蔵したものに限る。）			A	
○二|○七・二七	分割したもの及びくずのもの（冷凍したものに限る。）			A	
	あひるのもの				
○二|○七・四一	分割してないもの（生鮮のもの及び冷蔵したものに限る。）			A	
○二|○七・四二	分割してないもの（冷凍したものに限る。）			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		R	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		R	
0206.49	-- Other:			
	Of wild boars		A	
	Other:			
	Internal organs ***		Q	(35)
	Other		X	
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species *Gallus domesticus*:			
0207.11	-- Not cut in pieces, fresh or chilled *		Q	(37)
0207.12	-- Not cut in pieces, frozen *		Q	(37)
0207.13	-- Cuts and offal, fresh or chilled:			
	Legs with bone in **		Q	(37)
	Other *		Q	(37)
0207.14	-- Cuts and offal, frozen:			
	Livers		A	
	Other:			
	Legs with bone in ***		Q	(37)
	Other ****		Q	(37)
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks:			
0207.41	-- Not cut in pieces, fresh or chilled		A	
0207.42	-- Not cut in pieces, frozen		A	

○一○七・四三	脂肪質の肝臓（生鮮のもの及び冷蔵したものに限る。）		A	
○一○七・四四	その他のもの（生鮮のもの及び冷蔵したものに限る。）	九・六%	B7	
○一○七・四五	その他のもの（冷凍したものに限る。）		A	
○一○七・五一	がちょうのもの			
	分割してないもの（生鮮のもの及び冷蔵したものに限る。）		A	
○一○七・五二	分割してないもの（冷凍したものに限る。）		A	
○一○七・五三	脂肪質の肝臓（生鮮のもの及び冷蔵したものに限る。）		A	
○一○七・五四	その他のもの（生鮮のもの及び冷蔵したものに限る。）		A	
○一○七・五五	その他のもの（冷凍したものに限る。）		A	
○一○七・六○	ほろほろ鳥のもの		A	
○一○七・八	その他の肉及び食用のくず肉（生鮮のもの及び冷蔵し又は冷凍したものに限る。）		A	
○一○九	家きんの脂肪及び豚の筋肉層のない脂肪（溶出その他の方法で抽出してないもので、生鮮のもの及び冷蔵し、冷凍し、塩蔵し、塩水漬けし、乾燥し又はくん製したものに限る。）		A	
○一○	肉及び食用のくず肉（塩蔵し、塩水漬けし、乾燥し又はくん製したものに限る。）並びに肉又はくず肉の食用の粉及びミール		A	
○一一	豚の肉			
○一一・一○	骨付きのもも肉及び肩肉並びにこれらを分割したもの（骨付きのものに限る。）		X	
○一一・一二	ばら肉及びこれを分割したもの		X	
○一一・一九	その他のもの		X	
○一一・二○	牛の肉＊＊＊＊		QS	(36)
	その他のもの（肉又はくず肉の食用の粉及びミールを含む。）			
○一一・九一	霊長類のもの		A	
○一一・九二	くじら目のもの、海牛目のもの及び鰭脚下目のもの	四・二%	B5	
	くじら目のもの及び海牛目のもの		A	
	その他のもの		A	
○一一・九三	爬虫類（蛇及び亀を含む。）のもの		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0207.43	-- Fatty livers, fresh or chilled		A	
0207.44	-- Other, fresh or chilled	9.6%	B7	
0207.45	-- Other, frozen		A	
	- Of geese:			
0207.51	-- Not cut in pieces, fresh or chilled		A	
0207.52	-- Not cut in pieces, frozen		A	
0207.53	-- Fatty livers, fresh or chilled		A	
0207.54	-- Other, fresh or chilled		A	
0207.55	-- Other, frozen		A	
0207.60	- Of guinea fowls		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	
0210.20	- Meat of bovine animals ****		QS	(36)
	- Other, including edible flours and meals of meat or meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):			
	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B5	
	Other		A	
0210.93	-- Of reptiles (including snakes and turtles)		A	

〇二一〇・九九	その他のもの 豚のもの 牛のもの＊＊＊＊ その他のもの			A	(36)
第〇二類	魚並びに甲殻類、軟体動物及びその他の水棲無脊椎動物				
〇三・〇一	魚（生きているものに限る。）				
〇三〇一・一一	観賞用の魚 淡水魚			A	
〇三〇一・一九	その他のもの その他の魚（生きているものに限る。）			A	
〇三〇一・九一	ます（サルモ・トルタ、オンコルヒュンクス・ミキス、オンコルヒュンクス・クラルキ、オンコルヒュンクス・アグアボニタ、オンコルヒュンクス・ギラエ、オンコルヒュンクス・アパケ及びオンコルヒュンクス・クリソガステル）			A	
〇三〇一・九二	うなぎ（アングイルラ属のもの） 養魚用の稚魚			A	
	その他のもの	三・五％	B5		
〇三〇一・九三	こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）			A	
〇三〇一・九四	くろまぐろ（トウヌス・ティヌス及びトゥヌス・オリエンタリス）			A	
〇三〇一・九五	みなみまぐろ（トウヌス・マッコイイ）			A	
〇三〇一・九九	その他のもの 養魚用の稚魚			A	
	その他のもの				
〇三・〇二	にしん（クルペア属のもの）、たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）、ぷり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（エトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）			A	X
	その他のもの				
〇三・〇三	魚（生鮮のもの及び冷蔵したものに限るものとし、第〇三・〇四項の魚のフィレその他の魚肉を除く。）				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0210.99	-- Other: Of swine Of bovine animals ****		R QS	 (36)
	Other		A	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.11	- Ornamental fish: -- Freshwater		A	
0301.19	-- Other		A	
	- Other live fish:			
0301.91	--- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		A	
0301.92	--- Eels (*Anguilla spp.*): Fry for fish culture		A	
	Other	3.5%	B5	
0301.93	--- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.* and *Mylopharyngodon piceus*)		A	
0301.94	--- Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*)		A	
0301.95	--- Southern bluefin tunas (*Thunnus maccoyii*)		A	
0301.99	--- Other: Fry for fish culture		A	
	Other:			
	Nishin (*Clupea spp.*),Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other		A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			

Column 1		Column 2		Column 3	Column 4	Column 5
Tariff item number		Description of Goods		Base Rate	Category	Note
0302.11		- Salmonidae, excluding livers and roes:				
		-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		3.5%	B10	
0302.13		-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*):				
		Silver salmon (*Oncorhynchus kisutch*)		3.5%	B10	
		Other			R	
0302.14		-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		3.5%	B10*	
0302.19		-- Other			R	
0302.21		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding livers and roes:				
		-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus* and *Hippoglossus stenolepis*)			A	
0302.22		-- Plaice (*Pleuronectes platessa*)			A	
0302.23		-- Sole (*Solea spp.*)			A	
0302.24		-- Turbots (*Peetta maxima*)			A	
0302.29		-- Other			A	
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:				
0302.31		-- Albacore or longfinned tunas (*Thunnus alalunga*)			R	
0302.32		-- Yellowfin tunas (*Thunnus albacares*)			A	
0302.33		-- Skipjack or stripe-bellied bonito			A	
0302.34		-- Bigeye tunas (*Thunnus obesus*)			R	
0302.35		-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*):				
		Atlantic bluefin tunas (*Thunnus thynnus*)			R	
		Pacific bluefin tunas (*Thunnus orientalis*)			A	

	さけ科のもの（肝臓、卵及びしらこを除く。）				
○Ⅱ○Ⅱ・一一	ます（サルモ・トルタ、オンコルヒュンクス・ミキス、オンコルヒュンクス・クラルキ、オンコルヒュンクス・アグアボニタ、オンコルヒュンクス・ギラエ、オンコルヒュンクス・アパケ及びオンコルヒュンクス・クリソガステル）		三・五%	B10	
○Ⅱ○Ⅱ・一三	太平洋さけ（オンコルヒュンクス・ネルカ、オンコルヒュンクス・ケタ、オンコルヒュンクス・トスカウイトスカ、オンコルヒュンクス・キストク、オンコルヒュンクス・マソウ及びオンコルヒュンクス・ロデュルス）				
	ぎんざけ（オンコルヒュンクス・キストク）		三・五%	B10	
	その他のもの				
○Ⅱ○Ⅱ・一四	大西洋さけ（サルモ・サラル）及びドナウさけ（フコ・フコ）		三・五%	R	
○Ⅱ○Ⅱ・一九	その他のもの			B10＊	
	ひらめ・かれい類（かれい科、だるまがれい科、うしのした科、さざうしのした科、スコフタルムス科又はこけびらめ科のもの。肝臓、卵及びしらこを除く。）			R	
○Ⅱ○Ⅱ・二一	ハリバット（レインハルディウス・ヒポグロソイデス、ヒポグロスス・ヒポグロスス及びヒポグロスス・ステノレピス）			A	
○Ⅱ○Ⅱ・二二	プレイス（プレウロネクテス・プラテサ）			A	
○Ⅱ○Ⅱ・二三	ソール（ソレア属のもの）			A	
○Ⅱ○Ⅱ・二四	ターボット（プセタ・マクシマ）			A	
○Ⅱ○Ⅱ・二九	その他のもの			A	
	まぐろ（トゥヌス属のもの）及びかつお（ヒウティヌス（カツオヌス）・ペラミス）（肝臓、卵及びしらこを除く。）				
○Ⅱ○Ⅱ・三一	びんながまぐろ（トゥヌス・アラルンガ）			A	
○Ⅱ○Ⅱ・三二	きはだまぐろ（トゥヌス・アルバカレス）			A	
○Ⅱ○Ⅱ・三三	かつお			A	
○Ⅱ○Ⅱ・三四	めばちまぐろ（トゥヌス・オベスス）			R	
○Ⅱ○Ⅱ・三五	くろまぐろ（トゥヌス・ティヌス及びトゥヌス・オリエンタリス）			A	
	くろまぐろ（トゥヌス・ティヌス）			R	
	くろまぐろ（トゥヌス・オリエンタリス）			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
0302.39	-- Other		A	
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*),excluding livers and roes:			
0302.41	-- Herrings (*Clupea harengus, Clupea pallasii*)		X	
0302.42	-- Anchovies (*Engraulis spp.*)		X	
0302.43	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
	Of *Sardinops spp.*	10%	P	(5)
	Other		A	
0302.44	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0302.45	-- Jack and horse mackerel (*Trachurus spp.*)		X	
0302.46	-- Cobia (*Rachycentron canadum*)		A	
0302.47	-- Swordfish (*Xiphias gladius*)	3.5%	B10*	
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
0302.51	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X	
0302.52	-- Haddock (*Melanogrammus aeglefinus*)		A	
0302.53	-- Coalfish (*Pollachius virens*)		A	
0302.54	-- Hake (*Merluccius spp., Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*		A	
0302.55	-- Alaska Pollack (*Theragra chalcogramma*)		X	

〇三〇二・三六	みなみまぐろ（トウスト・マッコイイ）	三・五%	B10**		
〇三〇二・三九	その他のもの		A		
	にしん（クルペア・ハレンガス及びクルペア・パラスイイ）、かたくちいわし（エングラウリス属のもの）、いわし（スプラトゥス・スプラトゥス、サルディナ・ピルカルドゥス及びサルディノプス属又はサルディネルラ属のもの）、さば（スコムベル・スコムブルス、スコムベル・オウストララシクス及びスコムベル・ヤポニクス）、あじ（トラクルス属のもの）、すぎ（テキュケンノトロン・カナドゥム）及びめかじき（ヌスイフィアス・グラディウス）（肝臓、卵及びしらこを除く。）				
〇三〇二・四一	にしん（クルペア・ハレンガス及びクルペア・パラスイイ）		X	X	
〇三〇二・四二	かたくちいわし（エングラウリス属のもの）		X	X	
〇三〇二・四三	いわし（スプラトゥス・スプラトゥス、サルディナ・ピルカルドゥス及びサルディノプス属又はサルディネルラ属のもの）				
	サルディノプス属のもの	一〇%	P		(5)
	その他のもの		A		
〇三〇二・四四	さば（スコムベル・スコムブルス、スコムベル・オウストラシクス及びスコムベル・ヤポニクス）		X	X	
〇三〇二・四五	あじ（トラクルス属のもの）		X	X	
〇三〇二・四六	すぎ（テキュケンノトロン・カナドゥム）		A	X	
〇三〇二・四七	めかじき（ヌスイフィアス・グラディウス）	三・五%	B10*		
	さらうお科、あしなが だら科、たら科、そこだら科、かわひげだら科、メルルーサ科、ちょうだら科又はうなぎ などの魚（肝臓、卵及びしらこを除く。）				
〇三〇二・五一	コッド（ガドゥス・モルア、ガドゥス・オガク及びガドゥス・マクロケファルス）		A	X	
〇三〇二・五二	ハドック（メラノグランムス・アイグレフィヌス）		A	A	
〇三〇二・五三	コールフィッシュ（ポルラキウス・ヴィレンス）		A	A	
〇三〇二・五四	ヘイク（メルルシウス属又はウロフィキス属のもの）				
	メルルシウス属のもの		X	X	
	ウロフィキス属のもの		A	X	
〇三〇二・五五	すけそうだら（テラグラ・カルコグランマ）		X	A	

○三○三・五六	ブルーホワイティング（ミクロメシスティウス・ポウタッスウ及びミクロメシスティウス・アウストラリス）		A		
○三○三・五九	その他のもの				
	たら（ガドゥス属又はテラグラ属のもの）				
	その他のもの		A	X	
	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）及びらいぎょ（カンナ属のもの）（肝臓、卵及びしらこを除く。）				
○三○三・七一	ティラピア（オレオクロミス属のもの）				
○三○三・七二	なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）		A	A	
○三○三・七三	こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）		A		
○三○三・七四	うなぎ（アングイルラ属のもの）				
○三○三・七九	その他のもの		A	A	
	その他の魚（肝臓、卵及びしらこを除く。）				
○三○三・八一	さめ		A		
○三○三・八二	えい（ばんぎえい科のもの）				
○三○三・八三	めろ（ディソスティクス属のもの）		A	A	
○三○三・八四	シーバス（ディケントラルクス属のもの）		A	A	
○三○三・八五	たい（たい科のもの）		A	A	
○三○三・八九	その他のもの				
	にしん（クルペア属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ヨトルメウス属のもの）、あじ（デカプテルス属のもの）及びさんま（コロラビス属のもの）		A	X	
	その他のもの				
	バラクータ（かます科又はくろたちかます科のもの）及びキングクリップ（ゲニュプテルス属のもの）		A		
	その他のもの				
	かじき（まかじき科のもの）	三・五%	A	B10*	A
	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0302.56	-- Blue whitings (*Micromesistius poutassou, Micromesistius australis*)		A	
0302.59	-- Other:			
	Tara (*Gadus spp.* and *Theragra spp.*)		X	
	Other		A	
	- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes:			
0302.71	-- Tilapias (*Oreochromis spp.*)		A	
0302.72	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)		A	
0302.73	-- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)		A	
0302.74	-- Eels (*Anguilla spp.*)		A	
0302.79	-- Other		A	
	- Other fish, excluding livers and roes:			
0302.81	-- Dogfish and other sharks		A	
0302.82	-- Rays and skates (*Rajidae*)		A	
0302.83	-- Toothfish (*Dissostichus spp.*)		A	
0302.84	-- Seabass (*Dicentrarchus spp.*)		A	
0302.85	-- Sea bream (*Sparidae*)		A	
0302.89	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*), Aji (*Pecapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*) and king-clip (*Genypterus spp.*)		A	
	Other:			
	Marlin (*Istiophoridae*)	3.5%	B10*	
	Other		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0302.90	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*) and Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*):			
	Hard roes of Nishin (*Clupea spp.*)		A	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other		A	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0303.11	--- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)		R	
0303.12	-- Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*):			
	Silver salmon (*Oncorhynchus kisutch*)	3.5%	B10	
	Other		R	
0303.13	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		R	
0303.14	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	B10	
0303.19	-- Other		R	
	- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes :			
0303.23	-- Tilapias (*Oreochromis spp.*)		A	
0303.24	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)		A	
0303.25	-- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*)		A	
0303.90	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*) and Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*):			
	Hard roes of Nishin (*Clupea spp.*)		A	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other		A	
03.04	Fish fillets and other fish meat (whether or not minced), frozen.			
	- Fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):			
0304.31	-- Tilapias (*Oreochromis spp.*)		A	
0304.32	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)		A	
0304.33	-- Nile perch (*Lates niloticus*)		A	
0304.39	-- Other		A	
	- Fillets of Alaska pollack (*Theragra chalcogramma*):			
0304.41	-- Alaska pollack (*Theragra chalcogramma*)		A	
0304.49	-- Other		A	
	- Fillets of other fish:			
0304.51	-- Of Nishin (*Clupea spp.*)		A	
0304.52	-- Of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		A	
0304.59	-- Other		A	
	- Other:			
0304.91	-- Of Nishin (*Clupea spp.*)		A	
0304.92	-- Of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		A	
0304.99	-- Other		A	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		A	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine		A	
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305.31	-- Of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		A	
0305.32	-- Of Nishin (*Clupea spp.*)		A	
0305.39	-- Other		A	
	- Fish fillets, smoked, including fillets which may be further prepared after smoking:			
0305.41	-- Of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		A	
0305.42	-- Of Nishin (*Clupea spp.*)		A	
0305.49	-- Other		A	
	- Other:			
0305.51	-- Of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		A	
0305.52	-- Of Nishin (*Clupea spp.*)		A	
0305.59	-- Other		A	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
0306.11	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*)		A	
0306.12	-- Lobsters (*Homarus spp.*)		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs		A	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		A	
	- Other:			
0306.91	-- Shrimps and prawns		A	
0306.92	-- Crabs		A	
0306.99	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		A	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters:			
0307.11	-- Live, fresh or chilled		A	
0307.12	-- Frozen		A	
0307.19	-- Other		A	
	- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*:			
0307.21	-- Live, fresh or chilled		A	
0307.22	-- Frozen		A	
0307.29	-- Other		A	
	- Mussels (*Mytilus spp.*, *Perna spp.*):			
0307.31	-- Live, fresh or chilled		A	
0307.32	-- Frozen		A	
0307.39	-- Other		A	
	- Cuttle fish and squid:			
0307.41	-- Live, fresh or chilled		A	
0307.42	-- Frozen		A	
0307.49	-- Other		A	
	- Octopus (*Octopus spp.*):			
0307.51	-- Live, fresh or chilled		A	
0307.52	-- Frozen		A	
0307.59	-- Other		A	
	- Clams, cockles and ark shells:			
0307.71	-- Live, fresh or chilled		A	
0307.72	-- Frozen		A	
0307.79	-- Other		A	
	- Abalone (*Haliotis spp.*):			
0307.81	-- Live, fresh or chilled		A	
0307.82	-- Frozen		A	
0307.89	-- Other		A	
	- Other, including flours, meals and pellets of molluscs, fit for human consumption:			
0307.91	-- Live, fresh or chilled		A	
0307.92	-- Frozen		A	
0307.99	-- Other		A	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers (*Stichopus japonicus*, *Holothuroidea*):			
0308.11	-- Live, fresh or chilled		A	
0308.12	-- Frozen		A	
0308.19	-- Other		A	
	- Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*):			
0308.21	-- Live, fresh or chilled		A	
0308.22	-- Frozen		A	
0308.29	-- Other		A	
	- Jellyfish (*Rhopilema esculenta*):			
0308.51	-- Live, fresh or chilled		A	
0308.52	-- Frozen		A	
0308.59	-- Other		A	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:			
0308.91	-- Live, fresh or chilled		A	
0308.92	-- Frozen		A	
0308.99	-- Other		A	

○一一○一一・二六	うなぎ（アングイルラ属のもの）	A	A	
○一一○一一・二九	その他のもの	A	A	
	ひらめ・かれい類（かれい科、だるまがれい科、うしのした科、ささうしのした科、スコフタルムス科又はこけびらめ科のもの。肝臓、卵及びしらこを除く。）			
○一一○一一・三一	ハリバット（レインハルディウス・ヒポグロソイデス、ヒポグロスス・ステノレピス）	A	A	
○一一○一一・三二	プレイス（プレウロネクテス・プラテスサ）	A	A	
○一一○一一・三三	ソール（ソレア属のもの）	A	A	
○一一○一一・三四	ターボット（プセタ・マクシマ）	A	A	
○一一○一一・三九	その他のもの	A	A	
	まぐろ（トゥヌス属のもの）及びかつお（エウティヌス（カツオヌス）・ペラミス）（肝臓、卵及びしらこを除く。）			
○一一○一一・四一	びんながまぐろ（トゥヌス・アラルンガ）	R	A	
○一一○一一・四二	きはだまぐろ（トゥヌス・アルバカレス）	A	A	
○一一○一一・四三	かつお	A	A	
○一一○一一・四四	めばちまぐろ（トゥヌス・オベスス）	R	A	
○一一○一一・四五	くろまぐろ（トゥヌス・ティヌス及びトゥヌス・オリエンタリス）			
	くろまぐろ（トゥヌス・ティヌス）	R	A	
	くろまぐろ（トゥヌス・オリエンタリス）	A	A	三・五%
○一一○一一・四六	みなみまぐろ（トゥヌス・マッコイイ）	A	B10**	
○一一○一一・四九	その他のもの	A	X	
	にしん（クルペア・ハレングス及びクルペア・パラスイイ）、いわし（スプラトゥス・スプラトゥス、サルディナ・ピルカルドゥス及びサルディノプス属又はサルディネルラ属のもの）、さば（スコムベル・スコムブルス、スコムベル・アウストララシクス及びスコムベル・ヤポニクス）、あじ（トラクルス属のもの）、すぎ（ラキュケントロン・カナドゥム）及びめかじき（クスィフィアス・グラディウス）（肝臓、卵及びしらこを除く。）			
○一一○一一・五一	にしん（クルペア・ハレングス及びクルペア・パラスイイ）	X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.26	-- Eels (*Anguilla spp.*)		A	
0303.29	-- Other		A	
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0303.31	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)		A	
0303.32	-- Plaice (*Pleuronectes platessa*)		A	
0303.33	-- Sole (*Solea spp.*)		A	
0303.34	-- Turbots (*Psetta maxima*)		A	
0303.39	-- Other		A	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas (*Thunnus alalunga*)		R	
0303.42	-- Yellowfin tunas (*Thunnus albacares*)		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas (*Thunnus obesus*)		R	
0303.45	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*):			
	Atlantic bluefin tunas (*Thunnus thynnus*)		R	
	Pacific bluefin tunas (*Thunnus orientalis*)		A	
0303.46	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
0303.49	-- Other		A	
	- Herrings (*Clupea harengus, Clupea pallasii*) and sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes:			
0303.51	-- Herrings (*Clupea harengus, Clupea pallasii*)		X	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0303.53	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Spratus spratus*):			
	Of *Sardinops spp.*	10%	P	(5)
	Other			
0303.54	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0303.55	-- Jack and horse mackerel (*Trachurus spp.*)		X	
0303.56	-- Cobia (*Rachycentron canadum*)		A	
0303.57	-- Swordfish (*Xiphias gladius*)	3.5%	P	(6)
0303.63	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae and Muraenolepididae, excluding livers and roes:		X	
	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X	
0303.64	-- Haddock (*Melanogrammus aeglefinus*)		A	
0303.65	-- Coalfish (*Pollachius virens*)		A	
0303.66	-- Hake (*Merluccius spp., Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*		A	
0303.67	-- Alaska Pollack (*Theraga chalcogramma*)		X	
0303.68	-- Blue whitings (*Micromesistius poutassou, Micromesistius australis*)		A	
0303.69	-- Other:			
	Tara (*Gadus spp., Theragra spp.*)		X	
	Other		A	
	- Other fish, excluding livers and roes:			
0303.81	-- Dogfish and other sharks		A	
0303.82	-- Rays and skates (*Rajidae*)		A	
0303.83	-- Toothfish (*Dissostichus spp.*)		A	
0303.84	-- Seabass (*Dicentrarchus spp.*)		A	
0303.89	-- Other:			

○三○三・五三	いわし（スプラトゥス・スプラトゥス、サルディナ・ピルカルドゥス及びサルディノプス属又はサルディネルラ属のもの）					
	サルディノプス属のもの			一〇%	P	(5)
	その他のもの					
○三○三・五四	さば（スコムベル・スコムブルス、スコムベル・アウストラシクス及びスコムベル・ヤポニクス）				A	
○三○三・五五	あじ（トラクルス属のもの）				X	
○三○三・五六	すずき（ラキュケントロン・カナドゥム）				X	
○三○三・五七	めかじき（クスィフィアス・グラディウス）				A	
	さいうお科、あしながだら科、たら科、そこだら科、かわりひれだら科、メルルーサ科、ちこだら科又はうなぎだら科のもの（肝臓、卵及びしらこを除く。）			二・五%	P	(6)
○三○三・六三	コッド（ガドゥス・モルア、ガドゥス・オガク及びガドゥス・マクロケファルス）				X	
○三○三・六四	ハドック（メラノグランムス・アイグレフィヌス）				A	
○三○三・六五	コールフィッシュ（ポルラキウス・ヴィレンス）				A	
○三○三・六六	ヘイク（メルルシウス属又はウロフュキス属のもの）				X	
	メルルシウス属のもの					
	ウロフュキス属のもの					
○三○三・六七	すけそうだら（テラグラ・カルコグランマ）				X	
○三○三・六八	ブルーホワイティング（ミクロメシスティウス・ポウタソウ及びミクロメシスティウス・アウストラリス）				A	
○三○三・六九	その他のもの					
	たら（ガドゥス属又はテラグラ属のもの）				X	
	その他のもの					
	その他の魚（肝臓、卵及びしらこを除く。）				A	
○三○三・八一	さめ				A	
○三○三・八二	えい（ばんぎえい科のもの）				A	
○三○三・八三	めろ（ディソスティクス属のもの）				A	
○三○三・八四	シーバス（ディケントラルクス属のもの）				A	
○三○三・八九	その他のもの				A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	にしん（クルペア属のもの）、ぷり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（エトルメウス属又はエングラウリス属のもの）、あじ（デカプテルス属のもの）及びさんま（コロラビス属のもの）		X	
	その他のもの			
	バラクータ（かます科又はくろたちかます科のもの）、キングクリップ（ゲニュプテルス属のもの）、たい（たい科のもの）及びしゃも		A	
	その他のもの			
	かじき（まかじき科のもの）			
	その他のもの			
〇三〇三・九〇	たら（ガドウス属、テラグラ属又はメルルシウス属のもの）の卵		A X	
	その他のもの			
〇三一・〇四	魚のフィレその他の魚肉（生鮮のもの及び冷蔵し又は冷凍したものに限るものとし、細かく切り刻んであるかないかを問わない。）		A R	
	魚のフィレ（ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）又はらいぎょ（カンナ属のもの）のもの（生鮮のもの及び冷蔵したものに限る。）		A	
〇三〇四・三一	ティラピア（オレオクロミス属のもの）		A	
〇三〇四・三二	なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）		A	
〇三〇四・三三	ナイルパーチ（ラテス・ニロティクス）		A	
〇三〇四・三九	その他のもの		A	
	その他の魚のフィレ（生鮮のもの及び冷蔵したものに限る。）			
〇三〇四・四一	太平洋さけ（オンコルヒュンクス・ネルカ、オンコルヒュンクス・ゴルブスカ、オンコルヒュンクス・ケタ、オンコルヒュンクス・トスカウィトスカ、オンコルヒュンクス・キストク、オンコルヒュンクス・マソウ及びオンコルヒュンクス・ロデュルス）、大西洋さけ（サルモ・サラル）及びドナウさけ（フコ・フコ）		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.42	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		A	
0304.43	-- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	A	A	
0304.44	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	X	X	
	Other	A	A	
0304.45	-- Swordfish (*Xiphias gladius*)	A	A	
0304.46	-- Toothfish (*Dissostichus spp.*)	A	A	
0304.49	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	X	X	
	Other:			
	Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	R	R	
	Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
	Other	A	A	
	- Other, fresh or chilled:			
0304.51	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		A	
0304.52	-- Salmonidae		A	
0304.53	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	X	X	

○二○四・四二	ます（サルモ・トルタ、オンコルヒュンクス・ミキス、オンコルヒュンクス・クラルキ、オンコルヒュンクス・アグアボニタ、オンコルヒュンクス・ギラエ、オンコルヒュンクス・アパケ及びオンコルヒュンクス・クリソガステル）		A	
○二○四・四三	ひらめ・かれい類（かれい科、だるまがれい科、うしのした科、ささうしのした科、スコフタルムス科又はこけびらめ科のもの）	A	A	
○二○四・四四	さいうお科、あしながだら科、たら科、そこだら科、かわりわにだら科、メルルーサ科、ちこだら科又はうなぎだら科のもの			
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）	X	X	
○二○四・四五	その他のもの	A	A	
○二○四・四六	めかじき（クスイフィアス・グラディウス）	A	A	
○二○四・四九	めろ（ディソスティクス属のもの）	A	A	
	その他のもの			
	にしん（クルペア属のもの）、ぷり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ユートルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）	X	X	
	その他のもの			
	くろまぐろ（トゥヌス・ティヌス及びトゥヌス・オリエンタリス）	R	R	
	みなみまぐろ（トゥヌス・マッコイイ）	B10**	B10**	
	その他のもの	三・五%	A	
○二○四・五一	その他のもの（生鮮のもの及び冷蔵したものに限る。）			
	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルス、ミュロファリュンゴドン・ピケウス及びヒポプタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）及びらいぎょ（カンナ属のもの）	A	A	
○二○四・五二	さけ科のもの	A	A	
○二○四・五三	さいうお科、あしながだら科、たら科、そこだら科、かわりわにだら科、メルルーサ科、ちこだら科又はうなぎだら科のもの			
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）	X	X	

	その他のもの			
〇二|〇四・五四	めかじき（クスィフィアス・グラディウス）	A	A	A
〇二|〇四・五五	めろ（ディソスティクス属のもの）			
〇二|〇四・五九	その他のもの			
	にしん（クルペア属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ヒトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）	X		
	その他のもの			
	バラクータ（かます科又はくろたちかます科のもの）、キングクリップ（ゲニュプテルス属のもの）、たい（たい科のもの）及びさめ	A		
	その他のもの			
	くろまぐろ（トゥヌス・ティヌス及びトゥヌス・オリエンタリス）及びみなみまぐろ（トゥヌス・マッコイイ）	A	R	
	その他のもの			
	魚のフィレ（ティラピア（オレオクロミス属のもの）、なまず（バンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイラ属のもの）、ナイルパーチ（ラテス・ニロティクス）又はらいぎょ（カンナ属のもの）のもの）（冷凍したものに限る。）	A		
〇二|〇四・六一	ティラピア（オレオクロミス属のもの）	A		
〇二|〇四・六二	なまず（バンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）	A		
〇二|〇四・六三	ナイルパーチ（ラテス・ニロティクス）	A		
〇二|〇四・六九	その他のもの			
	魚のフィレ（さいうお科、あしながだら科、たら科、そこだら科、かわりひれだら科、メルルーサ科、ちごだら科又はうなぎだら科のもの）（冷凍したものに限る。）	A	A	X
〇二|〇四・七一	コッド（ガドゥス・モルア、ガドゥス・オガク及びガドゥス・マクロケファルス）	A		
〇二|〇四・七二	ハドック（メラノグランムス・アイグレフィヌス）	A		
〇二|〇四・七三	コールフィッシュ（ポルラキウス・ヴィレンス）	A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.54	-- Swordfish (*Xiphias gladius*)	A	A	
0304.55	-- Toothfish (*Dissostichus spp.*)	A	A	
0304.59	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Coloabis spp.*)	X	A	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*), King-clip (*Genypterus spp.*), sea bream (*Sparidae*), dogfish and other sharks	A	A	
	Other:			
	Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) and Southern bluefin tunas (*Thunnus maccoyii*)	R	A	
	Other	A	A	
0304.61	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):			
0304.62	-- Tilapias (*Oreochromis spp.*)	A	A	
0304.63	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	A	A	
0304.69	-- Nile perch (*Lates niloticus*)	A	A	
	-- Other	A	A	
	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae*:			
0304.71	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	X	A	
0304.72	-- Haddock (*Melanogrammus aeglefinus*)	A	A	
0304.73	-- Coalfish (*Pollachius virens*)	A	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.74	-- Hake (*Merluccius spp., Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*		A	
0304.75	-- Alaska Pollack (*Theraga chalcogramma*)		X	
0304.79	-- Other:			
	Tara (*Gadus spp.* and *Theragra spp.*)		X	
	Other		A	
0304.81	- Frozen fillets of other fish:			
	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (Salmo salar) and Danube salmon (*Hucho hucho*)		A	
0304.82	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)		A	
0304.83	-- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)		A	
0304.84	-- Swordfish (*Xiphias gladius*)	3.5%	P	
0304.85	-- Toothfish (*Dissostichus spp.*)		A	(6)
0304.86	-- Herrings (*Clupea harengus, Clupea pallasii*)		X	
0304.87	-- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*):			
	Tunas, excluding Southern bluefin tunas (*Thunnus maccoyii*)		R	
	Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
	Other:		A	
0304.89	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			

○二|○四・七四	ヘイク（メルルシウス属又はウロフェキス属のもの）				X	
	メルルシウス属のもの					
	ウロフェキス属のもの				A	
○二|○四・七五	すけそうだら（テラグラ・カルコグランマ）				X	
○二|○四・七九	その他のもの					
	たら（ガドゥス属又はテラグラ属のもの）				X	
	その他のもの					
	その他の魚のフィレ（冷凍したものに限る。）				A	
○二|○四・八一	太平洋さけ（オンコルヒュンクス・ネルカ、オンコルヒュンクス・ゴルブスカ、オンコルヒュンクス・ケタ、オンコルヒュンクス・トスカウイトスカ、オンコルヒュンクス・キストク、オンコルヒュンクス・マソウ及びオンコルヒュンクス・ロデュルス）、大西洋さけ（サルモ・サラル）及びドナウさけ（ウコ・ウコ）				A	
○二|○四・八二	ます（サルモ・トルタ、オンコルヒュンクス・ミキス、オンコルヒュンクス・クラルキ、オンコルヒュンクス・アグアボニタ、オンコルヒュンクス・ギラエ、オンコルヒュンクス・アパケ及びオンコルヒュンクス・クリソガステル）				A	
○二|○四・八三	ひらめ・かれい類（かれい科、だるまがれい科、うしのした科、ささうしのした科、スコフタルムス科又はこけびらめ科のもの）				A	
○二|○四・八四	めかじき（クシィフィアス・グラディウス）		三・五%	P	A	
○二|○四・八五	めろ（ディソスティクス属のもの）			A	A	
○二|○四・八六	にしん（クルペア・ハレングス及びクルペア・パラスイイ）					
○二|○四・八七	まぐろ（トゥヌス属のもの）及びかつお（ユウティヌス（カツオヌス）・ペラミス）				X	
	まぐろ（みなみまぐろ（トゥヌス・マッコイイ）を除く。）		三・五%	R	A	
	みなみまぐろ（トゥヌス・マッコイイ）			B10**		
	その他のもの					
○二|○四・八九	その他のもの					
	にしん（クルペア属のもの）、ぷり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ヒトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）				X	
	その他のもの					

	かじき（まかじき科のもの）				
	その他のもの				
	その他のもの（冷凍したものに限る。）				
○三○四・九一	めかじき（クシィフィアス・グラディウス）	A	A	A	R
○三○四・九二	めろ（ディソスティクス属のもの）				
○三○四・九三	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルバーチ（ラテス・ニロティクス）及びらいぎょ（カンナ属のもの）				
○三○四・九四	すけそうだら（テラグラ・カルコグランマ）	X	A		
○三○四・九五	さいうお科、あしながだら科、たら科、そこだら科、かわりひれだら科、メルルーサ科、ちこだら科又はうなぎだら科のもの（すけそうだら（テラグラ・カルコグランマ）を除く。）				
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）				
	その他のもの				
○三○四・九九	その他のもの				
	にしん（クルペア属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ユトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）	X			
	その他のもの				
	バラクータ（かます科又はくろたちかます科のもの）、キングクリップ（ゲニュプテルス属のもの）、たい（たい科のもの）、ししゃも及びさめ	A			
	その他のもの				
	くろまぐろ（トゥヌス・テイヌス及びトゥヌス・オリエンタリス）及びみなみまぐろ（トゥヌス・マッコイイ）	A	X		
	その他のもの				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Marlin (*Istiophoridae*)		R	
	Other		A	
	- Other, frozen:			
0304.91	-- Swordfish (*Xiphias gladius*)		A	
0304.92	-- Toothfish (*Dissostichus spp.*)		A	
0304.93	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		A	
0304.94	-- Alaska Pollack (*Theraga chalcogramma*)		X	
0304.95	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, other than Alaska Pollack (*Theraga chalcogramma*):			
	Tara (*Gadus spp., Theragra spp. and Merluccius spp.*)		X	
	Other		A	
0304.99	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp. and Engraulis spp.*), Aji (*Trachurus spp. and Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae and Gempylidae*), king-clip (*Genypterus spp.*), sea bream (*Sparidae*), shishamo, dogfish and other sharks		A	
	Other:			
	Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) and Southern bluefin tunas (*Thunnus maccoyii*)		R	
	Other		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption	X	X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin (*Clupea spp.*) other than Nishin roes on the tangles, and hard roes of Salmonidae	A	A	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*) and Nishin roes on the tangles:			
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	X	X	
	Nishin roes on the tangles	A	A	
	Other	A	A	
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305.31	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	A	A	
0305.32	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	X	X	
	Other	A	A	
0305.39	-- Other:			
	Salmonidae	A	A	
	Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	X	X	

○三・〇五	魚（乾燥し、塩蔵し又は塩水漬けしたものに限る。）、くん製した魚（くん製する前に又はくん製する際に加熱による調理をしてあるかないかを問わない。）並びに魚の粉、ミール及びペレット（食用に適するものに限る。）			
○三〇五・一〇	魚の粉、ミール及びペレット（食用に適するものに限る。）	X		
○三〇五・二〇	魚の肝臓、卵及びしらこ（乾燥し、くん製し、塩蔵し又は塩水漬けしたものに限る。）			
	にしん（クルペア属のもの）の卵（こんぶかずのこを除く。）及びさけ科のものの卵	A		
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）の卵及びこんぶかずのこ	X	X	
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）の卵			
	こんぶかずのこ	A	A	
	その他のもの			
○三〇五・三一	魚のフィレ（乾燥し、塩蔵し又は塩水漬けしたものに限るものとし、くん製したものを除く。）			
	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）及びらいぎょ（カンナ属のもの）	A		
○三〇五・三二	さけ科、あしながだら科、たら科、そこだら科、かわりひれだら科、メルルーサ科、ちこだら科又はうなぎだら科のもの			
	たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）	X	X	
	その他のもの			
○三〇五・三九	その他のもの	A	A	
	さけ科のもの			
	その他のもの			
	にしん（クルペア属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（ヨトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）	X		

	その他のもの			
	くん製した魚（フィレを含み、食用の魚のくず肉を除く。）			
○三〇五・四一	太平洋さけ（オンコルヒュンクス・ネルカ、オンコルヒュンクス・ゴルブスカ、オンコルヒュンクス・ケタ、オンコルヒュンクス・トスカウイトスカ、オンコルヒュンクス・キストク、オンコルヒュンクス・マソウ及びオンコルヒュンクス・ロデュルス）、大西洋さけ（サルモ・サラル）及びドナウさけ（フコ・フコ）			A
○三〇五・四二	にしん（クルペア・ハレングス及びクルペア・パラスイイ）			A
○三〇五・四三	ます（サルモ・トルタ、オンコルヒュンクス・ミキス、オンコルヒュンクス・クラルキ、オンコルヒュンクス・アグアボニタ、オンコルヒュンクス・アパケ及びオンコルヒュンクス・クリソガステル）			A
○三〇五・四四	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キュプリヌス・カルピオ、カラシウス・カラシウス、クテノファリュンゴドン・イデルス、ミュロファリュンゴドン・ピケウス及びヒュポフタルミクテュス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）及びらいぎょ（カンナ属のもの）			A
○三〇五・四九	その他のもの			A
	乾燥した魚（食用の魚のくず肉を除き、塩蔵してあるかないかを問わないものとし、くん製したものを除く。）			
○三〇五・五一	コッド（ガドゥス・モルア、ガドゥス・オガク及びガドゥス・マクロケファルス）			X
○三〇五・五九	その他のもの			
	さけ科のもの			A
	その他のもの			
	にしん（クルペア属のもの）、たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（エトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）		A	X
	その他のもの			
	塩蔵した魚（乾燥し又はくん製したものを除く。）及び塩水漬けした魚（食用の魚のくず肉を除く。）			
○三〇五・六一	にしん（クルペア・ハレングス及びクルペア・パラスイイ）			X

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		A	
	- Smoked fish, including fillets, other than edible fish offal:			
0305.41	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	A	A	
0305.42	-- Herrings (*Clupea harengus, Clupea pallasii*)	A	A	
0305.43	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	A	A	
0305.44	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*) eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	A	A	
0305.49	-- Other	A	A	
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.51	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	X	X	
0305.59	-- Other:			
	Salmonidae	A	A	
	Other:			
	Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) Iwashi (*Etrumeus spp. Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	X	X	
	Other	A	A	
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61	-- Herrings (*Clupea harengus, Clupea pallasii*)	X	X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0305.62	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X	
0305.63	-- Anchovies (*Engraulis spp.*)		X	
0305.64	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		X	
0305.69	-- Other:			
	Salmonidae		A	
	Other		X	
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71	-- Shark fins		A	
0305.72	-- Fish heads, tails and maws:			
	Smoked		A	
	Dried:			
	Salmonidae		A	
	Other:			
	Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other		A	
	Salted or in brine:			
	Salmonidae		A	
	Other		X	
0305.79	-- Other:			
	Smoked		A	
	Dried:			
	Salmonidae		A	
	Other:			

〇三〇五・六二	コッド（ガドゥス・モルフア、ガドゥス・オガク及びガドゥス・マクロケファルス）		X	
〇三〇五・六三	かたくちいわし（エングラウリス属のもの）		X	
〇三〇五・六四	ティラピア（オレオクロミス属のもの）、なまず（パンガシウス属、シルルス属、クラリアス属又はイクタルルス属のもの）、こい（キプリヌス・カルピオ、カラシウス・カラシウス、クテノファリンゴドン・イデルルス、ミュロファリンゴドン・ピクタウス及びヒポフタルミクティス属又はキルリヌス属のもの）、うなぎ（アングイルラ属のもの）、ナイルパーチ（ラテス・ニロティクス）及びらいぎょ（チャンナ属のもの）		X	
〇三〇五・六九	その他のもの			
	さけ科のもの		A	
	その他のもの		X	
	魚のひれ、頭、尾、浮袋その他の食用の魚のくず肉			
〇三〇五・七一	ふかひれ		A	
〇三〇五・七二	魚の頭、尾及び浮袋			
	くん製したもの		A	
	乾燥したもの			
	さけ科のもの		A	
	その他のもの			
	にしん（クルペア属のもの）、たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）、ぶり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（エトルスタス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びそんま（ヨロラビス属のもの）		X	
	その他のもの			
	塩蔵したもの及び塩水漬けしたもの			
	さけ科のもの		A	
	その他のもの			
〇三〇五・七九	その他のもの			
	くん製したもの		A	
	乾燥したもの			
	さけ科のもの		A	
	その他のもの			

	にしん（クルペア属のもの）、たら（ガドゥス属、テラグラ属又はメルルシウス属のもの）、ぷり（セリオーラ属のもの）、さば（スコムベル属のもの）、いわし（エトルメウス属、サルディノプス属又はエングラウリス属のもの）、あじ（トラクルス属又はデカプテルス属のもの）及びさんま（コロラビス属のもの）			
	その他のもの			
	塩蔵したもの及び塩水漬けしたもの			
	さけ科のもの			
	その他のもの			
〇三・〇六	甲殻類（生きているもの、生鮮のもの及び冷蔵し、冷凍し、乾燥し、塩蔵し又は塩水漬けしたものに限るものとし、殻を除いてあるかないかを問わない。）、くん製した甲殻類（殻を除いてあるかないか又はくん製する前に若しくはくん製する際に加熱による調理をしてあるかないかを問わない。）、蒸気又は水煮による調理をした殻付きの甲殻類（冷蔵し、冷凍し、乾燥し、塩蔵し又は塩水漬けしたものであるかないかを問わない。）並びに甲殻類の粉、ミール及びペレット（食用に適するものに限る。）	X	A	
〇三・〇七	軟体動物（生きているもの、生鮮のもの及び冷蔵し、冷凍し、乾燥し、塩蔵し又は塩水漬けしたものに限るものとし、殻を除いてあるかないかを問わない。）、くん製した軟体動物（殻を除いてあるかないか又はくん製する前に若しくはくん製する際に加熱による調理をしてあるかないかを問わない。）並びに軟体動物の粉、ミール及びペレット（食用に適するものに限る。）	A		
	かき			
〇三〇七・一一	生きているもの、生鮮のもの及び冷蔵したもの	A	A	
〇三〇七・一九	その他のもの			
	スキャロップ（ペクテン属、クラミュス属又はプラコペクテン属のもの。いたや貝を含む。）			
〇三〇七・二一	生きているもの、生鮮のもの及び冷蔵したもの	X	A	
〇三〇七・二九	その他のもの			
	くん製したもの			
	その他のもの			
〇三〇七・三一	いた貝（ミュティルス属又はペルナ属のもの）			
	生きているもの、生鮮のもの及び冷蔵したもの	X	A	
〇三〇七・三九	その他のもの	A	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	X		
	Other			
	Salted or in brine:			
	Salmonidae			
	Other:			
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	X A		
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters:			
0307.11	-- Live, fresh or chilled	A		
0307.19	-- Other	A		
	- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*:			
0307.21	-- Live, fresh or chilled	X		
0307.29	-- Other:			
	Smoked	A		
	Other	X		
	- Mussels (*Mytilus spp.*, *Perna spp.*):			
0307.31	-- Live, fresh or chilled	A		
0307.39	-- Other	A		

	いか（セピア・オフィキナリス、ロシア・マクロソマ及びセピオラ属、オムマストリフェス属、ロリゴ属、ノトトダルス属又はセピオティウチス属のもの）						
○三○七・四一	生きているもの、生鮮のもの及び冷蔵したもの						
	もんごういか（セピア・オフィキナリス）						
	その他のもの						
○三○七・四九	その他のもの						
	冷凍したもの						
	もんごういか（セピア・オフィキナリス）						
	その他のもの						
	くん製したもの						
	その他のもの						
	たこ（オクトプス属のもの）						
○三○七・五一	生きているもの、生鮮のもの及び冷蔵したもの						
○三○七・五九	その他のもの						
○三○七・六○	かたつむりその他の巻貝（海棲のものを除く。）						
	クラム、コックル及びアークシェル（ふねがい科、アイスランドがい科、ざるがい科、ふじのはながい科、きぬまといがい科、ばかがい科、ちどりますおがい科、おおのがい科、あさじがい科、きぬたあげまきがい科、まてがい科、しゃこがい科又はまるすだれがい科のもの）						
○三○七・七一	生きているもの、生鮮のもの及び冷蔵したもの						
	貝柱						
	はまぐり						
	その他のもの						
	赤貝（生きているものに限る。）及びあさり						
	その他のもの						
○三○七・七九	その他のもの						
	冷凍したもの						
	貝柱						
	はまぐり						
	その他のもの						
	あさり						
	その他のもの						

	くん製したもの				
	その他のもの				
	貝柱				
	はまぐり（塩蔵し又は塩水漬けしたものに限る。）				
	その他のもの				
	はまぐり（乾燥したものに限る。）				
	その他のもの				
	あわび（ベリオティス属のもの）				
○三○七・八一	生きているもの、生鮮のもの及び冷蔵したもの				
○三○七・八九	その他のもの				
	冷凍したもの及びくん製したもの				
	その他のもの				
	その他のもの（軟体動物の粉、ミール及びペレット（食用に適するものに限る。）を含む。）				
○三○七・九一	生きているもの、生鮮のもの及び冷蔵したもの				
	貝柱				
	いか				
	もんごういか				
	その他のもの				
	その他のもの				
	スキャロップ（いたやがい科のもの）				
	その他のもの				
	しじみ				
	その他のもの				
○三○七・九九	その他のもの				
	冷凍したもの				
	貝柱				
	いか				
	もんごういか				
	その他のもの				
	その他のもの				
	スキャロップ（いたやがい科のもの）				
	その他のもの				

	くん製したもの		A	X	A
	その他のもの				
	貝柱				
	はまぐり（塩蔵し又は塩水漬けしたものに限る。）		A	X	A
	その他のもの				
	はまぐり（乾燥したものに限る。）		A	X	A
	その他のもの				
	あわび（ベリオティス属のもの）				
○三○七・八一	生きているもの、生鮮のもの及び冷蔵したもの		A	X	A
○三○七・八九	その他のもの				
	冷凍したもの及びくん製したもの		A	X	A
	その他のもの				
	その他のもの（軟体動物の粉、ミール及びペレット（食用に適するものに限る。）を含む。）		X	X	A
○三○七・九一	生きているもの、生鮮のもの及び冷蔵したもの		A	P	五%
	貝柱		X	X	A
	いか				
	もんごういか				
	その他のもの				
	その他のもの				
	スキャロップ（いたやがい科のもの）		X	X	A
	その他のもの				
	しじみ				
	その他のもの				
○三○七・九九	その他のもの		X	X	A
	冷凍したもの				
	貝柱		X	X	A
	いか				
	もんごういか				
	その他のもの				
	その他のもの				
	スキャロップ（いたやがい科のもの）		X	X	A
	その他のもの				

(7)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Smoked		A	
	Other:			
	Adductors of shellfish		X	
	Hard clam, salted or in brine		A	
	Other:			
	Hard clam, dried		A	
	Other		X	
0307.81	-- Live, fresh or chilled		A	
0307.89	-- Other:			
	Frozen or smoked		A	
	Other		X	
0307.91	-- Live, fresh or chilled:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Mongo ika		A	
	Other	5%	P	(7)
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			
	Fresh water clam		A	
	Other		X	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Mongo ika		A	
	Other		X	
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Fresh water clam		A	
	Other		X	
	Smoked		A	
	Other		X	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):			
0308.11	-- Live, fresh or chilled		A	
0308.19	-- Other		A	
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*):			
0308.21	-- Live, fresh or chilled		A	
0308.29	-- Other:			
	Smoked		A	
	Other:			
	Frozen	7%	B3	
	Other	7%	B5	
0308.30	- Jellyfish (*Rhopilema spp.*)		A	
0308.90	- Other:			
	Live or smoked		A	
	Fresh, chilled or frozen:			
	Fresh or chilled		A	
	Frozen:			
	Sea urchins	7%	B3	
	Jellyfish		A	
	Other		X	
	Other:			
	Sea urchins and jellyfish:			
	Sea urchins	7%	B5	

	しじみ		A	
	その他のもの		X	
	くん製したもの		A	
	その他のもの		X	
○三一・○八	水棲無脊椎動物（生きているもの、生鮮のもの及び冷蔵し、冷凍し、乾燥し、塩蔵し又は塩水漬けしたものに限るものとし、甲殻類及び軟体動物を除く。）、くん製した水棲無脊椎動物（甲殻類及び軟体動物を除くものとし、くん製する前に又はくん製する際に加熱による調理をしてあるかないかを問わない。）並びに水棲無脊椎動物の粉、ミール及びペレット（甲殻類及び軟体動物を除くものとし、食用に適するものに限る。）			
○三一・○八・一一	生きているもの、生鮮のもの及び冷蔵したもの	A		
○三一・○八・一九	その他のもの	A		
	うに（パラケントロトゥス・リヴィドゥス、ロクセキヌス・アルブス、エキキヌス・エスクレントゥス及びストロンギュロケントロトゥス属のもの）			
○三一・○八・二一	生きているもの、生鮮のもの及び冷蔵したもの	A		
○三一・○八・二九	その他のもの			
	くん製したもの	A		
	その他のもの			
	冷凍したもの		七%	B3
	その他のもの		七%	B5
○三一・○八・三○	くらげ（ロビレマ属のもの）	A		
○三一・○八・九○	その他のもの			
	生きているもの及びくん製したもの	A		
	生鮮のもの、冷蔵したもの及び冷凍したもの			
	生鮮のもの及び冷蔵したもの	A		
	冷凍したもの		七%	B3
	うに	X	A	B5
	くらげ		A	
	その他のもの			
	その他のもの			
	うに及びくらげ			
	うに		七%	B5

	くらげ			
	その他のもの		X	A
第四類	酪農品、鳥卵、天然蜂蜜及び他の類に該当しない食用の動物性生産品			
○四・○一	ミルク及びクリーム（濃縮若しくは乾燥をし又は砂糖その他の甘味料を加えたものを除く。）		X	
○四・○二	ミルク及びクリーム（濃縮若しくは乾燥をし又は砂糖その他の甘味料を加えたものに限る。）			
○四○二・一○	粉状、粒状その他の固形状のもの（脂肪分が全重量の一・五%以下のものに限る。）		S	
	粉状、粒状その他の固形状のもの（脂肪分が全重量の一・五%を超えるものに限る。）			
○四○二・一二	砂糖その他の甘味料を加えてないもの		S	S
○四○二・二九	その他のもの			
	その他のもの			
○四○二・九一	砂糖その他の甘味料を加えてないもの		S	S
	脂肪分が全重量の七・五%を超えるもの			
	加圧容器入りにしたホイップドクリーム	二五・五%	P	
	その他のもの			
	その他のもの		X	X
○四○二・九九	その他のもの			
	脂肪分が全重量の八%を超えるもの		R	
	加圧容器入りにしたホイップドクリーム			
	その他のもの		X	X
	その他のもの			
○四・○三	バターミルク、凝固したミルク及びクリーム、ヨーグルト、ケフィアその他発酵させ又は酸性化したミルク及びクリーム（濃縮若しくは乾燥をしてあるかないか又は砂糖その他の甘味料、香味料、果実、ナット若しくはココアを加えてあるかないかを問わない。）			
○四○三・一○	ヨーグルト			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Jellyfish			
	Other		A	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		X	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	X		
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	S	S	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter	S	S	
0402.29	-- Other	S	S	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurised containers	25.5%	P	(9)
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurised containers		R	
	Other		X	
	Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Frozen, preserved or containing added sugar or other sweetening matter, flavoring, fruits or nuts (excluding frozen yogurt)		X	
	Other:			
	Frozen yogurt:			
	Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg *	QS	QS	(38)
	Other **	R	QS	(38)
	Other			
0403.90	- Other	X	X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	X	X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.	S	S	
04.06	Cheese and curd.	X		
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:	X	X	
	A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	QS	QS	(39)
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order	X	QS	(40)
	Other:			
	Intended for use as materials for processed cheese	QS	QS	(41)
	Other			
0406.20	- Grated or powdered cheese, of all kinds	X	X	
0406.30	- Processed cheese, not grated or powdered	QS	QS	(41)
0406.40	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*:			
	冷凍し、保存に適する処理をし又は砂糖その他の甘味料、香味料、果実若しくはナットを加えたもの（フローズンヨーグルトを除く。）	X		
	その他のもの			
	フローズンヨーグルト			
	砂糖その他の甘味料を加えたもの（正味重量が一〇キログラム以下の直接包装にしたものに限る。）＊	QS	QS	(38)
	その他のもの＊＊	R	QS	(38)
	その他のもの			
〇四〇三・九〇	その他のもの	X	QS	
〇四・〇四	ホエイ（濃縮若しくは乾燥をしてあるかないか又は砂糖その他の甘味料を加えてあるかないかを問わない。）及びミルクの天然の組成分から成る物品（砂糖その他の甘味料を加えてあるかないかを問わないものとし、他の項に該当するものを除く。）	X	X	
〇四・〇五	ミルクから得たバターその他の油脂及びデイリースプレッド	S	X	
〇四・〇六	チーズ及びカード			
〇四〇六・一〇	フレッシュチーズ（ホエイチーズを含むものとし、熟成していないものに限る。）及びカード			
	乾燥固形分が全重量の四八％以下のもの（一個の重量が四グラム以下の細片にし、冷凍し、かつ、正味重量が五キログラムを超える直接包装にしたものに限る。）	X		
	その他のもの			
	各年度において政令で定める限度数量以内のもの	X	QS	(39)
	その他のもの			
	プロセスチーズの原料として使用するもの	X	QS	(40)
	その他のもの			
〇四〇六・二〇	おろしチーズ及び粉チーズ（チーズの種類を問わない。）	X	QS	(41)
〇四〇六・三〇	プロセスチーズ（おろしチーズ及び粉チーズを除く。）	X	QS	
〇四〇六・四〇	ブルーベインドチーズ及びその他のペニシリウム・ロックフォルティにより得られる模様を含むチーズ	X	QS	

	各年度において政令で定める限度数量以内のもの		S		
	その他のもの				
	プロセスチーズの原料として使用するもの				
	その他のもの		QS	二九・八%	(39)
○四〇六・九〇	その他のチーズ		PS		(10)
	各年度において政令で定める限度数量以内のもの		X		
	その他のもの				
	プロセスチーズの原料として使用するもの		QS		
	シュレッドチーズの原料として使用するもの		QS		(42) (39)
	その他のもの				
○四・〇七	殻付きの鳥卵（生鮮のもの及び保存に適する処理又は加熱による調理をしたものに限る。）		X		
	ふ化用の受精卵				
○四〇七・一一	鶏（ガルルス・ドメスティクス）のもの		A		
○四〇七・一九	その他のもの		A		
	その他の卵（生鮮のものに限る。）				
○四〇七・二一	鶏（ガルルス・ドメスティクス）のもの		X		
○四〇七・二九	その他のもの		X		
○四〇七・九〇	その他のもの				
	冷凍したもの		X		
	その他のもの		R		
○四・〇八	殻付きでない鳥卵及び卵黄（生鮮のもの及び乾燥、蒸気又は水煮による調理、成型、冷凍その他保存に適する処理をしたものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わない。）		B3	一八・八%	
○四〇八・一一	卵黄				
	乾燥したもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		S	
	Other:			
	Intended for use as materials for processed cheese		QS	(39)
0406.90	Other	29.8%	FS	(10)
	- Other cheese:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Intended for use as materials for processed cheese		QS	(39)
	Intended for use as materials for shredded cheese		QS	(42)
	Other		X	
04.07	Birds' eggs, in shell, fresh, preserved or cooked:			
	- Fertilised eggs for incubation:			
0407.11	-- Of fowls of the species *Gallus domesticus*		A	
0407.19	-- Other		A	
	- Other fresh eggs:			
0407.21	-- Of fowls of the species *Gallus domesticus*		X	
0407.29	-- Other		X	
0407.90	- Other:			
	Frozen		X	
	Other		R	
04.08	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:			
	- Egg yolks:			
0408.11	-- Dried	18.8%	B3	

○四○八・一九	その他のもの	二〇％（その率が一キログラムにつき四八円の従量税率より低いときは、当該従量税率）	B5	
○四○八・九一	その他のもの 乾燥したもの	二一・三％	B5	
○四○八・九九	その他のもの	二一・三％（その率が一キログラムにつき五一円の従量税率より低いときは、当該従量税率）	B5	
○四○九・○○	天然蜂蜜		A	Q
○四一○・○○	食用の動物性生産品（他の項に該当するものを除く。）		A	Q
第五類	動物性生産品（他の類に該当するものを除く。）			A
第六類	生きている樹木その他の植物及びりん茎、根その他これらに類する物品並びに切花及び装飾用の葉			A
第七類	食用の野菜、根及び塊茎			
○七・○一	ばれいしょ（生鮮のもの及び冷蔵したものに限る。）		A	A
○七○二・○○	トマト（生鮮のもの及び冷蔵したものに限る。）		A	A
○七・○三	たまねぎ、シャロット、にんにく、リーキその他のねぎ属の野菜（生鮮のもの及び冷蔵したものに限る。）			
○七○三・一○	たまねぎ及びシャロット			
	たまねぎ			
	課税価格が一キログラムにつき七三円七〇銭以下のもの	一キログラムにつき、課税価格と七三円七〇銭との差額（その率が八・五％の従価税率より高いときは、当該従価税率）	B5	A
	課税価格が一キログラムにつき七三円七〇銭を超えるもの		A	A
	シャロット			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B5	
	- Other:			
0408.91	-- Dried	21.3%	B5	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B5	
0409.00	Natural honey.		Q	(43)
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
0702.00	Tomatoes, fresh or chilled.		A	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	B5	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	

○七〇三・二〇	にんにく		A		
○七〇三・九〇	リーキその他のねぎ属のもの		A		
○七・〇四	キャベツ、カリフラワー、コールラビー、ケールその他これらに類するあぶらな属の食用の野菜（生鮮のもの及び冷蔵したものに限る。）		A		
○七・〇五	レタス（ラクトゥカ・サティヴァ）及びチコリー（キコリウム属のもの）（生鮮のもの及び冷蔵したものに限る。）		A		
○七・〇六	にんじん、かぶ、サラダ用のビート、サルシファイ、セルリアク、大根その他これらに類する食用の根（生鮮のもの及び冷蔵したものに限る。）		A		
○七〇七・〇〇	きゅうり及びガーキン（生鮮のもの及び冷蔵したものに限る。）		A		
○七・〇八	豆（生鮮のもの及び冷蔵したものに限るものとし、さやを除いてあるかないかを問わない。）		A		
○七・〇九	その他の野菜（生鮮のもの及び冷蔵したものに限る。）		A		
○七〇九・二〇	アスパラガス		A		
○七〇九・三〇	なす		A		
○七〇九・四〇	セルリー（セルリアクを除く。）		A		
○七〇九・五一	きのこ及びトリフ				
○七〇九・五九	きのこ（はらたけ属のもの）		A		
	その他のもの				
	まつたけ及びトリフ				
	その他のもの				
	しいたけ		X		
	その他のもの		A		
○七〇九・六〇	とうがらし属又はピメンタ属の果実		A		
○七〇九・七〇	ほうれん草、つるな及びやまほうれん草		A		
	その他のもの				
○七〇九・九一	アーティチョーク		A		
○七〇九・九二	オリーブ		A		
○七〇九・九三	かぼちゃ類（クルビタ属のもの）		A		
○七〇九・九九	その他のもの				
	スイートコーン	六%	A	B3	
	その他のもの				
○七・一〇	冷凍野菜（調理してないもの及び蒸気又は水煮による調理をしたものに限る。）		A		

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
0703.20	- Garlic			A	
0703.90	- Leeks and other alliaceous vegetables			A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			A	
07.05	Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.			A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			A	
0707.00	Cucumbers and gherkins, fresh or chilled.			A	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			A	
07.09	Other vegetables, fresh or chilled.				
0709.20	- Asparagus			A	
0709.30	- Aubergines (egg-plants)			A	
0709.40	- Celery other than celeriac			A	
	- Mushrooms and truffles:				
0709.51	-- Mushrooms of the genus *Agaricus*			A	
0709.59	-- Other:				
	Matsutake and truffles			A	
	Other:				
	Shiitake mushrooms			X	
	Other			A	
0709.60	- Fruits of the genus *Capsicum* or of the genus *Pimenta*			A	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)			A	
	- Other:				
0709.91	-- Globe artichokes			A	
0709.92	-- Olives			A	
0709.93	-- Pumpkins, squash and gourds (*Cucurbita spp.*)			A	
0709.99	-- Other:				
	Sweet corn		6%		
	Other			B3	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			A	

○七一○・一○	ばれいしょ	八・五%	B7	
	豆（さやを除いてあるかないかを問わない。）			
○七一○・二一	えんどう（ピスム・サティヴム）	八・五%	B5	
○七一○・二二	ささげ属又はいんげんまめ属の豆	八・五%	B5	
○七一○・二九	その他のもの			
	枝豆	六%	B5	
	その他のもの	八・五%	B7	
○七一○・三○	ほうれん草、つるな及びやまほうれん草	六%	B5	
○七一○・四○	スイートコーン	一○・六%	B5	
○七一○・八○	その他の野菜			
	ごぼう	一二%	B7	
	その他のもの			
	ブロッコリー	六%	B5	
	その他のもの	六%	B3	
○七一○・九○	野菜を混合したもの			
	スイートコーンを主成分とするもの	一○・六%	B7	
	その他のもの	六%	B3	
○七・一一	一時的な保存に適する処理をした野菜（例えば、亜硫酸ガス又は塩水、亜硫酸水その他の保存用の溶液により保存に適する処理をしたもので、そのままの状態では食用に適しないものに限る。）			
○七一一・二○	オリーブ		A	
○七一一・四○	きゅうり及びガーキン	九%	B3	
	きのこ及びトリフ			
○七一一・五一	きのこ（はらたけ属のもの）	九%	B5	
○七一一・五九	その他のもの		A	
○七一一・九○	その他の野菜及び野菜を混合したもの			
	なす（一個の重量が二○グラム以下のものに限る。）、らっきょう及びわらび	六%	B3	
	なす	六%	B5	
	らっきょう及びわらび			
	その他のもの			
	ごぼう	一二%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0710.10	- Potatoes	8.5%	B7	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas (*Pisum sativum*)	8.5%	B5	
0710.22	-- Beans (*Vigna spp., Phaseolus spp.*)	8.5%	B5	
0710.29	-- Other:			
	Green soya beans	6%	B5	
	Other	8.5%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B5	
0710.80	- Other vegetables:			
	Burdock	12%	B7	
	Other:			
	Broccoli	6%	B5	
	Other	6%	B3	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	Other	6%	B3	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives		A	
0711.40	- Cucumbers and gherkins	9%	B3	
	- Mushrooms of the genus *Agaricus*			
0711.51	-- Mushrooms of the genus *Agaricus*	9%	B5	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken:			
	Aubergines (egg-plants)	6%	B3	
	Scallion and bracken	6%	B5	
	Other:			
	Burdock	12%	B10	

	その他のもの	九% B3			
	なす	九% B7			
	れんこん及びケーパー	九% B5			
	その他のもの				
○七・一二	乾燥野菜（全形のもの及び切り、砕き又は粉状にしたものに限るものとし、更に調製したものを除く。）				
○七一二・二〇	たまねぎ	九% B5			
	きのこ、きくらげ（きくらげ属のもの）、白きくらげ（白きくらげ属のもの）及びトリフ				
○七一二・三一	きのこ（はらたけ属のもの）	九% B5	A	A	
○七一二・三二	きくらげ（きくらげ属のもの）				
○七一二・三三	白きくらげ（白きくらげ属のもの）				
○七一二・三九	その他のもの		X	A	
	しいたけ				
	その他のもの				
○七一二・九〇	その他の野菜及び野菜を混合したもの	一二・八% B7	A		
	スイートコーン				
	その他のもの				
	ばれいしょ（切ってあるかないかを問わないものとし、更に調製したものを除く。）	九% B5			
	その他のもの				
	たけのこ				
	その他のもの	九% B7			
	ぜんまい				
	その他のもの	九% B5			
○七・一三	乾燥した豆（さやを除いたものに限るものとし、皮を除いてあるかないか又は割ってあるかないかを問わない。）				
○七一三・一〇	えんどう（ピスム・サティヴム）		A	A	
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの				
	その他のもの				
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Aubergines (egg-plants)	9%	B3	
	Lotus roots and capers	9%	B7	
	Other	9%	B5	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	B5	
	- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:			
0712.31	-- Mushrooms of the genus *Agaricus*	9%	B5	
0712.32	-- Wood ears (*Auricularia spp.*)		A	
0712.33	-- Jelly fungi (*Tremella spp.*)		A	
0712.39	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0712.90	- Other vegetables; mixtures of vegetables:			
	Sweet corn		A	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	12.8%	B7	
	Other:			
	Bamboo shoots	9%	B5	
	Other:			
	Osmund	9%	B7	
	Other	9%	B5	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (*Pisum sativum*):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0713.20	- Chickpeas (garbanzos)		X	
	- Beans (*Vigna spp., Phaseolus spp.*):		A	
0713.31	-- Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek*		A	
0713.32	-- Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)		X	
0713.33	-- Kidney beans, including white pea beans (*Phaseolus vulgaris*):		A	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)			
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.34	-- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*):		A	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)			
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.35	-- Cow peas (*Vigna unguiculata*):		A	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)			
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:		X	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	

	その他のもの	X	X	
○七一三・二〇	ひよこ豆	A	A	
	ささげ属又はいんげんまめ属の豆			
○七一三・二一	緑豆（ヴィグナ・ムンゴ及びヴィグナ・ラジアタ）			
○七一三・二二	小豆（ファセオルス・アングラリス又はヴィグナ・アングラリス）			
○七一三・二三	いんげん豆（ファセオルス・ヴルガリス）			
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの			
	その他のもの			
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A	A	
	その他のもの			
○七一三・二四	バンバラ豆（ヴィグナ・スブテルラネア又はヴォアンドゼイア・スブテルラネア）			
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの			
	その他のもの			
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A	A	
	その他のもの			
○七一三・二五	ささげ（ヴィグナ・ウングイクラタ）			
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの			
	その他のもの			
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A	A	
	その他のもの			
○七一三・二九	その他のもの	X	X	
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの			

	その他のもの				
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A			
	その他のもの	X			
○七一三・四○	ひら豆	A	X		
○七一三・五○	そら豆（ヴィキア・ファバ変種マヨル、ヴィキア・ファバ変種エクイナ及びヴィキア・ファバ変種ミノル）				
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの	A			
	その他のもの				
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A			
	その他のもの				
	各年度において政令で定める限度数量以内のもの			一〇%	B10
	その他のもの	X			
○七一三・六○	き豆（カヤヌス・カヤン）				
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの	A			
	その他のもの				
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A			
	その他のもの	X			
○七一三・九○	その他のもの				
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの	A			
	その他のもの				
	播種用のもの（野菜栽培用のものに限る。）である旨が政令で定めるところにより証明されたもの	A			
	その他のもの	X			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.40	- Lentils		A	
0713.50	- Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order	10%	B10	
	Other		X	
0713.60	- Pigeon peas (*Cajanus cajan*):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.90	- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	

○七・一四	カッサバ芋、アロールート、サレップ、菊芋、かんしょその他これらに類するでん粉又はイヌリンを多量に含有する根及び塊茎（生鮮のもの及び冷蔵し、冷凍し又は乾燥したものに限るものとし、切ってあるかないか又はペレット状にしてあるかないかを問わない。）並びにサゴやしの髄			
○七一四・一〇	カッサバ芋			
	冷凍したもの	A	一二%	
	その他のもの	A	一二%	
	粉又はミールのペレット			
	飼料用のもの	A	一五%	(11)
	注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	その他のもの			
	その他のもの	A	一二%	
○七一四・二〇	かんしょ			
	冷凍したもの	B10	一二・八%	
	その他のもの			
○七一四・三〇	ヤム芋（ディオスコレア属のもの）			
	冷凍したもの	B7	一二%	
	その他のもの	B5	九%	
○七一四・四〇	さといも（コロカシア属のもの）			
	冷凍したもの	B7	一〇%	
	その他のもの	B5	九%	
○七一四・五〇	アメリカさといも（クサントソマ属のもの）			
	冷凍したもの	B7	一二%	
	その他のもの	B5	九%	
○七一四・九〇	その他のもの			
	冷凍したもの	B7	一二%	
	その他のもの	B5	九%	
第八類	食用の果実及びナット、かんきつ類の果皮並びにメロンの皮			
○八・〇一	ココやしの実、ブラジルナット及びカシューナット（生鮮のもの及び乾燥したものに限るものとし、殻又は皮を除いてあるかないかを問わない。）			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	- Manioc (cassava):			
	Frozen		A	
	Other:			
	Pellets of flour or meal:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	(11)
	Other	15%		
	Other		A	
0714.20	- Sweet potatoes:			
	Frozen	12%	B10	
	Other	12.8%	B10	
0714.30	- Yams (*Dioscorea spp.*):			
	Frozen	12%	B7	
	Other	9%	B5	
0714.40	- Taro (*Colocasia spp.*):			
	Frozen	10%	B7	
	Other	9%	B5	
0714.50	- Yautia (*Xanthosoma spp.*):			
	Frozen	12%	B7	
	Other	9%	B5	
0714.90	- Other:			
	Frozen	12%	B7	
	Other	9%	B5	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	

○八・○二	その他のナット（生鮮のもの及び乾燥したものに限るものとし、殻又は皮を除いてあるかないかを問わない。）			
○八○二・一一	アーモンド			
	殻付きのもの	A	A	
○八○二・一二	殻を除いたもの	A	A	
○八○二・二一	ヘーゼルナット（コリュルス属のもの）			
	殻付きのもの	A	A	
○八○二・二二	殻を除いたもの	A	A	
○八○二・三一	くるみ			
	殻付きのもの	一〇%	B5	
○八○二・三二	殻を除いたもの	一〇%	B5	
○八○二・四一	くり（カスタネア属のもの）			
	殻付きのもの	九・六%	B10	
○八○二・四二	殻を除いたもの	九・六%	B10	
○八○二・五一	ピスタチオナット			
	殻付きのもの	A	A	
○八○二・五二	殻を除いたもの	A	B10	
○八○二・六一	マカダミアナット			
	殻付きのもの	A	A	
○八○二・六二	殻を除いたもの	A	B10	
○八○二・七○	コーラナット（コラ属のもの）	一二%	B10	
○八○二・八○	ぴんろう子	A	A	
○八○二・九○	その他のもの			
	ペカン	A	A	
	その他のもの	一二%	B10	
○八・○三	バナナ（プランテインを含むものとし、生鮮のもの及び乾燥したものに限る。）			
○八○三・一○	プランテイン			
	生鮮のもの			
	毎年四月一日から同年九月三○日までに輸入されるもの	一○%	B10	X
	毎年四月一日から同年八月三一日までに輸入されるもの			
	その他のもの			

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.				
	- Almonds:				
0802.11	-- In shell			A	
0802.12	-- Shelled			A	
	- Hazelnuts or filberts (*Corylus spp.*):				
0802.21	-- In shell			A	
0802.22	-- Shelled			A	
	- Walnuts:				
0802.31	-- In shell		10%	B5	
0802.32	-- Shelled		10%	B5	
	- Chestnuts (*Castanea spp.*):				
0802.41	-- In shell		9.6%	B10	
0802.42	-- Shelled		9.6%	B10	
	- Pistachios:				
0802.51	-- In shell			A	
0802.52	-- Shelled			A	
	- Macadamia nuts:				
0802.61	-- In shell			A	
0802.62	-- Shelled			A	
0802.70	- Kola nuts (*Cola spp.*)		12%	B10	
0802.80	- Areca nuts			A	
0802.90	- Other:				
	Pecans			A	
	Other		12%	B10	
08.03	Bananas, including plantains, fresh or dried.				
0803.10	- Plantains:				
	Fresh:				
	If imported during the period from 1st April to 30th September:				
	If imported during the period from 1st April to 31st August		20%	B10	
	Other			X	

	毎年一〇月一日から翌年三月三一日までに輸入されるもの		X	
	乾燥したもの		A	X
○八〇三・九〇	その他のもの			
	生鮮のもの			
	毎年四月一日から同年九月三〇日までに輸入されるもの	二〇%	B10	X
	毎年四月一日から同年八月三一日までに輸入されるもの		X	X
	その他のもの			
	毎年一〇月一日から翌年三月三一日までに輸入されるもの		X	X
	乾燥したもの		A	X
○八・〇四	なつめやしの実、いちじく、パイナップル、アボカドー、グアバ、マンゴー及びマンゴスチン（生鮮のもの及び乾燥したものに限る。）			
○八〇四・一〇	なつめやしの実	六%	A	X
○八〇四・二〇	いちじく		B5	X
○八〇四・三〇	パイナップル			
	生鮮のもの	七・二%	X	X
	乾燥したもの		B5	X
○八〇四・四〇	アボカドー		A	X
○八〇四・五〇	グアバ、マンゴー及びマンゴスチン		A	X
○八・〇五	かんきつ類の果実（生鮮のもの及び乾燥したものに限る。）			
○八〇五・一〇	オレンジ			
	毎年六月一日から同年一一月三〇日までに輸入されるもの	一六%	B10	X
	毎年六月一日から同年九月三〇日までに輸入されるもの		X	X
	その他のもの			
	毎年一二月一日から翌年五月三一日までに輸入されるもの		X	X
○八〇五・二〇	マンダリン、タンジェリン及びうんしゅうみかん並びにクレメンタイン、ウィルキングその他これらに類するかんきつ類の交雑種	一七%	B15	X
○八〇五・四〇	グレープフルーツ（ポメロを含む。）	一〇%	B5	X
○八〇五・五〇	レモン（キトルス・リモン及びキトルス・リモヌム）及びライム（キトルス・アウランティフォリア及びキトルス・ラティフォリア）		A	X

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	If imported during the period from 1st October to 31st March		X	
	Dried		A	
0803.90	- Other:			
	Fresh:			
	If imported during the period from 1st April to 30th September:		X	
	If imported during the period from 1st April to 31st August	20%	B10	
	Other		X	
	If imported during the period from 1st October to 31st March		X	
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	6%	B5	
0804.30	- Pineapples:			
	Fresh		X	
	Dried	7.2%	B5	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges:			
	If imported during the period from 1st June to 30th November:		X	
	If imported during the period from 1st June to 30th September	16%	B10	
	Other		X	
	If imported during the period from 1st December to 31st May		X	
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15	
0805.40	- Grapefruit, including pomelos	10%	B5	
0805.50	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)		A	

○八〇五・九〇	その他のもの		A	
	ライム（キトルス・アウランティフォリア及びキトルス・ラティフォリアを除く。）	一七%	B15	
	その他のもの			
○八・〇六	ぶどう（生鮮のもの及び乾燥したものに限る。）			
○八〇六・一〇	生鮮のもの			
	毎年三月一日から同年一〇月三一日までに輸入されるもの	一七%	B10	
	毎年一一月一日から翌年二月末日までに輸入されるもの	七・八%	B7	
○八〇六・二〇	乾燥したもの		A	
○八・〇七	パパイヤ及びメロン（すいかを含む。）（生鮮のものに限る。）			
○八〇七・一一	メロン（すいかを含む。）		A	
	すいか	六%	B5	
○八〇七・一九	その他のもの			
○八〇七・二〇	パパイヤ		A	
○八・〇八	りんご、梨及びマルメロ（生鮮のものに限る。）			
○八〇八・一〇	りんご	一七%	B10	
○八〇八・三〇	梨	四・八%	B5	
○八〇八・四〇	マルメロ			
○八・〇九	あんず、さくらんぼ、桃（ネクタリンを含む。）、プラム及びスロー（生鮮のものに限る。）			
○八〇九・一〇	あんず	六%	B5	
	さくらんぼ			
○八〇九・二一	サワーチェリー（プルヌス・ケラスス）			
	毎年一一月一日から翌年二月末日までに輸入されるもの		A	
	その他のもの		X	
○八〇九・二九	その他のもの			
	毎年一一月一日から翌年二月末日までに輸入されるもの		A	
	その他のもの		X	
○八〇九・三〇	桃（ネクタリンを含む。）	六%	B5	
○八〇九・四〇	プラム及びスロー	六%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0805.90	- Other:		A	
	Limes (other than *Citrus aurantifolia, Citrus latifolia*)			
	Other	17%	B15	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from 1st March to 31st October	17%	B10	
	If imported during the period from 1st November to the last day of February	7.8%	B7	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons		A	
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B10	
0808.30	- Pears	4.8%	B5	
0808.40	- Quinces	4.8%	B5	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B5	
	- Cherries:			
0809.21	-- Sour cherries (*Prunus cerasus*):			
	If imported during the period from 1st November to the last day of February		A	
	Other		X	
0809.29	-- Other:			
	If imported during the period from 1st November to the last day of February		A	
	Other		X	
0809.30	- Peaches, including nectarines	6%	B5	
0809.40	- Plums and sloes	6%	B5	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
08.10	Other fruit, fresh.				
0810.10	- Strawberries		6%	B3	
0810.20	- Raspberries, blackberries, mulberries and loganberries			A	
0810.30	- Black, white or red currants and gooseberries			A	
0810.40	- Cranberries, bilberries and other fruits of the genus *Vaccinium*			A	
0810.50	- Kiwifruit		6.4%	B5	
0810.60	- Durians			A	
0810.70	- Persimmons			A	
0810.90	- Other			A	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
0811.10	- Strawberries:				
		Containing added sugar	9.6%	B5	
		Other	12%	B5	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries			A	
0811.90	- Other:				
		Containing added sugar:			
		Pineapples		X	
		Sour cherries (*Prunus cerasus*)	13.8%	B10	
		Peaches and pears	7%	B5	
		Other		A	
		Other:			
		Pineapples		X	
		Papayas, pawpaws, avocados, guavas, durians, bilimbis, champedek, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi		A	
		Peaches, pears and berries:			
		Berries		A	
	その他の果実（生鮮のものに限る。）				
○八一○	ストロベリー		六%	B3	
○八一○・一○	ラズベリー、ブラックベリー、桑の実及びローガンベリー			A	
○八一○・二○	ブラックカーラント、ホワイトカーラント、レッドカーラント及びグーズベリー			A	
○八一○・三○	クランベリー、ビルベリーその他のヴァキニウム属の果実			A	
○八一○・四○	キウイフルーツ		六・四%	B5	
○八一○・五○	ドリアン			A	
○八一○・六○	柿			A	
○八一○・七○	その他のもの			A	
○八一○・九○	冷凍果実及び冷凍ナット（調理してないもの及び蒸気又は水煮による調理をしたものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わない。）				
○八一一・一○	ストロベリー		九・六%	B5	
		砂糖を加えたもの	一二%	B5	
		その他のもの		A	
○八一一・二○	ラズベリー、ブラックベリー、桑の実、ローガンベリー、ブラックカーラント、ホワイトカーラント、レッドカーラント及びグーズベリー				
○八一一・九○	その他のもの				
		砂糖を加えたもの		X	
		パイナップル	一三・八%	B10	
		サワーチェリー（プルヌス・ケラスス）		X	
		桃及び梨	七%	B5	
		その他のもの		A	
		その他のもの			
		パイナップル		X	
		パパイヤ、ポポー、アボカドー、グアバ、ドリアン、ピリンピ、チャンベダ、ナンカ、パンの実、ランブータン、ジャンボ、レンプ、サポテ、チェリモア、サントル、シュガーアップル、マンゴー、カスターアップル、パッションフルーツ、ランソム、マンゴスチン、サワーサップ及びレイシ		A	
		桃、梨及びベリー			
		ベリー		A	

	桃及び梨				
	その他のもの			七%	B5
○八・一二	一時的な保存に適する処理をした果実及びナット（例えば、亜硫酸ガス又は塩水、亜硫酸水その他の保存用の溶液により保存に適する処理をしたもので、そのままの状態では食用に適しないものに限る。）		A		
○八一二・一○	さくらんぼ			一七%	B15
○八一二・九○	その他のもの		R		
	バナナ				
	オレンジ				
	毎年六月一日から同年一一月三○日までに輸入されるもの			一六%	B15
	毎年六月一日から同年九月三○日までに輸入されるもの		X		
	その他のもの		X		
	毎年一二月一日から翌年五月三一日までに輸入されるもの			一○%	B7
	グレープフルーツ（ポメロを含む。）				
	その他のもの				
	レモン及びライム（保存用の溶液により一時的な保存に適する処理をしたものを除く。）		A		
	くり（カスタネア属のもの）			九・六%	B15
	その他のもの				
	パパイヤ、ポポー、アボカド一、グアバ、ドリアン、ピリンピ、チャンペダ、ナンカ、パンの実、ランブータン、ジャンボ、レンブ、サポテ、チェリモア、サントル、シュガーアップル、マンゴー、カスターアップル、パッションフルーツ、ランソム、マンゴスチン、サワーサップ及びレイシ		A		
	マンダリン、タンジェリン及びうんしゅうみかん並びにクレメンタイン、ウィルキングその他これらに類するかんきつ類の交雑種			一七%	B10
	その他のもの			一二%	B7
○八・一三	乾燥果実（第○八・○一項から第○八・○六項までのものを除く。）及びこの類のナット又は乾燥果実を混合したもの				
○八一三・一○	あんず			九%	B7

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Peaches and pears	7%	B5	
	Other		A	
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10	- Cherries	17%	B15	
0812.90	- Other:			
	Bananas		R	
	Oranges:			
	If imported during the period from 1st June to 30th November:			
	If imported during the period from 1st June to 30th September	16%	B15	
	Other		X	
	If imported during the period from 1st December to 31st May		X	
	Grapefruit, including pomelos	10%	B7	
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts (Castanea spp.)	9.6%	B15	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jamboosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	17%	B10	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	12%	B7	
	Other		B7	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	9%	B7	
0813.10	- Apricots			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0813.20	- Prunes	9%	A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	Berries		A	
	Other:			
	Papayas, pawpaws, durians, bilimbis, champedeр, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi	9%	A	
	Persimmons, dried	9%	B7	
	Other		B5	
0813.50	- Mixtures of nuts or dried fruits of this Chapter		A	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee, roasted:			
0901.21	-- Not decaffeinated	12%	B3	
0901.22	-- Decaffeinated	12%	B3	
0901.90	- Other		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17%	B10	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B10	

○八一三・二〇	プルーン				
○八一三・三〇	りんご	九%	B7	A	
○八一三・四〇	その他の果実				
	ベリー		A		
	その他のもの				
	パパイヤ、ポポー、ドリアン、ピリンピ、チャンベダ、ナンカ、パンの実、ランブータン、ジャンボ、レンブ、サポテ、チェリモア、シュガーアップル、カスターアップル、パッションフルーツ、ランソム、サワーサップ、レイシ及びサントル	九%	B7	A	
	干し柿		A		
	その他のもの	九%	B5	A	
○八一三・五〇	この類のナット又は乾燥果実を混合したもの				
○八一四・〇〇	かんきつ類の果皮及びメロン（すいかを含む。）の皮（生鮮のもの及び冷凍し、乾燥し又は塩水、亜硫酸水その他の保存用の溶液により一時的な保存に適する処理をしたものに限る。）			A	
第九類					
○九・〇一	コーヒー、茶、マテ及び香辛料				
	コーヒー（煎ってあるかないか又はカフェインを除いてあるかないかを問わない。）、コーヒー豆の殻及び皮並びにコーヒーを含有するコーヒー代用物（コーヒーの含有量のいかんを問わない。）				
	コーヒー（煎ったものを除く。）				
○九〇一・一一	カフェインを除いてないもの	一二%	B3	A	A
○九〇一・一二	カフェインを除いたもの	一二%	B3	A	
	コーヒー（煎ったものに限る。）				
○九〇一・二一	カフェインを除いてないもの				
○九〇一・二二	カフェインを除いたもの				
○九〇一・九〇	その他のもの			A	
○九・〇二	茶（香味を付けてあるかないかを問わない。）				
○九〇二・一〇	緑茶（発酵していないもので、正味重量が三キログラム以下の直接包装にしたものに限る。）	一七%	B10		
○九〇二・二〇	その他の緑茶（発酵していないものに限る。）				
	くず（飲用に適するものを除く。）				
	その他のもの	一七%	B10	A	

○九〇二・三〇	紅茶及び部分的に発酵した茶（正味重量が三キログラム以下の直接包装にしたものに限る。）			
	紅茶	一二%	B10	
	その他のもの	一七%	B10	
○九〇二・四〇	その他の紅茶及び部分的に発酵した茶		A	
	くず（飲用に適するものを除く。）			
	その他のもの			
	紅茶	一七%	B10	
	その他のもの	一二%	B10	
○九〇三・〇〇	マテ		A	
○九・〇四	とうがらし属又はピメンタ属の果実（乾燥し、破砕し又は粉砕したものに限る。）及びこしょう属のペッパー		A	
○九・〇五	バニラ豆		A	
○九・〇六	けい皮及びシンナモンツリーの花		A	
○九・〇七	丁子（果実、花及び花梗に限る。）		A	
○九・〇八	肉ずく、肉ずく花及びカルダモン類		A	
○九・〇九	アニス、大ういきょう、ういきょう、コリアンダー、クミン又はカラウエイの種及びジュニパーベリー		A	
○九・一〇	しょうが、サフラン、うこん、タイム、月けい樹の葉、カレーその他の香辛料		A	
	しょうが			
○九一〇・一一	破砕及び粉砕のいずれもしてないもの		A	
○九一〇・一二	破砕し又は粉砕したもの		A	
○九一〇・二〇	サフラン		A	
○九一〇・三〇	うこん		A	
	その他の香辛料			
○九一〇・九一	この類の注1(b)の混合物	七・二%	B7	
	カレー		A	
	その他のもの		A	
○九一〇・九九	その他のもの		A	
第一〇類	穀物			
一〇・〇一	小麦及びメスリン			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:			
	Black tea	12%	B10	
	Other	17%	B10	
0902.40	- Other black tea (fermented) and other partly fermented tea:			
	Waste, unfit for beverage		A	
	Other:			
	Black tea		A	
	Other	17%	B10	
0903.00	Maté.	12%	B10	
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		A	
09.05	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
09.07	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.11	- Ginger:			
	-- Neither crushed nor ground		A	
0910.12	-- Crushed or ground		A	
0910.20	- Saffron		A	
0910.30	- Turmeric (curcuma)		A	
0910.91	- Other spices:			
	-- Mixtures referred to in Note 1 (b) to this Chapter:			
	Curry	7.2%	B7	
	Other		A	
0910.99	-- Other		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
1001.11	- Durum wheat: -- Seed		S	
1001.19	-- Other		S	
	- Other:			
1001.91	-- Seed		S	
1001.99	-- Other:			
	Imported by Japanese Government according to Article 42 of The Law for Stabilisation of Supply-Demand and Price of Staple Food (law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to a Cabinet Order concerning wheat and others provided by a Cabinet Order provided in column 3 of paragraph 1 of Article 43 of the law		S	
	Other:			
	Meslin		S	
	Other:			
	For feeding purposes:		A*	(55)
	Intended for use as materials for fodder and feed under the supervision of the customs administration		X	
	Other		S	
10.02	Rye.		A	
10.03	Barley.			
1003.10	- Seed:			

1001.11	デュラム小麦 播種用のもの		S	
1001.19	その他のもの その他のもの		S	
1001.91	播種用のもの		S	
1001.99	その他のもの 日本国政府が主要食糧の需給及び価格の安定に関する法律（平成六年法律第百十三号）第四十二条の規定により輸入するもの、同法第四十三条の規定による輸入を行おうとする者及び買受けを行おうとする者の連名による申込みに応じて行う日本国政府の買入れ及び売渡しのために輸入されるもの並びに同法第四十五条第一項第三号に規定する政令で定める麦等のうち政令で定めるところにより農林水産大臣の証明を受けて輸入されるもの		S	
	その他のもの メスリン		S	
	その他のもの 飼料用のもの 税関当局の監督の下で飼料の原料として使用するもの		A*	(55)
	その他のもの		X	
	その他のもの		S	
1002.10	ライ麦		A	
1003.10	大麦及び裸麦 播種用のもの			

	日本国政府が主要食糧の需給及び価格の安定に関する法律（平成六年法律第百十三号）第四十二条の規定により輸入するもの、同法第四十三条の規定による輸入を行おうとする者及び買受けを行おうとする者の連名による申込みに応じて行う日本国政府の買入れ及び売渡しのために輸入されるもの並びに同法第四十五条第一項第三号に規定する政令で定める麦等のうち政令で定めるところにより農林水産大臣の証明を受けて輸入されるもの			
一〇〇三・九〇	その他のもの	S	X	
	日本国政府が主要食糧の需給及び価格の安定に関する法律（平成六年法律第百十三号）第四十二条の規定により輸入するもの、同法第四十三条の規定による輸入を行おうとする者及び買受けを行おうとする者の連名による申込みに応じて行う日本国政府の買入れ及び売渡しのために輸入されるもの並びに同法第四十五条第一項第三号に規定する政令で定める麦等のうち政令で定めるところにより農林水産大臣の証明を受けて輸入されるもの	X		
	その他のもの			
一〇〇四・〇	オート	A	X	
一〇〇五・〇	とうもろこし	A	S	
一〇〇五・一〇	播種用のもの	A	*	(56)
一〇〇五・九〇	その他のもの	A		
	爆裂種のもの（通常の気圧の下で加熱により爆裂するものに限る。）			
	その他のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other than that in application of the Paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910):			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order:		R	
	Intended for use in the manufacture of corn starch and for feeding purposes, stipulated by a Cabinet Order		X	
	Other		X	
10.06	Rice.		X	
10.07	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	- Buckwheat:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9%	B7	
	- Millet:			
1008.21	-- Seed		A	
1008.29	-- Other		A	
1008.30	- Canary seeds		A	
1008.40	- Fonio (*Digitaria spp.*)		A	
1008.50	- Quinoa (*Chenopodium quinoa*)		A	
1008.60	- Triticale:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other		X	
1008.90	- Other cereals:		A	

	飼料用のもの 注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	関税定率法（明治四十三年法律第五十四号）第十三条第一項の規定の適用を受けないもの			
	各年度において政令で定める限度数量以内のもの		A	
	ローンスターチの製造に使用するもの及び政令で定めるところにより飼料用に供するもの		X	
	その他のもの		X	
	その他のもの		X	
一〇・〇六	米		R	
一〇・〇七	グレーンソルガム		X	
一〇・〇八	そば、ミレット及びカナリーシード並びにその他の穀物		A	
一〇〇八・一〇	そば			
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの		A	
	その他のもの	九%	B7	
	ミレット			
一〇〇八・二一	播種用のもの		A	
一〇〇八・二九	その他のもの		A	
一〇〇八・三〇	カナリーシード		A	
一〇〇八・四〇	フォニオ（ディギタリア属のもの）		A	
一〇〇八・五〇	キヌア（ケノポディウム・クイノア）		A	
一〇〇八・六〇	ライ小麦		A	
	薬品処理（例えば、殺菌又は発芽促進のための処理）により専ら播種用に適するようにしたもの		A	
	その他のもの		X	
	その他の穀物		A	
一〇〇八・九〇				

第一一類	穀粉、加工穀物、麦芽、でん粉、イヌリン及び小麦グルテン				
一一〇一・〇〇	小麦粉及びメスリン粉		X		
一一・〇一	穀粉（小麦粉及びメスリン粉を除く。）				
一一〇一一・二〇	とうもろこし粉		X		
一一〇一一・九〇	その他のもの				
	大麦粉、裸麦粉、ライ小麦粉及び米粉		X		
	その他のもの				
	ライ麦粉	一五%	B10		
	その他のもの	二一・三%	B10		
一一・〇三	ひき割り穀物、穀物のミール及びペレット				
	ひき割り穀物及び穀物のミール				
一一〇三一・一一	小麦のもの		R		
一一〇三一・一三	とうもろこしのもの	二一・三%	P		(12)
一一〇三一・一九	その他の穀物のもの				
	大麦、裸麦、ライ小麦又は米のもの		X		
	オートのもの	一一%	B10		
	その他のもの	一七%	B10		
一一〇三一・二〇	ペレット				
	小麦、米、大麦、裸麦又はライ小麦のもの		X		
	オートのもの	一一%	B10		
	とうもろこしのもの	二一・三%	B10		
	その他のもの	一七%	B10		
一一・〇四	その他の加工穀物（例えば、殻を除き、ロールにかけ、フレーク状にし、真珠形にとう精し、薄く切り又は粗くひいたもの。第一〇・〇六項の米を除く。）及び穀物の胚芽（全形のもの及びロールにかけ、フレーク状にし又はひいたものに限る。）				
	ロールにかけ又はフレーク状にした穀物				
一一〇四・一二	オートのもの	一一%	B7		
一一〇四・一九	その他の穀物のもの				
	小麦、ライ小麦、米、大麦又は裸麦のもの	二一・三%	X		
	とうもろこしのもの				
	その他のもの	一七%	B10		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.20	- Maize (corn) flour		X	
1102.90	- Other:			
	Barley flour, triticale flour and rice flour		X	
	Other:			
	Rye flour	15%	B10	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		R	
1103.13	-- Of maize (corn)	21.3%	P	(12)
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	12%	B10	
	Other	17%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	12%	B10	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12	-- Of oats	12%	B7	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	12%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B7	
	Other	18%	B10	
1104.29	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Other	17%	B10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		R	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B10	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	- Of the dried leguminous vegetables of heading 07.13		X	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other		R	
	Other	21.3%	B10	
1106.30	- Of the products of Chapter 8:			
	Flour, meal and powder of bananas:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other	15%	B10	
	Other	15%	B10	

	その他の加工穀物（例えば、脱皮、真珠形にう精し、薄く切り又は粗くひいたもの）			
一一〇四・二二	オートのもの	一二%	B	10
一一〇四・二三	とうもろこしのもの			
	コーンフレークの製造に使用するもの	一六・二%	B	7
	その他のもの	一八%	B	10
一一〇四・二九	その他の穀物のもの			
	小麦、ライ小麦、米、大麦又はえん麦のもの		X	
	その他のもの	一七%	B	10
一一〇四・三〇	穀物の胚芽（全形のもの及びロールにかけ、フレーク状にし又はひいたものに限る。）		R	
一一・〇五	ばれいしょの粉、ミール、フレーク、粒及びペレット	二〇%	B	10
一一・〇六	乾燥した豆（第〇七・一三項のものに限る。）、サゴやし又は根若しくは塊茎（第〇七・一四項のものに限る。）の粉及びミール並びに第八類の物品の粉及びミール			
一一〇六・一〇	乾燥した豆（第〇七・一三項のものに限る。）のもの		X	
一一〇六・二〇	サゴやし又は根若しくは塊茎（第〇七・一四項のものに限る。）のもの			
	カッサバ（manioc）のもの			
	飼料用のもの		A	
	注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	その他のもの		R	
	その他のもの	一一・三%	B	10
一一〇六・三〇	第八類の物品のもの			
	バナナのもの			
	飼料用のもの		A	
	注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	その他のもの	一五%	B	10
	その他のもの	一五%	B	10

一一・〇七	麦芽（煎ってあるかないかを問わない。）				
一一〇七・一〇	煎ってないもの				
	各年度において政令で定める限度数量以内のもの		X	X	
	その他のもの				
	泥炭でくん蒸したもの		X	Q	X
	その他のもの				
一一〇七・二〇	煎ったもの				X
一一・〇八	でん粉及びイヌリン				
	でん粉				
一一〇八・一一	小麦でん粉		X	R	X
一一〇八・一二	とうもろこしでん粉（コーンスターチ）				
一一〇八・一三	ばれいしょでん粉			R	R
一一〇八・一四	マニオカ（カッサバ）でん粉				
一一〇八・一九	その他のでん粉		X	R	X
	サゴでん粉				
	その他のもの				
一一〇八・二〇	イヌリン			X	R
一一〇九・〇〇	小麦グルテン（乾燥してあるかないかを問わない。）		二一・三%	B10S	X
第一二類	採油用の種及び果実、各種の種及び果実、工業用又は医薬用の植物並びにわら及び飼料用植物				
一二・〇一	大豆（割ってあるかないかを問わない。）			A	
一二・〇二	落花生（煎ってないものその他の加熱による調理をしてないものに限るものとし、殻を除いてあるかないか又は割ってあるかないかを問わない。）				
一二〇二・三〇	播種用のもの				
	各年度において政令で定める限度数量以内のもの				
	殻付きのもの		X	B10	X
	殻を除いたもの（割ってあるかないかを問わない。）		一〇%		
	その他のもの				
	その他のもの				
	殻付きのもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
11.07	Malt, whether or not roasted.			
1107.10	- Not roasted:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Fumigated with peat		X	
			Q	(44)
	Other			
1107.20	- Roasted		X	
11.08	Starches; inulin.			
	- Starches:			
1108.11	-- Wheat starch			X
1108.12	-- Maize (corn) starch			R
1108.13	-- Potato starch			R
1108.14	-- Manioc (cassava) starch			R
1108.19	--- Other starches:			
	Sago starch			X
	Other			R
1108.20	- Inulin			X
1109.00	Wheat gluten, whether or not dried.	21.3%		B10S
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
12.01	Soya beans, whether or not broken.			A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30	- Seed			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order			X
	In shell			B10
	Shelled, whether or not broken	10%		
	Other			X
	- Other:			
1202.41	-- In shell:			

	採油用のもの			A	
	注　税関当局の監督の下で採油用の原料として使用するものに限る。				
	その他のもの				
一二〇一・四二	殻を除いたもの（割ってあるかないかを問わない。）			X	
	採油用のもの			A	
	注　税関当局の監督の下で採油用の原料として使用するものに限る。				
	その他のもの				
	各年度において政令で定める限度数量以内のもの		一〇%	B10	
	その他のもの			X	
一二〇三・〇〇	コプラ			A	
一二〇四・〇〇	亜麻の種（割ってあるかないかを問わない。）			A	
一二・〇五	菜種（割ってあるかないかを問わない。）			A	
一二〇六・〇〇	ひまわりの種（割ってあるかないかを問わない。）			A	
一二・〇七	その他の採油用の種及び果実（割ってあるかないかを問わない。）			A	
一二・〇八	採油用の種又は果実の粉及びミール（マスタードの粉及びミールを除く。）			A	
一二・〇九	播種用の種、果実及び胞子			A	
一二・一〇	ホップ（生鮮のもの及び乾燥したものに限るものとし、粉砕し、粉状にし又はペレット状にしたものであるかないかを問わない。）及びルプリン			A	
一二・一一	主として香料用、医療用、殺虫用、殺菌用その他これらに類する用途に供する植物及びその部分（種及び果実を含み、生鮮のもの及び乾燥したものに限るものとし、切り、砕き又は粉状にしたものであるかないかを問わない。）			A	
一二・一二	海草その他の藻類、ローカストビーン、てん菜及びさとうきび（生鮮のもの及び冷蔵し、冷凍し又は乾燥したものに限るものとし、粉砕してあるかないかを問わない。）並びに主として食用に供する果実の核及び仁その他の植物性生産品（チコリー（キコリウム・インテュブス変種サティヴム）の根で煎ってないものを含むものとし、他の項に該当するものを除く。）				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		A	
	Other		X	
1202.42	-- Shelled, whether or not broken:		A	
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		A	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order	10%	B10	
	Other		X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			

一二一二・二二	海草その他の藻類 食用に適するもの				
	長方形（正方形を含む。）の紙状に抄製したもので、一枚の面積が四三〇平方センチメートル以下のもの		X		
	あまのり属のもの及びこれを交えたもの（長方形（正方形を含む。）の紙状に抄製したもので、一枚の面積が四三〇平方センチメートル以下のものを除く。）			X	
	その他のもの				
	ひじき（ヒジキア・フスィフォルミス）及びわかめ（ウンダリア・ピンナティフィダ）				
	その他のもの	一〇・五%	B 3	X	
一二一二・二九	その他のもの ふのり属、あまのり属、あおのり属、ひとえぐさ属、ところてんぐさ属又はこんぶ属のもの				
	ふのり属のもの		A		
	その他のもの	三・五%	B 5		
	その他のもの		A		
一二一二・九一	てん菜		A		
一二一二・九二	ローカストビーン（キャロブ）		A		
一二一二・九三	さとうきび		A		
一二一二・九四	チコリーの根		A		
一二一二・九九	その他のもの こんにゃく芋（アモルフォファルス）（切り、乾燥し又は粉状にしたものであるかないかを問わない。）		X		
	その他のもの		A		
一二一三・〇〇	穀物のわら及び殻（切り、粉砕し、圧縮し又はペレット状にしたものであるかないかを問わないものとし、調製したものを除く。）		A		
一二一四	ルタバガ、飼料用のビートその他の飼料用の根菜類、飼料用の乾草、ルーサン（アルファルファ）、クローバー、セインホイン、飼料用のケール、ルーピン、ベッチその他これらに類する飼料用植物（ペレット状にしてあるかないかを問わない。）		A		
第一三類	ラック並びにガム、樹脂その他の植物性の液汁及びエキス				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1212.21	- Seaweeds and other algae: -- Fit for human consumption: Formed into rectangular (including square) papery sheets not more than 430 cm^2/piece		X	
	Porphyra spp. and other seaweeds mixed with *Porphyra spp.* other than those formed into rectangular (including square) papery sheets not more than 430 cm^2/piece		X	
	Other:			
	Hijiki (*Hizikia fusiformis*) and Wakame (*Undaria pinnatifida*)	10.5%	B3	
	Other		X	
1212.29	-- Other: *Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.:*			
	Of *Gloiopeltis spp.*		A	
	Other	3.5%	B5	
	Other		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.92	-- Locust beans (carob)		A	
1212.93	-- Sugar cane		A	
1212.94	-- Chicory roots		A	
1212.99	-- Other: Tubers of Konnyaku (*Amorphophalus*), whether or not cut, dried or powdered		X	
	Other		A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
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:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.19	-- Other:			
	Bases for beverage:			
	Obtained from a single material of vegetable origin	10%	B7	
	Other	16.5%	B15	
	Other		A	
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	112 yen/kg	B5	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	- Bamboos		A	
1401.20	- Rattans		A	
1401.90	- Other:			
	Rushes, Shichitoi (*Cyperus tegetiformis*) and wanguru (*Cyperus exaltatus*)	8.5%	B7	
	Other		A	

一三・〇一	ラック、天然ガム、樹脂、ガムレジン及びオレオレジン（例えば、バルサム）		A	
一三・〇二	植物性の液汁及びエキス、ペクチン質、ペクチニン酸塩、ペクチン酸塩並びに寒天その他植物性原料から得た粘質物及びシックナー（変性させてあるかないかを問わない。）			
	植物性の液汁及びエキス			
一三〇一・一一	生あへん		A	
一三〇一・一二	甘草のもの		A	
一三〇一・一三	ホップのもの		A	
一三〇一・一九	その他のもの		A	
	飲料のもと			
	植物性の一種類の原料から得たもの	一〇％	B7	
	その他のもの	一六・五％	B15	
	その他のもの		A	
一三〇一・二〇	ペクチン質、ペクチニン酸塩及びペクチン酸塩		A	
	植物性原料から得た粘質物及びシックナー（変性させてあるかないかを問わない。）			
一三〇一・三一	寒天	一キログラムにつき一一二円	B5	
一三〇一・三二	ローカストビーン若しくはその種又はグアーシードから得た粘質物及びシックナー（変性させてあるかないかを問わない。）		A	
一三〇一・三九	その他のもの		A	
第一四類	植物性の組物材料及び他の類に該当しない植物性生産品			
一四・〇一	主として組物に使用する植物性材料（例えば、穀物のわらで清浄にし、漂白し又は染色したもの、竹、とう、あし、いぐさ、オージア、ラフィア及びライム樹皮）			
一四〇一・一〇	竹	八・五％	B7	A
一四〇一・二〇	とう		A	
一四〇一・九〇	その他のもの		A	
	いぐさ、七島い（キュペルス・テゲティフォルミス）及び莞草（かん）（キュペルス・エクサルタトゥス）			
	その他のもの			

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of goods		Base Rate	Category	Note
一四・〇四	植物性生産品（他の項に該当するものを除く。）			A	
第一五類	動物性又は植物性の油脂及びその分解生産物、調製食用脂並びに動物性又は植物性のろう				
一五・〇一	豚脂（ラードを含む。）及び家きん脂（第〇二・〇九項又は第一五・〇三項のものを除く。）				
一五〇一・一〇	ラード				
	酸価が一・三を超えるもの			A	
	その他のもの			X	
一五〇一・二〇	その他の豚脂				
	酸価が一・三を超えるもの			A	
	その他のもの			X	
一五〇一・九〇	その他のもの		六・四％	B5	
一五・〇二	牛、羊又はやぎの脂肪（第一五・〇三項のものを除く。）			A	
一五〇三・〇〇	ラードステアリン、ラード油、オレオステアリン、オレオ油及びタロー油（乳化、混合その他の調製をしてないものに限る。）			A	
一五・〇四	魚又は海棲哺乳動物の油脂及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）			A	
一五〇五・〇〇	ウールグリース及びこれから得た脂肪性物質（ラノリンを含む。）			A	
一五〇六・〇〇	その他の動物性油脂及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）		六・四％	B5	
一五・〇七	大豆油及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）			A	
一五〇七・一〇	粗油（ガム質を除いてあるかないかを問わない。）		一キログラムにつき二三円二〇銭	P	(13)
一五〇七・九〇	その他のもの			X	
一五・〇八	落花生油及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）			X	
一五・〇九	オリーブ油及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）			A	

一五一〇・〇〇	オリーブのみから得たその他の油及びその分別物（第一五・〇九項の油及びその分別物を混合したものを含み、化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）			
一五・一一	パーム油及びその分別物（化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）	A	A	
一五・一二	ひまわり油、サフラワー油及び綿実油並びにこれらの分別物（化学的な変性加工をしてない油及び分別物に限るものとし、精製してあるかないかを問わない。）	A	A	
一五一二・一一	ひまわり油及びサフラワー油並びにこれらの分別物			
	粗油			
	酸価が〇・六を超えるもの			
	ひまわり油	一キログラムにつき八円五〇銭	B7	
	サフラワー油	一キログラムにつき八円五〇銭	B5	
	その他のもの			
	ひまわり油	一キログラムにつき一〇円四〇銭	B7	
	サフラワー油	一キログラムにつき一〇円四〇銭	B5	
一五一二・一九	その他のもの			
	ひまわり油及びその分別物	一キログラムにつき一〇円四〇銭	B7	
	サフワラー油及びその分別物	一キログラムにつき一〇円四〇銭	B5	
一五一二・二一	綿実油及びその分別物			
	粗油（ゴシポールを除いてあるかないかを問わない。）			
	輸出用の魚又は貝類の缶詰の製造に使用するもの	一キログラムにつき八円五〇銭	A	X
	その他のもの			
一五一二・二九	その他のもの			
	輸出用の魚又は貝類の缶詰の製造に使用するもの			
	その他のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil:			
	Of an acid value exceeding 0.6:			
	Sunflower-seed oil	8.50 yen/kg	B7	
	Safflower oil	8.50 yen/kg	B5	
	Other:			
	Sunflower-seed oil	10.40 yen/kg	B7	
	Safflower oil	10.40 yen/kg	B5	
1512.19	-- Other:			
	Sunflower-seed oil and its fractions	10.40 yen/kg	B7	
	Safflower oil and its fractions	10.40 yen/kg	B5	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Intended for use in the manufacture of canned fish or shellfish for export		A	
	Other		X	
1512.29	-- Other:			
	Intended use for in the manufacture of canned fish or shellfish for export		A	
	Other	8.50 yen/kg	B10	

一五・一三	やし（コプラ）油、パーム核油及びババス油並びにこれらの分別物（化学的な変性加工をしてない油及び分別物に限るものとし、精製してあるかないかを問わない。）	一キログラムにつき一〇円	B10	
一五・一四	菜種油及びからし油並びにこれらの分別物（化学的な変性加工をしてない油及び分別物に限るものとし、精製してあるかないかを問わない。）		A	
一五一四・一一	菜種油（低エルカ酸のもの）及びその分別物			
	粗油	一キログラムにつき一三円	B10	
	酸価が〇・六を超えるもの	一キログラムにつき一三円	B10	
	その他のもの	九〇銭		
		一キログラムにつき一三円	B10	
		二〇銭		
一五一四・一九	その他のもの	一キログラムにつき一三円	B10	
		二〇銭		
一五一四・九一	その他のものの			
	粗油		X	
一五一四・九九	その他のもの		X	
一五・一五	その他の植物性油脂及びその分別物（ホホバ油及びその分別物を含み、化学的な変性加工をしてないものに限るものとし、精製してあるかないかを問わない。）	五%（その率が一キログラムにつき五円、五〇銭の従量税率より低いときは、当該従量税率）	B10	
一五一五・一一	亜麻仁油及びその分別物			
	粗油		X	
一五一五・一九	その他のもの	五%（その率が一キログラムにつき五円五〇銭の従量税率より低いときは、当該従量税率）	B10	
一五一五・二一	とうもろこし油及びその分別物			
	粗油		X	
一五一五・二九	その他のもの		X	
一五一五・三〇	ごま油及びその分別物			
	ひまし油及びその分別物			
一五一五・五〇	酸価が〇・六を超えるもの	一キログラムにつき八円五〇銭	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Low erucic acid rape or colza oil and its fractions:			
1514.11	-- Crude oil:			
	Of an acid value exceeding 0.6	10.90 yen/kg	B10	
	Other	13.20 yen/kg	B10	
1514.19	-- Other	13.20 yen/kg	B10	
	- Other:		X	
1514.91	-- Crude oil		X	
1514.99	-- Other		X	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11	-- Crude oil	5% or 5.50 yen/kg, whichever is the greater	B10	
1515.19	-- Other	5% or 5.50 yen/kg, whichever is the greater	B10	
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		X	
1515.29	-- Other		X	
1515.30	- Castor oil and its fractions		X	
1515.50	- Sesame oil and its fractions:			
	Of an acid value exceeding 0.6	8.50 yen/kg	B7	

その他のもの		一キログラムにつき一〇円四〇銭	B7	
一五一五・九〇	その他のもの			
	オイチシカ油、桐油、カメリヤ油、漆ろう、はぜろう及びホホバ油並びにこれらの分別物		A	
	その他のもの			
	酸価が〇・六を超えるもの			
	米油及びその分別物	一キログラムにつき八円五〇銭	P	(14)
	その他のもの	一キログラムにつき八円五〇銭	B15	
	その他のもの			
	米油及びその分別物	一キログラムにつき一〇円四〇銭	X	
	その他のもの		B7	
一五一六	動物性又は植物性の油脂及びその分別物（完全に又は部分的に、水素添加し、インターエステル化し、リエステル化し又はエライジン化したものに限るものとし、精製してあるかないかを問わず、更に調製したものを除く。）		A	
一五一七	マーガリン並びにこの類の動物性油脂若しくは植物性油脂又はこの類の異なる油脂の分別物の混合物及び調製品（食用のものに限るものとし、第一五・一六項の食用の油脂及びその分別物を除く。）			
一五一七・一〇	マーガリン（液状マーガリンを除く。）	二九・八%	P	(15)
一五一七・九〇	その他のもの			
	動物性油脂又はその分別物の混合物（完全に又は部分的に、水素添加し、インターエステル化し、リエステル化し又はエライジン化したもの（精製してあるかないかを問わず、更に調製したものを除く。）を含み、その他の調製をしたものを除く。）			
	完全に又は部分的に、水素添加し、インターエステル化し、リエステル化し又はエライジン化したもの	六・四%	B5	
	その他のもの		A	
	植物性油脂又はその分別物の混合物（完全に又は部分的に、水素添加し、インターエステル化し、リエステル化し又はエライジン化したもの（精製してあるかないかを問わず、更に調製したものを除く。）を含み、その他の調製をしたものを除く。）			
	完全に又は部分的に、水素添加し、インターエステル化し、リエステル化し又はエライジン化したもの	一キログラムにつき一三円二〇銭	A	
	その他のもの		B10	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
1515.90	Other	10.40 yen/kg	B7	
	- Other:			
	Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:	8.50 yen/kg	P	(14)
	Rice bran oil and its fractions	8.50 yen/kg	B15	
	Other:			
	Rice bran oil and its fractions		X	
	Other	10.40 yen/kg	B7	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine	29.8%	P	(15)
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other	6.4%	B5	
	Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other	13.20 yen/kg	B10	

	離型油				
	その他のもの				
一五一八・〇〇	動物性又は植物性の油脂及びその分別物（ボイル油化、酸化、脱水、硫化、吹込み又は真空若しくは不活性ガスの下での加熱重合その他の化学的な変性加工をしたものに限るものとし、第一五・一六項のものを除く。）並びにこの類の動物性油脂若しくは植物性油脂又はこの類の異なる油脂の分別物の混合物及び調製品（食用に適しないものに限るものとし、他の項に該当するものを除く。）			X	B5
一五二〇・〇〇	グリセリン（粗のものに限る。）、グリセリン水及びグリセリン廃液			A	B5
一五・二二	植物性ろう（トリグリセリドを除く。）、蜜ろうその他の昆虫ろう及び鯨ろう（精製してあるかないか又は着色してあるかないかを問わない。）			A	B5
一五二一・一〇	植物性ろう			A	B5
一五二一・九〇	その他のもの			A	B5
	蜜ろう			A	B10
	その他のもの			A	B10
一五二二・〇〇	デグラス及び脂肪性物質又は動物性若しくは植物性のろうの処理の際に生ずる残留物			A	B5
第一六類	肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物の調製品				
一六〇一・〇〇	ソーセージその他これに類する物品（肉、くず肉又は血から製造したものに限る。）及びこれらの物品をもととした調製食料品＊	Q	(45)		
一六・〇二	その他の調製をし又は保存に適する処理をした肉、くず肉及び血	Q	(45)		
一六〇二・一〇	均質調製品＊＊	Q	(45)		
一六〇二・二〇	動物の肝臓のもの	Q	(45)		
	牛又は豚のもの＊＊	A			
	その他のもの				
一六〇二・三二	第〇二・〇五項の家きんのもの				
	七面鳥のもの	A			
	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）				
	その他のもの				
	牛若しくは豚の肉又は牛若しくは豚のくず肉を含有するもの＊＊＊＊＊	Q	(37)		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Oils of a kind used as mould release	2.9%	B5	
	Other		X	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax	12.8%	B10	
	Other		A	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. *		Q	(45)
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations **		Q	(45)
1602.20	- Of liver of any animal:			
	Of bovine animals or swine **		Q	(45)
	Other		A	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(37)

一六〇二・三二	その他のもの				
	鶏（ガルルス・ドメスティクス）のもの				
	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）		A	A	A
	その他のもの				
	牛若しくは豚の肉又は牛若しくは豚のくず肉を含有するもの＊＊＊＊＊		Q	Q	(37) (37)
	その他のもの＊＊＊＊＊				
一六〇二・三九	その他のもの				
	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）		A	A	
	その他のもの				
	牛若しくは豚の肉又は牛若しくは豚のくず肉を含有するもの＊＊＊＊＊		Q	Q	(37)
	その他のもの				
一六〇二・四一	豚のもの				
	もも肉及びこれを分割したもの				
	ハム及びベーコン（滅菌したものを除く。）、プレスハム（豚の肉又はくず肉及びつなぎから成るものに限る。）並びにその他の調製をし又は保存に適する処理をした物品で豚の肉又はくず肉（一個の重量が一〇グラム以上のものに限る。）のみから成るもの（調味料、香辛料その他これらに類する物品を加えてあるかないかを問わない。）＊＊＊＊		Q	Q	(35) (35)
	その他のもの＊＊＊＊＊				
一六〇二・四二	肩肉及びこれを分割したもの				
	ハム及びベーコン（滅菌したものを除く。）、プレスハム（豚の肉又はくず肉及びつなぎから成るものに限る。）並びにその他の調製をし又は保存に適する処理をした物品で豚の肉又はくず肉（一個の重量が一〇グラム以上のものに限る。）のみから成るもの（調味料、香辛料その他これらに類する物品を加えてあるかないかを問わない。）＊＊＊＊		Q	Q	(35) (35)
	その他のもの＊＊＊＊＊				
一六〇二・四九	その他のもの（混合物を含む。）		Q	Q	(35) (35)

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
1602.32	Other		A	
	-- Of fowls of the species *Gallus domesticus*:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(37)
	Other ******		Q	(37)
1602.39	-- Other:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(37)
	Other		A	
1602.41	-- Hams and cuts thereof:			
	- Of swine:			
	Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients ****		Q	(35)
	Other *****		Q	(35)
1602.42	-- Shoulders and cuts thereof:			
	Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients ****		Q	(35)
	Other *****		Q	(35)
1602.49	-- Other, including mixtures:			

	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）				
	その他のもの				
	ハム及びベーコン（滅菌したものを除く。）、プレスハム（豚の肉又はくず肉及びつなぎから成るものに限る。）並びにその他の調製をし又は保存に適する処理をした物品で豚の肉又はくず肉（一個の重量が一〇グラム以上のものに限る。）のみから成るもの（調味料、香辛料その他これらに類する物品を加えてあるかないかを問わない。）＊＊＊＊	A	Q	(35)	(35)
	その他のもの＊＊＊＊＊	A	Q	(35)	(35)
一六〇二・五〇	牛のもの				
	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）	A	Q	(35)	(35)
	その他のもの				
	牛の臓器及び舌のもの				
	気密容器入りのもの（野菜を含むものに限る。）＊	A	QS	(46)	(46)
	その他のもの				
	単に水煮したもの＊＊	A	QS	(46)	(46)
	その他のもの＊	A	QS	(46)	(46)
	その他のもの				
	牛の肉及びくず肉（臓器及び舌を除く。）の含有量の合計が全重量の三〇％未満のもの				
	米を含むもの	A	R	(46)	
	その他のもの＊	A	QS	(46)	
	その他のもの				
	単に水煮した後に乾燥したもの				
	気密容器入りのもの＊＊	A	QS	(46)	(46)
	その他のもの＊	A	QS	(46)	(46)
	調味した後に乾燥したもの＊＊＊	A	QS	(46)	(46)
	コーンビーフ＊	A	QS	(46)	(46)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	A		
	Other:			
	Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients ****	Q	Q	(35)
	Other *****	Q	Q	(35)
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	A	QS	(46)
	Other:			
	Internal organs and tongues of bovine animals:			
	In airtight containers, containing vegetables *	A	QS	(46)
	Other:			
	Simply boiled in water **	A	QS	(46)
	Other *	A	QS	(46)
	Other:			
	Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues:			
	Containing rice	A	R	
	Other *	A	QS	(46)
	Other:			
	Dried after simply boiled in water:			
	In airtight containers **	A	QS	(46)
	Other *	A	QS	(46)
	Beef jerky ***	A	QS	(46)
	Corned beef *	A	QS	(46)

	その他のもの					
	気密容器入りのもの（野菜を含むものに限る。）＊					
	気密容器入りのもの（冷蔵及び冷凍のいずれもしていないものに限るものとし、野菜を含むものを除く。）					
	単に水煮したもの＊＊＊＊					
	その他のもの＊＊＊＊＊					
	その他のもの＊＊＊＊＊＊					
一六〇二・九〇	その他のもの（動物の血の調製品を含む。）					
	腸、ぼうこう又は胃の全形のもの及び断片（単に水煮したものに限る。）					
	その他のもの					
	牛若しくは豚の肉又は牛若しくは豚のくず肉を含有するもの					
	その他のもの					
一六〇三・〇〇	肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物のエキス及びジュース					
	肉のエキス及びジュース					
	その他のもの					
一六・〇四	魚（調製し又は保存に適する処理をしたものに限る。）、キャビア及び魚卵から調製したキャビア代用物					
一六・〇五	甲殻類、軟体動物及びその他の水棲無脊椎動物（調製し又は保存に適する処理をしたものに限る。）					
一六〇五・一〇	かに					
	気密容器入りのもの					
	その他のもの					
	米を含むもの					
	その他のもの					
	シュリンプ及びプローン					
一六〇五・二一	気密容器入りでないもの					
	単に水若しくは塩水で煮又はその後に冷蔵し、冷凍し、塩蔵し、塩水漬けし若しくは乾燥したもの					

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	In airtight containers, containing vegetables *			
	In airtight containers, otherwise containing vegetables, but not chilled or frozen:			
	Simply boiled in water ****	QS	QS	(46)
	Other *****	QS	QS	(46)
	Other ******	QS	QS	(46)
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		R	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
	Extracts and juices of meat	12%	B10	
	Other		A	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		A	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers		A	
	Other:			
	Containing rice		X	
	Other		A	
	- Shrimps and prawns:			
1605.21	-- Not in airtight container:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	

Column 1 "Tariff item number"	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other:			
	Containing rice		X	
	Other		A	
1605.29	-- Other:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	
	Other:			
	Containing rice		X	
	Other		A	
1605.30	- Lobster		A	
1605.40	- Other crustaceans:		A	
	- Molluscs:			
1605.51	-- Oysters		A	
1605.52	-- Scallops, including queen scallops		A	
1605.53	-- Mussels		A	
1605.54	-- Cuttle fish and squid:			
	In airtight containers:			
	Containing rice		X	
	Other	10.5%	P	(7)
	Other:			
	Containing rice		X	
	Other	10.5%	B7	
1605.55	-- Octopus		A	
1605.56	-- Clams, cockles and arkshells		A	
1605.57	-- Abalone		A	
1605.58	-- Snails, other than sea snails		A	
1605.59	-- Other:			
	Cuttle fish and squid:			
	In airtight containers:			
	Containing rice		X	
	Other	10.5%	P	(7)
	Other:			
	その他のもの			
	米を含むもの		X	
	その他のもの		A	
一六〇五・二九	その他のもの			
	米を含むもの		X	
	その他のもの		A	
一六〇五・三〇	単に水若しくは塩水で煮又はその後に冷蔵し、冷凍し、塩蔵し、塩水漬けし若しくは乾燥したもの			
一六〇五・四〇	その他のもの		A	
	米を含むもの		X	
	その他のもの		A	
一六〇五・五一	ロブスター		A	
一六〇五・五二	その他の甲殻類		A	
	軟体動物			
一六〇五・五三	かき		A	
一六〇五・五四	スキャロップ（いたや貝を含む。）		A	
	い貝		A	
	いか		A	
	気密容器入りのもの			
	米を含むもの		X	
	その他のもの	一〇・五%	P	(7)
	その他のもの			
	米を含むもの		X	
	その他のもの	一〇・五%	B 7	
一六〇五・五五	たこ		A	
一六〇五・五六	クラム、コックル及びアークシェル		A	
一六〇五・五七	あわび		A	
一六〇五・五八	かたつむりその他の巻貝（海棲のものを除く。）		A	
一六〇五・五九	その他のもの			
	いか			
	気密容器入りのもの			
	米を含むもの		X	
	その他のもの	一〇・五%	P	(7)
	その他のもの			

	米を含むもの				X	
	その他のもの				B7	
	その他のもの	一〇・五%				
	その他の水棲無脊椎動物			A	A	
一六〇五・六一	なまこ					
一六〇五・六二	うに			A	A	
一六〇五・六三	くらげ			A	A	
一六〇五・六九	その他のもの			A	A	
第一七類	糖類及び砂糖菓子					
一七・〇一	甘しゃ糖、てん菜糖及び化学的に純粋なしょ糖（固体のものに限る。）					
	粗糖（香味料又は着色料を加えてないものに限る。）					
一七〇一・一二	てん菜糖			X	X	
一七〇一・一三	この類の号注2の甘しゃ糖					
一七〇一・一四	その他の甘しゃ糖			X	X	
	乾燥状態において、全重量に対するしょ糖の含有量が、検糖計の読みで九八・五度未満に相当するもの					
	分蜜糖			S	S	
	その他のもの					
	その他のもの					
	精製用のもの（乾燥状態において、全重量に対するしょ糖の含有量が、検糖計の読みで九九・三度未満に相当するものに限る。）	一キログラムにつき一〇三円一〇銭		X	X	
				S	P S	
	その他のもの					
	その他のもの					
	香味料又は着色料を加えたもの			R	R	
	その他のもの			S	S	
一七〇一・九一						
一七〇一・九九						
一七・〇二	その他の糖類（化学的に純粋な乳糖、麦芽糖、ぶどう糖及び果糖を含むものとし、固体のものに限る。）、糖水（香味料又は着色料を加えてないものに限る。）、人造蜂蜜（天然蜂蜜を混合してあるかないかを問わない。）及びカラメル					
	乳糖及び乳糖水					

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing rice			
	Other	10.5%	X	
	- Other aquatic invertebrates:		B7	
1605.61	-- Sea cucumbers		A	
1605.62	-- Sea urchins		A	
1605.63	-- Jellyfish		A	
1605.69	-- Other		A	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12	-- Beet sugar		X	
1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter		X	
1701.14	-- Other cane sugar:			
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° :			
	Sugar centrifugal		S	
	Other		X	
	Other:			
	Intended for refining, and content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.3°	103.10 yen/kg	PS	(16)
	Other		X	
	- Other:			
1701.91	-- Containing added flavouring or colouring matter		R	
1701.99	-- Other		S	
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.			
	- Lactose and lactose syrup:			

一七〇二・一一	無水乳糖として計算した乳糖の含有量が乾燥状態において全重量の九九%以上のもの	A		
一七〇二・一九	その他のもの	A		
一七〇二・二〇	かえで糖及びかえで糖水			
	かえで糖	X		
	かえで糖水	R	X	
一七〇二・三〇	ぶどう糖及びぶどう糖水（果糖を含有しないもの及び果糖の含有量が乾燥状態において全重量の二〇%未満のものに限る。）	R	X	
	香味料又は着色料を加えたもの	R		
	その他のもの			
	砂糖を加えたもの	R	X	
	その他のもの	R	X	
一七〇二・四〇	ぶどう糖及びぶどう糖水（果糖の含有量が乾燥状態において全重量の二〇%以上五〇%未満のものに限るものとし、転化糖を除く。）	A	X	
	香味料又は着色料を加えたもの	A	X	
	その他のもの	R		
一七〇二・五〇	果糖（化学的に純粋なものに限る。）	X		
一七〇二・六〇	その他の果糖及び果糖水（果糖の含有量が乾燥状態において全重量の五〇%を超えるものに限るものとし、転化糖を除く。）	R		
一七〇二・九〇	その他のもの（転化糖並びにその他の糖類及び糖水の混合物で果糖を乾燥状態において全重量の五〇%含有するものを含む。）	X		
	砂糖及び砂糖水	R		
	人造蜂蜜及びカラメル	R		
	人造蜂蜜	A		
	カラメル	X		
	ハイ・テスト・モラセス	R		
	グルタミン酸及びその塩、酵母、リジン、五′—リボヌクレオチド及びその塩その他政令で定める物品の製造に使用するもの	A		
	その他のもの	R		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup:			
	Maple sugar		X	
	Maple syrup		R	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	Containing added flavouring or colouring matter		R	
	Other:			
	Containing added sugar		X	
	Other		R	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	Containing added flavouring or colouring matter		R	
	Other		X	
1702.50	- Chemically pure fructose		A	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	Sugar and sugar syrup		R	
	Artificial honey and caramel:			
	Artificial honey		R	
	Caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5′-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A	
	Other		R	

	その他のもの			
	香味料又は着色料を加えたもの		R	R
	その他のもの			
	砂糖を加えたもの		R	R
	その他のもの			
	ソルボース	一二%	B7	
	その他のもの		R	R
一七〇三・一〇	糖蜜（砂糖の抽出又は精製の際にできるものに限る。）			
一七〇三・一〇	甘しゃ糖蜜			
	グルタミン酸及びその塩、麝香、リジン、五´―リボヌクレオチド及びその塩その			
	他政令で定める物品の製造に使用するもの		A	A
	その他のもの			
	飼料用のもの		A	A
	注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	その他のもの			
	各年度において政令で定める限度数量以内のもの		R	R
	その他のもの		X	X
一七〇三・九〇	その他のもの			
	グルタミン酸及びその塩、麝香、リジン、五´―リボヌクレオチド及びその塩その			
	他政令で定める物品の製造に使用するもの	三%	B5	B5
	その他のもの			
	飼料用のもの		A	A
	注　税関当局の監督の下で飼料の原料として使用するものに限る。			
	その他のもの		R	R

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing added flavouring or colouring matter		R	
	Other:			
	Containing added sugar		R	
	Other:			
	Sorbose	12%	B7	
	Other		R	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A	
	Other:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		R	
	Other		X	
1703.90	- Other:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B5	
	Other:			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other		R	

一七・〇四	砂糖菓子（ホワイトチョコレートを含むものとし、ココアを含有しないものに限る。）			
一七〇四・一〇	チューインガム（砂糖で覆ってあるかないかを問わない。）			
一七〇四・九〇	その他のもの	X	X	
	甘草エキス（菓子にしたものを除く。）	A	X	
	その他のもの			
	キャンデー類及びキャラメル			
	その他のもの			(47)
第一八類	ココア及びその調製品			
一八〇一・〇〇	カカオ豆（生のもの及び煎ったもので、全形のもの及び割ったものに限る。）	A	A	
一八〇二・〇〇	カカオ豆の殻、皮その他のくず	A	A	
一八・〇二	ココアペースト（脱脂してあるかないかを問わない。）			
一八〇二・一〇	脱脂してないもの	五%	B5	
一八〇二・二〇	完全に又は部分的に脱脂したもの	一〇%	B7	
一八〇四・〇〇	カカオ脂	A	A	
一八〇五・〇〇	ココア粉（砂糖その他の甘味料を加えたものを除く。）	一二・九%	B7	
一八・〇六	チョコレートその他のココアを含有する調製食料品			
一八〇六・一〇	ココア粉（砂糖その他の甘味料を加えたものに限る。）	X	X	
	砂糖を加えたもの	一五%	B7	
	その他のもの			
一八〇六・二〇	その他の調製品（塊状、板状又は棒状のもので、その重量が二キログラムを超えるもの及び液状、ペースト状、粉状、粒状その他これらに類する形状のもので、正味重量が二キログラムを超える容器入り又は直接包装にしたものに限る。）			
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ココア粉の含有量が全重量の一〇%未満のものに限る。）			
	ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（加圧容器入りにしたホイップドクリームを除く。）			
	その他のもの	X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	- Chewing gum, whether or not sugar-coated		X	
1704.90	- Other:			
	Liquorice extract, not put up as confectionery		A	
	Other:			
	Candies and caramels		X	
	Other		Q	(47)
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10	- Not defatted	5%	B5	
1803.20	- Wholly or partly defatted	10%	B7	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	B7	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar		X	
	Other	15%	B7	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	
	Other:			

		砂糖を加えたもの			
		その他のもの			
		その他のもの			
		砂糖を加えたもの			
		チューインガムその他の砂糖菓子及び塊状、板状、棒状又はペースト状の調製品			
		チューインガムその他の砂糖菓子及び各成分のうち砂糖の重量が最大のもの			
		その他のもの			
		その他のもの			
		その他のもの			
		各年度において政令で定める限度数量以内のもの			
		その他のもの			
		チョコレートの原料として使用するもの			
		その他のもの			
一八〇六・三二		その他のもの（塊状、板状又は棒状のものに限る。）			
一八〇六・三三		詰物をしたもの	一〇%	P	(19)
		詰物をしてないもの			
		チョコレート菓子		X	
		その他のもの			
		砂糖を加えたもの		X	
		その他のもの	二一・三%	B15	
一八〇六・九〇		その他のもの		X	
		チョコレート菓子	一〇%	P	(19)
		その他のもの			
		第〇四・〇二項から第〇四・〇四項までの物品の調製食料品（ココア粉の含有量が全重量の一〇%未満のものに限る。）	二一・三%	P	(12)
		ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（加圧容器入りにしたホイップドクリームを除く。）	二三・八%	P	(18)

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Containing added sugar	23.8%	P	(18)
	Other	21.3%	P	(12)
	Other:			
	Containing added sugar:			
	Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste:			
	Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight		X	
	Other	29.8%	P	(17)
	Other		S	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Intended for use as materials for chocolate		Q	(48)
	Other		X	
1806.31	- Other, in blocks, slabs or bars:			
	-- Filled	10%	P	(19)
1806.32	-- Not filled:			
	Chocolate confectionery		X	
	Other:			
	Containing added sugar		X	
	Other	21.3%	B15	
1806.90	- Other:			
	Chocolate confectionery	10%	P	(19)
	Other:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	

その他のもの				
砂糖を加えたもの		二三・八%	P	(18)
その他のもの		二一・三%	P	(20)
その他のもの				
砂糖を加えたもの			X	
その他のもの		二一・三%	P	(20)
第一九類				
一九・〇一	穀物、穀粉、でん粉又はミルクの調製品及びベーカリー製品			
	麦芽エキス並びに穀粉、ひき割り穀物、ミール、でん粉又は麦芽エキスの調製食料品（ココアを含有するものにあっては完全に脱脂したココアとして計算したココアの含有量が全重量の四〇%未満のものに限るものとし、他の項に該当するものを除く。）及び第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ココアを含有するものにあっては完全に脱脂したココアとして計算したココアの含有量が全重量の五%未満のものに限るものとし、他の項に該当するものを除く。）			
一九〇一・一〇	育児食用の調製品（小売用にしたものに限る。）			
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のものに限る。）		X	
	その他のもの			
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品			
	砂糖を加えたもの	二一・三%	X	
	その他のもの	B15	X	
	その他のもの			
一九〇一・二〇	第一九・〇五項のベーカリー製品製造用の混合物及び練り生地			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing added sugar	23.8%	P	(18)
	Other	21.3%	P	(20)
	Other:			
	Containing added sugar		X	
	Other	21.3%	P	(20)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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.			
1901.10	- Preparations for infant use, put up for retail sale:		X	
	Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter			
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar		X	
	Other	21.3%	B15	
	Other		X	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			

	穀粉、ミール又はでん粉の調製食料品（米、小麦、ライ小麦、大麦若しくは裸麦の粉、ひき割りしたもの、ミール若しくはペレット又はでん粉の一以上を含有するもので、これらの物品の含有量の合計が全重量の八五%を超えるものに限るものとし、ケーキミックス及び育児食用又は食餌療法用のものを除く。）、米菓生地（育児食用又は食餌療法用のものを除く。）及び第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のものに限る。）				
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のものに限る。）及び米菓生地（育児食用又は食餌療法用のものを除く。）			X	
	米、小麦、ライ小麦、大麦若しくは裸麦の粉、ひき割りしたもの、ミール若しくはペレット又はでん粉の一以上を含有する調製食料品で、これらの物品の含有量の合計が全重量の八五%を超えるもの（ケーキミックス及び育児食用又は食餌療法用のものを除く。）				
	米産品、小麦産品（ライ小麦産品を含む。）又は大麦産品（裸麦産品を含む。）が最大の重量を占めるもの			X	
	でん粉が最大の重量を占めるもの				
	小麦でん粉を含有するもの			X	
	その他のもの				
	各年度において政令で定める限度数量以内のもの			X	
	その他のもの			X	
	その他のもの				
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品				
	砂糖を加えたもの	X	X	R	X
	その他のもの				
	その他のもの				
一九〇一・九〇	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations or goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter):		X	
	Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter and doughs for rice products, excluding a kind used as infant food or dietetic purpose		X	
	Food preparations containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose:			
	Mostly containing rice preparation, wheat and triticale preparation or barley preparation		X	
	Mostly containing starch:			
	Containing wheat starch		X	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		R	
	Other		X	
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar		X	
	Other		R	
	Other		X	
1901.90	- Other:			

	穀粉、ミール又はでん粉の調製食料品（米、小麦、ライ小麦、大麦若しくは裸麦の粉、ひき割りしたもの、ミール若しくはペレット又はでん粉の二以上を含有するもので、これらの物品の含有量の合計が全重量の八五％を超えるものに限るものとし、ケーキミックス及び育児食用又は食餌療法用のものを除く。）、第〇四・〇二項から第〇四・〇四項までの物品の調製食料品（ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇％以上のものに限るものとし、加圧容器入りにしたホイップドクリームを除く。）及び餅、だんごその他これらに類する米産品（育児食用又は食餌療法用のものを除く。）			
	その他のもの			
	第〇四・〇一項から第〇四・〇四項までの物品の調製食料品			
	砂糖を加えたもの			
	しよ糖の含有量が全重量の五〇％未満のもの			
	各成分のうち砂糖の重量が最大のもの			
	その他のもの			
	加圧容器入りにしたホイップドクリーム	二二・三％	P	X
	その他のもの		S	
	その他のもの		S	
	加圧容器入りにしたホイップドクリーム		P	S
	その他のもの		S	
	麦芽エキス	九％	P	X
	その他のもの		S	
一九・〇二	スパゲッティ、マカロニ、ヌードル、ラザーニヤ、ニョッキ、ラビオリ、カネローニその他のパスタ（加熱による調理をし、肉その他の材料を詰め又はその他の調製をしたものであるかないかを問わない。）及びクースクース（調製してあるかないかを問わない。）	(21)	(12)	
	パスタ（加熱による調理をし、詰物をし又はその他の調製をしたものを除く。）			
一九〇二・一一	卵を含有するもの			X
一九〇二・一九	その他のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purposes; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purposes; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)			X
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar:			
	Containing less than 50% by weight of sucrose:			S
	Foods, the largest single ingredient of which is sugar by weight			S
	Other:			X
	Whipped cream in pressurised containers			S
	Other			S
	Other:			
	Whipped cream in pressurised containers	21.3%	P	(12)
	Other		S	
	Malt extract	9%	P	(21)
	Other			X
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.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs			X
1902.19	-- Other:			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Biefun		R	
	Other:			
	Macaroni and spaghetti			
	Other			
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:	30 yen/kg	P	(22)
	Containing added sugar		X	
	Other:			
	Containing more than 20% by weight of sausage, meat, offal, blood, fish, meat, crustacean, molluscs or other aquatic invertebrates, or any combination thereof and also containing ebi predominating by weight over each of such other products		X	
	Other	21.3%	P	(23)
1902.30	- Other pasta		X	
1902.40	- Couscous		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B5	
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.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	P	(24)
	Other		X	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		X	
1904.90	- Other		X	

ビーフン				
その他のもの				
マカロニ及びスパゲッティ				
その他のもの				
一九〇二・二〇	パスタ（詰物をしたものに限るものとし、加熱による調理をしてあるかないか又はその他の調製をしてあるかないかを問わない。）	一キログラムにつき三〇円	P	(22)
	砂糖を加えたもの	X	X	
	その他のもの			
	ソーセージ、肉、くず肉、血、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物の一以上を詰めたもので、これらの物品の含有量の合計が全重量の二〇％を超え、かつ、これらの物品のうちえびが最大の重量を占めるもの		X	
	その他のもの			
一九〇二・三〇	その他のパスタ	二一・三％	P	(23)
一九〇二・四〇	クースクース		X	
一九〇三・〇〇	タピオカ及びでん粉から製造したタピオカ代用物（フレーク状、粒状、真珠形、ふるいかす状その他これらに類する形状のものに限る。）		X	
一九・〇四	穀物又は穀物産品を膨張させて又は煎って得た調製食料品（例えば、コーンフレーク）並びに粒状又はフレーク状の穀物（とうもろこしを除く。）及びその他の加工穀物（粉、ひき割り穀物及びミールを除く。）であらかじめ加熱による調理その他の調製をしたもの（他の項に該当するものを除く。）	九・六％	B5	
一九〇四・一〇	穀物又は穀物産品を膨張させて又は煎って得た調製食料品			
	朝食用穀物調製品（米、小麦、ライ小麦、大麦又は裸麦を単に膨張させて又は煎って得たものを除く。）	一一・五％	P	(24)
	その他のもの			
一九〇四・二〇	煎ってない穀物のフレークから得た調製食料品及び煎ってない穀物のフレークと煎った穀物のフレーク又は膨張させた穀物との混合物から得た調製食料品	X	X	
一九〇四・三〇	ブルガー小麦	X	X	
一九〇四・九〇	その他のもの	X	X	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
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.				
1905.10	- Crispbread		9%	B15	
1905.20	- Gingerbread and the like		18%	B15	
	- Sweet biscuits; waffles and wafers:				
1905.31	-- Sweet biscuits			X	
1905.32	-- Waffles and wafers		18%	P	(25)
1905.40	- Rusks, toasted bread and similar toasted products		9%	B15	
1905.90	- Other:			X	
	Bread, ship's biscuits, other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products				
	Other:				
	Containing added sugar:				
	Arare, Senbei and similar rice products			X	
	Biscuits, cookies and crackers		15%	P	(26)
	Crisp savoury food products, made from a dough based on potato powder		9%	B7	
	Other:				
	Pizza, chilled or frozen		25.5%	X	
	Other			P	(27)
	Other:				
	Arare, Senbei and similar rice products			X	
	Biscuits, cookies and crackers		13%	P	(28)
	Crisp savoury food products, made from a dough based on potato powder		9%	B7	

一九・〇五	パン、ペーストリー、ケーキ、ビスケットその他のベーカリー製品（ロゴアを含有するかしないかを問わない。）及び聖さん用ウエハー、医療用に適するオブラート、シーリングウエハー、ライスペーパーその他これらに類する物品				
一九〇五・一〇	クリスプブレッド	九%	B15		
一九〇五・二〇	ジンジャーブレッドその他これに類する物品	一八%	B15		
一九〇五・三一	スイートビスケット、ワッフル及びウエハー				
一九〇五・三二	ワッフル及びウエハー	一八%	P	X	(25)
一九〇五・四〇	ラスク、トーストパンその他これらに類する焼いた物品	九%	B15		
一九〇五・九〇	その他のもの				
	パン、乾パンその他これらに類するベーカリー製品（砂糖、蜂蜜、卵、脂肪、チーズ又は果実を加えたものを除く。）及び聖さん用ウエハー、医療用に適するオブラート、シーリングウエハー、ライスペーパーその他これらに類する物品			X	
	その他のもの				
	砂糖を加えたもの				
	あられ、煎餅その他これらに類する米菓			X	
	ビスケット、クッキー及びクラッカー	一五%	P	X	(26)
	主としてばれいしょの粉から成る混合物を成型した後、食用油で揚げ又は焼いたもの	九%	B7		
	その他のもの				
	ピザ（冷蔵し又は冷凍したものに限る。）	二五・五%	P	X	(27)
	その他のもの				
	あられ、煎餅その他これらに類する米菓			X	
	ビスケット、クッキー及びクラッカー	一三%	P		(28)
	主としてばれいしょの粉から成る混合物を成型した後、食用油で揚げ又は焼いたもの	九%	B7		

	その他のもの	一一・一三%	P	(23)
第二〇類	野菜、果実、ナットその他植物の部分の調製品			
二〇・〇一	食酢又は酢酸により調製し又は保存に適する処理をした野菜、果実、ナットその他植物の食用の部分			
二〇〇一・一〇	きゅうり及びがーきん			
	砂糖を加えたもの	一五%	B7	
	その他のもの	一二%	B5	
二〇〇一・九〇	その他のもの			
	砂糖を加えたもの			
	パパイヤ、ぽぽー、あぼかどー、ぐあば、どりあん、ぴりんぴ、ちゃんぺだ、なんか、べんの実、てんぷたん、じゃんぼ、れんぶ、さぽて、ちぇりもや、さんとる、しゅがーあっぷる、かすたーあっぷる、ばっしょんふるーつ、らむ、さわーさっそ、れいし、マンゴー及びマンゴスチン		A	
	すいーとこーん	一〇・五%	B7	
	やングたこーンコア	六・八%	B10	
	その他のもの		A	
	その他のもの			
	パパイヤ、ぽぽー、あぼかどー、ぐあば、どりあん、ぴりんぴ、ちゃんぺだ、なんか、べんの実、てんぷたん、じゃんぼ、れんぶ、さぽて、ちぇりもや、さんとる、しゅがーあっぷる、かすたーあっぷる、ばっしょんふるーつ、らむ、さわーさっそ、れいし、マンゴー及びマンゴスチン		A	
	すいーとこーん	七・五%	B7	
	やングたこーンコア	一五%	B10	
	その他のもの	一二%	B5	
二〇・〇二	調製し又は保存に適する処理をしたとまと（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く。）			
二〇〇二・一〇	とまと（全形のもの及び断片状のものに限る。）	九%	B5	
二〇〇二・九〇	その他のもの			
	砂糖を加えたもの	一三・四%	B7	
	その他のもの			
	とまとピューレー及びとまとぺースト			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	21.3%	P	(23)
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	- Cucumbers and gherkins:			
	Containing added sugar	15%	B7	
	Other	12%	B5	
2001.90	- Other:			
	Containing added sugar:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	10.5%	B7	
	Young corncobs	16.8%	B10	
	Other		A	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	7.5%	B7	
	Young corncobs	15%	B10	
	Other	12%	B5	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	9%	B5	
2002.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other:			
	Tomato purée and tomato paste:			

	各年度において政令で定める限度数量以内のもの			
	その他のもの	R		
	その他のもの	X		
二〇・〇三	調製し又は保存に適する処理をしたきのこ及びトリフ（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く。）	九％	B5	
二〇〇三・一〇	きのこ（はらたけ属のもの）			
	砂糖を加えたもの			
	その他のもの			
	気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）	A		
	フレンチマッシュルーム			
	その他のもの	一三・六％	B7	
	その他のもの	A		
二〇〇三・九〇	その他のもの	A		
二〇・〇四	調製し又は保存に適する処理をしたその他の野菜（冷凍したものに限るものとし、食酢又は酢酸により調製し又は保存に適する処理をしたもの及び第二〇・〇六項の物品を除く。）	A		
二〇〇四・一〇	ばれいしょ			
	単に加熱による調理をしたもの	八・五％	B7	
	その他のもの			
	マッシュポテト	一三・六％	B10	
	その他のもの	九％	B5	
二〇〇四・九〇	その他の野菜及び野菜を混合したもの			
	砂糖を加えたもの	一〇・五％	B7	
	スイートコーン	一三・八％	B7	
	その他のもの			
	その他のもの			
	アスパラガス及び豆	一七％	B5	
	アスパラガス	X		
	豆	一三・六％	B10	
	たけのこ			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		R	
	Other		X	
	Other	9%	B5	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus *Agaricus*:			
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	French mushrooms	13.6%	B7	
	Other		A	
	Other		A	
2003.90	- Other			
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	B7	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B5	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other	23.8%	B7	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B5	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Sweet corn	7.5%	B7	
	Young corncobs	15%	B10	
	Other	9%	B5	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:			
2005.10	- Homogenised vegetables:			
	Containing added sugar	16.8%	B10	
	Other	12%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			
	In airtight containers not more than 10 kg each including container	12%	B10	
	Other	9%	B7	
2005.40	- Peas (*Pisum sativum*):			
	Containing added sugar:			
	Unshelled	13.4%	P	
	Other		X	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	Unshelled	12%	B10	
	Other	15%	B10	
	Other:			
	Unshelled	9%	B5	
	Other	13.6%	B7	
2005.51	- Beans (*Vigna spp., Phaseolus spp.*):			
	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B7	
	Other		X	

	スイートコーン	七・五%	B7	
	ヤングコーンコブ	一五%	B10	
	その他のもの	九%	B5	
二〇・〇五	調製し又は保存に適する処理をしたその他の野菜（冷凍してないものに限るものとし、食酢又は酢酸により調製し又は保存に適する処理をしたもの及び第二〇・〇六項の物品を除く。）			
二〇〇五・一〇	均質調製野菜			
	砂糖を加えたもの	一六・八%	B10	
	その他のもの	一二%	B10	
二〇〇五・二〇	ばれいしょ			
	マッシュポテト及びポテトフレーク			
	その他のもの			
	気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）	一三・六%	B10	
	その他のもの			
二〇〇五・四〇	えんどう（ピスム・サティヴム）			
	砂糖を加えたもの	一二%	B10	
	さや付きのもの	九%	B7	
	その他のもの			
	その他のもの			
	気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）	一三・四%	P	
	さや付きのもの		X	
	その他のもの			
	その他のもの			
	さや付きのもの	一二%	B10	
	その他のもの	一五%	B10	
二〇〇五・五一	ささげ属又はいんげんまめ属の豆			
	さやを除いた豆			
	砂糖を加えたもの			
	気密容器入りのもの（トマトピューレーその他のトマトの調製品及び豚の肉又はラードその他の豚脂を含有するものに限る。）	九%	B5	
	その他のもの	一三・六%	B7	
		一四%	B7	
			X	

	その他のもの		
二〇〇五・五九	その他のもの		
	砂糖を加えたもの		
	その他のもの		
	気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）	一二% B5	
	その他のもの	九% B5	
二〇〇五・六〇	アスパラガス		
	気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）	一六% B7	
	その他のもの	一二% B7	A
二〇〇五・七〇	オリーブ		
二〇〇五・八〇	スイートコーン（ゼア・マユス変種サカラタ）		
	砂糖を加えたもの	一四・九% B10	
	その他のもの	一〇% B7	
二〇〇五・九一	その他の野菜及び野菜を混合したもの		
	たけのこ		
	砂糖を加えたもの	一三・四% B10	
	その他のもの	一三・六% B7	
二〇〇五・九九	その他のもの		
	砂糖を加えたもの		
	豆（さや付きのものを除く。）		
	気密容器入りのもの（トマトピューレーその他のトマトの調製品及び豚の肉又はラードその他の豚脂を含有するものに限る。）	一四% B7	X
	その他のもの		
	その他のもの	一三・四% B10	
	その他のもの		
	ヤングコーンコブ		
	気密容器入りのもの	一五% B5	A
	その他のもの		
	豆（さや付きのものを除く。）	一七% B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		X	
2005.59	-- Other:			
	Containing added sugar	13.4%	B10	
	Other:			
	In airtight containers not more than 10 kg each including container	12%	B5	
	Other	9%	B5	
2005.60	- Asparagus:			
	In airtight containers not more than 10 kg each including container	16%	B7	
	Other	12%	B7	A
2005.70	- Olives			
2005.80	- Sweet corn (*Zea mays var. saccharata*):			
	Containing added sugar	14.9%	B10	
	Other	10%	B7	
	- Other vegetables and mixtures of vegetables:			
2005.91	-- Bamboo shoots:			
	Containing added sugar	13.4%	B10	
	Other	13.6%	B7	
2005.99	-- Other:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B7	
	Other	13.4%	X	
	Other:			
	Young corncobs:			
	In airtight containers	15%	B5	
	Other	17%	A	
	Leguminous vegetables (podded out)		B7	

サワークラウト		一二%	B5
その他のもの			
気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限る。）		九・六%	B5
にんにくの粉		一二%	B5
その他のもの			
その他のもの			
にんにくの粉		一〇・五%	B5
その他のもの		九%	B5
二〇〇六・〇〇	砂糖により調製した野菜、果実、ナット、果皮その他植物の部分（ドレインしたもの、グラッセのもの及びクリスタライズしたものに限る。）		
マロングラッセ		一二・六%	B15
その他のもの			
あんず		一八%	B10
その他のもの			A
二〇・〇七	ジャム、フルーツゼリー、マーマレード、果実又はナットのピューレー及び果実又はナットのペースト（加熱調理をして得られたものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わない。）		
二〇〇七・一〇	均質調製果実		
砂糖を加えたもの		三四%	B15
その他のもの		二一・三%	B10
その他のもの			
二〇〇七・九一	かんきつ類の果実		
ジャム、フルーツゼリー及びマーマレード			
砂糖を加えたもの		一六・八%	B10
その他のもの		二二%	B10
フルーツピューレー及びフルーツペースト			
砂糖を加えたもの		三四%	B15
その他のもの		二一・三%	B10
二〇〇七・九九	その他のもの		
ジャム及びフルーツゼリー			
砂糖を加えたもの		一六・八%	B7
その他のもの		一二%	B7

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Sauerkraut	12%	B5	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	Garlic powder	9.6%	B5	
	Other	12%	B5	
	Other:			
	Garlic powder	10.5%	B5	
	Other	9%	B5	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	Marrons glacé	12.6%	B15	
	Other:			
	Apricots	18%	B10	
	Other		A	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations:			
	Containing added sugar	34%	B15	
	Other	21.3%	B10	
2007.91	- Other:			
	-- Citrus fruit:			
	Jams, fruit jellies and marmalades:			
	Containing added sugar	16.8%	B10	
	Other	12%	B10	
	Fruit puree and fruit pastes:			
	Containing added sugar	34%	B15	
	Other	21.3%	B10	
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B7	
	Other	12%	B7	

	その他のもの			
	砂糖を加えたもの			
	フルーツピューレー及びフルーツペースト	三四%	B7	
	その他のもの	三四%	B10	
	その他のもの			
	フルーツピューレー及びフルーツペースト	二一・三%	B7	
二〇・〇八	その他のもの	二一・三%	B10	
	果実、ナットその他植物の食用の部分（その他の調製をし又は保存に適する処理をしたものに限るものとし、砂糖その他の甘味料又はアルコールを加えてあるかないかを問わず、他の項に該当するものを除く。）			
	ナット、落花生その他の種（これらを相互に混合してあるかないかを問わない。）			
二〇〇八・一一	落花生			
	砂糖を加えたもの			
	ピーナツバター	一二%	B7	
	その他のもの	二三・八%	P	(30)
	その他のもの			
	ピーナツバター	一〇%	B7	
	その他のもの	二一・三%	P	(12)
二〇〇八・一九	その他のもの（混合したものを含む。）			
	砂糖を加えたもの			
	パルプ状のもの	一一%	B10	
	その他のもの			
	カシューナット及びその他の煎ったナット			
	その他のもの			
	くり（気密容器入りのもので、容器ともの一個の重量が一〇キログラム以下のものに限るものとし、煎ったものを除く。）	一六・八%	B15	
	その他のもの			
	その他のもの	一六・八%	B10	
	パルプ状のもの			A
	その他のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing added sugar:			
	Fruit purée and fruit pastes	34%	B7	
	Other	34%	B10	
	Other:			
	Fruit purée and fruit pastes	21.3%	B7	
	Other	21.3%	B10	
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.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B7	
	Other	23.8%	P	(30)
	Other:			
	Peanut butter	10%	B7	
	Other	21.3%	P	(12)
2008.19	-- Other, including mixtures:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other:			
	Cashew nuts and other roasted nuts	11%	B7	
	Other:			
	Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B15	
	Other	16.8%	B10	
	Other:			
	In pulp form		A	
	Other:			

	マカダミアナット、アーモンド（煎ったものに限る。）、ココやしの実、ブラジルナット、パラダイスナット、ヘーゼルナット（コリュルス属のもの）及びカシューナット	一二%	A	A
	ぎんなん		B10	
	その他のもの			
	煎ったもの			
	その他のもの	一二%	A	A
二〇〇八・二〇	パイナップル		B10	
二〇〇八・三〇	かんきつ類の果実		X	X
	砂糖を加えたもの			
	パルプ状のもの	一九・八%	B15	B10
	その他のもの	二三・八%	B7	
	その他のもの			
	パルプ状のもの	一二・三%	B7	
	その他のもの	一七%	B7	
二〇〇八・四〇	梨			
	砂糖を加えたもの			
	パルプ状のもの	一五%	B10	
	気密容器入りのもの			
	その他のもの	一一%	B10	
	その他のもの			
	気密容器入りのもの	一〇・八%	B5	
	その他のもの	一五%	B10	
	その他のもの			
	パルプ状のもの			
	気密容器入りのもの	一二%	B7	
	その他のもの	一五%	B7	
	その他のもの			
	気密容器入りのもの	九%	B7	
	その他のもの	一〇・八%	B7	
二〇〇八・五〇	あんず			
	砂糖を加えたもの	一五%	B10	
	その他のもの	一二%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Macadamia nuts, roasted almonds, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts (*corylus spp.*) and cashew nuts		A	
	Ginkgo nuts	12%	B10	
	Other:			
	Roasted		A	
	Other	12%	B10	X
2008.20	- Pineapples			
2008.30	- Citrus fruit:			
	Containing added sugar:			
	In pulp form	29.8%	B15	
	Other	23.8%	B7	
	Other:			
	In pulp form	21.3%	B7	
	Other	17%	B7	
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B10	
	Other:			
	In airtight containers	10.8%	B5	
	Other	15%	B10	
	Other:			
	In pulp form:			
	In airtight containers	12%	B7	
	Other	15%	B7	
	Other:			
	In airtight containers	9%	B7	
	Other	10.8%	B7	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	12%	B10	

二〇〇八・六〇	さくらんぼ		
	砂糖を加えたもの	一五%	B10
	その他のもの	一二%	B10
二〇〇八・七〇	桃（ネクタリンを含む。）		
	砂糖を加えたもの		
	パルプ状のもの	二一・三%	B10
	気密容器入りのもの	一九・八%	B10
	その他のもの		
	その他のもの		
	気密容器入りのもの		
	容器ともの一個の重量が二キログラム以上のもの	六・七%	B5
	その他のもの	八%	B7
	その他のもの	一三・四%	B10
	その他のもの		
	パルプ状のもの	一七%	B10
	気密容器入りのもの	二一・三%	B10
	その他のもの		
	その他のもの		
	気密容器入りのもの	六・七%	B5
	その他のもの	九・六%	B7
二〇〇八・八〇	ストロベリー		
	砂糖を加えたもの		
	パルプ状のもの	一二%	B10
	その他のもの	一一%	B7
	その他のもの		
	パルプ状のもの	一五%	B10
	その他のもの	一二%	B10
二〇〇八・九一	その他のもの（混合したもの（第二〇〇八・一九号のものを除く。）を含む。）		
二〇〇八・九三	パームハート	一五%	B10
	クランベリー（ヴァキニウム・マクロカルポン、ヴァキニウム・オクシココス及びヴァキニウム・ヴィティスイダイア）		
	砂糖を加えたもの		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	B10	
	Other	29.8%	B10	
	Other:			
	In airtight containers:			
	Not less than 2 kg each including container	6.7%	B5	
	Other	8%	B7	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	17%	B10	
	Other	21.3%	B10	
	Other:			
	In airtight containers	6.7%	B5	
	Other	9.6%	B7	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other	11%	B7	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	15%	B10	
2008.93	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*):			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	In pulp form	29.8%	B15	
	Other		A	
	Other:			
	In pulp form	21.3%	B7	
	Other	12%	B7	
2008.97	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail		A	
	Other:			
	Containing added sugar:			
	In pulp form	29.8%	B15	
	Other	23.8%	B10	
	Other:			
	In pulp form	21.3%	B10	
	Other	17%	B10	
2008.99	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	21%	B5	
	Other	29.8%	B15	
	Other:			
	Berries and prunes		A	
	Bananas, avocados, mangoes, guavas and mangosteens	11%	B5	
	Other:			
	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	B5	
	Other		A	
	Other:			
	In pulp form:			
	Bananas and avocados	15%	B3	
	Prunes	15%	B10	

	パルプ状のもの	二九・八%	B	15
	その他のもの		A	
	その他のもの			
	パルプ状のもの	一一・二%	B	7
	その他のもの	一二%	B	7
二〇〇八・九七	混合したもの			
	ミックスドフルーツ、フルーツサラダ及びフルーツカクテル		A	
	その他のもの			
	砂糖を加えたもの			
	パルプ状のもの	二九・八%	B	15
	その他のもの	一三・八%	B	10
	その他のもの			
	パルプ状のもの	一一・二%	B	10
	その他のもの	一七%	B	10
二〇〇八・九九	その他のもの			
	梅	一二%	B	10
	その他のもの			
	砂糖を加えたもの			
	パルプ状のもの			
	バナナ及びアボカドー	一一%	B	5
	その他のもの	二九・八%	B	15
	その他のもの			
	ベリー及びプルーン		A	
	バナナ、アボカドー、マンゴー、グアバ及びマンゴスチン	一一%	B	5
	その他のもの			
	ドリアン、ランブータン、パッションフルーツ、レイシ及びじゃくしゅ	一四%	B	5
	その他のもの		A	
	その他のもの			
	パルプ状のもの			
	バナナ及びアボカドー	一五%	B	3
	プルーン	一五%	B	10

	マンゴー、グアバ及びマンゴスチン	一五%	A	B5	
	カムカム				
	その他のもの	二一・三%	A	B7	
	その他のもの				
	プルーン、バナナ、アボカドー、マンゴー、グアバ及びマンゴスチン	一〇%	A	B7	
	さといも（コロカシア属のもの）（冷凍したものに限る。）				
	その他のもの				
	ドリアン、ランブータン、パッションフルーツ、レイシ、ごれんし、				
	爆裂種のとうもろこし（通常の気圧の下で加熱により爆裂するものに				
	限る。）及びカムカム	一二%	A	B7	
	その他のもの				
二〇・〇九	果実又は野菜のジュース（ぶどう搾汁を含み、発酵しておらず、かつ、アルコールを加				
	えてないものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わな				
	い。）				
	オレンジジュース				
二〇〇九・一一	冷凍したもの				
	砂糖を加えたもの				
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のも		Q	Q	(49) (49)
	の＊				
	その他のもの＊＊		Q	Q	
	その他のもの				
	しょ糖の含有量が全重量の一〇%以下のもの＊＊＊		Q	Q	(49) (49)
	その他のもの＊		Q	Q	
二〇〇九・一二	冷凍してないもの（ブリックス値が二〇以下のものに限る。）				
	砂糖を加えたもの				
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のも		Q	Q	(49) (49)
	の＊				
	その他のもの＊＊		Q	Q	
	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Mangoes, guavas and mangosteens	15%	B5	
	Camucamu		A	
	Other	21.3%	B7	
	Other:			
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A	
	Taros (Colocasia spp.), Frozen	10%	B7	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star fruits), camucamu and popcorn (with heating explosive to a hull under normal air pressure)		A	
	Other	12%	B7	
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.			
	- Orange juice:			
2009.11	-- Frozen:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
2009.12	-- Not frozen, of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			

しょ糖の含有量が全重量の一〇%以下のもの＊＊＊		Q	Q	(49) (49)
その他のもの＊				
二〇〇九・一九	その他のもの			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの＊	Q	Q	(49) (49)
	その他のもの＊＊	Q	Q	(49) (49)
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの＊＊＊	Q	Q	(49) (49)
	その他のもの＊	Q	Q	(49) (49)
二〇〇九・二一	グレープフルーツ（ポメロを含む。）ジュース			
	ブリックス値が二〇以下のもの			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの	二三%	B7	
	その他のもの	二九・八%	B7	(その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率)
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの	一九・一%	B7	
	その他のもの	二五・五%	B7	
二〇〇九・二九	その他のもの			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの	二三%	B7	
	その他のもの	二九・八%	B7	(その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率)
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの	一九・一%	B7	
	その他のもの	二五・五%	B7	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
2009.19	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
2009.21	- Grapefruit (including pomelo) juice:			
	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B7	
	Other	29.8% or 23 yen/kg, whichever is the greater	B7	
2009.29	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B7	
	Other	29.8% or 23 yen/kg, whichever is the greater	B7	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B7	
	Other	25.5%	B7	

二〇〇九・三一	その他のかんきつ類の果実のジュース（二以上の果実から得たものを除く。）			
	ブリックス値が二〇以下のもの			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの	一三%	B10	
	その他のもの	二九・八%（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B15	
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの			
	レモンジュース	六%	B5	
	ライムジュース	一二%	B5	
	その他のもの	一九・一%	B10	
二〇〇九・三九	その他のもの	二五・五%	B10	
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの	一三%	B10	
	その他のもの	二九・八%（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B15	
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの			
	レモンジュース	六%	B5	
	ライムジュース	一二%	B5	
	その他のもの	一九・一%	B10	
	その他のもの	二五・五%	B10	
	パイナップルジュース			
二〇〇九・四一	ブリックス値が二〇以下のもの	X	X	
二〇〇九・四九	その他のもの		X	
二〇〇九・五〇	トマトジュース			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B5	
	Other	19.1%	B10	
2009.39	-- Other:	25.5%	B10	
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B5	
	Other	19.1%	B10	
	Other	25.5%	B10	
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		X	
2009.49	-- Other		X	
2009.50	- Tomato juice:			

	砂糖を加えたもの			
	その他のもの	二九・八％ 二一・三％	P	(12) (31)
二〇〇九・六一	ぶどうジュース（ぶどう搾汁を含む。） ブリックス値が三〇以下のもの 砂糖を加えたもの しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	二三％ 二九・八％ （その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B5 B5	
	その他のもの その他のもの 砂糖を加えたもの しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	二三％ 二九・八％ （その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B5 B10	
二〇〇九・六九	その他のもの その他のもの 砂糖を加えたもの しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	一九・一％	B5	
	その他のもの しょ糖の含有量が全重量の一〇％以下のもの その他のもの	一九・一％ 二五・五％	B5 B10	
二〇〇九・七一	りんごジュース ブリックス値が二〇以下のもの 砂糖を加えたもの しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの＊ その他のもの＊＊ その他のもの しょ糖の含有量が全重量の一〇％以下のもの＊＊＊ その他のもの＊＊＊＊		Q Q Q Q	(50) (50) (50) (50)
二〇〇九・七九	その他のもの 砂糖を加えたもの			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Containing added sugar	29.8%	P	(31)
	Other	21.3%	P	(12)
	- Grape juice (including grape must):			
	-- Of a Brix value not exceeding 30:			
2009.61	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B5	
2009.69	Other	19.1%	B5	
	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B5	
	Other	25.5%	B10	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(50)
	Other **		Q	(50)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(50)
	Other ****		Q	(50)
2009.79	-- Other:			
	Containing added sugar:			

しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの＊		Q	Q	(50) (50)
その他のもの＊＊		Q	Q	(50) (50)
その他のもの				
しょ糖の含有量が全重量の一〇％以下のもの＊＊＊		Q	Q	(50) (50)
その他のもの＊＊＊＊		Q	Q	(50) (50)
二〇〇九・八一	その他の果実又は野菜のジュース（二以上の果実又は野菜から得たものを除く。）			
	クランベリー（ヴァキニウム・マクロカルポン、ヴァキニウム・オクシココス及びヴァキニウム・ヴィティス・イダイア）ジュース			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	二三％	B10	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）
	その他のもの	二三％	B10	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）
	その他のもの			
	しょ糖の含有量が全重量の一〇％以下のもの	一九・一％	B10	二五・五％
二〇〇九・八九	その他のもの	二五％	B7	
	果汁			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	二三％	B10	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）
	その他のもの	二三％	B10	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）
	その他のもの			
	しょ糖の含有量が全重量の一〇％以下のもの	一四・四％	B10	一九・一％
	プルーンジュース	一九・一％	B10	二五・五％
	その他のもの	二五・五％	B7	
	その他のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(50)
	Other **		Q	(50)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(50)
	Other ****		Q	(50)
	- Juice of any other single fruit or vegetable:			
2009.81	-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B10	
	Other	25.5%	B7	
2009.89	-- Other:			
	Fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose:			
	Prune juice	14.4%	B10	
	Other	19.1%	B10	
	Other	25.5%	B7	

	野菜ジュース			
	砂糖を加えたもの	八・一％	B7	
	その他のもの			
	気密容器入りのもの	九％	B7	
	その他のもの	七・二％	B5	
二〇〇九・九〇	混合ジュース			
	混合果汁			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇％以下のもの	一三％	B10	
	その他のもの	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B10	
	その他のもの	一九・一％	B10	
	しょ糖の含有量が全重量の一〇％以下のもの			
	その他のもの	二五・五％	B10	
	混合野菜ジュース			
	砂糖を加えたもの	八・一％	B5	
	その他のもの	五・四％	B5	
第二一類				
二一・〇一	各種の調製食料品			
	コーヒー、茶又はマテのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品、コーヒー、茶又はマテをもととした調製品並びにチコリーその他のコーヒー代用物（煎ったものに限る。）並びにそのエキス、エッセンス及び濃縮物			
二一・〇一・一一	コーヒーのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品並びにコーヒーをもととした調製品			
	エキス、エッセンス及び濃縮物			
	砂糖を加えたもの		X	
	その他のもの		A	
二一・〇一・一二	エキス、エッセンス又は濃縮物をもととした調製品及びコーヒーをもととした調製品			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Vegetable juices:			
	Containing added sugar	8.1%	B7	
	Other:			
	In airtight containers	9%	B7	
	Other	7.2%	B5	
2009.90	- Mixtures of juices:			
	Mixtures of fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B10	
	Other	25.5%	B10	
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B5	
	Other	5.4%	B5	
Chapter 21	Miscellaneous edible preparations			
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.			
2101.11	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
	-- Extracts, essences and concentrates:			
	Containing added sugar		X	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			

	エキス、エッセンス又は濃縮物をもととした調製品				
	砂糖を加えたもの				
	その他のもの				
	コーヒーをもととした調製品				
	ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの				
	その他のもの				
	砂糖を加えたもの				
	その他のもの				
二一〇一・二一〇	茶又はマテのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品並びに茶又はマテをもととした調製品	一五%	X	X	
	茶又はマテのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品				
	インスタントティー				
	その他のもの	八%	A	A	
	茶又はマテをもととした調製品				
	ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの		X	X	
	その他のもの				
	砂糖を加えたもの				
	その他のもの	一五%	X	X	
二一〇一・三〇	チコリーその他のコーヒー代用物（煎ったものに限る。）並びにそのエキス、エッセンス及び濃縮物	六%	A	A	
二一・〇二	酵母（活性のものであるかないかを問わない。）及びその他の単細胞微生物（生きていないものに限るものとし、第三〇・〇二項のワクチンを除く。）並びに調製したベーキングパウダー				
二一〇二・一〇	酵母（活性のものに限る。）	一〇・五%	A	A	
二一〇二・二〇	酵母（不活性のものに限る。）及びその他の単細胞微生物（生きていないものに限る。）				
二一〇二・三〇	調製したベーキングパウダー				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Preparations with a basis of extracts, essences or concentrates:			
	Containing added sugar		X	
	Other		A	
	Preparations with a basis of coffee:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	15%	B10	
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:			
	Instant tea		A	
	Other	8%	B5	
	Preparations with a basis of tea or maté:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%	B5	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	10.5%	B5	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	7.2%	B7	
2103.20	- Tomato ketchup and other tomato sauces:			
	Tomato ketchup	21.3%	P	(12)
	Other tomato sauces	17%	P	(32)
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B5	
	Other	7.5%	B7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise	12.8%	B7	
	French dressings and salad dressings	10.5%	B7	
	Other	7.2%	B5	
	Other:			
	Instant curry and other curry preparations	7.2%	B5	
	Other:			
	Consisting chiefly of sodiumglutamate	9.6%	B5	
	Other	10.5%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
	Of vegetable, in airtight containers	7%	B5	
	Other	8.4%	B5	
2104.20	- Homogenised composite food preparations		A	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
	Containing added sugar:			
	Less than 50% by weight of sucrose:			

二一〇三	ソース、ソース用の調製品、混合調味料、マスタードの粉及びミール並びに調製したマスタード			
二一〇三・一〇	醤油	七・二%	B7	
二一〇三・二〇	トマトケチャップその他のトマトソース			
	トマトケチャップ	二一・三%	P	
	その他のトマトソース	一七%	P	(32)
二一〇三・三〇	マスタードの粉及びミール並びに調製したマスタード			
	小売用の容器入りにしたもの	七・五%	B5	(12)
	その他のもの	七・五%	B7	
二一〇三・九〇	その他のもの			
	ソース			
	マヨネーズ	一二・八%	B7	
	フレンチドレッシング及びサラダドレッシング	一〇・五%	B7	
	その他のもの	七・二%	B5	
	その他のもの			
	インスタントカレーその他のカレー調製品	七・二%	B5	
	その他のもの			
	グルタミン酸ソーダを主成分とするもの	九・六%	B5	
	その他のもの	一〇・五%	B7	
二一〇四	スープ、プロス、スープ用又はプロス用の調製品及び均質混合調製食料品			
二一〇四・一〇	スープ、プロス及びスープ用又はプロス用の調製品			
	脱水のもの（気密容器入りのものに限る。）	八・四%	B5	
	その他のもの			
二一〇四・二〇	均質混合調製食料品		A	
二一〇五・〇〇	アイスクリームその他の氷菓（ココアを含有するかしないかを問わない。）			(32) (12)
	糖を加えたもの			
	しょ糖の含有量が全重量の五〇%未満のもの			

	各成分のうち砂糖の重量が最大のもの				
	アイスクリーム＊		QS	R	(51)
	その他のもの				
	その他のもの				
	アイスクリーム＊		QS	R	(51)
	その他のもの				
	その他のもの				
	アイスクリーム＊＊		QS	R	(51)
	その他のもの				
	その他のもの				
	アイスクリーム＊＊＊		QS	R	(51)
	その他のもの				
二二・〇六	調製食料品（他の項に該当するものを除く。）				
二一〇六・一〇	たんぱく質濃縮物及び繊維状にしたたんぱく質系物質				
	ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇％以上の調製品（たんぱく質の含有量が全重量の八〇％以上でその成分中植物性たんぱくの重量が最大のたんぱく質濃縮物のうち、小売用の容器入りにしたもので一個の正味重量が五〇〇グラム未満のものを除く。）		X		
	その他のもの				
	砂糖を加えたもの				
	しょ糖の含有量が全重量の五〇％未満のもの		一六・八％		
	その他のもの		P	X	(33)
	その他のもの		一〇・六％		
	植物性たんぱく		B7		
	その他のもの		一五％		
二一〇六・九〇	その他のもの		B10		
	ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇％以上の調製品		X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Those, the largest single ingredient of which is sugar by weight:			
	Ice cream *		QS	(51)
	Other		R	
	Other:			
	Ice cream *		QS	(51)
	Other		R	
	Other:			
	Ice cream **		QS	(51)
	Other		R	
	Other:			
	Ice cream ***		QS	(51)
	Other		R	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances:		X	
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates containing not less than 80% protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container		X	
	Other:			
	Containing added sugar:			
	Less than 50% by weight of sucrose	16.8%	P	(33)
	Other		X	
	Other:			
	Vegetable protein	10.6%	B7	
	Other	15%	B10	
2106.90	- Other:		X	
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter			

	その他のもの			
	米、小麦（ライ小麦を含む。）又は大麦（裸麦を含む。）のいずれかの含有量が全重量の三〇％を超える調製食料品	X		
	その他のもの			
	糖水（着色料又は香味料を加えたものに限る。）及びこんにゃく	R	五％	B5
	チューインガム			B15
	飲料製造に使用する種類の調製品でアルコールを含有するもの（アルコール分が〇・五％を超えるものに限る。）		二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	
	果汁をもととした調製品（アルコール分が一％未満のものに限る。）			
	その他のもの			
	その他のもの	A		
	砂糖を加えたもの			
	おたねにんじん又はそのエキスを含有する飲料のもと			
	各成分のうち砂糖の重量が最大のもの	R	一三・八％	B10
	その他のもの		一二・五％	B7
	ビタミンをもととした栄養補助食品			
	その他のもの			
	しょ糖の含有量が全重量の五〇％未満のもの			
	各成分のうち砂糖の重量が最大のもの			
	乳糖、乳たんぱく又は乳脂肪を含有するもの	S		
	その他のもの			
	その他のもの	X		
	その他のもの	X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		X	
	Other:			
	Sugar syrup, containing added flavouring or colouring matter and Konnyaku		R	
	Chewing gum	5%	B5	
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol.;			
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg whichever is the greater	B15	
	Other		A	
	Other:			
	Containing added sugar:			
	Bases for beverage, containing *Panax ginseng* or its extract:			
	Those, the largest single ingredient of which is sugar by weight		R	
	Other	23.8%	B10	
	Food supplement with a basis of vitamins	12.5%	B7	
	Other:			
	Less than 50% by weight of sucrose:			
	Those, the largest single ingredient of which is sugar by weight:			
	Containing lactose, milk protein or milk fat		S	
	Other		X	
	Other		X	
	Other:			

| | | |

	ビタミンをもととした栄養補助食品及び植物性たんぱくを加水分解したもの			
	ビタミンをもととした栄養補助食品	一二・五%	B7	
	植物性たんぱくを加水分解したもの	一二・五%	B10	
	その他のもの			
	たんぱく質変性防止剤（冷凍すり身の製造に使用する種類のものでソルビトールその他の政令で定める物品に政令で定める調製を加えたものに限る。）		A	
	その他のもの			
	ひじき（ヒジキア・フスイフォルミス）	一七・五%	B5	X
	その他のもの			
第二二類	飲料、アルコール及び食酢			
二二・〇一	水（天然又は人造の鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものを除く。）、氷及び雪			
二二・〇二	水（鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものに限る。）その他のアルコールを含有しない飲料（第二〇・〇九項の果実又は野菜のジュースを除く。）		A	
二二〇二・一〇	水（鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものに限る。）			
	砂糖を加えたもの	一三・四%	B10	
	その他のもの	九・六%	B5	
二二〇二・九〇	その他のもの			
	砂糖を加えたもの	一三・四%	B7	
	その他のもの	九・六%	B3	A
二二〇三・〇〇	ビール			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Food supplement with a basis of vitamins or hydrolysed vegetable protein:			
	Food supplement with a basis of vitamins	12.5%	B7	
	Hydrolysed vegetable protein	12.5%	B10	
	Other:			
	Protein preservative of a kind used for manufacturing frozen fish paste, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A	
	Other:			
	Hijiki (*Hijikia fusiformis*)	17.5%	B5	X
	Other			
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
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.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	Containing added sugar	13.4%	B10	
	Other	9.6%	B5	
2202.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other	9.6%	B3	
2203.00	Beer made from malt.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	182 yen/l	B7	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less:			
	Sherry, port and other fortified wines	112 yen/l	B5	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B7*	(53)
2204.29	-- Other:			
	In containers holding 150 l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B10***	(54)
	Other		A	
2204.30	- Other grape must:			
	Of an alcoholic strength by volume of less than 1% vol.:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B5	

二二・〇四	ぶどう酒（強化ぶどう酒を含むものとし、生鮮のぶどうから製造したものに限る。）及びぶどう搾汁（第二〇・〇九項のものを除く。）			
二二〇四・一〇	スパークリングワイン	一リットルにつき一八二円	B7	
二二〇四・二一	その他のぶどう酒及びぶどう搾汁でアルコール添加により発酵を止めたもの			
	二リットル以下の容器入りにしたもの			
	シェリー、ポートその他の強化ぶどう酒	一リットルにつき一二円一五%（その率が一リットルにつき二二五円の従量税率より高いとき又は一リットルにつき六七円の従量税率より低いときは、それぞれ当該従量税率）	B5	(53)
	その他のもの		B7*	
二二〇四・二九	その他のもの			
	一五〇リットル以下の容器入りにしたもの	一五%（その率が一リットルにつき二二五円の従量税率より高いとき又は一リットルにつき六七円の従量税率より低いときは、それぞれ当該従量税率）	B10**	(54)
二二〇四・三〇	その他のもの		A	
	その他のぶどう搾汁			
	アルコール分が一%未満のもの			
	砂糖を加えたもの			
	しょ糖（天然に含有するものを含む。）の含有量が全重量の一〇%以下のもの	一三%	B5	

	その他のもの	二九・八%（その率が一キログラムにつき三円の従量税率より低いときは、当該従量税率）	B5	
	その他のもの			
	しょ糖の含有量が全重量の一〇%以下のもの	一九・一%	B5	
	その他のもの	二五・五%	B5	A
二二・〇五	ベルモットその他のぶどう酒（生鮮のぶどうから製造したもので、植物又は芳香性物質により香味を付けたものに限る。）			
二二・〇五	一〇 二リットル以下の容器入りにしたもの	一リットルにつき六九円三〇銭	B10	
二二・〇五	九〇 その他のもの	一九・一%	B10	
	アルコール分が一%未満のもの	一リットルにつき六九円三〇銭	B10	
	その他のもの			
二二・〇六	〇〇 その他の発酵酒（例えば、りんご酒、梨酒及びミード）並びに発酵酒とアルコールを含有しない飲料との混合物及び発酵酒の混合物（他の項に該当するものを除く。）			
	アルコール分が一%未満のもの	二九・八%（その率が一キログラムにつき三円の従量税率より低いときは、当該従量税率）	B15	X
	その他のもの			
	清酒及び濁酒			X
	その他のもの			
	発酵酒（清酒を除く。）と第二〇・〇九項又は第二二・〇二項の物品との混合物			X
	その他のもの			
	麦芽を原料の一部としたもので発泡性を有するもの			A

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	29.8% or 23 yen/kg, whichever is the greater	B5	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B5	
	Other	25.5%	B5	A
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	69.30 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol.	19.1%	B10	
	Other	69.30 yen/l	B10	
2206.00	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:			
	Of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Sake (Seishu and Dakushu)			X
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02			X
	Other:			
	Sparkling beverages made, in part, from malt			A

	その他のもの			
	酒税法（昭和二十八年法律第六号）第二十三条第二項第三号イに規定するもの（糖類、ホップ、水及び政令で定める物品を原料として発酵させたもの）		X	
	その他のもの			
	りんご酒、梨酒及びミード	一リットルにつき四二円四〇銭	B5	
二二・〇七	その他のもの		X	
	エチルアルコール（変性させてないものでアルコール分が八〇％以上のものに限る。）及び変性アルコール（アルコール分のいかんを問わない。）			
二二〇七・一〇	エチルアルコール（変性させてないものでアルコール分が八〇％以上のものに限る。）			
	アルコール分が九〇％以上のもの			
	工業用アルコール又は酢酸エチル若しくはエチルアミンの製造の用に供するもの		A	
	その他のもの			
	アルコール飲料の原料アルコールの製造用のもの（連続式蒸留機により蒸留して使用するものに限る。）		A	
	その他のもの			
	アルコール飲料の原料アルコールの製造用のもの（連続式蒸留機により蒸留して使用するものに限る。）		X	
	その他のもの			
	その他のもの			
二二〇七・二〇	変性アルコール（アルコール分のいかんを問わない。）		X	
二二・〇八	エチルアルコール（変性させてないものでアルコール分が八〇％未満のものに限る。）及び蒸留酒、リキュールその他のアルコール飲料		X	
二二〇八・二〇	ぶどう酒又はぶどう酒もろみの搾りかすから得た蒸留酒		A	
二二〇八・三〇	ウイスキー		A	
二二〇八・四〇	ラムその他これに類する発酵したさとうきびの製品から得た蒸留酒		A	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
	Other:				
	Stipulated by the (a) of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a Cabinet Order as materials)			X	
	Other:				
	Cider, perry and mead		42.40 yen/l	B5	
	Other			X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.				
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:				
	Of an alcoholic strength by volume of 90% vol. or higher:				
	Intended for use in manufacturing industrial alcohol, ethyl acetate or ethylamine			A	
	Other:				
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still			A	
	Other			X	
	Other:				
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still			A	
	Other			X	
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength			X	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.			X	
2208.20	- Spirits obtained by distilling grape wine or grape marc			A	
2208.30	- Whiskies			A	
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products			A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2208.50	- Gin and Geneva	A	A	
2208.60	- Vodka	A	A	
2208.70	- Liqueurs and cordials	A	A	
2208.90	- Other: Ethyl alcohol and distilled alcoholic beverages: Fruit brandy	A	A	
	Other: Ethyl alcohol: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still	A	A	
	Other	X	X	
	Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still	A	A	
	Other	X	X	
	Other spirituous beverages:			
	Imitation sake and white sake	X	X	
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other	X	X	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B5	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	A	A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	A	A	

二二〇八・五〇	ジン及びジュネヴァ	A	A	
二二〇八・六〇	ウオッカ	A	A	
二二〇八・七〇	リキュール及びコーディアル	A	A	
二二〇八・九〇	その他のもの エチルアルコール及び蒸留酒 フルーツブランデー	A	A	
	その他のもの エチルアルコール アルコール飲料の原料アルコールの製造用のもの（連続式蒸留機により蒸留して使用するものに限る。）	A	A	
	その他のもの	X	X	
	その他のもの アルコール飲料の原料アルコールの製造用のもの（連続式蒸留機により蒸留して使用するものに限る。）	A	A	
	その他のもの	X	X	
	その他のアルコール飲料 合成清酒及び白酒 果汁をもととした飲料（アルコール分が一％未満のものに限る。）	X	X	
二二〇九・〇〇	食酢及び酢酸から得た食酢代用物	二九・八％（その率が一キログラムにつき二三円の従量税率より低いときは、当該従量税率）	B15	
	その他のもの	七・五％	B5	
第二三類	食品工業において生ずる残留物及びくず並びに調製飼料			
二三〇一	肉、くず肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物の粉、ミール及びペレット（食用に適しないものに限る。）並びに獣脂かす	A	A	
二三〇二	ふすま、ぬかその他のかす（穀物又は豆のふるい分け、製粉その他の処理の際に生ずるものに限るものとし、ペレット状であるかないかを問わない。）	A	A	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.			A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.			A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			A	
2307.00	Wine lees; argol.			A	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.			A	
23.09	Preparations of a kind used in animal feeding.				
2309.10	- Dog or cat food, put up for retail sale:				
	Containing not less than 10% of lactose by weight				
	Other:				
	In airtight containers not more than 10 kg each including container		Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:				
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein			A	
2309.90	Other				
	Containing not less than 10% of lactose by weight				
	In airtight containers not more than 10 kg each including container		Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:				
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein			A	
24.01	Unmanufactured tobacco; tobacco refuse.				
2401.10	- Tobacco, not stemmed/stripped:				
	Flue-cured Virginia type		21.4%	A	
	Other		16.8%	A	
2401.20	- Tobacco, partly or wholly stemmed/stripped:				
	Flue-cured Virginia type		21.4%	A	
	Other		16.8%	A	
2401.30	- Tobacco refuse		16.8%	A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		16.8%	A	
2402.20	- Cigarettes containing tobacco		16.8%	A	
2402.90	- Other		16.8%	A	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.				
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		16.8%	A	
2403.91	- Other:				
	Homogenized tobacco		16.8%	A	
	Other		16.8%	A	
2403.99	- Other		16.8%	A	
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; seawater.				
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; seawater.				
	Seawater		Free		
	Other		4%	A	
25.02	Unroasted iron pyrites.				
2502.00	Unroasted iron pyrites.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.				
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.04	Natural graphite.				
2504.10	- In powder or in flakes		Free		
2504.90	- Other		Free		
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.				
2505.10	- Silica sands and quartz sands		Free		
2505.90	- Other		Free		
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
2506.10	- Quartz		Free		
2506.20	- Quartzite		Free		
25.07	Kaolin and other kaolinic clays, whether or not calcined.				
2507.00	Kaolin and other kaolinic clays, whether or not calcined.				
	Kaolin		Free		
	Other		2.5%	A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.				
2508.10	- Bentonite		Free		
2508.30	- Fire-clay		Free		
2508.40	- Other clays		Free		
2508.50	- Andalusite, kyanite and sillimanite		Free		
2508.60	- Mullite		Free		
2508.70	- Chamotte or dinas earths		Free		
25.09	Chalk.				
2509.00	Chalk.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
2510.10	- Unground		Free		
2510.20	- Ground		Free		
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.				
2511.10	- Natural barium sulphate (barytes)		Free		
2511.20	- Natural barium carbonate (witherite)		Free		
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.				
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
2513.10	- Pumice stone		Free		
2513.20	- Emery, natural corundum, natural garnet and other natural abrasives		Free		
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
2515.11	- Crude or roughly trimmed:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2515.12	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2515.20	- Ecaussine and other calcareous stone; alabaster		Free		
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
2516.11	- Crude or roughly trimmed:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2516.12	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2516.20	- Sandstone		Free		
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder of stones of heading 25.15 or 25.16, whether or not heat-treated.				
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		Free		
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		Free		
2517.30	- Tarred macadam		Free		
2517.41	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2517.49	- Other		Free		
25.18	Dolomite, whether or not calcined or merely sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.				
2518.10	- Dolomite, not calcined or sintered		Free		
2518.20	- Calcined or sintered dolomite		Free		
2518.30	- Dolomite ramming mix		Free		
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.				
2519.10	- Natural magnesium carbonate (magnesite)		Free		
2519.90	- Other		Free		
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.				
2520.10	- Gypsum; anhydrite		Free		
2520.20	- Plasters		Free		
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.				
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
2522.10	- Quicklime		Free		
2522.20	- Slaked lime		Free		
2522.30	- Hydraulic lime		Free		
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
2523.10	- Cement clinkers		Free		
2523.21	- Portland cement:				
	White cement, whether or not artificially coloured		Free		
	Other		Free		
2523.29	- Other		Free		
2523.30	- Aluminous cement		Free		
2523.90	- Other hydraulic cements		Free		
25.24	Asbestos.				
2524.00	Asbestos.				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.25	Mica, including splittings; mica waste.				
2525.10	- Crude mica and mica rifted into sheets or splittings		Free		
2525.20	- Mica powder		Free		
2525.30	- Mica waste		Free		
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.				
2526.10	- Not crushed, not powdered		Free		
2526.20	- Crushed or powdered		Free		
25.27	Natural cryolite; natural sodium aluminium fluoride (chiolite).				
2527.00	Natural cryolite; natural sodium aluminium fluoride (chiolite).				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.				
2528.10	- Natural borates and concentrates thereof (whether or not calcined)		Free		
2528.90	- Other		Free		
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.				
2529.10	- Feldspar		Free		
2529.21	- Fluorspar:				
	Containing not more than 0.1% by weight of copper		Free		
	Other		2.5%	A	
2529.22	- Containing by weight 97% or more of calcium fluoride		Free		
2529.30	- Leucite; nepheline and nepheline syenite		Free		
25.30	Mineral substances not elsewhere specified or included.				
2530.10	- Vermiculite, perlite and chlorites, unexpanded		Free		
2530.20	- Kieserite, epsomite (natural magnesium sulphates)		Free		
2530.90	- Other		Free		

	その他のもの 粉状、ミール状、フレーク状、ペレット状、キューブ状その他これらに類する形状のもの（しょ糖として計算した糖類の含有量が全重量の五％未満で、遊離でん粉の含有量が全重量の二〇％未満であり、かつ、粗たんぱく質の含有量が全重量の三五％未満のものに限るものとし、政令で定める選別方法により分離できる砕米、米粉及び米のミールの含有量の合計が全重量の一〇％以上Sものを除く。）			
	その他のもの 飼料用に供する種類の調製品（飼料に添加するものに限る。）			
二三〇九・九〇	その他のもの 乳糖の含有量が全重量の一〇％以上のもの ホワイトヴィール用子牛の育成に使用するもの	A	一キログラムにつき三六円	A B3
	その他のもの	A	一キログラムにつき、五二円五〇銭に重量比による乳糖の含有率が一〇％を超える一％ごとに五円三〇銭を加えた額	B10
	その他のもの 第一二・一四項又は第二三・〇三項の物品をもととしたもの（ペレット状、キューブ状その他これらに類する形状のものに限る。）、アルファルファ緑葉たんぱく濃縮物及び魚又は海棲哺乳動物のソリュブル	A		
	その他のもの 気密容器入りのもの（容器ごとの一個の重量が一〇キログラム以下のものに限る。）	A		

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other:			
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A	
	Other	36 yen/kg	B3	
2309.90	- Other:			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A	
	Other:			
	Containing not less than 10% of lactose by weight:			
	Intended for feeding calves suitable for white veal		A	
	Other	Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles		A	
	Other:			
	In airtight containers not more than 10 kg each including container		A	

	その他のもの 課税価格が一キログラムにつき七〇円を超えるもの（小売用の容器入りにしたもの（気密容器入りのものを除く。）で、粗たんぱく質の含有量が全重量の三五％未満のものに限る。） その他のもの 粉状、ミール状、フレーク状、ペレット状、キューブ状その他これらに類する形状のもの（しょ糖として計算した糖類の含有量が全重量の五％未満で、遊離でん粉の含有量が全重量の二〇％未満であり、かつ、粗たんぱく質の含有量が全重量の三五％未満のものに限るものとし、政令で定める選別方法により分離できる砕米、米粉及び米のミールの含有量の合計が全重量の一〇％以上のものを除く。） 犬、猫その他これらに類する観賞用又は愛玩用の動物用のもの その他のもの その他のもの	A		
第二四類	たばこ及び製造たばこ代用品			
二四・〇一	たばこ（製造たばこを除く。）及びくずたばこ			
二四・〇一	葉巻たばこ、シェルート、シガリロ及び紙巻たばこ（たばこ又はたばこ代用物から成るものに限る。）	A	R	R
二四・〇三	その他の製造たばこ及び製造たばこ代用品、シートたばこ並びにたばこのエキス及びエッセンス 喫煙用たばこ（たばこ代用物を含有するかしないかを問わないものとし、その含有量のいかんを問わない。）	X	A	
二四〇三・一一	この類の号注1の水パイプたばこ	X	X	
二四〇三・一九	その他のもの その他のもの シートたばこ	X	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:		A	
	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein			
	Other:			
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:		A	
	For dogs, cats and other similar kind of ornamental animals and pet animals		R	
	Other		R	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		X	
2403.19	-- Other		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	

一四〇二・九九	その他のもの			
	たばこのエキス及びエッセンス			
	その他のもの	X	A	
第二五類				
二五〇一・〇〇	塩（食卓塩及び変性させた塩を含むものとし、水溶液であるかないか又は固結防止剤を含有するかしないかを問わない。）、純塩化ナトリウム（水溶液であるかないか又は固結防止剤を含有するかしないかを問わない。）及び海水			
	塩及び純塩化ナトリウム（目開きが二・八ミリメートルのふるい（織金網製のものに限る。）に対する通過率が全重量の七〇％以上のもの及び凝結させたものに限るものとし、水溶液を除く。）			
	その他のもの	一キログラムにつき五〇銭	A	**
二五〇二・〇〇	硫化鉄鉱（焼いてないものに限る。）		A	**
二五〇三・〇〇	硫黄（昇華硫黄、沈降硫黄及びコロイド硫黄を除く。）		A	**
二五・〇四	天然黒鉛		A	B10**
二五・〇五	天然の砂（着色してあるかないかを問わないものとし、第二六類の砂状の金属鉱を除く。）		A	
二五・〇六	石英（天然の砂を除く。）及びけい岩（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）		A	
二五〇七・〇〇	カオリンその他のカオリン系粘土（焼いてあるかないかを問わない。）		A	
二五・〇八	その他の粘土、アンダルーサイト、カイアナイト及びシリマナイト（焼いてあるかないかを問わないものとし、第六八・〇六項のエキスパンデッドクレーを除く。）並びにムライト、シャモット及びダイナスアース		A	
二五〇九・〇〇	白亜		A	
二五・一〇	天然のりん酸カルシウム及びりん酸アルミニウムカルシウム並びにりん酸塩を含有する白亜		A	
二五・一一	天然の硫酸バリウム（重晶石）及び天然の炭酸バリウム（毒重石。焼いてあるかないかを問わないものとし、第二八・一六項の酸化バリウムを除く。）		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2403.99	-- Other:			
	Tobacco extracts and essences			
	Other		A	
			X	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:			
	Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10****	
2502.00	Unroasted iron pyrites.			
	Other		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	

二五・一二・〇〇	けいそう土その他これに類するけい酸質の土（見掛け比重が一以下のものに限るものとし、焼してあるかないかを問わない。）	A	A		
二五・一三	コランダム、ガーネットその他の研磨用の材料（天然のものに限るものとし、熱処理をしてあるかないかを問わない。）、パミストーン及びエメリー	A	A		
二五・一四・〇〇	スレート（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）	A			
二五・一五	大理石、トラバーチン、エコーシンその他の石碑用又は建築用の石灰質の岩石（見掛け比重が二・五以上のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びアラバスター（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）		A		
二五・一六	花こう岩、斑岩、玄武岩、砂岩その他の石碑用又は建築用の岩石（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）		A		
二五・一七	小石、砂利及び砕石（コンクリート用、道路舗装用又は鉄道用その他のバラスト用に通常供するものに限るものとし、熱処理をしてあるかないかを問わない。）、シングル及びフリント（熱処理をしてあるかないかを問わない。）並びにスラグ、ドロスその他これらに類する工業廃棄物から成るマカダム（小石、砂利、砕石、シングル又はフリントを混入してあるかないかを問わない。）及びタールマカダム並びに第二五・一五項又は第二五・一六項の岩石の粒、破片及び粉（熱処理をしてあるかないかを問わない。）		A		
二五・一八	ドロマイト（粗削りしたもの及びのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状又は板状に単に切ったものを含むものとし、焼してあるかないか又は焼結してあるかないかを問わない。）及びドロマイトラミングミックス		A		
二五・一九	天然の炭酸マグネシウム（マグネサイト）並びに溶融マグネシア、焼結マグネシア（焼結前に他の酸化物を少量加えてあるかないかを問わない。）及びその他の酸化マグネシウム（純粋であるかないかを問わない。）		A		
二五・二〇	天然石膏及び天然無水石膏並びに天然石膏を焼いたもの又は硫酸カルシウムから成るプラスター（着色してあるかないか又は少量の促進剤若しくは遅緩剤を加えてあるかないかを問わない。）	A			
二五二一・〇〇	石灰石その他の石灰質の岩石（石灰又はセメントの製造に使用する種類のものに限る。）		A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	A	A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	A	A	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A	A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A	A	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A	A	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	A	A	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	A	A	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	A	A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	A	A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	A	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A	
25.24	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.		A	
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
二五・二二	生石灰、消石灰及び水硬性石灰（第二八・二五項の酸化カルシウム及び水酸化カルシウムを除く。）		A	
二五・二三	ポートランドセメント、アルミナセメント、スラグセメント、スーパーサルフェートセメントその他これらに類する水硬性セメント（着色してあるかないか又はクリンカー状であるかないかを問わない。）			
二五・二四	石綿		A	
二五・二五	雲母（剝離雲母を含む。）及びそのくず		A	
二五・二六	ステアタイト（天然のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びタルク		A	
二五二八・〇〇	天然ほう酸塩及びその精鉱（焼してあるかないかを問わないものとし、天然かん水から分離したものを除く。）並びに天然ほう酸でオルトほう酸の含有量が乾燥状態において全重量の八五％以下のもの		A	
二五・二九	長石、白榴石、ネフェリン、ネフェリンサイアナイト及びほたる石		A	
二五・三〇	鉱物（他の項に該当するものを除く。）		A	
第二六類	鉱石、スラグ及び灰		A	
第二七類	鉱物性燃料及び鉱物油並びにこれらの蒸留物、歴青物質並びに鉱物性ろう		A	
第二八類	無機化学品及び貴金属、希土類金属、放射性元素又は同位元素の無機又は有機の化合物		A	
第二九類	有機化学品			
二九・〇一	非環式炭化水素		A	
二九・〇二	環式炭化水素		A	
二九・〇三	炭化水素のハロゲン化誘導体		A	
二九・〇四	炭化水素のスルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体（ハロゲン化してあるかないかを問わない。）		A	
二九・〇五	非環式アルコール並びにその ハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九〇五・一一	飽和一価アルコール メタノール（メチルアルコール）		A	
二九〇五・一二	プロパン－一－オール（プロピルアルコール）及びプロパン－二－オール（イソプロピルアルコール）		A	

二九〇五・一三	ブタン－一－オール（ノルマル－ブチルアルコール）	A		
二九〇五・一四	その他のブタノール	A		
二九〇五・一六	オクタノール（オクチルアルコール）及びその異性体	A		
二九〇五・一七	ドデカン－一－オール（ラウリルアルコール）、ヘキサデカン－一－オール（セチルアルコール）及びオクタデカン－一－オール（ステアリルアルコール）	A		
二九〇五・一九	その他のもの			
	不飽和一価アルコール			
二九〇五・二二	非環式テルペンアルコール	A		
二九〇五・二九	その他のもの	A		
	二価アルコール			
二九〇五・三一	エチレングリコール（エタンジオール）	A		
二九〇五・三二	プロピレングリコール（プロパン－一・二－ジオール）	A		
二九〇五・三九	その他のもの	A		
	その他の多価アルコール			
二九〇五・四一	二－エチル－二－（ヒドロキシメチル）プロパン－一・三－ジオール（トリメチロールプロパン）	A		
二九〇五・四二	ペンタエリトリトール	A		
二九〇五・四三	マンニトール	A		
二九〇五・四四	D－グルシトール（ソルビトール）	X		
二九〇五・四五	グリセリン	A		
二九〇五・四九	その他のもの	A		
	非環式アルコールのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九〇五・五一	エトクロルビノール（ＩＮＮ）	A		
二九〇五・五九	その他のもの	A		
二九・〇六	環式アルコール並びにその、ロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
	飽和脂環式アルコール、不飽和脂環式アルコール及びシクロテルペンアルコール並びにこれらの誘導体			
二九〇六・一一	メントール	A		
二九〇六・一二	シクロヘキサノール、メチルシクロヘキサノール及びジメチルシクロヘキサノール	A		
二九〇六・一三	ステロール及びイノシトール	A		
二九〇六・一九	その他のもの	A		
	芳香族アルコール及びその誘導体			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other		A	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other		A	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		X	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	5.5%	B7	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.19	-- Other		A	
	- Aromatic:			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2906.21	-- Benzyl alcohol	A	A	
2906.29	-- Other	A	A	
29.07	Phenols; phenol-alcohols.	A	A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	A	A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	A	A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	A	A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A	A	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

二九〇六・二二	ベンジルアルコール			
二九〇六・二九	その他のもの			
二九・〇七	フェノール及びフェノールアルコール	A	A	A
二九・〇八	フェノール又はフェノールアルコールのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・〇九	エーテル、エーテルアルコール、エーテルフェノール、エーテルアルコールフェノール、アルコールペルオキシド、エーテルペルオキシド及びケトンペルオキシド（化学的に単一であるかないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一〇	三員環のエポキシド、エポキシアルコール、エポキシフェノール及びエポキシエーテル並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九二一・〇〇	アセタール及びヘミアセタール（他の酸素官能基を有するか有しないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一二	アルデヒド（他の酸素官能基を有するか有しないかを問わない。）、アルデヒドの環式重合体及びパラホルムアルデヒド	A	A	
二九二三・〇〇	第二九・一二項の物品のハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一四	ケトン及びキノン（他の酸素官能基を有するか有しないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一五	飽和非環式モノカルボン酸並びにこれらの酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一六	不飽和非環式モノカルボン酸及び環式モノカルボン酸並びにこれらの酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一七	ポリカルボン酸並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	
二九・一八	カルボン酸（他の酸素官能基を有するものに限る。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	A	A	

二九・一八・一一	アルコール官能のカルボン酸（他の酸素官能基を有するものを除く。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体			
二九・一八・一二	乳酸並びにその塩及びエステル			
二九・一八・一三	酒石酸			
二九・一八・一四	酒石酸の塩及びエステル			
二九・一八・一五	くえん酸			
	くえん酸の塩及びエステル			
	くえん酸カルシウム			
	その他のもの			
二九・一八・一六	グルコン酸並びにその塩及びエステル			
二九・一八・一八	クロロベンジレート（ＩＳＯ）			
二九・一八・一九	その他のもの			
	フェノール官能のカルボン酸（他の酸素官能基を有するものを除く。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体			
二九・一八・二一	サリチル酸及びその塩			
二九・一八・二二	オルトーアセチルサリチル酸並びにその塩及びエステル			
二九・一八・二三	サリチル酸のその他のエステル及びその塩			
二九・一八・二九	その他のもの			
二九・一八・三〇	アルデヒド官能又はケトン官能のカルボン酸（他の酸素官能基を有するものを除く。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体			
	その他のもの			
二九・一八・九一	２・４・５－Ｔ（ＩＳＯ）（２・４・５－トリクロロフェノキシ酢酸）並びにその塩及びエステル			
二九・一八・九九	その他のもの			
二九・一九・一九	りん酸エステル及びその塩（ラクトホスフェートを含む。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九・二〇	非金属のその他の無機酸のエステル（ハロゲン化水素酸エステルを除く。）及びその塩並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九・二一	アミン官能化合物			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters	Ａ	Ａ	
2918.12	-- Tartaric acid	Ａ	Ａ	
2918.13	-- Salts and esters of tartaric acid	Ａ	Ａ	
2918.14	-- Citric acid	Ｘ	Ｘ	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate	Ｘ	Ｘ	
	Other	Ａ	Ａ	
2918.16	-- Gluconic acid, its salts and esters	Ａ	Ａ	
2918.18	-- Chlorobenzilate (ISO)	Ａ	Ａ	
2918.19	-- Other	Ａ	Ａ	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21	-- Salicylic acid and its salts	Ａ	Ａ	
2918.22	-- O-Acetylsalicylic acid, its salts and esters	Ａ	Ａ	
2918.23	-- Other esters of salicylic acid and their salts	Ａ	Ａ	
2918.29	-- Other	Ａ	Ａ	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Ａ	Ａ	
	- Other:			
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	Ａ	Ａ	
2918.99	-- Other	Ａ	Ａ	
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Ａ	Ａ	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Ａ	Ａ	
29.21	Amine-function compounds.	Ａ	Ａ	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
29.22	Oxygen-function amino-compounds.			
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts	A	A	
2922.12	-- Diethanolamine and its salts	A	A	
2922.13	-- Triethanolamine and its salts	A	A	
2922.14	-- Dextropropoxyphene (INN) and its salts	A	A	
2922.19	-- Other	A	A	
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	A	A	
2922.29	-- Other	A	A	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	A	A	
2922.39	-- Other	A	A	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	-- Lysine and its esters; salts thereof	A	A	
2922.42	-- Glutamic acid and its salts:			
	Sodium glutamates	6.5%	B5	
	Other	A	A	
2922.43	-- Anthranilic acid and its salts	A	A	
2922.44	-- Tilidine (INN) and its salts	A	A	
2922.49	-- Other	A	A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	A	A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			

二九・二二	酸素官能のアミノ化合物			
二九二二・一一	アミノアルコール（二種類以上の酸素官能基を有するものを除く。）並びにそのエーテル及びエステル並びにこれらの塩	A	A	
二九二二・一二	モノエタノールアミン及びその塩	A	A	
二九二二・一三	ジエタノールアミン及びその塩	A	A	
二九二二・一四	トリエタノールアミン及びその塩	A	A	
二九二二・一九	デキストロプロポキシフェン（ＩＮＮ）及びその塩	A	A	
	その他のもの			
二九二二・二一	アミノナフトールその他のアミノフェノール（二種類以上の酸素官能基を有するものを除く。）並びにそのエーテル及びエステル並びにこれらの塩	A	A	
二九二二・二二	アミノヒドロキシナフタレンスルホン酸及びその塩	A	A	
二九二二・二九	その他のもの			
	アミノアルデヒド、アミノケトン及びアミノキノン（二種類以上の酸素官能基を有するものを除く。）並びにこれらの塩	A	A	
二九二二・三一	アンフェプラモン（ＩＮＮ）、メサドン（ＩＮＮ）及びノルメサドン（ＩＮＮ）並びにこれらの塩	A	A	
二九二二・三九	その他のもの			
	アミノ酸（二種類以上の酸素官能基を有するものを除く。）及びそのエステル並びにこれらの塩	A	A	
二九二二・四一	リジン及びそのエステル並びにこれらの塩	A	A	
二九二二・四二	グルタミン酸及びその塩			
	グルタミン酸ソーダ	六・五％	B5	
	その他のもの			
二九二二・四三	アントラニル酸及びその塩	A	A	
二九二二・四四	チリジン（ＩＮＮ）及びその塩	A	A	
二九二二・四九	その他のもの	A	A	
二九二二・五〇	アミノアルコールフェノール、アミノ酸フェノール及び酸素官能基を有するその他のアミノ化合物	A	A	
二九・二三	第四級アンモニウム塩、水酸化第四級アンモニウム及びレシチンその他のホスホアミノリピド（レシチンその他のホスホアミノリピドについては、化学的に単一であるかないかを問わない。）			

二九・二四	カルボキシアミド官能化合物及び炭酸のアミド官能化合物				
二九・二五	カルボキシイミド官能化合物（サッカリン及びその塩を含む。）及びイミン官能化合物				
二九・二六	ニトリル官能化合物		A	A	A
二九二七・〇〇	ジアゾ化合物、アゾ化合物及びアゾキシ化合物		A	A	A
二九二八・〇〇	ヒドラジン又はヒドロキシルアミンの有機誘導体		A	A	A
二九・二九	その他の窒素官能基を有する化合物		A	A	A
二九・三〇	有機硫黄化合物		A	A	A
二九・三一	その他のオルガノインオルガニック化合物		A	A	A
二九・三二	複素環式化合物（ヘテロ原子として酸素のみを有するものに限る。）		A	A	A
二九・三三	複素環式化合物（ヘテロ原子として窒素のみを有するものに限る。）		A	A	A
二九・三四	核酸及びその塩（化学的に単一であるかないかを問わない。）並びにその他の複素環式化合物		A	A	A
二九三五・〇〇	スルホンアミド		A	A	A
二九・三六	プロビタミン及びビタミン（天然のもの及びこれと同一の構造を有する合成のもの（天然のものを濃縮したものを含む。）に限る。）並びにこれらの誘導体で主としてビタミンとして使用するもの並びにこれらの相互の混合物（この項の物品については、溶媒に溶かしてあるかないかを問わない。）		A	A	A
二九・三七	ホルモン、プロスタグランジン、トロンボキサン及びロイコトリエン（天然のもの及びこれと同一の構造を有する合成のものに限る。）並びにこれらの誘導体及び構造類似物（主としてホルモンとして使用するもので、変性ポリペプチドを含む。）		A	A	A
二九・三八	グリコシド（天然のもの及びこれと同一の構造を有する合成のものに限る。）及びその塩、エーテル、エステルその他の誘導体		A	A	A
二九・三九	植物アルカロイド（天然のもの及びこれと同一の構造を有する合成のものに限る。）及びその塩、エーテル、エステルその他の誘導体		A	A	A
二九四〇・〇〇	糖類（化学的に純粋なものに限るものとし、しょ糖、乳糖、麦芽糖、ぶどう糖及び果糖を除く。）並びに糖エーテル、糖アセタール、糖エステル、糖エーテルの塩、糖アセタールの塩及び糖エステルの塩（第二九・三七項から第二九・三九項までの物品を除く。）		A	A	A
二九・四一	抗生物質		A	A	A
二九四二・〇〇	その他の有機化合物		A	A	A

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.		A	
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.		A	
29.30	Organo-sulphur compounds.		A	
29.31	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A	
2935.00	Sulphonamides.		A	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		A	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
2940.00	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.		A	
29.41	Antibiotics.		A	
2942.00	Other organic compounds.		A	

第三〇類	医療用品			A		
第三一類	肥料			A		
第三二類	なめしエキス、染色エキス、タンニン及びその誘導体、染料、顔料その他の着色料、ペイント、ワニス、パテその他のマスチック並びにインキ			A		
第三三類	精油、レジノイド、調製香料及び化粧品類					
三三・〇一	精油（コンクリートのもの及びアブソリュートのものを含むものとし、テルペンを除いてあるかないかを問わない。）、レジノイド、オレオレジン抽出物、精油のコンセントレート（冷浸法又は温浸法により得たもので、油脂、ろうその他これらに類する物品を媒質としているものに限る。）、精油からテルペンを除く際に生ずるテルペン系副産物並びに精油のアキュアスディスチレート及びアキュアスソリューション					
三三〇一・一一	精油（かんきつ類の果実のものに限る。）					
三三〇一・一二	オレンジのもの			A		
三三〇一・一三	レモンのもの			A		
三三〇一・一九	その他のもの			A		
三三〇一・二四	精油（かんきつ類の果実のものを除く。）			A		
三三〇一・二五	ペパーミント（メンタ・ピペリタ）のもの					
	その他のミントのもの					
	ペパーミント油（メンタ・アルヴェンスイスから採取したものに限る。）					
	政令で定める試験方法による総メントールの含有量が全重量の六五％を超えるもの			A	B 7	九％
	その他のもの					
三三〇一・二九	その他のもの			A		
三三〇一・三〇	レジノイド			A		
三三〇一・九〇	その他のもの			A		
三三三・〇二	香気性物質の混合物及び二以上の香気性物質をもとした混合物（アルコール溶液を含むものとし、工業において原材料として使用する種類のものに限る。）並びに香気性物質をもととしたその他の調製品（飲料製造に使用する種類のものに限る。）			A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 30	Pharmaceutical products			
Chapter 31	Fertilisers		A	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.12	-- Of orange	A		
3301.13	-- Of lemon	A		
3301.19	-- Other	A		
	- Essential oils other than those of citrus fruit:			
3301.24	-- Of peppermint (*Mentha piperita*)	A		
3301.25	-- Of other mints:			
	Peppermint oils obtained from *Mentha arvensis*:			
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order	A		
	Other	9%	B7	
	Other			
3301.29	-- Other	A	A	
3301.30	- Resinoids	A	A	
3301.90	- Other	A	A	
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 manufacture of beverages.	A	A	

三三〇三・〇〇	香水類及びオーデコロン類		A		
三三・〇四	美容用、メーキャップ用又は皮膚の手入れ用の調製品（日焼止め用又は日焼け用の調製品を含むものとし、医薬品を除く。）及びマニキュア用又はペディキュア用の調製品		A		
三三・〇五	頭髪用の調製品		A		
三三・〇六	口腔（こう）衛生用の調製品（義歯定着用のペースト及び粉を含む。）及び小売用の包装にした歯間清掃用の糸（デンタルフロス）		A		
三三・〇七	ひげそり前用、ひげそり用又はひげそり後用の調製品、身体用の防臭剤、浴用の調製品、脱毛剤その他の調製香料及び化粧品類（他の項に該当するものを除く。）並びに調製した室内防臭剤（芳香を付けてあるかないか又は消毒作用を有するか有しないかを問わない。）		A		
第三四類					
	せっけん、有機界面活性剤、洗剤、調製潤滑剤、人造ろう、調製ろう、磨き剤、ろうそくその他これに類する物品、モデリングペースト、歯科用ワックス及びプラスターをもととした歯科用の調製品		A		
第三五類					
三五・〇一	たんぱく系物質、変性でん粉、膠（にかわ）着剤及び酵素				
三五・〇二	カゼイン及びカゼイナートその他のカゼイン誘導体並びにカゼイングルー		A		
三五・〇三	アルブミン（二以上のホエイたんぱく質の濃縮物を含むものとし、ホエイたんぱく質の含有量が乾燥状態において全重量の八〇％を超えるものに限る。）及びアルブミナートその他のアルブミン誘導体		A		
三五〇三・〇〇	ゼラチン（長方形（正方形を含む。）のシート状のものを含むものとし、表面加工をしてあるかないか又は着色してあるかないかを問わない。）、ゼラチン誘導体、アイシングラス及びその他のにかわ（第三五・〇一項のカゼイングルーを除く。）		A	X	A
	ゼラチン（写真用のものに限る。）及びゼラチン誘導体				
	魚膠（にかわ）及びアイシングラス				
	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
3303.00	Perfumes and toilet waters.			
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	A	A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap; organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
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.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
	Gelatin for photographic use and gelatin derivatives		X	
	Fish glues and isinglass		A	
	Other		X	

三五〇四・〇〇	ペプトン及びその誘導体並びにその他のたんぱく質系物質及びその誘導体（他の項に該当するものを除く。）並びに皮粉（クロムみょうばんを加えたものを含む。）		A		
三五・〇五	デキストリンその他の変性でん粉（例えば、糊化済でん粉及びエステル化でん粉）及びでん粉又はデキストリンその他の変性でん粉をもとした膠着剤				
三五〇五・一〇	デキストリンその他の変性でん粉				
	エステル化でん粉その他のでん粉誘導体				
	その他のもの	Q	X	R	(52)
三五〇五・二〇	膠着剤				
三五・〇六	調製膠着剤その他の調製接着剤（他の項に該当するものを除く。）及び膠着剤又は接着剤としての使用に適する物品（膠着剤又は接着剤として小売用にしたもので正味重量が一キログラム以下のものに限る。）				
三五・〇七	酵素及び他の項に該当しない調製した酵素	A	A		
第三六類	火薬類、火工品、マッチ、発火性合金及び調製燃料	A			
第三七類	写真用又は映画用の材料	A			
第三八類	各種の化学工業生産品	A			
第三九類	プラスチック及びその製品				
三九・〇一	エチレンの重合体（一次製品に限る。）				
三九〇一・一〇	比重が〇・九四未満のポリエチレン				
	塊（不規則な形のものに限る。）、粉（モールディングパウダーを含む。）、粒、フレークその他これらに類する形状のもの	B7			六・五％（その率が一キログラムにつき二二円四〇銭の従量税率より高いときは、当該従量税率）
		B7			二・八％
三九〇一・二〇	比重が〇・九四以上のポリエチレン				
	その他のもの	B7			六・五％（その率が一キログラムにつき二二円四〇銭の従量税率より高いときは、当該従量税率）
		B7			二・八％
三九〇一・三〇	エチレン－酢酸ビニル共重合体	B7			二・八％
三九〇一・九〇	その他のもの	B7			二・八％

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	6.5% or 22.40 yen/kg, whichever is the less	A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	- Dextrins and other modified starches:			
	Esterified starches and other starch derivatives		Q	(52)
	Other		X	
3505.20	- Glues		R	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A	
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products		A	
Chapter 39	Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 22.40 yen/kg, whichever is the less	B7	
	Other	2.8%	B7	
3901.20	- Polyethylene having a specific gravity of 0.94 or more	6.5% or 22.40 yen/kg, whichever is the less	B7	
3901.30	- Ethylene-vinyl acetate copolymers	2.8%	B7	
3901.90	- Other	2.8%	B7	

三九・〇二	プロピレンその他のオレフィンの重合体（一次製品に限る。）		
三九〇二・一〇	ポリプロピレン	六・五％（その率が一キログラムにつき二五円六〇銭の従量税率より高いときは、当該従量税率）	B7
三九〇二・二〇	ポリイソブチレン	二・八％	B10
三九〇二・三〇	プロピレンの共重合体	二・八％	B7
三九〇二・九〇	その他のもの	二・八％	B7
三九・〇三	スチレンの重合体（一次製品に限る。）		
三九〇三・一一	ポリスチレン		
三九〇三・一一九	多泡性のもの		
	その他のもの		
	塊（不規則な形のものに限る。）、粉（モールディングパウダーを含む。）、粒、フレークその他これらに類する形状のもの	三・九％	B7
	その他のもの		
三九〇三・二〇	スチレン－アクリロニトリル（ＳＡＮ）共重合体	六・五％	B7
三九〇三・三〇	アクリロニトリル－ブタジエン－スチレン（ＡＢＳ）共重合体	二・八％	B7
三九〇三・九〇	その他のもの	三・一％	B7
三九・〇四	塩化ビニルその他のハロゲン化オレフィンの重合体（一次製品に限る。）	三・一％	B7
三九・〇五	酢酸ビニルその他のビニルエステルの重合体及びその他のビニル重合体（一次製品に限る。）		A
三九・〇六	アクリル重合体（一次製品に限る。）		A
三九・〇七	ポリアセタールその他のポリエーテル、エポキシ樹脂及びポリカーボネート、アルキド樹脂、ポリアリルエステルその他のポリエステル（一次製品に限る。）		A
三九・〇八	ポリアミド（一次製品に限る。）		A
三九・〇九	アミノ樹脂、フェノール樹脂及びポリウレタン（一次製品に限る。）		A
三九・一〇・〇〇	シリコーン（一次製品に限る。）		A

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene	6.5% or 25.60 yen/kg, whichever is the less	B7	
3902.20	- Polyisobutylene	2.8%	B10	
3902.30	- Propylene copolymers	2.8%	B7	
3902.90	- Other	2.8%	B7	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible	3.9%	B7	
3903.19	-- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B7	
	Other			
3903.20	- Styrene-acrylonitrile (SAN) copolymers	2.8%	B7	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	3.1%	B7	
3903.90	- Other	3.1%	B7	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A	
39.06	Acrylic polymers in primary forms.		A	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	
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.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	
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.		A	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		A	
三九・一一	石油樹脂、クマロン－インデン樹脂、ポリテルペン、ポリ硫化物、ポリスルホン及びこの類の注３のその他の物品（一次製品に限るものとし、他の項に該当するものを除く。）		A	
三九・一二	セルロース及びその化学的誘導体（一次製品に限るものとし、他の項に該当するものを除く。）		A	
三九・一三	天然の重合体（例えば、アルギン酸）及び変性させた天然の重合体（例えば、硬化たんぱく質及び天然ゴムの化学的誘導体）（一次製品に限るものとし、他の項に該当するものを除く。）		A	
三九・一四・〇〇	第三九・〇一項から第三九・一三項までの重合体をもととしたイオン交換体（一次製品に限る。）		A	
三九・一五	プラスチックのくず		A	
三九・一六	プラスチックの単繊維で横断面の最大寸法が一ミリメートルを超えるもの、プラスチックの棒及びプラスチックの形材（表面加工をしてあるかないかを問わないものとし、その他の加工をしたものを除く。）		A	
三九・一七	プラスチック製の管及びホース並びにこれらの継手（プラスチック製のものに限る。例えば、ジョイント、エルボー及びフランジ）		A	
三九・一八	プラスチック製の床用敷物（接着性を有するか有しないかを問わないものとし、ロール状又はタイル状のものに限る。）並びにこの類の注９のプラスチック製の壁面被覆材及び天井被覆材		A	
三九・一九	プラスチック製の板、シート、フィルム、はく、テープ、ストリップその他のへん平な形状の物品（接着性を有するものに限るものとし、ロール状であるかないかを問わない。）		A	
三九・二〇	プラスチック製のその他の板、シート、フィルム、はく及びストリップ（多泡性のもの並びに補強し、薄層で被覆し又は支持物を使用したもの及びこれらに類する方法により他の材料と組み合わせたものを除く。）		A	
三九・二一	プラスチック製のその他の板、シート、フィルム、はく及びストリップ		A	
三九・二二	プラスチック製の浴槽、シャワーバス、台所用流し、洗面台、ビデ、便器、便座、便器用の覆い、水洗用の水槽その他これらに類する衛生用品		A	
三九・二三	プラスチック製の運搬用又は包装用の製品及びプラスチック製の栓、蓋、キャップその他これらに類する物品		A	
三九・二四	プラスチック製の食卓用品、台所用品その他の家庭用品及び化粧用品		A	

三九・二五 三九・二六	プラスチック製の建築用品（他の項に該当するものを除く。） その他のプラスチック製品及び第三九・〇一項から第三九・一四項までの材料（プラスチックを除く。）から成る製品		A	A
第四〇類	ゴム及びその製品		A	
第四一類	原皮（毛皮を除く。）及び革			
四一・〇一	牛（水牛を含む。）又は馬類の動物の原皮（生鮮のもの及び塩蔵、乾燥、石灰漬け、酸漬けその他の保存に適する処理をしたもので、なめし、パーチメント仕上げ又はこれら以上の加工をしてないものに限るものとし、脱毛してあるかないか又はスプリットしてあるかないかを問わない。）			
四一〇一・二〇	全形の原皮（スプリットしてないもので、重量が一枚につき、単に乾燥したものは八キログラム以下、乾式塩蔵をしたものは一〇キログラム以下又は生鮮のもの若しくは湿式塩蔵その他の保存に適する処理をしたものは一六キログラム以下のものに限る。）			
	クロムなめしのもの（なめし過程（前なめしを含む。）中のもののうちなめしを終えてないもの）及びなめし過程にないもの			
	その他のもの			
四一〇一・五〇	全形の原皮（一六キログラムを超えるものに限る。）			
	クロムなめしのもの（なめし過程（前なめしを含む。）中のもののうちなめしを終えてないもの）及びなめし過程にないもの			
	その他のもの			
	その他のもの（バット、ベンズ及びベリーを含む。）	一二%	B10	A
四一〇一・九〇	クロムなめしのもの（なめし過程（前なめしを含む。）中のもののうちなめしを終えてないもの）及びなめし過程にないもの	一二%	B10	A
	その他のもの			
	その他のもの			
	羊の原皮（生鮮のもの及び塩蔵、乾燥、石灰漬け、酸漬けその他の保存に適する処理をしたもので、なめし、パーチメント仕上げ又はこれら以上の加工をしてないものに限るものとし、毛が付いているかないかは又はスプリットしてあるかないかを問わない。ただし、この類の注1(c)の規定により除かれているものを含まない。）	一二%	B10	A

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides and skins (other than furskins) and leather			
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.			
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:			
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	12%	A	
	Other	12%	B10	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:			
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	12%	A	
	Other	12%	B10	
4101.90	- Other, including butts, bends and bellies:			
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	12%	A	
	Other	12%	B10	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A	

四一・〇二	その他の原皮（生鮮のもの及び塩蔵、乾燥、石灰漬け、酸漬けその他の保存に適する処理をしたもので、なめし、パーチメント仕上げ又はこれら以上の加工をしてないものに限るものとし、脱毛してあるかないか又はスプリットしてあるかないかを問わない。ただし、この類の注１の(b)又は(c)の規定により除かれているものを含まない。）			
四一・〇二・二〇	爬虫類のもの		A	
四一・〇二・三〇	豚のもの		A	
	なめし過程にないもの		A	
	その他のもの	六%	B 10	
四一・〇三・九〇	その他のもの		A	
四一・〇四	牛（水牛を含む。）又は馬類の動物のなめした皮（なめしたもの及びクラストにしたもので、これらを超える加工をしておらず、毛が付いていないものに限るものとし、スプリットしてあるかないかを問わない。）			
	湿潤状態（ウェットブルーを含む。）のもの		A	
四一・〇四・一一	フルグレーン（スプリットしてないものに限る。）及びグレーンスプリット			
	クロムなめしのもの		A	
	その他のもの	一一%	B 10	
四一・〇四・一九	その他のもの		A	
	クロムなめしのもの		A	
	その他のもの	一一%	B 10	
四一・〇四・四一	乾燥状態（クラスト）のもの			
	フルグレーン（スプリットしてないものに限る。）及びグレーンスプリット			
	なめしたもの（再なめしをしたものを含む。）で、これを超える加工をしてないもの		A	
	クロムなめしのもの		A	
	その他のもの	一一%	B 10	
	その他のもの			
	染着色したもの			
	染着色したもの（全形の牛の皮（表面積が一枚につき二・六平方メートル以下のもの）及び水牛の皮並びにローラーレザーを除く。）	一三・三%	B 10	
	その他のもの			
	その他のもの	一六%	B 10	
	その他のもの			
四一・〇四・四九	その他のもの	一二%	B 10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
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:			
4103.20	- Of reptiles		A	
4103.30	- Of swine:			
	Of which have not yet undergone any tanning process		A	
	Other	6%	B10	
4103.90	- Other		A	
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:			
	- In the wet state (including wet-blue):			
4104.11	-- Full grains, unsplit; grain splits:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
4104.19	-- Other:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6 m², hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			

	なめしたもの（再なめしをしたものを含む。）で、これを超える加工をしていないもの		
	クロムなめしのもの		
	その他のもの		
	その他のもの	一二%	B10
	染着色したもの	一六%	B10
	その他のもの	一二%	B10
四一・〇五	羊のなめした皮（なめしたもの及びクラストにしたもので、これらを超える加工をしておらず、毛が付いていないものに限るものとし、スプリットしてあるかないかを問わない。）		A
四一〇五・一〇	湿潤状態（ウェットブルーを含む。）のもの	一六%	B10
四一〇五・二〇	乾燥状態（クラスト）のもの	一二%	B10
	染着色したもの		
	その他のもの		
四一・〇六	その他の動物のなめした皮（なめしたもの及びクラストにしたもので、これらを超える加工をしておらず、毛が付いていないものに限るものとし、スプリットしてあるかないかを問わない。）		A
	やぎのもの		
四一〇六・一一	湿潤状態（ウェットブルーを含む。）のもの	一六%	B10
四一〇六・一二	乾燥状態（クラスト）のもの	一六%	B10
	染着色したもの		
	その他のもの		
	豚のもの		
四一〇六・三一	湿潤状態（ウェットブルーを含む。）のもの	八%	B10
四一〇六・三二	乾燥状態（クラスト）のもの	六%	B10
	染着色したもの		
	その他のもの		
四一〇六・四〇	爬虫類のもの		A
	植物性前なめしをしたもの		
	その他のもの	一〇%	B10
	染着色したもの		
	わに又はとかげのもの		
	その他のもの	六%	B10
	その他のもの		A

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins			
	Other	12%	A	
	Other:			
	Dyed or coloured	16%	B10	
	Other	12%	B10	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	- In the wet state (including wet-blue)	16%	A	
4105.30	- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21	-- In the wet state (including wet-blue)		A	
4106.22	-- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	6%	B10	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	8%	B10	
	Other	6%	B10	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	10%	B10	
	Other	6%	B10	
	Other		A	

四一〇六・九一	その他のもの	A		
四一〇六・九二	湿潤状態（ウェットブルーを含む。）のもの			
	乾燥状態（クラスト）のもの			
	染着色したもの	六%	B10	
	その他のもの	A	B10	
四一・〇七	牛（水牛を含む。）又は馬類の動物の革（なめした又はクラストにした後これらを超える加工をしたもので、パーチメント仕上げをしたものを含み、毛が付いていないものに限るものとし、スプリットしてあるかないかを問わず、第四一・一四項の革を除く。）			
	全形の革			
四一〇七・一一	フルグレーン（スプリットしていないものに限る。）			
	パーチメント仕上げをしたもの	六%	B10	
	その他のもの			
	染着色し又は模様付けしたもの			
	染着色したもの（牛革（表面積が一枚につき二・六平方メートル以下のもの）及び水牛革並びにローラーレザーを除く。）	一三・三%	B10	
	その他のもの	一六%	B10	
	その他のもの	一二%	B10	
四一〇七・一二	グレーンスプリット			
	パーチメント仕上げをしたもの	六%	B10	
	その他のもの			
	染着色し又は模様付けしたもの			
	染着色したもの（牛革（表面積が一枚につき二・六平方メートル以下のもの）及び水牛革並びにローラーレザーを除く。）	一三・三%	B10	
	その他のもの	一六%	B10	
	その他のもの	一二%	B10	
四一〇七・一九	その他のもの			
	パーチメント仕上げをしたもの	六%	B10	
	その他のもの			
	染着色し又は模様付けしたもの	一六%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	6%	B10	
	Other		A	
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:			
4107.11	-- Full grains, unsplit:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m^2, and buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.12	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m^2, and buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.19	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other	12%	B10	
4107.91	- Other, including sides: -- Full grains, unsplit: Parchment-dressed	6%	B10	
	Other: Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.92	-- Grain splits: Parchment-dressed	6%	B10	
	Other: Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.99	-- Other: Parchment-dressed	6%	B10	
	Other: Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
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:			
	Parchment-dressed	6%	B10	
	Other: Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	

	その他のもの	一二%	B10	
四一〇七・九一	その他のもの（サイドを含む。） フルグレーン（スプリットしてないものに限る。） パーチメント仕上げをしたもの	六%	B10	
	その他のもの 染着色し又は模様付けしたもの	一三・三%	B10	
	染着色したもの（水牛革及びローラーレザーを除く。）	一六%	B10	
	その他のもの	一二%	B10	
四一〇七・九二	その他のもの グレーンスプリット パーチメント仕上げをしたもの	六%	B10	
	その他のもの 染着色し又は模様付けしたもの	一三・三%	B10	
	染着色したもの（水牛革及びローラーレザーを除く。）	一六%	B10	
	その他のもの	一二%	B10	
四一〇七・九九	その他のもの パーチメント仕上げをしたもの	六%	B10	
	その他のもの 染着色し又は模様付けしたもの	一六%	B10	
	その他のもの	一二%	B10	
四一一二・〇〇	羊革（なめした又はクラストにした後これらを超える加工をしたもので、パーチメント仕上げをしたものを含み、毛が付いていないものに限るものとし、スプリットしてあるかないかを問わず、第四一・一四項の革を除く。） パーチメント仕上げをしたもの	六%	B10	
	その他のもの 染着色し又は模様付けしたもの	一六%	B10	
	その他のもの	一二%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
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.			
4113.10	- Of goats or kids:	6%	B10	
	Parchment-dressed			
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
			A	
	Other			
4113.20	- Of swine:	6%	B10	
	Parchment-dressed			
	Other:			
	Dyed, coloured, stamped or embossed	8%	B10	
	Other	6%	B10	
4113.30	- Of reptiles:	6%	B10	
	Parchment-dressed			
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	10%	B10	
	Other	6%	B10	
	Other		A	
4113.90	- Other:	6%	B10	
	Parchment-dressed			
	Other:			
	Dyed, coloured, stamped or embossed	6%	B10	
	Other		A	X
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			

| | | |

四一一五・一〇	コンポジションレザー（革又は革繊維をもととして製造したもので、板状、シート状又はストリップ状のものに限るものとし、巻いてあるかないかを問わない。）	六%	B10
四一一五・二〇	革又はコンポジションレザーのくず（革製品の製造に適しないものに限る。）及び革の粉	三%	B10
第四二類	革製品及び動物用装着具並びに旅行用具、ハンドバッグその他これらに類する容器並びに腸の製品		
四二〇一・〇〇	動物用装着具（引き革、引き綱、膝当て、口輪、くら敷き、くら袋、犬用のコートその他これらに類する物品を含むものとし、材料を問わない。）	五・三%	B10
四二・〇二	旅行用バッグ、断熱加工された飲食料用バッグ、化粧用バッグ、リュックサック、ハンドバッグ、買物袋、財布、マップケース、シガレットケース、たばこ入れ、工具袋、スポーツバッグ、瓶用ケース、宝石入れ、おしろい入れ、刃物用ケースその他これらに類する容器（革、コンポジションレザー、プラスチックシート、紡織用繊維、バルカナイズドファイバー若しくは板紙から製造し、又は全部若しくは大部分をこれらの材料若しくは紙で被覆したものに限る。）及びトランク、スーツケース、携帯用化粧道具入れ、エグゼクティブケース、書類かばん、通学用かばん、眼鏡用ケース、双眼鏡用ケース、写真機用ケース、楽器用ケース、銃用ケース、拳銃用のホルスターその他これらに類する容器	一六%	B10
四二〇二・一一	トランク、スーツケース、携帯用化粧道具入れ、エグゼクティブケース、書類かばん、通学用かばんその他これらに類する容器		
	外面が革製又はコンポジションレザー製のもの		
	携帯用化粧道具入れ（貴金属、これを貼り若しくはめこまれた金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるものに限る。）	一〇%	B10
	その他のもの		
四二〇二・一二	外面がプラスチック製又は紡織用繊維製のもの		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6%	B10	
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3%	B10	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5.3%	B10	
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, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, tool-bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather or of composition leather:			
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	10%	B10	
4202.12	-- With outer surface of plastics or of textile materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other:			
	With outer surface of plastic sheeting or of textile materials	8%	B10	
	Other	4.6%	B10	
4202.19	-- Other	4.1%	B10	
	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.21	-- With outer surface of leather or of composition leather:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	Of leather	14%	B10	
	Other	16%	B10	
	Other:			
	Of leather	8%	B10	
	Other	10%	B10	
4202.22	-- With outer surface of plastic sheeting or of textile materials:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	8%	B10	
4202.29	-- Other	8%	B10	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather or of composition leather:			

	携帯用化粧道具入れ（貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるものに限る。）			
	その他のもの			
	外面がプラスチックシート製又は紡織用繊維製のもの	一六％	B10	
	その他のもの			
四二〇二・一九	ハンドバッグ（取手が付いていないものを含むものとし、肩ひもが付いているかいないかを問わない。）	四・一％	B10	
	外面が革製又はコンポジションレザー製のもの			
四二〇二・二一	貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるもの	一四％	B10	
	革製のもの	一六％	B10	
	その他のもの			
	その他のもの			
	革製のもの	八％	B10	
	その他のもの	一〇％	B10	
四二〇二・二九	外面がプラスチックシート製又は紡織用繊維製のもの			
	貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるもの	一六％	B10	
	その他のもの	八％	B10	
	その他のもの	八％	B10	
四二〇二・三一	ポケット又はハンドバッグに通常入れて携帯する製品			
	外面が革製又はコンポジションレザー製のもの			

	財布（貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるものに限る。）	一六％	B10	
	その他のもの	一〇％	B10	
四二〇二・三二	外面がプラスチックシート製又は紡織用繊維製のもの			
	財布（貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもののうち、課税価格が一個につき六、〇〇〇円を超えるものに限る。）	一六％	B10	
	その他のもの	八％	B10	
四二〇二・三九	その他のもの	四・一％	B10	
四二〇二・九一	外面が革製又はコンポジションレザー製のもの	一〇％	B10	
四二〇二・九二	外面がプラスチックシート製又は紡織用繊維製のもの	八％	B10	
四二〇二・九九	その他のもの			
	木製のもの	二・七％	B10	
	アイボリー、骨、亀の甲、角、枝角、さんご、真珠光沢を有する貝殻その他の動物性の彫刻用又は細工用の材料製のもの	三・四％	B10	
	その他のもの	四・六％	B10	
四二〇三・一〇	衣類及び衣類附属品（革製又はコンポジションレザー製のものに限る。）			
	衣類			
	毛皮をトリミングとして使用したもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもの	一六％	B10	
	その他のもの			
	手袋、ミトン及びミット			
	特に運動用に製造したもの	一〇％	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	10%	B10	
4202.32	-- With outer surface of plastic sheeting or of textile materials:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	8%	B10	
4202.39	-- Other	4.1%	B10	
	- Other:			
4202.91	-- With outer surface of leather or of composition leather	10%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials	8%	B10	
4202.99	-- Other:			
	Of wood	2.7%	B10	
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10	
	Other	4.6%	B10	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:			
4203.10	- Articles of apparel:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
4203.21	-- Specially designed for use in sports:			

	毛皮付きのもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はくじらを使用したもの		一六％	B10	X
	その他のもの				
四一〇二・二九	その他のもの				
	毛皮付きのもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はくじらを使用したもの		一四％	B10	
	革製のもの				
	コンポジションレザー製のもの		一六％	B10	X
	その他のもの				
四一〇三・三〇	ベルト及び負い革				
	毛皮をトリミングとして使用したもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はくじらを使用したもの		一六％	B10	X
	その他のもの				
四一〇三・四〇	その他の衣類附属品				
	毛皮をトリミングとして使用したもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はくじらを使用したもの		一六％	B10	
	その他のもの		一〇％	B10	
四一〇五・〇〇	その他の革製品及びコンポジションレザー製品				
	機械用その他の技術的用途に供する種類のもの		一八％	B10	
	ベルト、ベルチング、コーミングレザー及びインターギルレザー		三・三％	B10	
	その他のもの				
	その他のもの		一〇％	B10	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		16%	B10	
	Other				
4203.29	-- Other:				
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:				
	Of leather		14%	B10	
	Of composition leather		16%	B10	
	Other			X	
4203.30	- Belts and bandoliers:				
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		16%	B10	
	Other			X	
4203.40	- Other clothing accessories:				
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		16%	B10	
	Other		10%	B10	
4205.00	Other articles of leather or of composition leather:				
	Of a kind used in machinery or mechanical appliances or for other technical uses:				
	Belts and beltings, combing leathers and intergill-leathers		18%	B10	
	Other		3.3%	B10	
	Other		10%	B10	

四二・〇六・〇〇	腸、ゴールドビーターススキン、ぼうこう又は腱の製品				
第四三類	毛皮及び人造毛皮並びにこれらの製品				
四三・〇一	原毛皮（頭部、尾部、足部その他の切片で毛皮業者の使用に適するものを含むものとし、第四一・〇一項から第四一・〇三項までの原皮を除く。）				
四三・〇一・一〇	ミンクのもの（全形のものに限るものとし、頭部、尾部又は足部が付いているかないかを問わない。）	X			
四三・〇一・三〇	子羊のもの（アストラカン羊、ブロードテール羊、カラクル羊、ペルシャ羊その他これらに類する羊、インド羊、中国羊、モンゴル羊又はチベット羊の子羊で全形のものに限るものとし、頭部、尾部又は足部が付いているかないかを問わない。）	A			
四三・〇一・六〇	きつねのもの（全形のものに限るものとし、頭部、尾部又は足部が付いているかないかを問わない。）	A			
四三・〇一・八〇	その他の毛皮（全形のものに限るものとし、頭部、尾部又は足部が付いているかないかを問わない。）	A			
四三・〇一・九〇	頭部、尾部、足部その他の切片で毛皮業者の使用に適するもの	X			
	ミンクのもの				
	その他のもの	A			
四三・〇二	なめし又は仕上げた毛皮（頭部、尾部、足部その他の切片を含み、組み合わせてないものを除く。）	X	五%	B10	
四三・〇三	衣類、衣類附属品その他の毛皮製品	X			
四三・〇四・〇〇	人造毛皮及びその製品	X			
第四四類	木材及びその製品並びに木炭				
四四・〇一	のこくず及び木くず（棒状、ブリケット状、ペレット状その他これらに類する形状に凝結させてあるかないかを問わない。）、薪材並びにチップ状又は小片状の木材	A			
四四・〇二	木炭（植物性の殻又はナットの炭を含むものとし、凝結させてあるかないかを問わない。）	A			
四四・〇三	木材（粗のものに限るものとし、皮又は辺材を剝いであるかないか又は粗く角にしてあるかないかを問わない。）	A			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B10	
Chapter 43	Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10	- Of mink, whole, with or without head, tail or paws	X		
4301.30	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	A		
4301.60	- Of fox, whole, with or without head, tail or paws	A		
4301.80	- Other furskins, whole, with or without head, tail or paws	A		
4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:			
	Of mink	X		
	Other	A		
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.	X		
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4304.00	Artificial fur and articles thereof.	5%	B10	
Chapter 44	Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	A		
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	A		
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	A		

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		A	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		A	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		A	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		A	
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10	- Of bamboo:			
	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness			
	Other			
4412.31	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		R	
	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			

| | | |

四四・一二・三二	その他のもの（少なくとも一の外面の単板が針葉樹以外のものに限る。）		R	R
四四・一二・三九	その他のもの			
	その他のもの			
四四・一二・九四	ブロックボード、ラミンボード及びパッテンボード		A	A
四四・一二・九九	その他のもの			
四四・一三・〇〇	改良木材（塊状、板状、ストリップ状又は形材のものに限る。）		A	A
四四・一四・〇〇	木製の額縁、鏡枠その他これらに類する縁		A	A
四四・一五	木製のケース、箱、クレート、ドラムその他これらに類する包装容器、木製のケーブルドラム及び木製のパレット、ボックスパレットその他の積載用ボード並びに木製のパレット枠			A
四四・一六・〇〇	木製のたる、おけその他これらに類する容器及び木製のこれらの部分品（たる材及びおけ材を含む。）		A	A
四四・一七・〇〇	木製の工具並びに工具、ほうき又はブラシの木製のボデー、柄及び握り並びに靴の木型		A	A
四四・一八	木製建具及び建築用木工品（セルラーウッドパネル、組み合わせた床用パネル及びこけら板を含む。）		A	A
四四・一九・〇〇	木製の食卓用品及び台所用品		A	A
四四・二〇	寄せ木し又は象眼した木材、宝石用又は刃物用の木製の箱、ケースその他これらに類する製品及び木製の小像その他の装飾品並びに第九四類に属しない木製の家具		A	A
四四・二一	その他の木製品		A	A
第四五類	コルク及びその製品			A
第四六類	わら、エスパルトその他の組物材料の製品並びに籠細工物及び枝条細工物			
四六・〇一	さなだその他これに類する組物材料から成る物品（ストリップ状であるかないかを問わない。）並びに組物材料又はさなだその他これに類する組物材料から成る物品を平行につなぎ及び織ったものであってシート状のもの（最終製品（敷物・壁掛等）であるかないかを問わない。）			
	敷物及びすだれ（植物性材料製のものに限る。）			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4412.32	-- Other, with at least one outer ply of non-coniferous wood		R	
4412.39	-- Other		R	
	- Other:			
4412.94	-- Blockboard, laminboard and battenboard		A	
4412.99	-- Other		A	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.		A	
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.		A	
44.21	Other articles of wood.		A	
Chapter 45	Cork and articles of cork			
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
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).			
	- Mats, matting and screens of vegetable materials:			

四六〇二・二二	竹製のもの				
四六〇二・二二	とう製のもの				
四六〇二・二九	その他のもの				
	いぐさ（ユンクス・エフスス）製又は七島い（キュペルス・テゲティフォルミス）製のもの		六%	B4	A
	その他のもの				
	その他のもの				
四六〇二・九二	竹製のもの				
四六〇二・九三	とう製のもの				
四六〇二・九四	その他の植物性材料製のもの				
	むしろ、こも、アンペラ及びさなだその他これに類する組物材料から成る物品（ストリップ状であるかないかを問わない。）				
	その他のもの				
	いぐさ（ユンクス・エフスス）製又は七島い（キュペルス・テゲティフォルミス）製のもの		六%	B4	A
	その他のもの				
四六〇二・九九	その他のもの				
四六・〇二	籠細工物、枝条細工物その他の製品（組物材料から直接造形したもの及び第四六・〇二項の物品から製造したものに限る。）及びへちま製品				
第四七類	木材パルプ、繊維素繊維を原料とするその他のパルプ及び古紙				
第四八類	紙及び板紙並びに製紙用パルプ、紙又は板紙の製品				
第四九類	印刷した書籍、新聞、絵画その他の印刷物並びに手書き文書、タイプ文書、設計図及び図案				
第五〇類	絹及び絹織物				
五〇〇二・〇〇	繭（繰糸に適するものに限る。）				
五〇〇三・〇〇	生糸（よってないものに限る。）				
	野蚕のもの				
	その他のもの				
五〇〇三・〇〇	絹のくず（繰糸に適しない繭、糸くず及び反毛した繊維を含む。）				
五〇〇四・〇〇	絹糸（絹紡糸、絹紡紬糸及び小売用にしたものを除く。）				

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
4601.21	-- Of bamboo		A	
4601.22	-- Of rattan		A	
4601.29	-- Other:			
	Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	6%	B4	
	Other		A	
	- Other:			
4601.92	-- Of bamboo		A	
4601.93	-- Of rattan		A	
4601.94	-- Of other vegetable materials:		A	
	Mushiro, Komo and rushmats; plaits and similar products of plaiting materials, whether or not assembled into strips			
	Other:			
	Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	6%	B4	
	Other		A	
4601.99	-- Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		R	
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	

五〇〇五・〇〇	絹紡糸及び絹紡紬糸（小売用にしたものを除く。）	A		
五〇〇六・〇〇	絹糸、絹紡糸及び絹紡紬糸（小売用にしたものに限る。）並びに天然ぐす	A		
五〇・〇七	絹織物	A		
第五一類	羊毛、繊獣毛、粗獣毛及び馬毛の糸並びにこれらの織物	A		
第五二類	綿及び綿織物	A		
第五三類	その他の植物性紡織用繊維及びその織物並びに紙糸及びその織物	A		
第五四類	人造繊維の長繊維並びに人造繊維の織物及びストリップその他これに類する人造繊維製品			
五四・〇一	縫糸（人造繊維の長繊維のものに限るものとし、小売用にしたものであるかないかを問わない。）			
五四・〇二	合成繊維の長繊維の糸（六七デシテックス未満の単繊維のものを含むものとし、縫糸及び小売用にしたものを除く。）	A		
五四・〇三	再生繊維又は半合成繊維の長繊維の糸（六七デシテックス未満の単繊維のものを含むものとし、縫糸及び小売用にしたものを除く。）	A		
五四・〇四	合成繊維の単繊維（六七デシテックス以上のもので、横断面の最大寸法が一ミリメートル以下のものに限る。）及び合成繊維材料のストリップその他これに類する物品（例えば、人造ストロー。見掛け幅が五ミリメートル以下のものに限る。）	A		
五四〇五・〇〇	再生繊維又は半合成繊維の単繊維（六七デシテックス以上のもので、横断面の最大寸法が一ミリメートル以下のものに限る。）及び再生繊維又は半合成繊維の材料のストリップその他これに類する物品（例えば、人造ストロー。見掛け幅が五ミリメートル以下のものに限る。）	A		
五四〇六・〇〇	人造繊維の長繊維の糸（小売用にしたものに限るものとし、縫糸を除く。）	A		
五四・〇七	合成繊維の長繊維の糸の織物（第五四・〇四項の材料の織物を含む。）	A		
五四〇七・一〇	強力糸（ナイロンその他のポリアミド又はポリエステルのものに限る。）の織物	A		
五四〇七・二〇	ストリップその他これに類する物品の織物	A		
五四〇七・三〇	この部の注９の織物	A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials			
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.		A	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		A	
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		A	
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.		A	
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.		A	
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.		A	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		A	
5407.20	- Woven fabrics obtained from strip or the like		A	
5407.30	- Fabrics specified in Note 9 to Section XI		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	-- Unbleached or bleached			
5407.42	-- Dyed	A	A	
5407.43	-- Of yarns of different colours	A	A	
5407.44	-- Printed	A	A	
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51	-- Unbleached or bleached	A	A	
5407.52	-- Dyed:			
	Containing more than 10% by weight of silk	8.2%	B7	
	Other:			
	Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	B7	
	Other	6.6%	B7	
5407.53	-- Of yarns of different colours		A	
5407.54	-- Printed		A	
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.61	-- Containing 85% or more by weight of non-textured polyester filaments		A	
5407.69	--- Other		A	
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71	-- Unbleached or bleached		A	
5407.72	-- Dyed		A	
5407.73	-- Of yarns of different colours		A	
5407.74	-- Printed		A	
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81	-- Unbleached or bleached		A	
5407.82	-- Dyed		A	
5407.83	-- Of yarns of different colours		A	

その他の織物（ナイロンその他のポリアミドの長繊維の重量が全重量の八五％以上のものに限る。）				
五四〇七・四一	漂白してないもの及び漂白したもの		A	
五四〇七・四二	浸染したもの		A	
五四〇七・四三	異なる色の糸から成るもの		A	
五四〇七・四四	なせんしたもの		A	
	その他の織物（テクスチャード加工をしたポリエステルの長繊維の重量が全重量の八五％以上のものに限る。）			
五四〇七・五一	漂白してないもの及び漂白したもの		A	
五四〇七・五二	浸染したもの		A	
	絹の重量が全重量の一〇％を超えるもの	八・二％	B7	
	その他のもの			
	特定合成繊維のみから成るもの並びに特定合成繊維及びアセテート繊維のみから成るもの	五・三％	B7	
	その他のもの	六・六％	B7	
五四〇七・五三	異なる色の糸から成るもの		A	
五四〇七・五四	なせんしたもの		A	
五四〇七・六一	その他の織物（ポリエステルの長繊維の重量が全重量の八五％以上のものに限る。）			
	テクスチャード加工をしてないポリエステルの長繊維の重量が全重量の八五％以上のもの			
五四〇七・六九	その他のもの		A	
	その他の織物（合成繊維の長繊維の重量が全重量の八五％以上のものに限る。）			
五四〇七・七一	漂白してないもの及び漂白したもの		A	
五四〇七・七二	浸染したもの		A	
五四〇七・七三	異なる色の糸から成るもの		A	
五四〇七・七四	なせんしたもの		A	
	その他の織物（合成繊維の長繊維の重量が全重量の八五％未満のもので、混用繊維の全部又は大部分が綿のものに限る。）			
五四〇七・八一	漂白してないもの及び漂白したもの		A	
五四〇七・八二	浸染したもの		A	
五四〇七・八三	異なる色の糸から成るもの		A	

五四〇七・八四	なせんしたもの				
	その他の織物				
五四〇七・九一	漂白してないもの及び漂白したもの		A	A	
五四〇七・九二	浸染したもの		A	A	
五四〇七・九三	異なる色の糸から成るもの		A	A	
五四〇七・九四	なせんしたもの		A	A	
五四・〇八	再生繊維又は半合成繊維の長繊維の糸の織物（第五四・〇五項の材料の織物を含む。）		A	A	
第五五類	人造繊維の短繊維及びその織物		A		
第五六類	ウォッディング、フェルト、不織布及び特殊糸並びにひも、綱及びケーブル並びにこれらの製品				
五六・〇一	紡織用繊維のウォッディング及びその製品並びに長さが五ミリメートル以下の紡織用繊維（フロック）、紡織用繊維のダスト及びミルネップ		A	A	
五六・〇二	フェルト（染み込ませ、塗布し、被覆し又は積層したものであるかないかを問わない。）		A	A	
五六・〇三	不織布（染み込ませ、塗布し、被覆し又は積層したものであるかないかを問わない。）				
	人造繊維の長繊維製のもの				
五六〇三・一一	重量が一平方メートルにつき二五グラム以下のもの		A	A	
五六〇三・一二	重量が一平方メートルにつき二五グラムを超え七〇グラム以下のもの		A	A	
五六〇三・一三	重量が一平方メートルにつき七〇グラムを超え一五〇グラム以下のもの		A	A	
五六〇三・一四	重量が一平方メートルにつき一五〇グラムを超えるもの		A	A	
	その他のもの				
五六〇三・九一	重量が一平方メートルにつき二五グラム以下のもの		A	A	
五六〇三・九二	重量が一平方メートルにつき二五グラムを超え七〇グラム以下のもの		A	A	
	芳香族ポリアミド繊維製のもの（電気絶縁用のものに限る。）	四・三%	B7	A	
	その他のもの				
五六〇三・九三	重量が一平方メートルにつき七〇グラムを超え一五〇グラム以下のもの				
	芳香族ポリアミド繊維製のもの（電気絶縁用のものに限る。）	四・三%	B7	A	
	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5407.84	-- Printed		A	
	- Other woven fabrics:			
5407.91	-- Unbleached or bleached		A	
5407.92	-- Dyed		A	
5407.93	-- Of yarns of different colours		A	
5407.94	-- Printed		A	
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof			
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		A	
56.02	Felt, whether or not impregnated, coated, covered or laminated.		A	
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	- Of man-made filaments:			
5603.11	-- Weighing not more than 25 g/m²		A	
5603.12	-- Weighing more than 25 g/m² but not more than 70 g/m²		A	
5603.13	-- Weighing more than 70 g/m² but not more than 150 g/m²		A	
5603.14	-- Weighing more than 150 g/m²		A	
	- Other:			
5603.91	-- Weighing not more than 25 g/m²		A	
5603.92	-- Weighing more than 25 g/m² but not more than 70 g/m²:			
	Of aromatic polyamide fibres, used for electrical insulating materials	4.3%	A	
	Other		B7	
5603.93	-- Weighing more than 70 g/m² but not more than 150 g/m²:			
	Of aromatic polyamide fibres, used for electrical insulating materials	4.3%	A	
	Other		B7	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
5603.94	-- Weighing more than 150 g/m²			
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.	A	A	
5605.00	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.	A	A	
5606.00	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.	A	A	
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 plastics.	A	A	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	A	A	
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	A	A	
Chapter 57	Carpets and other textile floor coverings			
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	A	A	
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	A	A	
5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	A	A	
5702.20	- Floor coverings of coconut fibres (coir)	A	A	
	- Other, of pile construction, not made up:			
5702.31	-- Of wool or fine animal hair	8.1%	B7	
5702.32	-- Of man-made textile materials	7.9%	B7	
5702.39	-- Of other textile materials:			
	Of cotton	8.4%	B7	
5702.41	-- Of wool or fine animal hair	8.1%	B7	
5702.42	-- Of cotton	8.4%	B7	
5702.49	-- Of other textile materials	7.9%	B7	
5702.51	-- Of wool or fine animal hair	8.1%	B7	
5702.52	-- Of cotton	8.4%	B7	
5702.59	-- Of other textile materials	7.9%	B7	
5702.91	-- Of wool or fine animal hair	8.1%	B7	
5702.92	-- Of cotton	8.4%	B7	
5702.99	-- Of other textile materials	7.9%	B7	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	A	A	
5703.10	- Of wool or fine animal hair	8.1%	B7	
5703.20	- Of nylon or other polyamides	7.9%	B7	
5703.30	- Of other man-made textile materials	7.9%	B7	
5703.90	- Of other textile materials	7.9%	B7	
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	A	A	
5704.10	- Tiles, having a maximum surface area not exceeding 0.3 m²	A	A	
5704.90	- Other	A	A	
57.05	Other carpets and other textile floor coverings, whether or not made up.	A	A	
5705.00	Other carpets and other textile floor coverings, whether or not made up.	A	A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery			
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	A	A	
5801.10	- Of wool or fine animal hair	8.1%	B7	
5801.21	-- Uncut weft pile fabrics	8.4%	B7	
5801.22	-- Cut corduroy	8.4%	B7	
5801.23	-- Other uncut pile fabrics	8.4%	B7	
5801.24	-- Other cut pile fabrics	8.4%	B7	
5801.25	-- Uncut warp pile fabrics	8.4%	B7	
5801.26	-- Cut warp pile fabrics	8.4%	B7	
5801.31	-- Uncut weft pile fabrics	7.9%	B7	
5801.32	-- Cut corduroy	7.9%	B7	
5801.33	-- Other uncut pile fabrics	7.9%	B7	
5801.34	-- Other cut pile fabrics	7.9%	B7	
5801.35	-- Uncut warp pile fabrics	7.9%	B7	
5801.36	-- Cut warp pile fabrics	7.9%	B7	
5801.90	- Other	7.9%	B7	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	A	A	
5802.11	-- Unbleached	8.4%	B7	
5802.19	-- Other	8.4%	B7	
5802.20	- Other, of cotton	8.4%	B7	
5802.30	- Tufted textile fabrics	7.9%	B7	
58.03	Gauze, other than narrow fabrics of heading 58.06.	A	A	
5803.10	- Of cotton	8.4%	B7	
5803.90	- Of other textile materials	7.9%	B7	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	A	A	
5804.10	- Tulles and other net fabrics	A	A	
5804.21	-- Of cotton	8.4%	B7	
5804.29	-- Of other textile materials	7.9%	B7	
5804.30	- Hand-made lace	A	A	
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	A	A	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	A	A	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	A	A	
5806.10	- Woven pile fabrics (including terry towelling and similar woven terry fabrics) and chenille fabrics	A	A	
5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	A	A	
5806.31	-- Of cotton	8.4%	B7	
5806.32	-- Of man-made fibres	7.9%	B7	
5806.39	-- Of other textile materials	7.9%	B7	
5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	A	A	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	A	A	
5807.10	- Woven	A	A	
5807.90	- Other	A	A	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	A	A	
5808.10	- Braids in the piece	A	A	
5808.90	- Other	A	A	
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	A	A	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	A	A	
58.10	Embroidery in the piece, in strips or in motifs.	A	A	
5810.10	- Embroidery without visible ground	A	A	
5810.91	-- Of cotton	8.4%	B7	
5810.92	-- Of man-made fibres	7.9%	B7	
5810.99	-- Of other textile materials	7.9%	B7	
58.11	Quilted textile products in the piece, composed of one or more layers of textile fabrics assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	A	A	
5811.00	Quilted textile products in the piece, composed of one or more layers of textile fabrics assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	A	A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use			
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	A	A	
5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	A	A	
5901.90	- Other	A	A	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	A	A	
5902.10	- Of nylon or other polyamides	A	A	
5902.20	- Of polyesters	A	A	
5902.90	- Of other materials	A	A	
59.03	Textile fabrics impregnated, coated or covered with plastics, other than those of heading 59.02.	A	A	
5903.10	- With poly(vinyl chloride)	A	A	
5903.20	- With polyurethane	A	A	
5903.90	- Other	A	A	
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.	A	A	
5904.10	- Linoleum	A	A	
5904.90	- Other	A	A	
59.05	Textile wall coverings.	A	A	
5905.00	Textile wall coverings.	A	A	
59.06	Rubberised textile fabrics, other than those of heading 59.02.	A	A	
5906.10	- Adhesive tape of a width not exceeding 20 cm	A	A	
5906.91	-- Knitted or crocheted	A	A	
5906.99	-- Other	A	A	
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like.	A	A	
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like.	A	A	
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.	A	A	
5908.00	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.	A	A	
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	A	A	
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	A	A	
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.	A	A	
5910.00	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.	A	A	
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	A	A	
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for reinforcing purposes	A	A	
5911.20	- Bolting cloth, whether or not made up	A	A	
5911.31	-- Weighing less than 650 g/m²	A	A	
5911.32	-- Weighing 650 g/m² or more	A	A	
5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	A	A	
5911.90	- Other	A	A	

	その他のもの	七・九%	B7	
五七〇二・四一	その他のもの（パイル織物のもので製品にしたものに限る。）			
	羊毛製又は繊獣毛製のもの	八・一%	B7	
五七〇二・四二	人造繊維材料製のもの			
	自動車用に適する寸法及び形状のもの		A	
	その他のもの	七・九%	B7	
五七〇二・四九	その他の紡織用繊維製のもの			
	綿製のもの	八・四%	B7	
	その他のもの	七・九%	B7	
五七〇二・五〇	その他のもの（パイル織物のもの及び製品にしたものを除く。）			
	綿製のもの	八・四%	B7	
	その他のもの			
	羊毛製又は繊獣毛製のもの	八・一%	B7	
	その他のもの	七・九%	B7	
	その他のもの（製品にしたものに限るものとし、パイル織物のものを除く。）			
五七〇二・九一	羊毛製又は繊獣毛製のもの	八・一%	B7	
五七〇二・九二	人造繊維材料製のもの	七・九%	B7	
五七〇二・九九	その他の紡織用繊維製のもの			
	綿製のもの	八・四%	B7	
	その他のもの	七・九%	B7	
五七・〇三	じゅうたんその他の紡織用繊維の床用敷物（タフトしたものに限るものとし、製品にしたものであるかないかを問わない。）			
	羊毛製又は繊獣毛製のもの	七・九%	B7	
五七〇三・一〇	ナイロンその他のポリアミド製のもの		A	
五七〇三・二〇	自動車用に適する寸法及び形状のもの		A	
	その他のもの	六・三%	B7	
五七〇三・三〇	その他の人造繊維材料製のもの			
	自動車用に適する寸法及び形状のもの		A	
	その他のもの	六・三%	B7	
五七〇三・九〇	その他の紡織用繊維製のもの			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other	7.9%	B7	
	- Other, of pile construction, made up:			
5702.41	-- Of wool or fine animal hair	8.1%	B7	
5702.42	-- Of man-made textile materials:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	7.9%	B7	
5702.49	-- Of other textile materials:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
5702.50	- Other, not of pile construction, not made up:			
	Of cotton	8.4%	B7	
	Other:			
	Of wool or fine animal hair	8.1%	B7	
	Other	7.9%	B7	
	- Other, not of pile construction, made up:			
5702.91	-- Of wool or fine animal hair	8.1%	B7	
5702.92	-- Of man-made textile materials	7.9%	B7	
5702.99	-- Of other textile materials:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	- Of wool or fine animal hair	7.9%	B7	
5703.20	- Of nylon or other polyamides:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	6.3%	B7	
5703.30	- Of other man-made textile materials:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	6.3%	B7	
5703.90	- Of other textile materials:			

	綿製のもの			
	その他のもの			
五七・〇四	じゅうたんその他の紡織用繊維の床用敷物（フェルト製のものに限るものとし、製品としたものであるかないかを問わず、タフトし又はフロック加工をしたものを除く。）	八・四％	B7	
	タイル（表面積が〇・三平方メートル以下のものに限る。）	七・九％	B7	
五七〇四・一〇	その他のもの	七・四％	B7	
五七〇四・九〇	自動車用に適する寸法及び形状のもの	A		
	その他のもの	七・四％	B7	
五七〇五・〇〇	じゅうたんその他の紡織用繊維の床用敷物（製品にしたものであるかないかを問わないものとし、この類の他の項に該当するものを除く。）	八・四％	B7	
	綿製のもの	七・九％	B7	
	その他のもの			
第五八類	特殊織物、タフテッド織物類、レース、つづれ織物、トリミング及びしゆう布			
五八・〇一	パイル織物及びシェニール織物（第五八・〇二項又は第五八・〇六項の織物類を除く。）	A		
五八・〇二	テリータオル地その他のテリー織物（第五八・〇六項の細幅織物類を除く。）及びタフテッド織物類（第五七・〇三項の物品を除く。）			
五八〇二・一一	テリータオル地その他のテリー織物（綿製のものに限る。）			
	漂白してないもの			
	経糸のうちいずれか一方が合成繊維又はアセテート繊維若しくはこれらの繊維を合わせたものの重量が全重量の一〇％を超えるもの（経糸のうちいずれか一方が合成繊維又はアセテート繊維のものを除く。）	四・五％	B4	
	その他のもの	三・七％	B4	
五八〇二・一九	その他のもの			
	経糸のうちいずれか一方が合成繊維又はアセテート繊維のもの及び合成繊維若しくはアセテート繊維又はこれらの繊維を合わせたものの重量が全重量の一〇％を超えるもの（経糸のうちいずれか一方が合成繊維又はアセテート繊維のものを除く。）	四・五％	B4	
	その他のもの	三・七％	B4	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10	- Tiles, having a maximum surface area of 0.3 m²	7.4%	B7	
5704.90	- Other:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	7.4%	B7	
5705.00	Other carpets and other textile floor coverings, whether or not made up:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery			
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		A	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton:			
5802.11	-- Unbleached:			
	Having either the warp or the weft of synthetic fibres or acetate fibres and containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	4.5%	B4	
	Other	3.7%	B4	
5802.19	-- Other:			
	Having either the warp or the weft of synthetic fibres or acetate fibres and containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	4.5%	B4	
	Other	3.7%	B4	

五八〇二・二〇	テリータオル地その他のテリー織物（その他の紡織用繊維製のもの）		A		
五八〇二・三〇	タフテッド織物類		B7		
五八〇三・〇〇	もじり織物（第五八・〇六項の細幅織物類を除く。）	三・七%	A		
五八・〇四	チュールその他の網地（織ったもの及びメリヤス編み又はクロセ編みのものを除く。）及びレース（レース地及びモチーフに限るものとし、第六〇・〇二項から第六〇・〇六項までの編物を除く。）		A		
五八〇五・〇〇	ゴブラン織り、フランダース織り、オービュソン織り、ボーベ織りその他これらに類する手織りのつづれ織物及びプチポワン、クロスステッチ等を使用して手針によりつづれ織り風にした織物（製品にしたものであるかないかを問わない。）		A		
五八・〇六	細幅織物（第五八・〇七項の物品を除く。）及び接着剤により接着したたて糸のみから成る細幅織物類（ボルダック）		A		
五八・〇七	紡織用繊維から成るラベル、バッジその他これらに類する物品（反物状又はストリップ状のもの及び特定の形状又は大きさに切ったものに限るものとし、しゅうしたものを除く。）		A		
五八・〇八	組ひも及び装飾用トリミング（そのまま特定の用途に供しないものに限るものとし、装飾用トリミングにあっては、しゅうしたもの及びメリヤス編み又はクロセ編みのものを除く。）並びにタッセル、ポンポンその他これらに類する製品		A		
五八〇九・〇〇	金属糸又は第五六・〇五項の金属を交えた糸の織物（衣類、室内用品その他これらに類する物品に使用する種類のものに限るものとし、他の項に該当するものを除く。）		A		
五八・一〇	しゅう布（モチーフを含む。）		A		
五八一一・〇〇	縫製その他の方法により紡織用繊維の一以上の層と詰物材料とを重ね合わせた反物状のキルティングした物品（第五八・一〇項のしゅう布を除く。）		A		
第五九類	染み込ませ、塗布し、被覆し又は積層した紡織用繊維の織物類及び工業用の紡織用繊維製品				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials		A	
5802.30	- Tufted textile fabrics	3.7%	B7	
5803.00	Gauze, other than narrow fabrics of heading 58.06.		A	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		A	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		A	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		A	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		A	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		A	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		A	
58.10	Embroidery in the piece, in strips or in motifs.		A	
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		A	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		A	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		A	
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.		A	
5905.00	Textile wall coverings.		A	
59.06	Rubberised textile fabrics, other than those of heading 59.02.		A	
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		A	
5908.00	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.		A	
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		A	
5910.00	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.		A	
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		A	
5911.20	- Bolting cloth, whether or not made up			

五九・〇一	書籍装丁用その他これに類する用途に供する種類の紡織用繊維の織物類でガム又はでん粉質の物質を塗布したもの、トレーシングクロス、画用カンバス及びハットファンデーション用バックラムその他これに類する硬化紡織用繊維の織物類			
五九・〇二	タイヤコードファブリック（ナイロンその他のポリアミド、ポリエステル又はビスコースレーヨンの強力糸のものに限る。）	A	A	
五九・〇三	紡織用繊維の織物類（プラスチックを染み込ませ、塗布し、被覆し又は積層したものに限るものとし、第五九・〇二項のものを除く。）	A		
五九・〇四	リノリウム及び床用敷物で紡織用繊維の基布に塗布し又は被覆したもの（特定の形状に切ってあるかないかを問わない。）	A	A	
五九〇五・〇〇	紡織用繊維の壁面被覆材	A		
五九・〇六	ゴム加工をした紡織用繊維の織物類（第五九・〇二項のものを除く。）	A	A	
五九〇七・〇〇	その他の紡織用繊維の織物類（染み込ませ、塗布し又は被覆したものに限る。）及び劇場用又はスタジオ用の背景幕その他これに類する物品に使用する図案を描いた織物類	A		
五九〇八・〇〇	紡織用繊維製の芯（織り、組み又は編んだもので、ランプ用、ストーブ用、ライター用、ろうそく用その他これらに類する用途に供するものに限る。）並びに白熱ガスマントル及び白熱ガスマントル用の管状編物（染み込ませてあるかないかを問わない。）	A	A	
五九〇九・〇〇	紡織用繊維製のホースその他これに類する管状の製品（他の材料により内張りし又は補強したもの及び他の材料の附属品を有するものを含む。）		A	
五九一〇・〇〇	伝動用又はコンベヤ用のベルト及びベルチング（紡織用繊維製のものに限るものとし、プラスチックを染み込ませ、塗布し、被覆し若しくは積層してあるかないか又は金属その他の材料により補強してあるかないかを問わない。）		A	
五九・一一	紡織用繊維の物品及び製品（技術的用途に供するもので、この類の注7のものに限る。）			
五九一一・一〇	フェルト、フェルトを張り付けた織物及び紡織用繊維の織物類で、ゴム、革その他の材料を塗布し、被覆し又は積層したもののうち針布に使用する種類のもの並びにこれらに類する織物類でその他の技術的用途に供する種類のもの（ゴムを染み込ませたベルベット製の細幅織物で、機織用のスピンドル（ビーム）の被覆用のものを含む。）	A	A	
五九一一・二〇	ふるい用の布（製品にしたものであるかないかを問わない。）	A		

五九・一一・三二	エンドレス状又は連結具を有する紡織用繊維の織物類及びフェルト（製紙用、パルプ用、石綿セメント用その他これらに類する用途に供する機械に使用する種類のものに限る。）			
五九・一一・三三	重量が一平方メートルにつき六五〇グラム未満のもの		A	
五九・一一・四〇	重量が一平方メートルにつき六五〇グラム以上のもの		A	
五九・一一・九〇	搾油機その他これに類する機械に使用する種類のろ過布（人髪製のものを含む。）		A	
	その他のもの			
	綿製のもの	四・九％	B4	
	その他のもの	二・八％	B4	
第六〇類				
六〇・〇一	メリヤス編物及びクロセ編物			
	パイル編物（ロングパイル編物及びテリー編物を含むものとし、メリヤス編み又はクロセ編みのものに限る。）			
六〇〇一・一〇	ロングパイル編物	七・九％	B7	
	ループドパイル編物			
六〇〇一・二一	綿製のもの	九・八％	B4	
六〇〇一・二二	人造繊維製のもの		A	
六〇〇一・二九	その他の紡織用繊維製のもの		A	
	その他のもの			
六〇〇一・九一	綿製のもの		A	
六〇〇一・九二	人造繊維製のもの		A	
六〇〇一・九九	その他の紡織用繊維製のもの		A	
六〇・〇二	メリヤス編物及びクロセ編物（幅が三〇センチメートル以下で、弾性糸又はゴム糸の重量が全重量の五％以上のものに限るものとし、第六〇・〇一項のものを除く。）		A	
六〇・〇三	メリヤス編物及びクロセ編物（幅が三〇センチメートル以下のものに限るものとし、第六〇・〇一項及び第六〇・〇二項のものを除く。）		A	
六〇・〇四	メリヤス編物及びクロセ編物（幅が三〇センチメートルを超え、弾性糸又はゴム糸の重量が全重量の五％以上のものに限るものとし、第六〇・〇一項のものを除く。）		A	
六〇・〇五	たてメリヤス編物（ガルーンメリヤス機により編んだものを含むものとし、第六〇・〇一項から第六〇・〇四項までのものを除く。）			
	綿製のもの			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):			
5911.31	-- Weighing less than 650 g/m^2		A	
5911.32	-- Weighing 650 g/m^2 or more		A	
5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair		A	
5911.90	- Other:			
	Of cotton	4.9%	B4	
	Other	2.8%	B4	
Chapter 60	Knitted or crocheted fabrics			
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.10	- "Long pile" fabrics	7.9%	B7	
	- Looped pile fabrics:			
6001.21	-- Of cotton	9.8%	B4	
6001.22	-- Of man-made fibres		A	
6001.29	-- Of other textile materials		A	
	- Other:			
6001.91	-- Of cotton		A	
6001.92	-- Of man-made fibres		A	
6001.99	-- Of other textile materials		A	
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		A	
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.		A	
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		A	
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	- Of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6005.21	-- Unbleached or bleached		A	
6005.22	-- Dyed		A	
6005.23	-- Of yarns of different colours		A	
6005.24	-- Printed		A	
	- Of synthetic fibres:			
6005.31	-- Unbleached or bleached	7.9%	B7	
6005.32	-- Dyed		A	
6005.33	-- Of yarns of different colours		A	
6005.34	-- Printed		A	
	- Of artificial fibres:			
6005.41	-- Unbleached or bleached		A	
6005.42	-- Dyed		A	
6005.43	-- Of yarns of different colours		A	
6005.44	-- Printed		A	
6005.90	- Other		A	
60.06	Other knitted or crocheted fabrics.		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted			
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20	- Of cotton	10.9%	B4	
6101.30	- Of man-made fibres	10.9%	B4	
6101.90	- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	

六〇〇五・二二	漂白してないもの及び漂白したもの		A	
六〇〇五・二二	浸染したもの		A	
六〇〇五・二三	異なる色の糸から成るもの		A	
六〇〇五・二四	なせんしたもの		A	
	合成繊維製のもの			
六〇〇五・三一	漂白してないもの及び漂白したもの	七・九%	B7	
六〇〇五・三二	浸染したもの		A	
六〇〇五・三三	異なる色の糸から成るもの		A	
六〇〇五・三四	なせんしたもの		A	
	再生繊維又は半合成繊維製のもの			
六〇〇五・四一	漂白してないもの及び漂白したもの		A	
六〇〇五・四二	浸染したもの		A	
六〇〇五・四三	異なる色の糸から成るもの		A	
六〇〇五・四四	なせんしたもの		A	
六〇〇五・九〇	その他のもの		A	
六〇・〇六	その他のメリヤス編物及びクロセ編物		A	
第六十一類	衣類及び衣類附属品（メリヤス編み又はクロセ編みのものに限る。）			
六一・〇一	男子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（メリヤス編み又はクロセ編みのものに限るものとし、第六一・〇三項のものを除く。）	一〇・九%	B4	
六一〇一・一〇	綿製のもの	一〇・九%	B4	
六一〇一・三〇	人造繊維製のもの			
六一〇一・九〇	その他の紡織用繊維製のもの			
	しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの			
	羊毛製又は繊獣毛製のもの	一〇・九%	B4	
	その他のもの	八・四%	B4	
	その他のもの			
	羊毛製又は繊獣毛製のもの	一〇・九%	B4	
	その他のもの	八・四%	B4	

六一・〇二	女子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（メリヤス編み又はクロセ編みのものに限るものとし、第六一・〇四項のものを除く。）			
六一・〇二・一〇	羊毛製又は繊獣毛製のもの	一〇・九％	B4	
六一・〇二・二〇	綿製のもの	一〇・九％	B4	
六一・〇二・三〇	人造繊維製のもの	一〇・九％	B4	
六一・〇二・九〇	その他の紡織用繊維製のもの	八・四％	B4	
六一・〇三	男子用のスーツ、アンサンブル、ジャケット、ブレザー、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）（メリヤス編み又はクロセ編みのものに限る。）			
六一・〇三・一〇	スーツ			
	しゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの			
	羊毛製又は繊獣毛製のもの及び合成繊維製のもの	一〇・九％	B4	
	その他の紡織用繊維製のもの	八・四％	B4	
	その他のもの			
	羊毛製又は繊獣毛製のもの及び合成繊維製のもの	一〇・九％	B4	
	その他の紡織用繊維製のもの	八・四％	B4	
六一・〇三・二一	アンサンブル			
六一・〇三・二一・一一	綿製のもの	一〇・九％	B4	
六一・〇三・二一・二三	合成繊維製のもの	一〇・九％	B4	
六一・〇三・二一・二九	その他の紡織用繊維製のもの			
	しゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの			
	羊毛製又は繊獣毛製のもの	一〇・九％	B4	
	その他のもの	八・四％	B4	
	その他のもの			
	羊毛製又は繊獣毛製のもの	一〇・九％	B4	
	その他のもの	八・四％	B4	
六一・〇三・二三	ジャケット及びブレザー			
六一・〇三・二三・一一	羊毛製又は繊獣毛製のもの	一〇・九％	B4	
六一・〇三・二三・二一	綿製のもの	一〇・九％	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10	- Of wool or fine animal hair	10.9%	B4	
6102.20	- Of cotton	10.9%	B4	
6102.30	- Of man-made fibres	10.9%	B4	
6102.90	- Of other textile materials	8.4%	B4	
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10	- Suits:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair and of synthetic fibres	10.9%	B4	
	Of other textile materials	8.4%	B4	
	Other:			
	Of wool or fine animal hair and of synthetic fibres	10.9%	B4	
	Of other textile materials	8.4%	B4	
	- Ensembles:			
6103.22	-- Of cotton	10.9%	B4	
6103.23	-- Of synthetic fibres	10.9%	B4	
6103.29	-- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	- Jackets and blazers:			
6103.31	-- Of wool or fine animal hair	10.9%	B4	
6103.32	-- Of cotton	10.9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6103.33	-- Of synthetic fibres	10.9%	B4	
6103.39	-- Of other textile materials	8.4%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.41	-- Of wool or fine animal hair	10.9%	B4	
6103.42	-- Of cotton	10.9%	B4	
6103.43	-- Of synthetic fibres	10.9%	B4	
6103.49	-- Of other textile materials	8.4%	B4	
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6104.13	-- Of synthetic fibres	10.9%	B4	
6104.19	-- Of other textile materials			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair and of cotton	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair and of cotton	10.9%	B4	
	Other	8.4%	B4	
	- Ensembles:			
6104.22	-- Of cotton	10.9%	B4	
6104.23	-- Of synthetic fibres	10.9%	B4	
6104.29	-- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	- Jackets and blazers:			

六一〇三・三三	合成繊維製のもの	一〇・九%	B4
六一〇三・三九	その他の紡織用繊維製のもの	八・四%	B4
	ズボン、胸当てズボン、半ズボン及びショーツ		
六一〇三・四一	羊毛製又は繊獣毛製のもの	一〇・九%	B4
六一〇三・四二	綿製のもの	一〇・九%	B4
六一〇三・四三	合成繊維製のもの	一〇・九%	B4
六一〇三・四九	その他の紡織用繊維製のもの	八・四%	B4
六一・〇四	女子用のスーツ、アンサンブル、ジャケット、ブレザー、ドレス、スカート、キュロットスカート、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）（メリヤス編み又はクロセ編みのものに限る。）		
	スーツ		
六一〇四・一三	合成繊維製のもの	一〇・九%	B4
六一〇四・一九	その他の紡織用繊維製のもの		
	しゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの		
	羊毛製又は繊獣毛製のもの及び綿製のもの	一〇・九%	B4
	その他のもの	八・四%	B4
	その他のもの		
	羊毛製又は繊獣毛製のもの及び綿製のもの	一〇・九%	B4
	その他のもの	八・四%	B4
	アンサンブル		
六一〇四・二二	綿製のもの	一〇・九%	B4
六一〇四・二三	合成繊維製のもの	一〇・九%	B4
六一〇四・二九	その他の紡織用繊維製のもの		
	しゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの		
	羊毛製又は繊獣毛製のもの	一〇・九%	B4
	その他のもの	八・四%	B4
	その他のもの		
	羊毛製又は繊獣毛製のもの	一〇・九%	B4
	その他のもの	八・四%	B4
	ジャケット及びブレザー		

六一〇四・三二	羊毛製又は繊獣毛製のもの	一〇・九%	B4
六一〇四・三二	綿製のもの	一〇・九%	B4
六一〇四・三三	合成繊維製のもの	一〇・九%	B4
六一〇四・三九	その他の紡織用繊維製のもの	八・四%	B4
	ドレス		
六一〇四・四一	羊毛製又は繊獣毛製のもの	一〇・九%	B4
六一〇四・四二	綿製のもの	一〇・九%	B4
六一〇四・四三	合成繊維製のもの	一〇・九%	B4
六一〇四・四四	再生繊維又は半合成繊維製のもの	八・四%	B4
六一〇四・四九	その他の紡織用繊維製のもの		
	スカート及びキュロットスカート		
六一〇四・五一	羊毛製又は繊獣毛製のもの	一〇・九%	B4
六一〇四・五二	綿製のもの	一〇・九%	B4
六一〇四・五三	合成繊維製のもの	一〇・九%	B4
六一〇四・五九	その他の紡織用繊維製のもの	八・四%	B4
	ズボン、胸当てズボン、半ズボン及びショーツ		
六一〇四・六一	羊毛製又は繊獣毛製のもの	一〇・九%	B4
六一〇四・六二	綿製のもの	一〇・九%	B4
六一〇四・六三	合成繊維製のもの	一〇・九%	B4
六一〇四・六九	その他の紡織用繊維製のもの	八・四%	B4
六一・〇五	男子用のシャツ（メリヤス編み又はクロセ編みのものに限る。）		
六一〇五・一〇	綿製のもの	一〇・九%	B4
	オープンシャツ、ポロシャツその他これらに類するシャツ		
	その他のもの	七・四%	B4
六一〇五・二〇	人造繊維製のもの	一〇・九%	B4
	オープンシャツ、ポロシャツその他これらに類するシャツ		
	その他のもの	七・四%	B4
六一〇五・九〇	その他の紡織用繊維製のもの	一〇・九%	B4
	オープンシャツ、ポロシャツその他これらに類するシャツ		
	その他のもの	七・四%	B4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6104.31	-- Of wool or fine animal hair	10.9%	B4	
6104.32	-- Of cotton	10.9%	B4	
6104.33	-- Of synthetic fibres	10.9%	B4	
6104.39	-- Of other textile materials	8.4%	B4	
	- Dresses:			
6104.41	-- Of wool or fine animal hair	10.9%	B4	
6104.42	-- Of cotton	10.9%	B4	
6104.43	-- Of synthetic fibres	10.9%	B4	
6104.44	-- Of artificial fibres	10.9%	B4	
6104.49	-- Of other textile materials	8.4%	B4	
	- Skirts and divided skirts:			
6104.51	-- Of wool or fine animal hair	10.9%	B4	
6104.52	-- Of cotton	10.9%	B4	
6104.53	-- Of synthetic fibres	10.9%	B4	
6104.59	-- Of other textile materials	8.4%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61	-- Of wool or fine animal hair	10.9%	B4	
6104.62	-- Of cotton	10.9%	B4	
6104.63	-- Of synthetic fibres	10.9%	B4	
6104.69	-- Of other textile materials	8.4%	B4	
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10	- Of cotton:			
	Open shirts, polo shirts and simlilar shirts	10.9%	B4	
	Other	7.4%	B4	
6105.20	- Of man-made fibres:			
	Open shirts, polo shirts and simlilar shirts	10.9%	B4	
	Other	7.4%	B4	
6105.90	- Of other textile materials:			
	Open shirts, polo shirts and simlilar shirts	10.9%	B4	
	Other	7.4%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10	- Of cotton:			
	Blouses, shirt-blouses, open shirts, polo shirts and similar shirts:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
	Other	7.4%	B4	
6106.20	- Of man-made fibres:			
	Blouses, shirt-blouses, open shirts, polo shirts and similar shirts	10.9%	B4	
	Other	7.4%	B4	
6106.90	- Of other textile materials:			
	Blouses, shirt-blouses, open shirts, polo shirts and similar shirts	10.9%	B4	
	Other	7.4%	B4	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107.11	-- Of cotton	7.4%	B4	
6107.12	-- Of man-made fibres	7.4%	B4	
6107.19	-- Of other textile materials	7.4%	B4	
	- Nightshirts and pyjamas:			
6107.21	-- Of cotton	7.4%	B4	
6107.22	-- Of man-made fibres	7.4%	B4	
6107.29	-- Of other textile materials	7.4%	B4	
	- Other:			
6107.91	-- Of cotton:			
	Bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
6107.99	-- Of other textile materials:			
	Bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	

六一・〇六	女子用のブラウス、シャツ及びシャツブラウス（メリヤス編み又はクロセ編みのものに限る。）			
六一〇六・一〇	綿製のもの			
	ブラウス、シャツブラウス、オープンシャツ、ポロシャツその他これらに類するシャツ	一〇・九％	B4	
	ししゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの	九・一％	B4	
	その他のもの	七・四％	B4	
六一〇六・二〇	人造繊維製のもの			
	ブラウス、シャツブラウス、オープンシャツ、ポロシャツその他これらに類するシャツ	一〇・九％	B4	
	その他のもの	七・四％	B4	
六一〇六・九〇	その他の紡織用繊維製のもの			
	ブラウス、シャツブラウス、オープンシャツ、ポロシャツその他これらに類するシャツ	一〇・九％	B4	
	その他のもの	七・四％	B4	
六一・〇七	男子用のパンツ、ズボン下、ブリーフ、ナイトシャツ、パジャマ、バスローブ、ドレッシングガウンその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）			
	パンツ、ズボン下及びブリーフ	七・四％	B4	
六一〇七・一一	綿製のもの	七・四％	B4	
六一〇七・一二	人造繊維製のもの	七・四％	B4	
六一〇七・一九	その他の紡織用繊維製のもの	七・四％	B4	
	ナイトシャツ及びパジャマ			
六一〇七・二一	綿製のもの	七・四％	B4	
六一〇七・二二	人造繊維製のもの	七・四％	B4	
六一〇七・二九	その他の紡織用繊維製のもの	七・四％	B4	
	その他のもの			
六一〇七・九一	綿製のもの			
	バスローブ、ドレッシングガウンその他これらに類する製品	八・四％	B4	
	その他のもの	七・四％	B4	
六一〇七・九九	その他の紡織用繊維製のもの			
	バスローブ、ドレッシングガウンその他これらに類する製品	八・四％	B4	
	その他のもの	七・四％	B4	

六一・〇八	女子用のスリップ、ペティコート、ブリーフ、パンティ、ナイトドレス、パジャマ、ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）			
六一〇八・一一	スリップ及びペティコート 人造繊維製のもの	七・四％	B4	
六一〇八・一九	その他の紡織用繊維製のもの	七・四％	B4	
六一〇八・二一	ブリーフ及びパンティ 綿製のもの	七・四％	B4	
六一〇八・二二	人造繊維製のもの	七・四％	B4	
六一〇八・二九	その他の紡織用繊維製のもの	七・四％	B4	
六一〇八・三一	ナイトドレス及びパジャマ 綿製のもの	七・四％	B4	
六一〇八・三二	人造繊維製のもの	七・四％	B4	
六一〇八・三九	その他の紡織用繊維製のもの	七・四％	B4	
六一〇八・九一	その他のもの 綿製のもの	七・四％	B4	
	ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品	八・四％	B4	
六一〇八・九二	その他のもの 人造繊維製のもの	七・四％	B4	
	ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品	八・四％	B4	
六一〇八・九九	その他のもの その他の紡織用繊維製のもの	七・四％	B4	
	ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品	八・四％	B4	
六一・〇九	その他のもの Tシャツ、シングレットその他これらに類する肌着（メリヤス編み又はクロセ編みのものに限る。）	七・四％	B4	
六一〇九・一〇	綿製のもの 異なる色の糸から成るもの及びなせんしたもの	一〇・九％	B4	
	その他のもの その他の紡織用繊維製のもの	七・四％	B4	
六一〇九・九〇	－異なる色の糸から成るもの及びなせんしたもの	一〇・九％	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats:			
6108.11	-- Of man-made fibres	7.4%	B4	
6108.19	-- Of other textile materials	7.4%	B4	
	- Briefs and panties:			
6108.21	-- Of cotton	7.4%	B4	
6108.22	-- Of man-made fibres	7.4%	B4	
6108.29	-- Of other textile materials	7.4%	B4	
	- Nightdresses and pyjamas:			
6108.31	-- Of cotton	7.4%	B4	
6108.32	-- Of man-made fibres	7.4%	B4	
6108.39	-- Of other textile materials	7.4%	B4	
	- Other:			
6108.91	-- Of cotton:			
	Negligees, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
6108.92	-- Of man-made fibres:			
	Negligees, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
6108.99	-- Of other textile materials:			
	Negligees, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	- Of cotton:			
	Of yarns of different colours or printed	10.9%	B4	
	Other	7.4%	B4	
6109.90	- Of other textile materials:			
	Of yarns of different colours or printed	10.9%	B4	

第一欄	第二欄	第三欄	第四欄	第五欄
税番	品名	基本税率	区分	備考
六一・一〇	その他のもの ジャージー、プルオーバー、カーディガン、ベストその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）	七・四％	B4	
六一一〇・一一	羊毛製又は繊獣毛製のもの 羊毛製のもの	一〇・九％	B4	
六一一〇・一二	カシミヤ毛製のもの	一〇・九％	B4	
六一一〇・一九	その他のもの	一〇・九％	B4	
六一一〇・二〇	綿製のもの しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの	一〇・九％	B4	
	その他のもの トレーナー	一〇・九％	B4	
	その他のもの	九・一％	B4	
六一一〇・三〇	人造繊維製のもの しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの	一〇・九％	B4	
	その他のもの トレーナー	一〇・九％	B4	
	その他のもの 合成繊維製のもの アクリル又はモダクリルのもの	九・一％	B4	
	モダクリルのもの	一〇・九％	B4	
	その他の合成繊維製のもの	一〇・九％	B4	
六一一〇・九〇	再生繊維又は半合成繊維製のもの	一〇・九％	B4	
六一・一一	その他の紡織用繊維製のもの 乳児用の衣類及び衣類附属品（メリヤス編み又はクロセ編みのものに限る。）	一〇・九％	B4	
六一一一・二〇	綿製のもの 手袋、ミトン及びミット並びにパンティストッキング、タイツ、ストッキング、ソックスその他の靴下類	七・四％	B4	
	その他のもの	一〇・八％	B4	
六一一一・三〇	合成繊維製のもの 手袋、ミトン及びミット	五・三％	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.10	Other Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	7.4%	B4	
	- Of wool or fine animal hair:			
6110.11	-- Of wool	10.9%	B4	
6110.12	-- Of Rashmir (cashmere) goats	10.9%	B4	
6110.19	-- Other	10.9%	B4	
6110.20	- Of cotton: Containing embroidery or lace, or figured	10.9%	B4	
	Other:			
	Sweat shirts	10.9%	B4	
	Other	9.1%	B4	
6110.30	- Of man-made fibres: Containing embroidery or lace, or figured	10.9%	B4	
	Other:			
	Sweat shirts	10.9%	B4	
	Other:			
	Of synthetic fibres:			
	Acrylic or modacrylic:			
	Acrylic	9.1%	B4	
	Modacrylic	10.9%	B4	
	Of other synthetic fibres	10.9%	B4	
	Of artificial fibres	10.9%	B4	
6110.90	- Of other textile materials	10.9%	B4	
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20	- Of cotton: Gloves, mittens, mitts, panty hose, tights, stockings, socks, and other hosiery	7.4%	B4	
	Other	10.8%	B4	
6111.30	- Of synthetic fibres: Gloves, mittens and mitts	5.3%	B4	

パンティストッキング、タイツ、ストッキング、ソックスその他の靴下類				
六一一・九〇	パンティストッキング及びタイツ			
	その他のもの			
	その他の紡織用繊維製のもの	一〇・七%	B4	
	手袋、ミトン及びミット			
	パンティストッキング、タイツ、ストッキング、ソックスその他の靴下類			
	パンティストッキング及びタイツ			
	その他のもの			
	その他のもの			
	しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの			
	羊毛製又は繊獣毛製のもの	七・四%	B4	
	その他のもの			
	その他のもの			
	羊毛製又は繊獣毛製のもの	六・六%	B4	
	その他のもの			
六一一二	トラックスーツ、スキースーツ及び水着（メリヤス編み又はクロセ編みのものに限る。）	五・三%	B4	
	トラックスーツ			
六一一二・一一	綿製のもの	一〇・九%	B4	
六一一二・一二	合成繊維製のもの	一〇・九%	B4	
六一一二・一九	その他の紡織用繊維製のもの	八・四%	B4	
六一一二・二〇	スキースーツ			
	しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの			
	合成繊維製のもの	一〇・九%	B4	
	その他のもの	八・四%	B4	
	その他のもの			
	合成繊維製のもの	一〇・九%	B4	
	その他のもの	八・四%	B4	
六一一二・三一	男子用の水着			
	合成繊維製のもの	一〇・九%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Panty hose, tights, stockings, socks, and other hosiery:			
	Panty hose and tights	7.4%	B4	
	Other	6.6%	B4	
6111.90	Other	10.7%	B4	
	- Of other textile materials:			
	Gloves, mittens and mitts	5.3%	B4	
	Panty hose, tights, stockings, socks, and other hosiery:			
	Panty hose and tights	7.4%	B4	
	Other	5.3%	B4	
	Other:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112.11	-- Of cotton	10.9%	B4	
6112.12	-- Of synthetic fibres	10.9%	B4	
6112.19	-- Of other textile materials	8.4%	B4	
6112.20	- Ski suits:			
	Containing embroidery or lace, or figured:			
	Of synthetic fibres	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of synthetic fibres	10.9%	B4	
	Other	8.4%	B4	
	- Men's or boys' swimwear:			
6112.31	-- Of synthetic fibres	10.9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6112.39	-- Of other textile materials	8.4%	B4	
	- Women's or girls' swimwear:			
6112.41	-- Of synthetic fibres	10.9%	B4	
6112.49	-- Of other textile materials	8.4%	B4	
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07:			
	Of fabrics of heading 59.06	5.6%	B4	
	Other	10.4%	B4	
61.14	Other garments, knitted or crocheted.			
6114.20	- Of cotton	8.1%	B4	
6114.30	- Of man-made fibres	8.1%	B4	
6114.90	- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	8.2%	B4	
	Other	8.1%	B4	
	Other:			
	Of wool or fine animal hair	8.2%	B4	
	Other	8.1%	B4	
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):			
	Panty hose and tights	7.4%	B4	
	Other:			
	Of cotton	7.4%	B4	
	Of synthetic fibres:			
	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	7.9%	B4	
	Other	6.6%	B4	
	Of wool or fine animal hair	5.3%	B4	
	Of other textile materials:			

六一二・三九	その他の紡織用繊維製のもの	八・四%	B4
	女子用の水着		
六一二・四一	合成繊維製のもの	一〇・九%	B4
六一二・四九	その他の紡織用繊維製のもの	八・四%	B4
六一三・〇〇	衣類（第五九・〇三項、第五九・〇六項又は第五九・〇七項のメリヤス編物又はクロセ編物から製品にしたものに限る。）		
	第五九・〇六項の編物製のもの	五・六%	B4
	その他のもの	一〇・四%	B4
六一・一四	その他の衣類（メリヤス編み又はクロセ編みのものに限る。）		
六一四・二〇	綿製のもの	八・一%	B4
六一四・三〇	人造繊維製のもの	八・一%	B4
六一四・九〇	その他の紡織用繊維製のもの		
	しゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの		
	羊毛製又は繊獣毛製のもの	八・二%	B4
	その他のもの	八・一%	B4
	その他のもの		
	羊毛製又は繊獣毛製のもの	八・二%	B4
	その他のもの	八・一%	B4
六一・一五	パンティストッキング、タイツ、ストッキング、ソックスその他の靴下類（段階的圧縮靴下（例えば、静脈瘤症用のストッキング）及び履物として使用するもの（更に別の底を取り付けてないものに限る。）を含むものとし、メリヤス編み又はクロセ編みのものに限る。）		
六一五・一〇	段階的圧縮靴下（例えば、静脈瘤症用のストッキング）	七・四%	B4
	パンティストッキング及びタイツ		
	その他のもの		
	綿製のもの	七・四%	B4
	合成繊維製のもの		
	女子用の長靴下（構成する単糸が六七デシテックス未満のものに限る。）	七・九%	B4
	その他のもの	六・六%	B4
	羊毛製又は繊獣毛製のもの	五・三%	B4
	その他の紡織用繊維製のもの		

	女子用の長靴下（構成する単糸が六七デシテックス未満のものに限る。）			
	その他のもの			
六一一五・二一	その他のパンティストッキング及びタイツ			
	合成繊維製のもの（構成する単糸が六七デシテックス未満のものに限る。）	五・三％	B4	
六一一五・二二	合成繊維製のもの（構成する単糸が六七デシテックス以上のものに限る。）	七・四％	B4	
六一一五・二九	その他の紡織用繊維製のもの	七・四％	B4	
六一一五・三〇	その他の女子用の長靴下（構成する単糸が六七デシテックス未満のものに限る。）		A	
	その他のもの			
六一一五・九四	羊毛製又は繊獣毛製のもの	五・三％	B4	
六一一五・九五	綿製のもの	七・四％	B4	
六一一五・九六	合成繊維製のもの	六・六％	B4	
六一一五・九九	その他の紡織用繊維製のもの	五％	B4	
六一一六	手袋、ミトン及びミット（メリヤス編み又はクロセ編みのものに限る。）		A	
六一一七	その他の衣類附属品（製品にしたもので、メリヤス編み又はクロセ編みのものに限る。）及び衣類又は衣類附属品の部分品（メリヤス編み又はクロセ編みのものに限る。）			
六一一七・一〇	ショール、スカーフ、マフラー、マンティーラ、ベールその他これらに類する製品		A	
六一一七・八〇	その他の附属品	八・四％	A	
六一一七・九〇	部分品		B4	
第六二類	衣類及び衣類附属品（メリヤス編み又はクロセ編みのものを除く。）			
六二・〇一	男子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（第六二・〇三項のものを除く。）			
	オーバーコート、レインコート、カーコート、ケープ、クロークその他これらに類する製品			
六二〇一・一一	羊毛製又は繊獣毛製のもの	一二・八％	B4	
	毛皮付きのもの			
	その他のもの	九・一％	B4	
六二〇一・一二	綿製のもの			

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		5.3%	B4	
	Other				
	- Other panty hose and tights:		5%	B4	
6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex		7.4%	B4	
6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more		7.4%	B4	
6115.29	-- Of other textile materials		7.4%	B4	
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex			A	
	- Other:				
6115.94	-- Of wool or fine animal hair		5.3%	B4	
6115.95	-- Of cotton		7.4%	B4	
6115.96	-- Of synthetic fibres		6.6%	B4	
6115.99	-- Of other textile materials		5%	B4	
61.16	Gloves, mittens and mitts, knitted or crocheted.			A	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like			A	
6117.80	- Other accessories			A	
6117.90	- Parts		8.4%	B4	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted				
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.				
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
6201.11	-- Of wool or fine animal hair:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.12	-- Of cotton:				

	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・一三	人造繊維製のもの	九・一%	B4	一二・八%
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・一九	その他の紡織用繊維製のもの	九・一%	B4	一二・八%
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・九一	その他のもの			
	羊毛製又は繊獣毛製のもの	九・一%	B4	一二・八%
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・九二	綿製のもの			
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・九三	人造繊維製のもの			
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇一・九九	その他の紡織用繊維製のもの			
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二一〇・〇二	女子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（第六二一〇・〇四項のものを除く。）			
	オーバーコート、レインコート、カーコート、ケープ、クロークその他これらに類する製品			
六二〇三・一一	羊毛製又は繊獣毛製のもの	九・一%	B4	一二・八%
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇三・一二	綿製のもの			
	毛皮付きのもの	九・一%	B4	一二・八%
	その他のもの	九・一%	B4	一二・八%
六二〇三・一三	人造繊維製のもの			

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.13	-- Of man-made fibres:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.19	-- Of other textile materials:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
	- Other:				
6201.91	-- Of wool or fine animal hair:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.92	-- Of cotton:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.93	-- Of man-made fibres:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6201.99	-- Of other textile materials:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
62.02	Women's or girls', overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.				
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
6202.11	-- Of wool or fine animal hair:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6202.12	-- Of cotton:				
	Containing furskin		12.8%	B4	
	Other		9.1%	B4	
6202.13	-- Of man-made fibres:				

毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二〇二・一九 その他の紡織用繊維製のもの			
毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二〇二・一九 羊毛製又は繊獣毛製のもの			
毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二〇二・九二 綿製のもの			
毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二〇二・九三 人造繊維製のもの			
毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二〇二・九九 その他の紡織用繊維製のもの			
毛皮付きのもの	九・一%	一二・八%	B4
その他のもの			
六二・〇三 男子用のスーツ、アンサンブル、ジャケット、ブレザー、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）			
スーツ			
六二〇三・一一 羊毛製又は繊獣毛製のもの			
毛皮付きのもの	九・一%	一二・八%	B7
その他のもの			
六二〇三・一二 合成繊維製のもの			
毛皮付きのもの	九・一%	一〇%	B7
その他のもの			
六二〇三・一九 その他の紡織用繊維製のもの			
毛皮付きのもの	九・一%	一〇%	B7
その他のもの			
アンサンブル			
六二〇三・二二 綿製のもの			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.19	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Other:			
6202.91	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.92	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.93	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.99	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6203.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.12	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.19	-- Of other textile materials:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
	- Ensembles:			
6203.22	-- Of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6203.23	Containing furskin	10%	B7	
	Other	9.1%	B7	
	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.29	-- Of other textile materials:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
	- Jackets and blazers:			
6203.31	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.32	-- Of cotton:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.33	-- Of synthetic fibres:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.39	-- Of other textile materials:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41	-- Of wool or fine animal hair:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.42	-- Of cotton:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.43	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.49	-- Of other textile materials:			

	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
六二〇三・二二	合成繊維製のもの		
	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
六二〇三・二九	その他の紡織用繊維製のもの		
	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
	ジャケット及びブレザー		
六二〇三・三一	羊毛製又は繊獣毛製のもの		
	毛皮付きのもの	一二・八%	B7
	その他のもの	九・一%	B7
六二〇三・三二	綿製のもの		
	毛皮付きのもの	一二・八%	B7
	その他のもの	九・一%	B7
六二〇三・三三	合成繊維製のもの		
	毛皮付きのもの	一二・八%	B7
	その他のもの	九・一%	B7
六二〇三・三九	その他の紡織用繊維製のもの		
	毛皮付きのもの	一二・八%	B7
	その他のもの	九・一%	B7
	ズボン、胸当てズボン、半ズボン及びショーツ		
六二〇三・四一	羊毛製又は繊獣毛製のもの		
	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
六二〇三・四二	綿製のもの		
	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
六二〇三・四三	合成繊維製のもの		
	毛皮付きのもの	一〇%	B7
	その他のもの	九・一%	B7
六二〇三・四九	その他の紡織用繊維製のもの		

	毛皮付きのもの	一〇%	B7	
	その他のもの	九・一%	B7	
六二・〇四	女子用のスーツ、アンサンブル、ジャケット、ブレザー、ドレス、スカート、キュロットスカート、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）			
	スーツ			
六二〇四・一一	羊毛製又は繊獣毛製のもの			
	毛皮付きのもの	一二・八%	B4	
	その他のもの	九・一%	B4	
六二〇四・一二	綿製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二〇四・一三	合成繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二〇四・一九	その他の紡織用繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
	アンサンブル			
六二〇四・二一	羊毛製又は繊獣毛製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二〇四・二二	綿製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二〇四・二三	合成繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二〇四・二九	その他の紡織用繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
	ジャケット及びブレザー			
六二〇四・三一	羊毛製又は繊獣毛製のもの			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	10%	B7	
	Other	9.1%	B7	
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):			
	- Suits:			
6204.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.12	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.13	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.19	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Ensembles:			
6204.21	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.22	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.23	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.29	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Jackets and blazers:			
6204.31	-- Of wool or fine animal hair:			

		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・三二		綿製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・三三		合成繊維製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・三九		その他の紡織用繊維製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
	ドレス			
六二〇四・四一		羊毛製又は繊獣毛製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・四二		綿製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・四三		合成繊維製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・四四		再生繊維又は半合成繊維製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・四九		その他の紡織用繊維製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
	スカート及びキュロットスカート			
六二〇四・五一		羊毛製又は繊獣毛製のもの		
		毛皮付きのもの	九・一〇%	B4
		その他のもの	九・一%	B4
六二〇四・五二		綿製のもの		
		毛皮付きのもの	一〇%	B4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.32	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.33	-- Of synthetic fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.39	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Dresses:			
6204.41	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.42	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.43	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.44	-- Of artificial fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.49	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Skirts and divided skirts:			
6204.51	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.52	-- Of cotton:			
	Containing furskin	10%	B4	

六二〇四・五三	その他のもの	九・一%	B4
	合成繊維製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二〇四・五九	その他の紡織用繊維製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
	ズボン、胸当てズボン、半ズボン及びショーツ		
六二〇四・六一	羊毛製又は繊獣毛製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二〇四・六二	綿製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二〇四・六三	合成繊維製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二〇四・六九	その他の紡織用繊維製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・〇五	男子用のシャツ		
六二〇五・二〇	綿製のもの	七・四%	B4
六二〇五・三〇	人造繊維製のもの	七・四%	B4
六二〇五・九〇	その他の紡織用繊維製のもの		
	羊毛製又は繊獣毛製のもの	七・四%	B4
	その他のもの	九%	B4
六二・〇六	女子用のブラウス、シャツ及びシャツブラウス		
六二〇六・一〇	絹（絹のくずを含む。）製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの		
	ブラウス、シャツブラウス、オープンシャツその他これらに類するシャツ		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6204.53	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.59	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.62	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.63	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.69	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
62.05	Men's or boys' shirts.			
6205.20	- Of cotton	7.4%	B4	
6205.30	- Of man-made fibres	7.4%	B4	
6205.90	- Of other textile materials:			
	Of wool or fine animal hair	7.4%	B4	
	Other	9%	B4	
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	- Of silk or silk waste:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	10%	B4	

六二〇六・二〇	その他のもの	九%	B4	
	羊毛製又は繊獣毛製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	ブラウス、シャツブラウス、オープンシャツその他これらに類するシャツ	九・一%	B4	
	その他のもの	七・四%	B4	
六二〇六・三〇	綿製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	ブラウス、シャツブラウス、オープンシャツその他これらに類するシャツ	九・一%	B4	
	その他のもの	七・四%	B4	
六二〇六・四〇	人造繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	ブラウス、シャツブラウス、オープンシャツその他これらに類するシャツ	九・一%	B4	
	その他のもの	七・四%	B4	
六二〇六・九〇	その他の紡織用繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	ブラウス、シャツブラウス、オープンシャツその他これらに類するシャツ	九・一%	B4	
	その他のもの	七・四%	B4	
六二・〇七	男子用のシングレットその他これに類する肌着、パンツ、ズボン下、ブリーフ、ナイトシャツ、パジャマ、バスローブ、ドレッシングガウンその他これらに類する製品			
	パンツ、ズボン下及びブリーフ			
六二〇七・一一	綿製のもの	七・四%	B4	
六二〇七・一九	その他の紡織用繊維製のもの	九%	B4	
	ナイトシャツ及びパジャマ			
六二〇七・二一	綿製のもの	七・四%	B4	
六二〇七・二二	人造繊維製のもの	七・四%	B4	
六二〇七・二九	その他の紡織用繊維製のもの	九%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6206.20	- Of wool or fine animal hair:	9%	B4	
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.30	- Of cotton:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.40	- Of man-made fibres:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.90	- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs:			
6207.11	-- Of cotton	7.4%	B4	
6207.19	-- Of other textile materials	9%	B4	
	- Nightshirts and pyjamas:			
6207.21	-- Of cotton	7.4%	B4	
6207.22	-- Of man-made fibres	7.4%	B4	
6207.29	-- Of other textile materials	9%	B4	

その他のもの			
六二〇七・九一	綿製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの		
	シングレットその他これに類する肌着	七・四%	B4
	その他のもの	九・一%	B4
六二〇七・九九	その他の紡織用繊維製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの		
	シングレットその他これに類する肌着		
	人造繊維製のもの	七・四%	B4
	その他のもの	九%	B4
	その他のもの		
	人造繊維製のもの	九・一%	B4
	その他のもの	一〇%	B4
六二・〇八	女子用のシングレットその他これに類する肌着、スリップ、ペティコート、ブリーフ、パンティ、ナイトドレス、パジャマ、ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品		
	スリップ及びペティコート		
六二〇八・一一	人造繊維製のもの	七・四%	B4
六二〇八・一九	その他の紡織用繊維製のもの	九%	B4
	ナイトドレス及びパジャマ		
六二〇八・二一	綿製のもの	七・四%	B4
六二〇八・二二	人造繊維製のもの	七・四%	B4
六二〇八・二九	その他の紡織用繊維製のもの	九%	B4
	その他のもの		
六二〇八・九一	綿製のもの		
	毛皮付きのもの	一〇%	B4
	その他のもの		
	シングレットその他これに類する肌着、ブリーフ及びパンティ	七・四%	B4
	その他のもの	九・一%	B4
六二〇八・九二	人造繊維製のもの		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6207.91	- Other: -- Of cotton: Containing furskin	10%	B4	
	Other:			
	Singlets and other vests	7.4%	B4	
	Other	9.1%	B4	
6207.99	-- Of other textile materials: Containing furskin	10%	B4	
	Other:			
	Singlets and other vests:			
	Of man-made fibres	7.4%	B4	
	Other	9%	B4	
	Other:			
	Of man-made fibres	9.1%	B4	
	Other	10%	B4	
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles:			
6208.11	- Slips and petticoats: -- Of man-made fibres	7.4%	B4	
6208.19	-- Of other textile materials	9%	B4	
6208.21	- Nightdresses and pyjamas: -- Of cotton	7.4%	B4	
6208.22	-- Of man-made fibres	7.4%	B4	
6208.29	-- Of other textile materials	9%	B4	
6208.91	- Other: -- Of cotton: Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	7.4%	B4	
	Other	9.1%	B4	
6208.92	-- Of man-made fibres:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	7.4%	B4	
	Other	9.1%	B4	
6208.99	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	9%	B4	
	Other	10%	B4	
62.09	Babies' garments and clothing accessories.			
6209.20	- Of cotton:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	
	Other:			
	Accessories	7.4%	B4	
	Other	9.1%	B4	
6209.30	- Of synthetic fibres:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	
	Other:			
	Accessories	7.4%	B4	
	Other	9.1%	B4	
6209.90	- Of other textile materials:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	

毛皮付きのもの		一〇%	B4
その他のもの			
シングレットその他これに類する肌着、ブリーフ及びパンティ		七・四%	B4
その他のもの		九・一%	B4
六二〇八・九九	その他の紡織用繊維製のもの		
毛皮付きのもの		一〇%	B4
その他のもの			
シングレットその他これに類する肌着、ブリーフ及びパンティ		九%	B4
その他のもの		一〇%	B4
六二〇九・一〇	乳児用の衣類及び衣類附属品		
六二〇九・二〇	綿製のもの		
手袋、ミトン及びミット並びにパンティストッキング、タイツ、ストッキング、ソックスその他の靴下類		六・五%	B4
その他のもの			
毛皮付きのもの		一〇%	B4
その他のもの			
六二〇九・三〇	合成繊維製のもの		
手袋、ミトン及びミット並びにパンティストッキング、タイツ、ストッキング、ソックスその他の靴下類		六・五%	B4
その他のもの			
毛皮付きのもの		一〇%	B4
その他のもの			
附属品		七・四%	B4
その他のもの		九・一%	B4
六二〇九・九〇	その他の紡織用繊維製のもの		
手袋、ミトン及びミット並びにパンティストッキング、タイツ、ストッキング、ソックスその他の靴下類		六・五%	B4
その他のもの			
毛皮付きのもの		一〇%	B4

	その他のもの	七・四%	B4
	附属品	七・四%	B4
	その他のもの	九・一%	B4
	羊毛製又は繊獣毛製のもの		
六二・一〇	その他のもの		
	衣類（第五六・〇二項、第五六・〇三項、第五九・〇三項、第五九・〇六項又は第五九・〇七項の織物類から製品にしたものに限る。）		
六二・一〇・一〇	第五六・〇二項又は第五六・〇三項の織物類から成るもの		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・二〇・二〇	その他の衣類（第六二〇一・一一号から第六二〇一・一九号までのものと同一種類のものに限る。）		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・二〇・三〇	その他の衣類（第六二〇一・一一号から第六二〇一・一九号までのものと同一種類のものに限る。）		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・二〇・四〇	その他の男子用の衣類		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・二〇・五〇	その他の女子用の衣類		
	毛皮付きのもの	一〇%	B4
	その他のもの	九・一%	B4
六二・一一	トラックスーツ、スキースーツ及び水着並びにその他の衣類		
六二・一一・一一	水着	九・一%	B4
六二・一一・一二	男子用のもの	九・一%	B4
六二・一一・二〇	女子用のもの	九・一%	B4
	スキースーツ		
	毛皮付きのもの	一二・八%	B4
	その他のもの	九・一%	B4
	その他の男子用の衣類		
六二・一一・三二	綿製のもの		
	毛皮付きのもの	一〇%	B4

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other:	7.4%	B4	
	Accessories			
	Other:			
	Of wool or fine animal hair	7.4%	B4	
	Other	9.1%	B4	
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10	- Of fabrics of heading 56.02 or 56.03:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.40	- Other men's or boys' garments:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.50	- Other women's or girls' garments:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			
6211.11	-- Men's or boys'	9.1%	B4	
6211.12	-- Women's or girls'	9.1%	B4	
6211.20	- Ski suits:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Other garments, men's or boys':			
6211.32	-- Of cotton:			
	Containing furskin	10%	B4	

	その他のもの	九・一%	B4	
六二一・三三	人造繊維製のもの			
	毛皮付きのもの	一二・八%	B4	
	その他のもの	九・一%	B4	
六二一・三九	その他の紡織用繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	羊毛製又は繊獣毛製のもの	九・一%	B4	
	その他のもの	一〇%	B4	
	その他の女子用の衣類			
六二一・四一	綿製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの	九・一%	B4	
六二一・四三	人造繊維製のもの			
	毛皮付きのもの	一二・八%	B4	
	その他のもの	九・一%	B4	
六二一・四九	その他の紡織用繊維製のもの			
	毛皮付きのもの	一〇%	B4	
	その他のもの			
	羊毛製又は繊獣毛製のもの	九・一%	B4	
	その他のもの	一〇%	B4	
六二・一二	ブラジャー、ガードル、コルセット、サスペンダー、ガーターその他これらに類する製品及びこれらの部分品（メリヤス編みであるかないか又はクロセ編みであるかないかを問わない。）		A	九%
六二・一三	ハンカチ		A	B4
六二・一四	ショール、スカーフ、マフラー、マンティーラ、ベールその他これらに類する製品		A	B4
六二・一五	ネクタイ		A	B4
六二・一六・〇〇	手袋、ミトン及びミット		A	B4
六二・一七	その他の衣類附属品（製品にしたものに限る。）及び衣類又は衣類附属品の部分品（第六二・一二項のものを除く。）			
六二・七・一〇	附属品		A	B4
六二・七・九〇	部分品		A	B4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	9.1%	B4	
6211.33	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6211.39	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Of wool or fine animal hair	9.1%	B4	
	Other	10%	B4	
	- Other garments, women's or girls':			
6211.42	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6211.43	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6211.49	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Of wool or fine animal hair	9.1%	B4	
	Other	10%	B4	
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		A	
62.13	Handkerchiefs.		A	
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.		A	
62.15	Ties, bow ties and cravats.		A	
6216.00	Gloves, mittens and mitts.		A	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10	- Accessories		A	
6217.90	- Parts	9%	B4	

第六三類	紡織用繊維のその他の製品、セット、中古の衣類、紡織用繊維の中古の物品及びぼろ			
六三・〇一	毛布及び膝掛け			
六三〇一・一〇	電気毛布	A	五・三% B4	
六三〇一・二〇	膝掛け及び毛布（電気毛布を除く。）（羊毛製又は繊獣毛製のものに限る。）	A	五・三% B4	
六三〇一・三〇	膝掛け及び毛布（電気毛布を除く。）（綿製のものに限る。）	A	五・三% B4	
六三〇一・四〇	膝掛け及び毛布（電気毛布を除く。）（合成繊維製のものに限る。）	A	五・三% B4	
六三・〇二	その他の毛布及び膝掛け			
六三・〇二	ベッドリネン、テーブルリネン、トイレットリネン及びキッチンリネン			
六三〇二・一〇	ベッドリネン（メリヤス編み又はクロセ編みのものに限る。）			
	しじゅうしたもの、レースを使用したもの及び模様編みの組織を有するもの		一〇・九% B4	
	その他のもの		九・一% B4	
	その他のベッドリネン（なせんしたものに限る。）			
六三〇二・二一	綿製のもの		四・五% B4	
六三〇二・二二	人造繊維製のもの		五・三% B4	
六三〇二・二九	その他の紡織用繊維製のもの			
	亜麻製又はラミー製のもの		七・九% B4	
	その他のもの		五・三% B4	
	その他のベッドリネン			
六三〇二・三一	綿製のもの		四・五% B4	
六三〇二・三二	人造繊維製のもの		五・三% B4	
六三〇二・三九	その他の紡織用繊維製のもの			
	亜麻製又はラミー製のもの		七・九% B4	
	その他のもの		五・三% B4	
六三〇二・四〇	テーブルリネン（メリヤス編み又はクロセ編みのものに限る。）	A		
	その他のテーブルリネン			
六三〇二・五一	綿製のもの	A		
六三〇二・五三	人造繊維製のもの	A		
六三〇二・五九	その他の紡織用繊維製のもの	A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags			
63.01	Blankets and travelling rugs.			
6301.10	- Electric blankets		A	
6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5.3%	B4	
6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton		A	
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5.3%	B4	
6301.90	- Other blankets and travelling rugs		A	
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10	- Bed linen, knitted or crocheted:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
	- Other bed linen, printed:			
6302.21	-- Of cotton	4.5%	B4	
6302.22	-- Of man-made fibres	5.3%	B4	
6302.29	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other	5.3%	B4	
	- Other bed linen:			
6302.31	-- Of cotton	4.5%	B4	
6302.32	-- Of man-made fibres	5.3%	B4	
6302.39	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other	5.3%	B4	
6302.40	- Table linen, knitted or crocheted		A	
	- Other table linen:			
6302.51	-- Of cotton		A	
6302.53	-- Of man-made fibres		A	
6302.59	-- Of other textile materials		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	7.4%	B4	
	- Other:			
6302.91	-- Of cotton	7.4%	B4	
6302.93	-- Of man-made fibres		A	
6302.99	-- Of other textile materials		A	
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted:			
6303.12	-- Of synthetic fibres:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
6303.19	-- Of other textile materials:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
	- Other:			
6303.91	-- Of cotton	7.4%	B4	
6303.92	-- Of synthetic fibres	5.3%	B4	
6303.99	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other:			
	Containing embroidery or consisting wholly or partly of lace	6.4%	B4	
	Other	5.3%	B4	
63.04	Other furnishing articles, excluding those of heading 94.04.		A	
63.05	Sacks and bags, of a kind used for the packing of goods.		A	
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		A	
63.07	Other made up articles, including dress patterns.			
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths		A	

六三〇二・六〇	トイレットリネン及びキッチンリネン（テリータオル地その他のテリー織物で綿製のものに限る。）	七・四%	B4
	その他のもの		
六三〇二・九一	綿製のもの	七・四%	B4
六三〇二・九三	人造繊維製のもの		A
六三〇二・九九	その他の紡織用繊維製のもの		A
六三〇三・〇〇	カーテン（ドレープを含む。）、室内用ブラインド、カーテンバランス及びベッドバランス		
	メリヤス編み又はクロセ編みのもの		
六三〇三・一二	合成繊維製のもの		
	しゆうしたもの、レースを使用したもの及び模様編みの組織を有するもの	一〇・九%	B4
	その他のもの	九・一%	B4
六三〇三・一九	その他の紡織用繊維製のもの		
	しゆうしたもの、レースを使用したもの及び模様編みの組織を有するもの	一〇・九%	B4
	その他のもの	九・一%	B4
	その他のもの		
六三〇三・九一	綿製のもの	七・四%	B4
六三〇三・九二	合成繊維製のもの	五・三%	B4
六三〇三・九九	その他の紡織用繊維製のもの		
	亜麻製又はラミー製のもの	七・九%	B4
	その他のもの		
	しゆうしたもの、レース製のもの及びレースを使用したもの	六・四%	B4
	その他のもの	五・三%	B4
六三・〇四	その他の室内用品（第九四・〇四項のものを除く。）		A
六三・〇五	包装に使用する種類の袋		A
六三・〇六	ターポリン及び日よけ、テント、帆（ボート用、セールボード用又はランドクラフト用のものに限る。）並びにキャンプ用品		A
六三・〇七	その他のもの（ドレスパターンを含むものとし、製品にしたものに限る。）		
六三〇七・一〇	床掃除用の布、皿洗い用の布、ぞうきんその他これらに類する清掃用の布		A

六三〇七・二〇	救命胴衣及び救命帯			
六三〇七・九〇	その他のもの			
	綿製のもの			
	その他のもの	六・五%	B 4	A
六三〇八・〇〇	織物と糸から成るセット（附属品を有するか有しないかを問わないものとし、ラグ、つづれ織物、しっしゅうを施したテーブルクロス又はナプキンその他これらに類する紡織用繊維製品を作るためのもので、小売用の包装をしたものに限る。）	四・七%	B 4	A
六三〇九・〇〇	中古の衣類その他の物品			A
六三一・一〇	ぼろ及びくず（ひも、綱若しくはケーブル又はこれらの製品のものに限る。）（紡織用繊維のものに限る。）			A
第六四類	履物及びゲートルその他これに類する物品並びにこれらの部分品			
六四・〇一	防水性の履物（本底及び甲がゴム製又はプラスチック製のものに限るものとし、縫合、リベット締め、くぎ打ち、ねじ締め、プラグ止めその他これらに類する方法により甲を底に固定し又は組み立てたものを除く。）	六・七%	B 10	X
六四〇一・一〇	履物（保護用の金属製トーキャップを有するものに限る。）			
	スキー靴			
	その他のもの			
	その他の履物			
	くるぶしを覆うもの（膝を覆うものを除く。）			
六四〇一・九二	スキー靴	六・七%	B 10	X
	その他のもの			
六四〇一・九九	その他のもの			
	膝を覆うもの	六・七%	B 10	X
	その他のもの	八%	B 10	
六四・〇二	その他の履物（本底及び甲がゴム製又はプラスチック製のものに限る。）			
	スポーツ用の履物			
六四〇二・一二	スキー靴（クロスカントリー用のものを含む。）及びスノーボードブーツ			
	スキー靴			
	スノーボードブーツ	八%	B 10	X

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6307.20	- Life-jackets and life-belts		A	
6307.90	- Other:			
	Of cotton	6.5%	B4	
	Other	4.7%	B4	
6308.00	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.		A	
6309.00	Worn clothing and other worn articles.		A	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	- Footwear incorporating a protective metal toe-cap:		X	
	Ski-boots		B10	
	Other	6.7%		
	- Other footwear:			
6401.92	-- Covering the ankle but not covering the knee:		X	
	Ski-boots		B10	
	Other	6.7%		
6401.99	-- Other:			
	Covering the knee	6.7%	B10	
	Other	8%	B10	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:		X	
	Ski-boots		B10	
	Snowboard boots	8%		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6402.19	-- Other	6.7%	B10	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B10	
	- Other footwear:			
6402.91	-- Covering the ankle:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
6402.99	-- Other:			
	Shoes:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
	Other		X	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X	
6403.19	-- Other		X	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:			
	House footwear	24%	B10	
	Other	21.6%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
	Other	24%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear	24%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	

六四〇一・一九	その他のもの	六・七%	B	10
六四〇一・二〇	履物（甲の部分のストラップ又はひもを底にプラグ止めしたものに限る。）	六・七%	B	10
	その他の履物			
六四〇二・九一	くるぶしを覆うもの			
	保護用の金属製トーキャップを有するもの	六・七%	B	10
	その他のもの	八%	B	10
六四〇二・九九	その他のもの			
	短靴			
	保護用の金属製トーキャップを有するもの	六・七%	B	10
	その他のもの	八%	B	10
	その他のもの			
六四・〇三	履物（本底がゴム製、プラスチック製、革製又はコンポジションレザー製で、甲が革製のものに限る。）		X	
	スポーツ用の履物			
六四〇三・一一	スキー靴（クロスカントリー用のものを含む。）及びスノーボードブーツ		X	
六四〇三・一九	その他のもの		X	
六四〇三・二〇	履物（本底が革製で、革製のストラップが足の甲及び親指の回りにかかるものに限る。）			
	室内用履物	二四%	B	10
	その他のもの	二一・六%	B	10
六四〇三・四〇	その他の履物（保護用の金属製トーキャップを有するものに限る。）			
	本底がゴム製、革製又はコンポジションレザー製のもの	二一・六%	B	10
	その他のもの	二四%	B	10
	その他の履物（本底が革製のものに限る。）			
六四〇三・五一	くるぶしを覆うもの			
	室内用履物	二四%	B	10
	その他のもの			
	体操用、競技用その他これらに類する用途に供する履物		X	

	その他のもの	二一・六%	B10
六四〇三・五九	その他のもの		
	スリッパその他の室内用履物		
	スリッパ	二四%	X
	その他のもの		B10
	その他のもの		
	体操用、競技用その他これらに類する用途に供する履物		X
	その他のもの	二一・六%	B10
	その他の履物		
六四〇三・九一	くるぶしを覆うもの		
	本底がゴム製又はコンポジションレザー製のもの（室内用履物を除く。）		X
	体操用、競技用その他これらに類する用途に供する履物	二一・六%	B10
	その他のもの		
	その他のもの		X
	体操用、競技用その他これらに類する用途に供する履物	二四%	B10
	その他のもの		
六四〇三・九九	その他のもの		
	本底がゴム製又はコンポジションレザー製のもの（スリッパその他の室内用履物を除く。）		X
	体操用、競技用その他これらに類する用途に供する履物	二一・六%	B10
	その他のもの		
	その他のもの		X
	スリッパ及び体操用、競技用その他これらに類する用途に供する履物	二四%	B10
	その他のもの		
六四・〇四	履物（本底がゴム製、プラスチック製、革製又はコンポジションレザー製で、甲が紡織用繊維製のものに限る。）		X
	履物（本底がゴム製又はプラスチック製のものに限る。）		B10

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6403.59	-- Other:	21.6%	B10	
	Slippers or other house footwear:			
	Slippers	24%	X	
	Other		B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
6403.91	- Other footwear:			
	-- Covering the ankle:			
	Footwear with outer soles of rubber or composition leather (excluding house footwear):			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities	24%	X	
	Other		B10	
6403.99	-- Other:			
	Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear):			
	Footwear for gymnastics, athletics or similar activities		X	
	Other	21.6%	B10	
	Other:			
	Slippers; footwear for gymnastics, athletics or similar activities		X	
	Other	24%	B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
	- Footwear with outer soles of rubber or plastics:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B10	
6404.19	-- Other:			
	With uppers containing furskin:			
	With the uppers of leather in part (excluding slippers)	24%	B10	
	Other		X	
	Other:			
	"Jikatabi" and canvas shoes	6.7%	B10	
	Other	8%	B10	
6404.20	- Footwear with outer soles of leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	With outer soles of leather (excluding those with uppers containing furskin):			
	Canvas shoes:			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)	17.3%	B10	
	Other		X	
	Other:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other	6.7%	B10	
64.05	Other footwear.			
6405.10	- With uppers of leather or composition leather:			
	With outer soles of leather and uppers of composition leather:			

六四〇四・一一	スポーツ用の履物及びテニスシューズ、バスケットシューズ、体操シューズ、トレーニングシューズその他これらに類する履物	八%	B	10
六四〇四・一九	その他のもの			
	甲に毛皮を使用したもの			
	甲の一部に革を使用したもの（スリッパを除く。）	二四%	B	10
	その他のもの		X	
	その他のもの			
	地下たび及びキャンバスシューズ	六・七%	B	10
	その他のもの	八%	B	10
六四〇四・二〇	履物（本底が革製又はコンポジションレザー製のものに限る。）			
	甲に毛皮を使用したもの			
	甲の一部に革を使用したもの（スポーツ用の履物、体操用、競技用その他これらに類する用途に供する履物及びスリッパを除く。）	二四%	B	10
	その他のもの		X	
	本底が革製のもの（甲に毛皮を使用したものを除く。）			
	キャンバスシューズ			
	甲の一部に革を使用したもの（スポーツ用の履物及び体操用、競技用その他これらに類する用途に供する履物を除く。）	一七・三%	B	10
	その他のもの		X	
	その他のもの			
	甲の一部に革を使用したもの（スポーツ用の履物、体操用、競技用その他これらに類する用途に供する履物及びスリッパを除く。）	二四%	B	10
	その他のもの		X	
	その他のもの	六・七%	B	10
六四〇五・〇〇	その他の履物			
六四〇五・一〇	甲が革製又はコンポジションレザー製のもの			
	本底が革製のもの（甲がコンポジションレザー製のものに限る。）			

	甲の一部に革を使用したもの（スポーツ用の履物、体操用、競技用その他これらに類する用途に供する履物及びスリッパを除く。）	一四%	B10		
	その他のもの				
	本底がゴム製、プラスチック製又はコンポジションレザー製のもの（甲がコンポジションレザー製のものに限る。）	X	八%	B10	
	その他のもの		二・四%	B10	
六四〇五・二〇	甲が紡織用繊維製のもの		二・四%	B10	
六四〇五・九〇	その他のもの				
	本底がゴム製、プラスチック製、革製又はコンポジションレザー製のもの				
	甲に毛皮を使用したもの				
	甲の一部に革を使用したもの（スポーツ用の履物、体操用、競技用その他これらに類する用途に供する履物及びスリッパを除く。）		一四%	B10	
	その他のもの	X			
	その他のもの				
	本底が革製のもの				
	甲の一部に革を使用したもの（スポーツ用の履物、体操用、競技用その他これらに類する用途に供する履物及びスリッパを除く。）		一四%	B10	
	その他のもの	X			
	その他のもの		八%	B10	
	その他のもの		二・四%	B10	
六四・〇六	履物の部分品（甲を含むものとし、本底以外の底に取り付けてあるかないかを問わない。）及び取り外し可能な中敷き、ヒールクッションその他これらに類する物品並びにゲートル、レギンスその他これらに類する物品及びこれらの部分品				
六四〇六・一〇	甲及びその部分品（芯を除く。）	X			
	革製のもの及び毛皮を使用したもの		二・四%	B10	
	その他のもの		三・四%	B10	
六四〇六・二〇	本底及びかかと（ゴム製又はプラスチック製のものに限る。）				
六四〇六・九〇	その他のもの				

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other			
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	X	
	Other	3.4%	B10	
6405.20	- With uppers of textile materials	3.4%	B10	
6405.90	- Other:			
	With outer soles of rubber, plastics, leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other:			
	With outer soles of leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	24%	B10	
	Other		X	
	Other	8%	B10	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	3.4%	B10	
6406.10	- Uppers and parts thereof, other than stiffeners:			
	Of leather or containing furskin	3.4%	X	
	Other		B10	
6406.20	- Outer soles and heels, of rubber or plastics	3.4%	B10	
6406.90	- Other:			

	革製のもの及び毛皮を使用したもの その他のもの		X B10	二・四%		
第六五類	帽子及びその部分品		A			
第六六類	傘、つえ、シートステッキ及びむち並びにこれらの部分品		A			
第六七類	調製羽毛、羽毛製品、造花及び人髪製品		A			
第六八類	石、プラスター、セメント、石綿、雲母その他これらに類する材料の製品		A			
第六九類	陶磁製品		A			
第七〇類	ガラス及びその製品					
七〇〇一・〇〇	ガラスのくず及び塊		A			
七〇・〇二	ガラスの球（第七〇・一八項のマイクロスフィアを除く。）、棒及び管（加工してないものに限る。）		A			
七〇・〇三	鋳込み法又はロール法により製造した板ガラス及び溝型ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		A			
七〇・〇四	引上げ法又は吹上げ法により製造した板ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		A			
七〇・〇五	フロート板ガラス及び磨き板ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		A			
七〇〇六・〇〇	ガラス（第七〇・〇三項から第七〇・〇五項までのガラスを曲げ、縁加工し、彫り、穴をあけ、ほうろう引きをし又はその他の加工をしたものに限るものとし、枠付きのもの及び他の材料を取り付けたものを除く。）		A			
七〇・〇七	安全ガラス（強化ガラス及び合わせガラスに限る。）		A			
七〇〇八・〇〇	断熱用複層ガラス		A			
七〇・〇九	ガラス鏡（枠付きであるかないかを問わないものとし、バックミラーを含む。）		A			
七〇・一〇	ガラス製の瓶、フラスコ、ジャー、つぼ、アンプルその他の容器（輸送又は包装に使用する種類のものに限る。）、保存用ジャー及び栓、蓋その他これらに類する物品		A			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Of leather or containing furskin			
	Other	3.4%	B10	
Chapter 65	Headgear and parts thereof		A	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A	
Chapter 69	Ceramic products		A	
Chapter 70	Glass and glassware			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
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.		A	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		A	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A	
7008.00	Multiple-walled insulating units of glass.		A	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		A	

七〇・一一	ガラス製のバルブ、チューブその他これらに類する物品で封じてないもの及びこれらの部分品（電灯、陰極線管その他これらに類する物品に使用するもので取付具を有しないものに限る。）		A		
七〇・一三	ガラス製品（食卓用、台所用、化粧用、事務用、室内装飾用その他これらに類する用途に供する種類のものに限るものとし、第七〇・一〇項又は第七〇・一八項のものを除く。）		A		
七〇・一四・〇〇	ガラス製の信号用品及び光学用品（第七〇・一五項のもの及び光学的に研磨したものを除く。）		A	A	
七〇・一五	時計用ガラスその他これに類するガラス及び眼鏡用（視力矯正用であるかないかを問わない。）のガラス（曲面のもの、曲げたもの、中空のものその他これらに類する形状のものに限るものとし、光学的に研磨したものを除く。）並びにこれらの製造に使用する中空の球面ガラス及びそのセグメント		A		
七〇・一六	ガラス製の舗装用ブロック、スラブ、れんが、タイルその他の建築又は建設に使用する種類の製品（プレスし又は成型したものに限るものとし、金属の線又は網を入れてあるかないかを問わない。）、ガラス製のキューブその他の細貨（モザイク用その他これに類する装飾用のものに限るものとし、裏貼りしてあるかないかを問わない。）、ステンドグラスその他これに類するガラス及びブロック、パネル、板、殻その他これらに類する形状の多泡ガラス		A	A	
七〇・一七	理化学用又は衛生用のガラス製品（目盛りを付してあるかないかを問わない。）		A		
七〇・一八	ガラス製のビーズ、模造真珠、模造貴石、模造半貴石その他これらに類する細貨及びこれらの製品（身辺用模造細貨類を除く。）、ガラス製の眼（人体用のものを除く。）、ランプ加工をしたガラス製の小像その他の装飾品（身辺用模造細貨類を除く。）並びにガラス製のマイクロスフィア（直径が一ミリメートル以下のものに限る。）		A	A	
七〇・一八・一〇	ガラス製のビーズ、模造真珠、模造貴石、模造半貴石その他これらに類する細貨	八%	B10		
七〇・一八・二〇	ガラス製のマイクロスフィア（直径が一ミリメートル以下のものに限る。）		A		
七〇・一八・九〇	その他のもの				
	貴金属又はこれをめっきした金属を使用したもの	六・六%	B10		
	その他のもの		A		
七〇・一九	ガラス繊維（ガラスウールを含む。）及びその製品（例えば、ガラス繊維の糸及び織物）		A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A	
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).	6.6%	B10	
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		A	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		A	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B10	
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A	
7018.90	- Other:			
	Combined with precious metal or metal plated with precious metal	6.6%	B10	
	Other		A	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A	

七〇二〇・〇〇	その他のガラス製品		A		
第七二類	天然又は養殖の真珠、貴石、半貴石、貴金属及び貴金属を貼った金属並びにこれらの製品、身辺模造細貨類並びに貨幣				
七一・〇一	天然又は養殖の真珠（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通し又は取り付けたものを除く。ただし、天然又は養殖の真珠を輸送のために一時的に糸に通したものを含む。）		A		
七一・〇二	ダイヤモンド（加工してあるかないかを問わないものとし、取り付けたものを除く。）		A		
七一・〇三	貴石及び半貴石（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通し又は取り付けたもの及びダイヤモンドを除く。ただし、格付けしてない貴石（ダイヤモンドを除く。）又は半貴石を輸送のために一時的に糸に通したものを含む。）		A		
七一・〇四	合成又は再生の貴石及び半貴石（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通し又は取り付けたものを除く。ただし、格付けしてない合成又は再生の貴石又は半貴石を輸送のために一時的に糸に通したものを含む。）		A		
七一・〇五	天然又は合成の貴石又は半貴石のダスト及び粉		A		
七一・〇六	銀（金又は白金をめっきした銀を含むものとし、加工してないもの、一次製品及び粉状のものに限る。）		A		
七一・〇七・〇〇	銀を貼った卑金属（一次製品を含むものとし、更に加工したものを除く。）		A		
七一・〇八	金（白金をめっきした金を含むものとし、加工してないもの、一次製品及び粉状のものに限る。）		A		
七一・〇九・〇〇	金を貼った卑金属及び銀（一次製品を含むものとし、更に加工したものを除く。）		A		
七一・一〇	白金（加工してないもの、一次製品及び粉状のものに限る。）		A		
七一・一一・〇〇	白金を貼った卑金属、銀及び金（一次製品を含むものとし、更に加工したものを除く。）		A		
七一・一二	金属のくず（貴金属又は貴金属を貼ったものに限る。）及び主として貴金属の回収に使用する種類のその他のくず（貴金属又はその化合物を含有するものに限る。）		A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7020.00	Other articles of glass.		A	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	

七一・一三	身辺用細貨類及びその部分品（貴金属製又は貴金属を貼った金属製のものに限る。）			
	貴金属製のもの（貴金属をめっきしてあるかないか又は貼ってあるかないかを問わない。）			
七一・一三・一一	銀製のもの（その他の貴金属をめっきしてあるかないか又は貼ってあるかないかを問わない。）	五・一%	B10	
七一・一三・一九	その他の貴金属製のもの（貴金属をめっきしてあるかないか又は貼ってあるかないかを問わない。）			
	白金製のもの（その他の貴金属をめっきしてあるかないか又は貼ってあるかないかを問わない。）	五・一%	B10	
	その他のもの	五・四%	B10	
七一・一四	貴金属を貼った卑金属製のもの	五・四%	B10	
七一・一五	細工品及びその部分品（貴金属製又は貴金属を貼った金属製のものに限る。）		A	
七一・一六	その他の製品（貴金属製又は貴金属を貼った金属製のものに限る。）		A	
七一・一七	天然若しくは養殖の真珠又は天然、合成若しくは再生の貴石若しくは半貴石の製品		A	
七一・一八	身辺用模造細貨類		A	
	貨幣		A	
第七二類	鉄鋼			
七二・〇一	銑鉄及びスピーゲル（なまこ形、ブロックその他の一次形状のものに限る。）		A	
七二・〇二	フェロアロイ			
七二・〇二・一一	フェロマンガン 炭素の含有量が全重量の二%を超えるもの	六・三%	B7	
七二・〇二・一九	その他のもの		A	
	フェロシリコン			
七二・〇二・二一	けい素の含有量が全重量の五五%を超えるもの		A	
七二・〇二・二九	その他のもの		A	
七二・〇二・三〇	フェロシリコマンガン	二・五%	B10	
	フェロクロム			
七二・〇二・四一	炭素の含有量が全重量の四%を超えるもの		A	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	- Of precious metal whether or not plated or clad with precious metal:				
7113.11	-- Of silver, whether or not plated or clad with other precious metal		5.2%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:				
		Of platinum, whether or not plated or clad with other precious metal	5.2%	B10	
		Other	5.4%	B10	
7113.20	- Of base metal clad with precious metal		5.4%	B10	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			A	
71.15	Other articles of precious metal or of metal clad with precious metal.			A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			A	
71.17	Imitation jewellery.			A	
71.18	Coin.			A	
Chapter 72	Iron and steel				
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			A	
72.02	Ferro-alloys.				
	- Ferro-manganese:				
7202.11	-- Containing by weight more than 2% of carbon		6.3%	B7	
7202.19	-- Other			A	
	- Ferro-silicon:				
7202.21	-- Containing by weight more than 55% of silicon			A	
7202.29	-- Other			A	
7202.30	- Ferro-silico-manganese		2.5%	B10	
	- Ferro-chromium:				
7202.41	-- Containing by weight more than 4% of carbon			A	

七二・〇二	その他のもの		A	
七二・〇三	鉄鉱石を直接還元して得た鉄鋼その他の海綿状の鉄鋼及び重量比による純度が九九・九四％以上の鉄（ランプ、ペレットその他これらに類する形状のものに限る。）		A	
七二・〇四	鉄鋼のくず及び鉄鋼の再溶解用のインゴット		A	
七二・〇五	銑鉄、スピーゲル又は鉄鋼の粒及び粉		A	
七二・〇六	鉄又は非合金鋼のインゴットその他の一次形状のもの（第七二・〇三項の鉄を除く。）		A	
七二・〇七	鉄又は非合金鋼の半製品		A	
七二・〇八	鉄又は非合金鋼のフラットロール製品（熱間圧延をしたもので幅が六〇〇ミリメートル以上のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）		A	
七二・〇九	鉄又は非合金鋼のフラットロール製品（冷間圧延をしたもので、幅が六〇〇ミリメートル以上のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）		A	
七二・一〇	鉄又は非合金鋼のフラットロール製品（クラッドし、めっきし又は被覆したもので、幅が六〇〇ミリメートル以上のものに限る。）		A	
七二・一一	鉄又は非合金鋼のフラットロール製品（幅が六〇〇ミリメートル未満のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）		A	
七二・一二	鉄又は非合金鋼のフラットロール製品（クラッドし、めっきし又は被覆したもので、幅が六〇〇ミリメートル未満のものに限る。）		A	
七二・一三	その他のもの		A	
七二・一四	フェロシリコクロム		A	
七二・一五	フェロニッケル		A	
七二・一六	フェロモリブデン		A	
七二・一七	フェロタングステン及びフェロシリコタングステン		A	
七二・一八	その他のもの		A	
七二・一九	フェロチタン及びフェロシリコチタン		A	
七二・二一	フェロバナジウム		A	
七二・二三	フェロニオブ	二・五％	B7	
七二・二九	その他のもの		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7202.49	-- Other		A	
7202.50	- Ferro-silico-chromium		A	
7202.60	- Ferro-nickel		A	
7202.70	- Ferro-molybdenum		A	
7202.80	- Ferro-tungsten and ferro-silico-tungusten		A	
	- Other:			
7202.91	-- Ferro-titanium and ferro-silico-titanium		A	
7202.92	-- Ferro-vanadium	2.5%	B7	
7202.93	-- Ferro-niobium		A	
7202.99	-- Other		A	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		A	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		A	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		A	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		A	
72.07	Semi-finished products of iron or non-alloy steel.		A	
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.		A	
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.		A	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		A	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		A	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		A	

七二・一三	鉄又は非合金鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）				
七二・一四	鉄又は非合金鋼のその他の棒（鍛造、熱間圧延、熱間引抜き又は熱間押出しをしたものに限るものとし、更に加工したものを除く。ただし、圧延後ねじったものを含む。）			A	
七二・一五	鉄又は非合金鋼のその他の棒			A	
七二・一六	鉄又は非合金鋼の形鋼			A	
七二・一七	鉄又は非合金鋼の線			A	
七二・一八	ステンレス鋼のインゴットその他の一次形状のもの及び半製品			A	
七二・一九	ステンレス鋼のフラットロール製品（幅が六〇〇ミリメートル以上のものに限る。）			A	
七二・二〇	ステンレス鋼のフラットロール製品（幅が六〇〇ミリメートル未満のものに限る。）			A	
七二・二一・〇〇	ステンレス鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）			A	
七二・二二	ステンレス鋼のその他の棒及び形鋼			A	
七二・二三・〇〇	ステンレス鋼の線			A	
七二・二四	その他の合金鋼のインゴットその他の一次形状のもの及び半製品			A	
七二・二五	その他の合金鋼のフラットロール製品（幅が六〇〇ミリメートル以上のものに限る。）			A	
七二・二六	その他の合金鋼のフラットロール製品（幅が六〇〇ミリメートル未満のものに限る。）			A	
七二・二七	その他の合金鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）			A	
七二・二八	その他の合金鋼その他の棒。その他の合金鋼の形鋼及び合金鋼又は非合金鋼の中空ドリル棒			A	
七二・二九	その他の合金鋼の線			A	
第七三類	鉄鋼製品			A	
第七四類	銅及びその製品			A	
七四〇一・〇〇	銅のマット及びセメントカッパー（沈殿銅）			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		A	
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.		A	
72.15	Other bars and rods of iron or non-alloy steel.		A	
72.16	Angles, shapes and sections of iron or non-alloy steel.		A	
72.17	Wire of iron or non-alloy steel.		A	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		A	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		A	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		A	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		A	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		A	
7223.00	Wire of stainless steel.		A	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		A	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		A	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		A	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		A	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		A	
72.29	Wire of other alloy steel.		A	
Chapter 73	Articles of iron or steel		A	
Chapter 74	Copper and articles thereof			
7401.00	Copper mattes; cement copper (precipitated copper).		A	

七四〇二・〇〇	粗銅及び電解精製用陽極銅			
七四・〇二	精製銅又は銅合金の塊			
七四〇三	精製銅			
七四〇三・一一	除極銅及びその切断片			
	課税価格が一キログラムにつき五〇〇円以下のもの	一キログラムにつき、課税価格と五〇〇円との差額（その率が三%の従価税率より高いときは、当該従価税率）	B5	A
	課税価格が一キログラムにつき五〇〇円を超えるもの	一キログラムにつき、課税価格と五〇〇円との差額（その率が三%の従価税率より高いときは、当該従価税率）	B3	A
七四〇三・一二	ワイヤバー			
	課税価格が一キログラムにつき五〇〇円以下のもの	一キログラムにつき、課税価格と五〇〇円との差額（その率が三%の従価税率より高いときは、当該従価税率）	B3	A
	課税価格が一キログラムにつき五〇〇円を超えるもの	一キログラムにつき五〇〇円を超えるもの	A	A
七四〇三・一三	ビレット			
	課税価格が一キログラムにつき五〇〇円以下のもの	一キログラムにつき五〇〇円以下のもの	A	A
	課税価格が一キログラムにつき五〇〇円を超えるもの	一キログラムにつき五〇〇円を超えるもの	A	A
七四〇三・一九	その他のもの			
	課税価格が一キログラムにつき五〇〇円以下のもの	一キログラムにつき五〇〇円以下のもの	A	A
	精錬用のもの（銅の含有量が全重量の九九・八%以下のものに限る。）	精錬用のもの（銅の含有量が全重量の九九・八%以下のものに限る。）	A	A

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7402.00	Unrefined copper; copper anodes for electrolytic refining.			
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11	-- Cathodes and sections of cathodes:			
	More than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B5	
	More than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	A	
7403.12	-- Wire-bars:			
	Not more than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	A	
7403.13	-- Billets:			
	Not more than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	A	
7403.19	-- Other:			
	Not more than 500 yen/kg in value for customs duty:			
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	

	その他のもの				
	課税価格が一キログラムにつき五〇〇円を超えるもの				
	銅合金				
七四〇三・二一	銅・亜鉛合金（黄銅）	A	A		
七四〇三・二二	銅・すず合金（青銅）	A	A		
七四〇三・二九	その他の銅合金（第七四・〇五項のマスターアロイを除く。）	A	A		
七四〇四・〇〇	銅のくず	A	A		
七四〇五・〇〇	銅のマスターアロイ	A	A		
七四・〇六	銅の粉及びフレーク	A	A		
七四・〇七	銅の棒及び形材	A	A		
七四・〇八	銅の線	A	A		
七四・〇九	銅の板、シート及びストリップ（厚さが〇・一五ミリメートルを超えるものに限る。）	A	A		
七四・一〇	銅のはく（厚さ（補強材の厚さを除く。）が〇・一五ミリメートル以下のものに限るものとし、印刷してあるかないか又は紙、板紙、プラスチックその他これらに類する補強材により裏貼りしてあるかないかを問わない。）	A	A		
七四・一一	銅製の管			三%	B4
七四一一・一〇	精製銅のもの				
	銅合金のもの				
七四一一・二一	銅・亜鉛合金（黄銅）のもの	A	A		
七四一一・二二	銅・ニッケル合金（白銅）又は銅・ニッケル・亜鉛合金（洋白）のもの	A	A		
七四一一・二九	その他のもの	A	A		
七四・一二	銅製の管用継手（例えば、カップリング、エルボー及びスリーブ）	A	A		
七四一二・〇〇	銅製のより線、ケーブル、組ひもその他これらに類する製品（電気絶縁をしたものを除く。）	A	A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		B3	
	More than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	A	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)	A	A	
7403.22	-- Copper-tin base alloys (bronze)	A	A	
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)	A	A	
7404.00	Copper waste and scrap.	A	A	
7405.00	Master alloys of copper.	A	A	
74.06	Copper powders and flakes.	A	A	
74.07	Copper bars, rods and profiles.	A	A	
74.08	Copper wire.	A	A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	A	A	
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 0.15 mm.	A	A	
74.11	Copper tubes and pipes.			
7411.10	- Of refined copper	3%	B4	
	- Of copper alloys:			
7411.21	-- Of copper-zinc base alloys (brass)	A	A	
7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	A	A	
7411.29	-- Other	A	A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	A	A	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	A	A	

七四・一五	銅製のくぎ、びょう、画びょう、またくぎ（第八三・〇五項のものを除く。）その他これらに類する製品（銅製の頭部を有する鉄鋼製のものを含む。）及び銅製のねじ、ボルト、ナット、スクリューフック、リベット、コッターピン、座金（ばね座金を含む。）その他これらに類する製品		A	
七四・一八	食卓用品、台所用品その他の家庭用品及びその部分品（銅製のものに限る。）、銅製の瓶洗い、ポリッシングパッド、ポリッシンググラブその他これらに類する製品並びに衛生用品及びその部分品（銅製のものに限る。）		A	
七四・一九	その他の銅製品		A	
第七五類	ニッケル及びその製品			
七五・〇一	ニッケルのマット、焼結した酸化ニッケルその他ニッケル製錬の中間生産物			
七五〇一・一〇	ニッケルのマット		A	
七五〇一・二〇	焼結した酸化ニッケルその他ニッケル製錬の中間生産物			
	焼結した酸化ニッケル（ニッケルの含有量が全重量の八八％以上のものに限る。）	一一・七％（その率が一キログラムにつき四四円の従量税率より高いときは、当該従量税率）	B7	
	その他のもの			
	酸化ニッケル（鋼の含有量が全重量の一・五％以下のものに限る。）	三％	B7	
	その他のもの		A	
七五・〇二	ニッケルの塊		A	
七五〇二・一〇	ニッケル（合金を除く。）	一一・七％（その率が一キログラムにつき四四円の従量税率より高いときは、当該従量税率）	B7	
	ニッケル合金			
七五〇二・二〇	ニッケルの含有量が全重量の五〇％未満のもので、コバルトの含有量が全重量の一〇％以上のもの	三％	A	
	その他のもの			
七五〇三・〇〇	ニッケルのくず		B7	
七五〇四・〇〇	ニッケルの粉及びフレーク		A	
	真空管用ゲッター、アルカリ蓄電池又は溶接用フラックスの製造に使用するもの及び粉末冶金に使用するもの		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A	
74.19	Other articles of copper.		A	
Chapter 75	Nickel and articles thereof			
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	- Nickel mattes		A	
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy:			
	Nickel oxide sinters containing by weight not less than 88% of nickel	11.7% or 44 yen/kg whichever is the less	B7	
	Other:			
	Nickel oxide, containing by weight not more than 1.5% of copper	3%	B7	
	Other		A	
75.02	Unwrought nickel.			
7502.10	- Nickel, not alloyed	11.7% or 44 yen/kg whichever is the less	B7	
7502.20	- Nickel alloys:			
	Containing by weight less than 50% of nickel and not less than 10% of cobalt	3%	A	
	Other		B7	
7503.00	Nickel waste and scrap.		A	
7504.00	Nickel powders and flakes.			
	Intended for use in the manufacture of getters for vacuum tubes, alkaline accumulators or welding fluxes or in powder metallurgy		A	

	その他のもの ニッケル（合金を除く。）のもの			
七五・〇五	その他のもの ニッケルの棒、形材及び線	一キログラムにつき四二円 三%	B7 B7	
七五・〇六	ニッケルの板、シート、ストリップ及びはく		A	
七五・〇七	ニッケル製の管及び管用継手（例えば、カップリング、エルボー及びスリーブ）		A	
七五・〇八	その他のニッケル製品		A	
第七六類	アルミニウム及びその製品		A	
第七八類	鉛及びその製品			
七八・〇一	鉛の塊			
七八〇一・一〇	精製鉛 課税価格が一キログラムにつき一八〇円以下のもの	一キログラムにつき、課税価格と一八〇円との差額（その率が一キログラムにつき二円七〇銭の従量税率より高いときは、当該従量税率）	B7	
七八〇一・九一	その他のもの 含有する鉛以外の元素のうち重量においてアンチモンが主なもの		A	A
七八〇一・九九	その他のもの		A	A
七八〇二・〇〇	鉛のくず		A	A
七八・〇四	鉛の板、シート、ストリップ、はく、粉及びフレーク		A	A
七八〇六・〇〇	その他の鉛製品		A	A
第七九類	亜鉛及びその製品			
七九・〇一	亜鉛の塊 亜鉛（合金を除く。）			

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other:			
75.05	Of nickel, not alloyed Other Nickel bars, rods, profiles and wire.	41 yen/kg 3%	B7 B7	
75.06	Nickel plates, sheets, strip and foil.		A	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
75.08	Other articles of nickel.		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof			
78.01	Unwrought lead.			
7801.10	- Refined lead: Not more than 180 yen/kg in value for customs duty	2.70 yen/kg or the difference between 180 yen and the value for customs duty per kilogram, whichever is the less	B7	
	More than 180 yen/kg in value for customs duty		A	
	- Other: -- Containing by weight antimony as the principal other element		A	
7801.99	-- Other		A	
7802.00	Lead waste and scrap.		A	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		A	
7806.00	Other articles of lead.		A	
Chapter 79	Zinc and articles thereof			
79.01	Unwrought zinc. - Zinc, not alloyed:			

七九〇一・一一	亜鉛の含有量が全重量の九九・九九%以上のもの 課税価格が一キログラムにつき二五〇円以下のもの	一キログラムにつき、課税価格と二五〇円との差額（その率が一キログラムにつき四円三〇銭の従量税率より高いときは、当該従量税率）	B10		
			A		
	課税価格が一キログラムにつき二五〇円を超えるもの				
七九〇一・一二	亜鉛の含有量が全重量の九九・九九%未満のもの 課税価格が一キログラムにつき二五〇円以下のもの	一キログラムにつき、課税価格と二五〇円との差額（その率が一キログラムにつき四円三〇銭の従量税率より高いときは、当該従量税率）	B10		
			A		
	課税価格が一キログラムにつき二五〇円を超えるもの				
七九〇一・二〇	亜鉛合金		A		
七九〇二・〇〇	亜鉛のくず		A		
七九〇三・〇〇	亜鉛のダスト、粉及びフレーク		A		
七九〇四・〇〇	亜鉛の棒、形材及び線		A		
七九〇五・〇〇	亜鉛の板、シート、ストリップ及びはく		A		
七九〇七・〇〇	その他の亜鉛製品		A		
第八〇類	すず及びその製品		A		
第八一類	その他の卑金属及びサーメット並びにこれらの製品		A		
第八二類	卑金属製の工具、道具、刃物、スプーン及びフォーク並びにこれらの部分品		A		
第八三類	各種の卑金属製品		A		
第八四類	原子炉、ボイラー及び機械類並びにこれらの部分品		A		

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
7901.11	-- Containing by weight 99.99% or more of zinc: Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty	A		
7901.12	-- containing by weight less than 99.99% of zinc: Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty	A		
7901.20	- zinc alloys	A	A	
7902.00	Zinc waste and scrap.	A	A	
79.03	Zinc dust, powders and flakes.	A	A	
7904.00	Zinc bars, rods, profiles and wire.	A	A	
7905.00	Zinc plates, sheets, strip and foil.	A	A	
7907.00	Other articles of zinc.	A	A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	

第八五類	電気機器及びその部分品並びに録音機、音声再生機並びにテレビジョンの映像及び音声の記録用又は再生用の機器並びにこれらの部分品及び附属品		A	
第八六類	鉄道用又は軌道用の機関車及び車両並びにこれらの部分品、鉄道又は軌道の線路用装備品及びその部分品並びに機械式交通信号用機器（電気機械式のものを含む。）		A	
第八七類	鉄道用及び軌道用以外の車両並びにその部分品及び附属品		A	
第八八類	航空機及び宇宙飛行体並びにこれらの部分品		A	
第八九類	船舶及び浮き構造物		A	
第九〇類	光学機器、写真用機器、映画用機器、測定機器、検査機器、精密機器及び医療用機器並びにこれらの部分品及び附属品		A	
第九一類	時計及びその部分品			
九一・〇一	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、ケースに貴金属又は貴金属を貼った金属を使用したものに限る。）		A	
九一・〇二	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、第九一・〇一項のものを除く。）		A	
九一・〇三	時計（ウォッチムーブメントを有するものに限るものとし、携帯用時計及び第九一・〇四項の時計を除く。）		A	
九一〇四・〇〇	計器盤用時計その他これに類する時計（車両用、航空機用、宇宙飛行体用又は船舶用のものに限る。）		A A	
九一・〇五	その他の時計（携帯用時計を除く。）		A	
九一・〇六	時刻の記録用又は時間の測定用、記録用若しくは表示用の機器（時計用ムーブメント又は同期電動機を有するものに限る。例えば、タイムレジスター及びタイムレコーダー）		A	
九一〇七・〇〇	タイムスイッチ（時計用ムーブメント又は同期電動機を有するものに限る。）		A	
九一・〇八	ウォッチムーブメント（完成品に限る。）		A	
九一・〇九	その他の時計用ムーブメント（完成品に限る。）		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	

九一・一〇	時計用ムーブメントで、単に組み立てることにより完成品となるもの及びこれを一部組み立てたもの（ムーブメントセット）、未完成の時計用ムーブメントで組み立てたもの並びに時計用ラフムーブメント				
九一・一一	携帯用時計のケース及びその部分品		A	A	
九一・一二	時計（携帯用時計を除く。）のケース及びこれに類するケースでこの類のその他の物品に使用するもの並びにこれらの部分品		A	A	
九一・一三	携帯用時計のバンド及びブレスレット並びにこれらの部分品		A	A	
九一三・一〇	貴金属製又は貴金属を貼った金属製のもの		A	A	
九一三・二〇	卑金属製のもの（金又は銀をめっきしてあるかないかを問わない。）		A	A	
九一三・九〇	その他のもの				
	革製又はコンポジションレザー製のもの				
	毛皮付きのもの及び貴金属、これを貼り若しくはめっきした金属、貴石、半貴石、真珠、さんご、象牙又はべっこうを使用したもの	一六％	B10		
	その他のもの	一〇％	B10		
	その他のもの				
	二種類以上の材料（組立て用のみに供する材料（例えば、ひも）を除く。）から構成されるもの	一〇％	B10		
	その他のもの				
九一・一四	その他の時計の部分品		A	A	
第九二類	楽器並びにその部分品及び附属品		A	A	
第九三類	武器及び銃砲弾並びにこれらの部分品及び附属品		A	A	
第九四類	家具、寝具、マットレス、マットレスサポート、クッションその他これらに類する詰物をした物品並びにランプその他の照明器具（他の類に該当するものを除く。）及びイルミネーションサイン、発光ネームプレートその他これらに類する物品並びにプレハブ建築物				
九四・〇一	腰掛け（寝台として兼用することができるものであるかないかを問わないものとし、第九四・〇二項のものを除く。）及びその部分品				
九四〇一・一〇	航空機に使用する種類の腰掛け				A

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			A	
91.11	Watch cases and parts thereof.			A	
91.12	Clock cases and cases of a simlar type for other goods of this Chapter, and parts thereof.			A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.				
9113.10	- Of precious metal or of metal clad with precious metal			A	
9113.20	- Of base metal, whether or not gold- or silver-plated			A	
9113.90	- Other:				
	Of leather or of composition leather:				
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal; precious stones, semi-precious stones, Pearls, coral, elephants' tusks or Bekko		16%	B10	
	Other		10%	B10	
	Other:				
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly		10%	B10	
	Other				
91.14	Other clock or watch parts.			A	
Chapter 92	Musical instruments; parts and accessories of such articles			A	
Chapter 93	Arms and ammunition; parts and accessories thereof			A	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings				
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.				
9401.10	- Seats of a kind used for aircraft			A	

九四〇一・二〇	自動車に使用する種類の腰掛け			
九四〇一・三〇	回転腰掛け（高さを調節することができるものに限る。）		A	A
九四〇一・四〇	腰掛け（寝台として兼用することができるものに限るものとし、庭園用又はキャンプ装具用のものを除く。）		A	
九四〇一・五一	竹製又はとう製のもの			
九四〇一・五九	その他のもの		A	A
九四〇一・六一	その他の腰掛け（木製フレームのものに限る。）			
九四〇一・六九	アップホルスターのもの		A	A
	その他のもの			
九四〇一・七一	その他の腰掛け（金属製フレームのものに限る。）			
九四〇一・七九	アップホルスターのもの		A	A
九四〇一・八〇	その他のもの		A	A
九四〇一・九〇	その他の腰掛け			
	部分品			
	革製のもの	三・八%	B10	
	その他のもの		A	A
九四・〇二	医療用又は獣医用の備付品（例えば、手術台、検査台、病院用機構付きベッド及び歯科用椅子）及び理髪用椅子その他これに類する椅子で回転し、傾斜し、かつ、上下するための機構を有するもの並びにこれらの部分品		A	
九四・〇三	その他の家具及びその部分品			
九四・〇四	寝具その他これに類する物品（例えば、マットレス、布団、羽根布団、クッション、プフ及び枕。スプリング付きのもの、何らかの材料を詰物とし又は内部に入れたもの及びセルラーラバー製又は多泡性プラスチック製のものに限るものとし、被覆してあるかないかを問わない。）及びマットレスサポート		A	A
九四・〇五	ランプその他の照明器具及びその部分品（サーチライト及びスポットライトを含むものとし、他の項に該当するものを除く。）並びに光源を据え付けたイルミネーションサイン、発光ネームプレートその他これらに類する物品及びこれらの部分品（他の項に該当するものを除く。）			
九四〇六・〇〇	プレハブ建築物		A	A

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
	- Seats of cane, osier, bamboo or similar materials:			
9401.51	-- Of bamboo or rattan		A	
9401.59	-- Other		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames:			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B10	
	Other		A	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.		A	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	

第九五類	玩具、遊戯用具及び運動用具並びにこれらの部分品及び附属品			A	
第九六類	雑品				
九六・〇一	アイボリー、骨、亀の甲、角、枝角、さんご、真珠光沢を有する貝殻その他の動物性の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これらの材料から製造したものに限るものとし、成形により得た製品を含む。）		A		
九六〇二・〇〇	植物性又は鉱物性の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これらの材料から製造したものに限る。）、成形品、彫刻品及び細工品（ろう、ステアリン、天然ガム、天然レジン又はモデリングペーストから製造したものに限る。）、他の項に該当しないその他の成形品、彫刻品及び細工品並びに硬化させてないゼラチン（加工したものに限るものとし、第三五・〇三項のゼラチンを除く。）及び硬化させてないゼラチンの製品		A	A	
九六・〇三	ほうき、ブラシ（機械類又は車両の部分品として使用するブラシを含む。）、動力駆動式でない手動床掃除機、モップ及び羽毛ダスター、ほうき又はブラシの製造用に結束し又は房状にした物品、ペイントパッド、ペイントローラー並びにスクイージー（ローラースクイージーを除く。）		A	A	
九六〇四・〇〇	手ふるい		A	A	
九六〇五・〇〇	トラベルセット（化粧用、洗面用、裁縫用又は靴若しくは衣服の清浄用のものに限る。）		A	A	
九六・〇六	ボタン、プレスファスナー、スナップファスナー及びプレススタッド並びにこれらの部分品（ボタンモールドを含む。）並びにボタンのブランク		B	六・六%	
九六・〇七	スライドファスナー及びその部分品		A	10	
九六・〇八	ボールペン、フェルトペンその他の浸透性のペン先を有するペン及びマーカー、万年筆その他のペン、鉄筆、シャープペンシル並びにペン軸、ペンシルホルダーその他これらに類するホルダー並びにこれらの部分品（キャップ及びクリップを含むものとし、第九六・〇九項の物品を除く。）		A	A	
九六・〇九	鉛筆（第九六・〇八項のシャープペンシルを除く。）、クレヨン、鉛筆の芯、パステル、図画用木炭、テーラースチョーク及び筆記用又は図画用のチョーク		A	A	
九六一〇・〇〇	石盤、黒板その他これらに類する板（筆記用又は図画用のものに限るものとし、枠を有するか有しないかを問わない。）		A	A	
九六一一・〇〇	日付印、封かん用の印、ナンバリングスタンプその他これらに類する物品（ラベルに印刷又は型押しをする器具を含むものとし、手動式のものに限る。）並びに手動式コンポジションスティック及びこれを有する手動式印刷用セット		A	A	

Column 1	Column 2		Column 3	Column 4	Column 5
Tariff item number	Description of Goods		Base Rate	Category	Note
Chapter 95	Toys, games and sports requisites; parts and accessories thereof			A	
Chapter 96	Miscellaneous manufactured articles				
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).	A			
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	A			
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	A			
9604.00	Hand sieves and hand riddles.	A			
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	B10	6.6%		
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	A			
96.07	Slide fasteners and parts thereof.	A			
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	A			
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	A			
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	A			
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	A			

九六・一二	タイプライターリボンその他これに類するリボン（インキを付けたもの及びその他の方法により印字することができる状態にしたものに限るものとし、スプールに巻いてあるかないか又はカートリッジに入れてあるかないかを問わない。）及びインキパッド（インキを付けてあるかないか又は箱に入れてあるかないかを問わない。）			
九六・一三	たばこ用ライターその他のライター（機械式であるかないか又は電気式であるかないかを問わない。）及びその部分品（着火石及び芯を除く。）	A		
九六・一四・〇〇	喫煙用パイプ（パイプボールを含む。）、シガーホルダー及びシガレットホルダー並びにこれらの部分品	A		
九六・一五	くし、ヘアスライドその他これらに類する物品並びにヘアピン、カールピン、カールグリップ、ヘアカーラーその他これらに類する物品（第八五・一六項の物品を除く。）及びこれらの部分品	A		
九六・一六	香水用噴霧器その他これに類する化粧用噴霧器及びこれらの頭部並びに化粧用のパフ及びパッド	A		
九六一七・〇〇	魔法瓶その他の真空容器（ケース入りのものに限る。）及びその部分品（ガラス製の内部容器を除く。）	A		
九六一八・〇〇	マネキン人形その他これに類する物品及び自動人形その他ショーウインドー用の展示用品で作動するもの	A		
九六一九・〇〇	生理用のナプキン（パッド）及びタンポン、乳児用のおむつ及びおむつ中敷きその他これらに類する物品（材料を問わない。）			
	紙製、セルロースウォッディング製、セルロース繊維のウェブ製又は紡織用繊維のウォッディング製のもの	A		
	綿製のもの			
	衣類（第五九・〇六項のメリヤス編物又はクロセ編物から製品にしたものに限る。）		五・六％	B4
	その他のもの		六・五％	B4
	その他のもの		三・九％	B4
第九七類	美術品、収集品及びこっとう	A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A	
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		A	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A	
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:			
	Of paper, cellulose wadding, webs of cellulose fibres or wadding of textile materials		A	
	Of cotton:			
	Garments, made up of knitted or crocheted fabrics of heading 59.06	5.6%	B4	
	Other	6.5%	B4	
	Other	3.9%	B4	
Chapter 97	Works of art, collectors' pieces and antiques		A	

附属書二（第三章（原産地規則）関係）　品目別規則

附属書二（第三章（原産地規則）関係）　品目別規則

第一編　一般的注釈

1　この附属書の特定の類、項又は号の産品について適用する品目別規則又は一連の品目別規則は、次編の表の1欄に掲げる類、項又は号に応じ、それぞれ同表の3欄又は4欄に定める規則とする。

2　特定の類、項又は号の産品が原産地に関する二以上の品目別規則の対象である場合において、当該産品が当該二以上の品目別規則のいずれかに合致するときは、当該産品が品目別規則に合致するものとみなす。

3　原産地に関する特定の品目別規則が関税分類の変更（以下この附属書において「CTC」という。）に係る基準を用いて定められている場合には、当該品目別規則の対象である産品の生産に使用される各非原産材料については、適用されるCTCが行われることが要求される。CTCの要件は、非原産材料についてのみ適用する。

4　この附属書の規定の適用上、

(a)　「類」とは、統一システムの関税分類番号の最初の二桁をいう。

(b)　「項」とは、統一システムの関税分類番号の最初の四桁をいう。

(c)　「部」とは、統一システムの部をいう。

(d)　「号」とは、統一システムの関税分類番号の最初の六桁をいう。

Annex 2
Referred to in Chapter 3 (Rules of Origin)

PRODUCT SPECIFIC RULES

PART 1
GENERAL NOTES

1. The specific rule or specific set of rules that applies to a particular chapter, heading or subheading of this Annex is set out in column 3 or 4 of the product specific rules set out in this Annex adjacent to the chapter, heading or subheading set out in column 1 of the product specific rules set out in this Annex.

2. When a chapter, heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.

3. Where a specific rule of origin is defined using the criterion of a change in tariff classification (hereinafter referred to as "CTC" in this Annex), each of the non-originating materials used in the production of the good shall be required to undergo the applicable CTC. A requirement of a CTC shall apply only to non-originating materials.

4. For the purposes of this Annex:

(a)　"chapter" means the first two digits in the tariff classification number under the Harmonized System;

(b)　"heading" means the first four digits in the tariff classification number under the Harmonized System;

(c)　"section" means a section of the Harmonized System; and

(d)　"subheading" means the first six digits in the tariff classification number under the Harmonized System.

5　この附属書に定める品目別規則3欄の規定の適用上、

(a)　「ＣＣ」とは、特定の類、項又は号の産品（その他の類の材料からの変更を示す。このことは、産品の生産に使用された全ての非原産材料について、統一システムの二桁番号の水準におけるＣＴＣ（すなわち、類の変更）が行われたことをいう。

(b)　「ＣＴＨ」とは、特定の類、項又は号の産品（その他の項の材料からの変更を示す。このことは、産品の生産に使用された全ての非原産材料について、統一システムの四桁番号の水準におけるＣＴＣ（すなわち、項の変更）が行われたことをいう。

(c)　「ＣＴＳＨ」とは、特定の類、項又は号の産品（その他の号の材料からの変更を示す。このことは、産品の生産に使用された全ての非原産材料について、統一システムの六桁番号の水準におけるＣＴＣ（すなわち、号の変更）が行われたことをいう。

(d)　「ＱＶＣ四〇」とは、第三・五条（原産地規則―原産資格割合の算定）に定める計算式を用いて算定する原産資格割合が四十パーセント以上の産品であって、当該産品の生産の最終工程が輸出締約国において行われたものであることをいう。

注釈　この附属書の規定の適用上、第三・五条（原産地規則―原産資格割合の算定）２の規定を適用する。

(e)　「(1)」は、次のいずれかの規則を示す。

(i)　ＣＴＨ（第五〇・〇四項から第五〇・〇六項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

5. For the purposes of column 3 of the product specific rules set out in this Annex:

(a) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a CTC at the two-digit level (i.e. a change in chapter) of the Harmonized System;

(b) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a CTC at the four-digit level (i.e. a change in heading) of the Harmonized System;

(c) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a CTC at the six-digit level (i.e. a change in subheading) of the Harmonized System;

(d) "QVC 40" means that the good has a qualifying value content, calculated using the formula set out in Article 3.5 (Rules of Origin – Calculation of Qualifying Value Content), of not less than 40 per cent, and the last process of production of the good has been performed in the exporting Party;

Note: For the purpose of this Annex, paragraph 2 of Article 3.5 (Rules of Origin – Calculation of Qualifying Value Content) shall apply.

(e) "(1)" denotes one of the following rules:

(i) CTH, provided that, where non-originating materials of headings 50.04 through 50.06 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五〇・〇七項の非原産材料が完全に織られたものである場合に限る。

(f) 「(2)」は、次のいずれかの規則を示す。

(i) ＣＴＨ（第五一・一一項から第五一・一三項までの各項の材料からの変更を除くものとし、第五一・〇六項から第五一・一〇項までの各項の非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii) ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五一・一一項から第五一・一三項までの各項の非原産材料が完全に織られたものである場合に限る。

(g) 「(3)」は、次の規則を示す。

ＣＴＨ（第五二・〇四項から第五二・〇七項までの各項の材料からの変更を除くものとし、第五二・〇三項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全にカードされ、又はコームされたものであるときに限る。）

(h) 「(4)」は、次のいずれかの規則を示す。

(i) ＣＴＨ（第五二・〇八項から第五二・一二項までの各項の材料からの変更を除くものとし、第五二・〇四項から第五二・〇七項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii) ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五二・〇八項から第五二・一二項までの各項の非原産材料が完全に織られたものである場合に限る。

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in the Area of one or both Parties;

(f) "(2)" denotes one of the following rules:

(i) CTH except from headings 51.11 through 51.13, provided that, where non-originating materials of headings 51.06 through 51.10 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 51.11 through 51.13 is woven entirely in the Area of one or both Parties;

(g) "(3)" denotes the following rule:

CTH except from headings 52.04 through 52.07, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in the Area of one or both Parties;

(h) "(4)" denotes one of the following rules:

(i) CTH except from headings 52.08 through 52.12, provided that, where non-originating materials of headings 52.04 through 52.07 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 52.08 through 52.12 is woven entirely in the Area of one or both Parties;

(i)　「(5)」は、次のいずれかの規則を示す。

(i)　ＣＴＨ（第五三・〇九項から第五三・一一項までの各項の材料からの変更を除くものとし、第五三・〇六項から第五三・〇八項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii)　ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五三・〇九項から第五三・一一項までの各項の非原産材料が完全に織られたものである場合に限る。

(j)　「(6)」は、次のいずれかの規則を示す。

(i)　ＣＴＨ（第五四・〇七項又は第五四・〇八項の材料からの変更を除くものとし、第五四・〇一項から第五四・〇六項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii)　ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五四・〇七項又は第五四・〇八項の非原産材料が完全に織られたものである場合に限る。

(k)　「(7)」は、次の規則を示す。

ＣＴＨ（第五五・〇八項から第五五・一一項までの各項の材料からの変更を除くものとし、第五五・〇六項又は第五五・〇七項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全にカードされ、又はコームされたものであるときに限る。）

(l)　「(8)」は、次のいずれかの規則を示す。

(i)　"(5)" denotes one of the following rules:

(i)　CTH except from headings 53.09 through 53.11, provided that, where non-originating materials of headings 53.06 through 53.08 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii)　no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 53.09 through 53.11 is woven entirely in the Area of one or both Parties;

(j)　"(6)" denotes one of the following rules:

(i)　CTH except from heading 54.07 or 54.08, provided that, where non-originating materials of headings 54.01 through 54.06 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii)　no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 54.07 or 54.08 is woven entirely in the Area of one or both Parties;

(k)　"(7)" denotes the following rule:

CTH except from headings 55.08 through 55.11, provided that, where non-originating materials of heading 55.06 or 55.07 are used, each of the non-originating materials is carded or combed entirely in the Area of one or both Parties;

(l)　"(8)" denotes one of the following rules:

(i) ＣＴＨ（第五五・一二項から第五五・一六項までの各項の材料からの変更を除くものとし、第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii) ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第五五・一二項から第五五・一六項までの各項の非原産材料が完全に織られたものである場合に限る。

(m) 「(9)」は、次の規則を示す。

ＣＣ（第五〇・〇四項から第五〇・〇六項までの各項、第五一・〇六項から第五一・一〇項までの各項、第五二・〇四項から第五二・〇七項までの各項、第五三・〇六項から第五三・〇八項までの各項、第五四・〇一項から第五四・〇六項までの各項又は第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績されたものであるときに限る。）

(n) 「(10)」は、次の規則を示す。

ＣＣ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五二・〇八項から第五二・一二項までの各項、第五三・〇九項から第五三・一一項までの各項、第五四・〇八項又は第五五・一二項から第五五・一六項までの各項の材料からの変更を除くものとし、第五〇・〇四項から第五〇・〇六項までの各項、第五一・〇六項から第五一・一〇項までの各項、第五二・〇四項から第五二・〇七項までの各項、第五三・〇六項から第五三・〇八項までの各項、第五四・〇一項から第五四・〇六項までの各項又は第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績されたものであるときに限る。）

(i) CTH except from headings 55.12 through 55.16, provided that, where non-originating materials of headings 55.08 through 55.11 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 55.12 through 55.16 is woven entirely in the Area of one or both Parties;

(m) "(9)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;

(n) "(10)" denotes the following rule:

CC, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;

(o) 「(11)」は、次の規則を示す。

ＣＣ（第五〇・〇四項から第五〇・〇六項までの各項、第五一・〇六項から第五一・一〇項までの各項、第五二・〇四項から第五二・〇七項までの各項、第五三・〇六項から第五三・〇八項までの各項、第五四・〇一項から第五四・〇六項までの各項又は第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績されたものであるときに限る。）

(p) 「(12)」は、次の規則を示す。

ＣＴＨ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五四・〇八項から第五五・一二項までの各項、第五一・〇六項から第五一・一〇項までの各項、第五二・〇四項から第五二・〇七項までの各項、第五三・〇六項から第五三・〇八項までの各項、第五四・〇一項から第五四・〇六項までの各項又は第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績されたものであるときに限る。）

(q) 「(13)」は、次のいずれかの規則を示す。

(i) ＣＣ（第五〇・〇四項から第五〇・〇六項までの各項、第五一・〇六項から第五一・一〇項までの各項、第五二・〇四項から第五二・〇七項までの各項、第五三・〇六項から第五三・〇八項までの各項、第五四・〇一項から第五四・〇六項までの各項又は第五五・〇八項から第五五・一一項までの各項の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に紡績され、浸染され、又はなせんされたものであるときに限る。）

(ii) ＣＴＣを必要としない。ただし、一方又は双方の締約国の区域内において、産品が完全に浸染され、又はなせんされたものであり、かつ、第六〇類の非原産材料が完全にメリヤス編みされ、又はクロセ編みされたものである場合に限る。

(o) "(11)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;

(p) "(12)" denotes the following rule:

CTH, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;

(q) "(13)" denotes one of the following rules:

(i) CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of chapter 60 is knitted or crocheted entirely in the Area of one or both Parties;

(r) 「(14)」は、次の規則を示す。

ＣＣ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五二・〇八項から第五二・一二項までの各項、第五三・〇九項から第五三・一一項までの各項、第五四・〇七項、第五四・〇八項、第五五・一二項から第五五・一六項までの各項又は第六〇類の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全にメリヤス編みされ、又はクロセ編みされたものであるときに限る。）

(s) 「(15)」は、次の規則を示す。

ＣＣ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五二・〇八項から第五二・一二項までの各項、第五三・〇九項から第五三・一一項までの各項、第五四・〇七項、第五四・〇八項、第五五・一二項から第五五・一六項までの各項又は第六〇類の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に織られたものであるときに限る。）

(t) 「(16)」は、次の規則を示す。

ＣＣ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五二・〇八項から第五二・一二項までの各項、第五三・〇九項から第五三・一一項までの各項、第五四・〇七項、第五四・〇八項、第五五・一二項から第五五・一六項までの各項又は第六〇類の非原産材料が使用された場合においては、当該非原産材料のそれぞれが一方又は双方の締約国の区域内において完全に織られたもの又はメリヤス編みされ、若しくはクロセ編みされたものであるときに限る。）

(u) 「(17)」は、次の規則を示す。

ＣＣ（産品が一方又は双方の締約国の区域内において裁断され、又は特定の形状に編まれ、かつ、縫い合わせられたもの又は組み立てられたものである場合に限る。）

6 この附属書に定める品目別規則４欄の規定の適用上、

(a) 「ＣＲ」とは、「化学反応に係る原産地規則」をいう。

(r) "(14)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in the Area of one or both Parties;

(s) "(15)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven entirely in the Area of one or both Parties;

(t) "(16)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in the Area of one or both Parties; and

(u) "(17)" denotes the following rule:

CC, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the Area of one or both Parties.

6. For the purposes of column 4 of the product specific rules set out in this Annex:

(a) "CR" means "Chemical Reaction Origin Rule";

第二七類から第四〇類までの規定の適用上、「化学反応」とは、分子内の結合を切断し、かつ、新たな分子内の結合を形成すること又は分子内の原子の空間的配列を変更することにより、新たな構造を有する分子を生ずる工程（生化学的なものを含む。）をいう。

次の工程は、産品が原産品であるか否かを決定するに当たり、化学反応とはみなさない。

(i) 水その他の溶媒への溶解

(ii) 溶媒（溶媒水を含む。）の除去

(iii) 結晶水の追加又は除去

第二七類から第四〇類までに規定する産品であって、化学反応が行われたものは、当該化学反応が締約国の区域内において行われた場合には、原産品とみなす。

(b) 「D」とは、「蒸留に係る規則」をいう。

第二七・一〇項の規定の適用上、次のいずれかの蒸留の工程が行われた産品は、当該蒸留の工程が締約国の区域内において行われた場合には、原産品とみなす。

(i) 「常圧蒸留」　蒸留塔において原油を石油留分に分離する工程であって、沸点に応じて異なる石油留分に分離液化するもの。例えば、液化石油ガス、ナフサ、ガソリン、灯油、ディーゼル油又は暖房油、軽質の軽油及び潤滑油は、石油の蒸留により生産される。

For the purposes of chapters 27 to 40, a "chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallization.

Any good of chapters 27 to 40 that has undergone a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the Area of a Party;

(b) "D" means "Distillation Rule":

For the purposes of heading 27.10, any good that has undergone one of the following processes of distillation shall be considered to be an originating good, if the process occurred in the Area of a Party:

(i) "atmospheric distillation" - a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. For example, liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; or

(ii) 「減圧蒸留」　常圧より低い気圧で行われる蒸留（分子蒸留に分類される低圧で行われるものを除く。）。減圧蒸留は、沸点が高く、熱に反応しやすい材料（石油に含まれる重質留分等）から、軽質の減圧軽油から重質の減圧軽油まで及び残渣油を生産するために有用である。軽油は、精製所において、更に潤滑油に加工される場合がある。

(c) 「Ｐ」とは、「精製に係る原産地規則」をいう。

第二八類から第三五類までの各類、第三八類及び第三九類（第二九〇五・四三号から第二九〇五・四五号までの各号、第二九〇六・一一号、第二九一八・一四号、第二九一八・一五号、第二九三一・四二号、第二九三三・二〇号、第二九二四・一九号、第二九三八・九〇号、第二九四〇・〇〇号、第三〇〇六・九二号、第三二〇一・九〇号、第三三・〇二項、第三五・〇一項から第三五・〇五項までの各項、第三八〇二・一〇号、第三八〇五・九〇号、第三八〇六・三〇号、第三八〇九・一〇号、第三八二四・六〇号及び第三八・二五項の産品を除く。）の規定の適用上、「精製」とは、不純物の削減又は除去の工程であって、産品中に存在する不純物の含有量の八十パーセント以上の除去をもたらすものをいう。

この(c)に規定する類の産品であって、精製が行われたものは、当該精製の工程が締約国の区域内において行われた場合には、原産品とみなす。

(d) 「ＣＰＳ」とは、「粒径の変更に係る原産地規則」をいう。

第三九類（第三九・〇一項から第三九・一四項までの各項の産品を除く。）の規定の適用上、「粒径の変更」とは、次のいずれかのものをいう。

(ii) "vacuum distillation" - distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils;

(c) "P" means "Purification Origin Rule":

For the purposes of chapters 28 to 35, chapter 38, and chapter 39 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 33.01, 35.01, 35.02, 35.03, 35.04, 35.05, 3802.10, 3805.90, 3806.30, 3809.10, 38.23, 3824.60, and 38.25), "purification" means a process of reduction or elimination of impurities resulting in the elimination of not less than 80 per cent of the content of existing impurities of a good.

Any good of the above mentioned chapters that has undergone purification shall be considered to be an originating good if the purification process occurred in the Area of a Party;

(d) "CPS" means "Change in Particle Size Origin Rule":

For the purposes of chapter 39 (except for goods of headings 39.01 to 39.14), "change in particle size" means:

(i) 産品の粒径の意図的なかつ制御された縮小（破砕（又は圧縮）のみによるものを除く。）であって、特定の粒径、粒径分布又は表面積を有する産品を生ずるもの。その特定の粒径、粒径分布又は表面積は、当該縮小の結果として生ずる産品の用途に関係し、かつ、投入された材料と異なる物理的又は化学的特徴を当該産品に与える。

(ii) 産品の粒径の意図的なかつ制御された変更（圧縮のみによるものを除く。）であって、特定の粒径、粒径分布又は表面積を有する産品を生ずるもの。その特定の粒径、粒径分布又は表面積は、当該変更の結果として生ずる産品の用途に関係し、かつ、投入された材料と異なる物理的又は化学的特徴を当該産品に与える。

この(d)に規定する類の産品であって、粒径の変更が行われたものは、その工程が締約国の区域内において行われた場合には、原産品とみなす。

(e) 「SM」とは、「標準物質に係る原産地規則」をいう。

第二八類から第三二類までの各類、第三五類及び第三八類（第二九〇五・四三号から第二九〇五・四五号までの各号、第二九〇六・一一号、第二九一八・一四号、第二九一八・一五号、第二九二二・四二号、第二九二三・二〇号、第二九二四・二九号、第二九三八・九〇号、第二九四〇・〇〇号、第三〇〇六・九二号、第三二〇一・九〇号、第三五・〇一項から第三五・〇五項までの各項、第三八〇一・一〇号、第三八〇五・九〇号、第三八〇六・三〇号、第三八〇九・一〇号、第三八・二三項、第三八二四・六〇号及び第三八・二五項の産品を除く。）の規定の適用上、「標準物質」（標準溶液を含む。）とは、分析、校正又は参照のための使用に適する調製品であって、正確な純度又は比率を有するものとして製造者により証明されたものをいう。

この(e)に規定する類の産品であって、標準物質として生産されたものは、その生産の工程が締約国の区域内において行われた場合には、原産品とみなす。

(i) the deliberate and controlled reduction in particle size of a good, other than by merely crushing (or pressing), resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials; or

(ii) the deliberate and controlled modification in particle size of a good, other than by merely pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials.

Any good of the above mentioned chapters that has undergone a change in particle size shall be considered to be an originating good if the process occurred in the Area of a Party;

(e) "SM" means "Standards Materials Origin Rule":

For the purposes of chapters 28 to 32, chapter 35 and chapter 38 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 35.01, 35.02, 35.03, 35.04, 35.05, 3802.10, 3805.90, 3806.30, 3809.10, 38.23, 3824.60, and 38.25), "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.

Any good of the above mentioned chapters that is a good produced as a standard material shall be considered to be an originating good if the production process occurred in the Area of a Party; and

(f)　「ＩＳ」とは、「異性体分離に係る原産地規則」をいう。

第二八類から第三二類までの各類、第三五類及び第三九類（第二九〇五・四三号から第二九〇五・四五号までの各号、第二九〇六・一一号、第二九一八・一四号、第二九一八・一五号、第二九二二・四二号、第二九二三・二〇号、第二九二四・二九号、第二九三八・九〇号、第二九四〇・〇〇号、第三〇〇六・九二号、第三二〇一・九〇号及び第三五・〇一項から第三五・〇五項までの各項の産品を除く。）の規定の適用上、「異性体分離」とは、異性体の混合物からの異性体の単離又は分離の工程をいう。

この(f)に規定する類の産品であって、異性体分離が行われたものは、その工程が締約国の区域内において行われた場合には、原産品とみなす。

7　第六一類から第六三類までの各類に分類される産品の原産地を決定するに当たり、産品の生産に使用された材料であって第五〇類から第六三類までの各類に分類されないものについては、繊維を含むか否かを問わず、考慮しない。

8　この附属書における記載は、二千十二年一月一日に改正された統一システムに従ったものである。

(f)　"IS" means "Isomer Separation Origin Rule":

For the purposes of chapters 28 to 32, chapter 35 and chapter 39 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 35.01, 35.02, 35.03, 35.04, and 35.05), "isomer separation" means a process of isolation or separation of isomers from mixtures of isomers.

Any good of the above mentioned chapters that has undergone isomer separation shall be considered to be an originating good if the process occurred in the Area of a Party.

7.　In determining the origin of a good classified under chapters 61 to 63, materials used in the production of the good which are not classified under chapters 50 to 63 shall be disregarded whether or not they contain textiles.

8.　This Annex is based on the Harmonized System as amended on 1 January 2012.

関税率表番号（二千十二年に改正された統一システム）	品名	品目別規則
注釈　3欄又は4欄に規定する関連する規則を満たす産品は、締約国の原産品とする。		
1	2	3	4
第一類	動物（生きているものに限る。）	ＣＣ	
第二類	肉及び食用のくず肉	ＣＣ（第一類の材料からの変更を除く。）	
第三類	魚並びに甲殻類、軟体動物及びその他の水棲無脊椎動物	ＣＣ	
第四類	酪農品、鳥卵、天然蜂蜜及び他の類に該当しない食用の動物性生産品	ＣＣ	
第五類	動物性生産品（他の類に該当するものを除く。）	ＣＣ	
第六類	生きている樹木その他の植物及びりん茎、根その他これらに類する物品並びに切花及び装飾用の葉	ＣＣ	
第七類	食用の野菜、根及び塊茎	ＣＣ	
第八類	食用の果実及びナット、かんきつ類の果皮並びにメロンの皮	ＣＣ	
第九類	コーヒー、茶、マテ及び香辛料	ＣＣ	
第一〇類	穀物	ＣＣ	
第一一類	穀粉、加工穀物、麦芽、でん粉、イヌリン及び小麦グルテン		
一一〇一・〇〇	小麦粉及びメスリン粉	ＣＣ（第一〇類の材料からの変更を除く。）	
一一・〇二	穀粉（小麦粉及びメスリン粉を除く。）		

Tariff Item Number (HS 2012)	Description of Goods	Product Specific Rules
	Note: Goods which satisfy the applicable rules set out in column 3 or column 4 below shall be considered as originating goods of a Party.	
1	2	3	4
Chapter 1	LIVE ANIMALS	CC	
Chapter 2	MEAT AND EDIBLE MEAT OFFAL	CC except from Chapter 1	
Chapter 3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	CC	
Chapter 4	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC	
Chapter 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC	
Chapter 6	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	CC	
Chapter 7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	CC	
Chapter 8	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	CC	
Chapter 9	COFFEE, TEA, MATÉ AND SPICES	CC	
Chapter 10	CEREALS	CC	
Chapter 11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101.00	Wheat or meslin flour.	CC except from Chapter 10	
11.02	Cereal flours other than of wheat or meslin.		

1102.20	- Maize (corn) flour	CC	
1102.90	- Other	CC except from Chapter 10	
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
1103.11	-- Of wheat	CC except from Chapter 10	
1103.13	-- Of maize (corn)	CC	
1103.19	-- Of other cereals	CC except from Chapter 10	
1103.20	- Pellets	CC except from Chapter 10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
	- Rolled or flaked grains:		
1104.12	-- Of oats	CC	
1104.19	-- Of other cereals	CC except from Chapter 10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	-- Of oats	CC	
1104.23	-- Of maize (corn)	CC	

一一〇二・二〇	とうもろこし粉	CC	
一一〇二・九〇	その他のもの	CC（第一〇類の材料からの変更を除く。）	
一一・〇三	ひき割り穀物、穀物のミール及びペレット		
	ひき割り穀物及び穀物のミール		
一一〇三・一一	小麦のもの	CC（第一〇類の材料からの変更を除く。）	
一一〇三・一三	とうもろこしのもの	CC	
一一〇三・一九	その他の穀物のもの	CC（第一〇類の材料からの変更を除く。）	
一一〇三・二〇	ペレット	CC（第一〇類の材料からの変更を除く。）	
一一・〇四	その他の加工穀物（例えば、穀を挽き、ロールにかけ、フレーク状にし、真珠形にとう精し、薄く切り又は粗くひいたもの。第一〇・〇六項の米を除く。）及び穀物の胚芽（全形のもの及びロールにかけ、フレーク状にし又はひいたものに限る。）		
	ロールにかけ又はフレーク状にした穀物		
一一〇四・一二	オートのもの	CC	
一一〇四・一九	その他の穀物のもの	CC（第一〇類の材料からの変更を除く。）	
	その他の加工穀物（例えば、穀を挽き、真珠形にとう精し、薄く切り又は粗くひいたもの）		
一一〇四・二三	オートのもの	CC	
一一〇四・二三	とうもろこしのもの	CC	

一一〇四・二九	その他の穀物のもの	ＣＣ（第一〇類の材料からの変更を除く。）	
一一〇四・三〇	穀物の胚芽（全形のもの及びロールにかけ、フレーク状にし又はひいたものに限る。）	ＣＣ（第一〇類の材料からの変更を除く。）	
一一・〇五	ばれいしょの粉、ミール、フレーク、粒及びペレット	ＣＣ（第七類の材料からの変更を除く。）	
一一・〇六	乾燥した豆（第〇七・一三項のものに限る。）、サゴやし又は根若しくは塊茎（第〇七・一四項のものに限る。）の粉及びミール並びに第八類の物品の粉及びミール		
一一〇六・一〇	乾燥した豆（第〇七・一三項のものに限る。）のもの	ＣＣ（第七類の材料からの変更を除く。）	
一一〇六・二〇	サゴやし又は根若しくは塊茎（第〇七・一四項のものに限る。）のもの	ＣＣ（第七類の材料からの変更を除く。）	
一一〇六・三〇	第八類の物品のもの	ＣＣ（第八類の材料からの変更を除く。）	
一一・〇七	麦芽（煎ってあるかないかを問わない。）	ＣＣ	
一一・〇八	でん粉及びイヌリン		
	でん粉		
一一〇八・一一	小麦でん粉	ＣＣ（第一〇類の材料からの変更を除く。）	
一一〇八・一二	とうもろこしでん粉（コーンスターチ）	ＣＣ	
一一〇八・一三	ばれいしょでん粉	ＣＣ	
一一〇八・一四	マニオカ（カッサバ）でん粉	ＣＣ	
一一〇八・一九	その他のでん粉	ＣＣ	
一一〇八・二〇	イヌリン	ＣＣ	

1104.29	-- Of other cereals	CC except from Chapter 10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground	CC except from Chapter 10	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC except from Chapter 7	
11.06	Flour, meal and powder of the dried legumínous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106.10	- Of the dried legumínous vegetables of heading 07.13	CC except from Chapter 7	
1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from Chapter 7	
1106.30	- Of the products of Chapter 8	CC except from Chapter 8	
11.07	Malt, whether or not roasted.	CC	
11.08	Starches; inulin.		
	- Starches:		
1108.11	-- Wheat starch	CC except from Chapter 10	
1108.12	-- Maize (corn) starch	CC	
1108.13	-- Potato starch	CC	
1108.14	-- Manioc (cassava) starch	CC	
1108.19	--- Other starches	CC	
1108.20	- Inulin	CC	

一一〇九・〇〇	小麦グルテン（乾燥してあるかないかを問わない。）	ＣＣ（第一〇類の材料からの変更を除く。）		
第一二類	採油用の種及び果実、各種の種及び果実、工業用又は医薬用の植物並びにわら及び飼料用植物	ＣＣ		
第一三類	ラック並びにガム、樹脂その他の植物性の液汁及びエキス	ＣＣ		
第一四類	植物性の組物材料及び他の類に該当しない植物性生産品	ＣＣ		
第一五類	動物性又は植物性の油脂及びその分解生産物、調製食用脂並びに動物性又は植物性のろう	ＣＣ		
第一六類	肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物の調製品			
一六〇一・〇〇	ソーセージその他これに類する物品（肉、くず肉又は血から製造したものに限る。）及びこれらの物品をもととした調製食料品	ＣＣ（第一類又は第二類の材料からの変更を除く。）		
一六・〇二	その他の調製をし又は保存に適する処理をした肉、くず肉及び血	ＣＣ（第一類又は第二類の材料からの変更を除く。）		
一六〇三・〇〇	肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物のエキス及びジュース	ＣＣ		
一六・〇四	魚（調製し又は保存に適する処理をしたものに限る。）、キャビア及び魚卵から調製したキャビア代用物	ＣＣ（第三類の材料からの変更を除く。）		
一六・〇五	甲殻類、軟体動物及びその他の水棲無脊椎動物（調製し又は保存に適する処理をしたものに限る。）	ＣＣ（第三類の材料からの変更を除く。）		
第一七類	糖類及び砂糖菓子			
一七・〇一	甘しゃ糖、てん菜糖及び化学的に純粋なしょ糖（固体のものに限る。）	ＣＣ（第一二類の材料からの変更を除く。）		

1109.00	Wheat gluten, whether or not dried.	CC except from Chapter 10		
Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	CC		
Chapter 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	CC		
Chapter 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	CC		
Chapter 15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	CC		
Chapter 16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from Chapter 1 or 2		
16.02	Other prepared or preserved meat, meat offal or blood.	CC except from Chapter 1 or 2		
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC except from Chapter 3		
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CC except from Chapter 3		
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	CC except from Chapter 3		
Chapter 17	SUGARS AND SUGAR CONFECTIONERY			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	CC except from Chapter 12		

一七・〇二	その他の糖類（化学的に純粋な乳糖、麦芽糖、ぶどう糖及び果糖を含むものとし、固体のものに限る。）、糖水（香味料又は着色料を加えてないものに限る。）、人造蜂蜜（天然蜂蜜を混合してあるかないかを問わない。）及びカラメル		
	乳糖及び乳糖水		
一七〇二・一一	無水乳糖として計算した乳糖の含有量が乾燥状態において全重量の九九％以上のもの	ＣＣ（第四類の材料からの変更を除く。）	
一七〇二・一九	その他のもの	ＣＣ（第四類の材料からの変更を除く。）	
一七〇二・二〇	かえで糖及びかえで糖水	ＣＣ	
一七〇二・三〇	ぶどう糖及びぶどう糖水（果糖を含有しないもの及び果糖の含有量が乾燥状態において全重量の二〇％未満のものに限る。）	ＣＣ（第一二類又は第一二類の材料からの変更を除く。）	
一七〇二・四〇	ぶどう糖及びぶどう糖水（果糖の含有量が乾燥状態において全重量の二〇％以上五〇％未満のものに限るものとし、転化糖を除く。）	ＣＣ（第一二類又は第一二類の材料からの変更を除く。）	
一七〇二・五〇	果糖（化学的に純粋なものに限る。）	ＣＣ（第一二類又は第一二類の材料からの変更を除く。）	
一七〇二・六〇	その他の果糖及び果糖水（果糖の含有量が乾燥状態において全重量の五〇％を超えるものに限るものとし、転化糖を除く。）	ＣＣ（第一二類又は第一二類の材料からの変更を除く。）	
一七〇二・九〇	その他のもの（転化糖並びにその他の糖類及び糖水の混合物で果糖を乾燥状態において全重量の五〇％含有するものを含む。）	ＣＣ（第一二類又は第一二類の材料からの変更を除く。）	
一七・〇三	糖蜜（砂糖の抽出又は精製の際に生ずるものに限る。）	ＣＣ（第一二類の材料からの変更を除く。）	
一七・〇四	砂糖菓子（ホワイトチョコレートを含むものとし、ココアを含有しないものに限る。）	ＣＣ	
第一八類	ココア及びその調製品		

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.		
	- Lactose and lactose syrup:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from Chapter 4	
1702.19	-- Other	CC except from Chapter 4	
1702.20	- Maple sugar and maple syrup	CC	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CC except from Chapter 11 or 12	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CC except from Chapter 11 or 12	
1702.50	- Chemically pure fructose	CC except from Chapter 11 or 12	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	CC except from Chapter 11 or 12	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CC except from Chapter 11 or 12	
17.03	Molasses resulting from the extraction or refining of sugar.	CC except from Chapter 12	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CC	
Chapter 18	COCOA AND COCOA PREPARATIONS		

一八〇一・〇〇	カカオ豆（生のもの及び煎ったもので、全形のもの及び割ったものに限る。）	ＣＣ		
一八〇二・〇〇	カカオ豆の殻、皮その他のくず	ＣＣ		
一八・〇三	ココアペースト（脱脂してあるかないかを問わない。）	ＣＣ		
一八〇四・〇〇	カカオ脂	ＣＣ		
一八〇五・〇〇	ココア粉（砂糖その他の甘味料を加えたものを除く。）	ＣＣ		
一八・〇六	チョコレートその他のココアを含有する調製食料品			
一八〇六・一〇	ココア粉（砂糖その他の甘味料を加えたものに限る。）	ＣＣ（第一七類の材料からの変更を除く。）		
一八〇六・二〇	その他の調製品（塊状、板状又は棒状のもので、その重量が二キログラムを超えるもの及び液状、ペースト状、粉状、粒状その他これらに類する形状のもので、正味重量が二キログラムを超える容器入り又は直接包装にしたものに限る。）	ＣＴＨ並びに第四類及び第一七類に分類される非原産材料であって生産に使用されたものの価額が当該産品の本船渡しの価額の四〇％を超えないこと。		
一八〇六・三一	詰物をしたもの	ＣＴＨ並びに第四類及び第一七類に分類される非原産材料であって生産に使用されたものの価額が当該産品の本船渡しの価額の四〇％を超えないこと。		
一八〇六・三二	詰物をしてないもの	ＣＴＨ並びに第四類及び第一七類に分類される非原産材料であって生産に使用されたものの価額が当該産品の本船渡しの価額の四〇％を超えないこと。		

1801.00	Cocoa beans, whole or broken, raw or roasted.	CC		
1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC		
18.03	Cocoa paste, whether or not defatted.	CC		
1804.00	Cocoa butter, fat and oil.	CC		
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC		
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CC except from Chapter 17		
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product		
1806.31	- Other, in blocks, slabs or bars: -- Filled	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product		
1806.32	-- Not filled	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product		

一八〇六・九〇	その他のもの	ＣＴＨ並びに第四類及び第一七類に分類される非原産材料であって生産に使用されたものの価額が当該産品の本船渡しの価額の四〇％を超えないこと。		
第一九類	穀物、穀粉、でん粉又はミルクの調製品及びベーカリー製品			
一九・〇一	麦芽エキス並びに穀粉、ひき割り穀物、ミール、でん粉又は麦芽エキスの調製食料品（ココアを含有するものにあっては完全に脱脂したココアとして計算したココアの含有量が全重量の四〇％未満のものに限るものとし、他の項に該当するものを除く。）及び第〇四・〇一項から第〇四・〇四項までの物品の調製食料品（ココアを含有するものにあっては完全に脱脂したココアとして計算したココアの含有量が全重量の五％未満のものに限るものとし、他の項に該当するものを除く。）	ＣＣ（第四類、第一〇類、第一一類又は第二二類の材料からの変更を除く。）		
一九・〇二	スパゲッティ、マカロニ、ヌードル、ラザーニヤ、ニョッキ、ラビオリ、カネローニその他のパスタ（加熱による調理をし、肉そ類の材料からの変更を除く。）の他の材料を詰め又はその他の調製をしたものであるかないかを問わない。）及びクースクース（調製してあるかないかを問わない。）	ＣＣ（第一〇類又は第一一		
一九〇三・〇〇	タピオカ及びでん粉から製造したタピオカ代用物（フレーク状、粒状、真珠形、ふるいかす状その他これらに類する形状のものに限る。）	ＣＣ（第一一類の材料からの変更を除く。）		
一九・〇四	穀物又は穀物産品を膨張させて又は煎って得た調製食料品（例えば、コーンフレーク）並びに粒状又はフレーク状の穀物（とうもろこしを除く。）及びその他の加工穀物（粉、ひき割り穀物及びミールを除く。）であらかじめ加熱による調理その他の調製をしたもの（他の項に該当するものを除く。）	ＣＣ（第一〇類又は第一一類の材料からの変更を除く。）		
一九・〇五	パン、ペーストリー、ケーキ、ビスケットその他のベーカリー製品（ココアを含有するかしないかを問わない。）及び聖さん用ウエハー、医療用に適するオブラート、シーリングウエハー、ライスペーパーその他これらに類する物品	ＣＣ（第一〇類又は第一一類の材料からの変更を除く。）		
第二〇類	野菜、果実、ナットその他植物の部分の調製品			

1806.90	- Other		CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product	
Chapter 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC except from Chapter 4, 10, 11 or 21		
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.	CC except from Chapter 10 or 11		
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from Chapter 11		
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.	CC except from Chapter 10 or 11		
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.	CC except from Chapter 10 or 11		
Chapter 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			

二〇・〇一	食酢又は酢酸により調製し又は保存に適する処理をした野菜、果実、ナットその他植物の食用の部分				
二〇〇一・一〇	きゅうり及びガーキン	ＣＣ（第七類の材料からの変更を除く。）			
二〇〇一・九〇	その他のもの	ＣＣ（第七類又は第八類の材料からの変更を除く。）			
二〇・〇二	調製し又は保存に適する処理をしたトマト（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く。）	ＣＣ（第七類の材料からの変更を除く。）			
二〇・〇三	調製し又は保存に適する処理をしたきのこ及びトリフ（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く。）	ＣＣ（第七類の材料からの変更を除く。）			
二〇・〇四	調製し又は保存に適する処理をしたその他の野菜（冷凍したものに限るものとし、食酢又は酢酸により調製し又は保存に適する処理をしたもの及び第二〇・〇六項の物品を除く。）	ＣＣ（第七類の材料からの変更を除く。）			
二〇・〇五	調製し又は保存に適する処理をしたその他の野菜（冷凍してないものに限るものとし、食酢又は酢酸により調製し又は保存に適する処理をしたもの及び第二〇・〇六項の物品を除く。）	ＣＣ（第七類の材料からの変更を除く。）			
二〇〇六・〇〇	砂糖により調製した野菜、果実、ナット、果皮その他植物の部分（ドレインしたもの、グラッセのもの及びクリスタライズしたものに限る。）	ＣＣ（第七類又は第八類の材料からの変更を除く。）			
二〇・〇七	ジャム、フルーツゼリー、マーマレード、果実又はナットのピューレー及び果実又はナットのペースト（加熱調理をして得られたものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わない。）				
二〇〇七・一〇	均質調製果実	ＣＣ（第八類の材料からの変更を除く。）			
	その他のもの				
二〇〇七・九二	かんきつ類の果実	ＣＣ（第八類の材料からの変更を除く。）			
二〇〇七・九九	その他のもの	ＣＣ（第七類又は第八類の材料からの変更を除く。）			

20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
2001.10	- Cucumbers and gherkins	CC except from Chapter 7			
2001.90	- Other	CC except from Chapter 7 or 8			
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CC except from Chapter 7			
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CC except from Chapter 7			
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from Chapter 7			
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from Chapter 7			
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC except from Chapter 7 or 8			
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.				
2007.10	- Homogenised preparations.	CC except from Chapter 8			
	- Other:				
2007.91	-- Citrus fruit	CC except from Chapter 8			
2007.99	-- Other	CC except from Chapter 7 or 8			

二〇・〇八	果実、ナットその他植物の食用の部分（その他の調製をし又は保存に適する処理をしたものに限るものとし、砂糖その他の甘味料又はアルコールを加えてあるかないかを問わず、他の項に該当するものを除く。）			
	ナット、落花生その他の種（これらを相互に混合してあるかないかを問わない。）			
二〇〇八・一一	落花生	ＣＣ（第二二類の材料からの変更を除く。）		
二〇〇八・一九	その他のもの（混合したものを含む。）	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・二〇	パイナップル	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・三〇	かんきつ類の果実	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・四〇	梨	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・五〇	あんず	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・六〇	さくらんぼ	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・七〇	桃（ネクタリンを含む。）	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・八〇	ストロベリー	ＣＣ（第八類の材料からの変更を除く。）		
	その他のもの（混合したもの（第二〇〇八・一九号のものを除く。）を含む。）			
二〇〇八・九二	パームハート	ＣＣ（第八類の材料からの変更を除く。）		

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.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts	CC except from Chapter 12		
2008.19	-- Other, including mixtures	CC except from Chapter 8		
2008.20	- Pineapples	CC except from Chapter 8		
2008.30	- Citrus fruit	CC except from Chapter 8		
2008.40	- Pears	CC except from Chapter 8		
2008.50	- Apricots	CC except from Chapter 8		
2008.60	- Cherries	CC except from Chapter 8		
2008.70	- Peaches, including nectarines	CC except from Chapter 8		
2008.80	- Strawberries	CC except from Chapter 8		
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	CC except from Chapter 8		

二〇〇八・九三	クランベリー（ヴァキニウム・マクロカルポン、ヴァキニウム・オクシココス及びヴァキニウム・ヴィティスイダイア）	ＣＣ（第七類又は第八類の材料からの変更を除く。）		
二〇〇八・九七	混合したもの	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇八・九九	その他のもの	ＣＣ（第七類又は第八類の材料からの変更を除く。）		
二〇・〇九	果実又は野菜のジュース（ぶどう搾汁を含み、発酵しておらず、かつ、アルコールを加えてないものに限るものとし、砂糖その他の甘味料を加えてあるかないかを問わない。）			
二〇〇九・一一	冷凍したもの	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇九・一二	冷凍してないもの（ブリックス値が二〇以下のものに限る。）	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇九・一九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）		
	グレープフルーツ（ポメロを含む。）ジュース			
二〇〇九・二一	ブリックス値が二〇以下のもの	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇九・二九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）		
	その他のかんきつ類の果実のジュース（二以上の果実から得たものを除く。）			
二〇〇九・三一	ブリックス値が二〇以下のもの	ＣＣ（第八類の材料からの変更を除く。）		
二〇〇九・三九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）		
	パイナップルジュース			

2008.93	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	CC except from Chapter 7 or 8		
2008.97	-- Mixtures	CC except from Chapter 8		
2008.99	--- Other	CC except from Chapter 7 or 8		
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.			
	- Orange juice:			
2009.11	-- Frozen	CC except from Chapter 8		
2009.12	-- Not frozen, of a Brix value not exceeding 20	CC except from Chapter 8		
2009.19	-- Other	CC except from Chapter 8		
	- Grapefruit (including pomelo) juice:			
2009.21	-- Of a Brix value not exceeding 20	CC except from Chapter 8		
2009.29	-- Other	CC except from Chapter 8		
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20	CC except from Chapter 8		
2009.39	-- Other	CC except from Chapter 8		
	- Pineapple juice:			

二〇〇九・四一	ブリックス値が二〇以下のもの	ＣＣ（第八類の材料からの変更を除く。）	
二〇〇九・四九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）	
二〇〇九・五〇	トマトジュース	ＣＣ（第七類の材料からの変更を除く。）	
	ぶどうジュース（ぶどう搾汁を含む。）		
二〇〇九・六一	ブリックス値が二〇以下のもの	ＣＣ（第八類の材料からの変更を除く。）	
二〇〇九・六九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）	
	りんごジュース		
二〇〇九・七一	ブリックス値が二〇以下のもの	ＣＣ（第八類の材料からの変更を除く。）	
二〇〇九・七九	その他のもの	ＣＣ（第八類の材料からの変更を除く。）	
	その他の果実又は野菜のジュース（二以上の果実又は野菜から得たものを除く。）		
二〇〇九・八一	クランベリー（ヴァキニウム・マクロカルポン、ヴァキニウム・オクシココス及びヴァキニウム・ヴィティスイダイア）のジュース	ＣＣ（第七類又は第八類の材料からの変更を除く。）	
二〇〇九・八九	その他のもの	ＣＣ（第七類又は第八類の材料からの変更を除く。）	
二〇〇九・九〇	混合ジュース	ＣＣ（第七類又は第八類の材料からの変更を除く。）	

2009.41	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.49	-- Other	CC except from Chapter 8	
2009.50	- Tomato juice	CC except from Chapter 7	
	- Grape juice (including grape must):		
2009.61	-- Of a Brix value not exceeding 30	CC except from Chapter 8	
2009.69	-- Other	CC except from Chapter 8	
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.79	-- Other	CC except from Chapter 8	
	- Juice of any other single fruit or vegetable:		
2009.81	-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice	CC except from Chapter 7 or 8	
2009.89	-- Other	CC except from Chapter 7 or 8	
2009.90	- Mixtures of juices	CC except from Chapter 7 or 8	

第二十一類	各種の調製食料品			
二一・〇一	コーヒー、茶又はマテのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品、コーヒー、茶又はマテをもととした調製品並びにチコリーその他のコーヒー代用物（煎ったものに限る。）並びにそのエキス、エッセンス及び濃縮物			
	コーヒーのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品並びにコーヒーをもととした調製品			
二一〇・一一	エキス、エッセンス及び濃縮物	ＣＣ		
二一〇・一二	エキス、エッセンス又は濃縮物をもととした調製品及びコーヒーをもととした調製品	ＣＣ		
二一〇・二〇	茶又はマテのエキス、エッセンス及び濃縮物並びにこれらをもととした調製品並びに茶又はマテをもととした調製品	ＣＣ		
二一〇・三〇	チコリーその他のコーヒー代用物（煎ったものに限る。）並びにそのエキス、エッセンス及び濃縮物	ＣＣ（第一〇類又は第一九類の材料からの変更を除く。）		
二一・〇二	酵母（活性のものであるかないかを問わない。）及びその他の単細胞微生物（生きていないものに限るものとし、第三〇・〇二項のワクチンを除く。）並びに調製したベーキングパウダー	ＣＣ		
二一・〇三	ソース、ソース用の調製品、混合調味料、マスタードの粉及びミール並びに調製したマスタード			
二一〇三・一〇	醤油（しょう）	ＣＣ		
二一〇三・二〇	トマトケチャップその他のトマトソース	ＣＣ（第七類又は第二〇類の材料からの変更を除く。）		
二一〇三・三〇	マスタードの粉及びミール並びに調製したマスタード	ＣＣ		
二一〇三・九〇	その他のもの	ＣＣ		
二一・〇四	スープ、ブロス、スープ用又はブロス用の調製品及び均質混合調製食料品			

Chapter 21	MISCELLANEOUS EDIBLE PREPARATIONS			
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.			
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates	CC		
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC		
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC		
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from Chapter 10 or 19		
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC		
21.03	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	CC		
2103.20	- Tomato ketchup and other tomato sauces	CC except from Chapter 7 or 20		
2103.30	- Mustard flour and meal and prepared mustard	CC		
2103.90	- Other .	CC		
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			

二一〇四・一〇	スープ、ブロス及びスープ用又はブロス用の調製品	ＣＣ（第七類又は第二〇類の材料からの変更を除く。）	
二一〇四・二〇	均質混合調製食料品	ＣＣ	
二一〇五・〇〇	アイスクリームその他の氷菓（ココアを含有するかしないかを問わない。）	ＣＣ（第四類又は第一九類の材料からの変更を除く。）	
二一・〇六	調製食料品（他の項に該当するものを除く。）		
二一〇六・一〇	たんぱく質濃縮物及び繊維状にしたたんぱく質系物質	ＣＣ（第四類又は第一九類の材料からの変更を除く。）	
二一〇六・九〇	その他のもの	ＣＣ（第四類、第八類、第一〇類から第一二類までの各類、第一七類、第一九類、第二〇類又は第二九類の材料からの変更を除く。）	
第二二類	飲料、アルコール及び食酢		
二二・〇一	水（天然又は人造の鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものを除く。）、氷及び雪	ＣＣ	
二二・〇二	水（鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものに限る。）その他のアルコールを含有しない飲料（第二〇・〇九項の果実又は野菜のジュースを除く。）		
二二〇二・一〇	水（鉱水及び炭酸水を含むものとし、砂糖その他の甘味料又は香味料を加えたものに限る。）	ＣＣ	
二二〇二・九〇	その他のもの	ＣＣ及びＱＶＣ四〇	
二二〇三・〇〇	ビール	ＣＴＨ	
二二・〇四	ぶどう酒（強化ぶどう酒を含むものとし、生鮮のぶどうから製造したものに限る。）及びぶどう搾汁（第二〇・〇九項のものを除く。）	ＣＣ（第八類又は第二〇類の材料からの変更を除く。）	

2104.10	- Soups and broths and preparations therefor	CC except from Chapter 7 or 20	
2104.20	- Homogenised composite food preparations	CC	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC except from Chapter 4 or 19	
21.06	Food preparations not elsewhere specified or included.		
2106.10	- Protein concentrates and textured protein substances	CC except from Chapter 4 or 19	
2106.90	- Other	CC except from Chapter 4, 8, 10, 11, 12, 17, 19, 20 or 29	
Chapter 22	BEVERAGES, SPIRITS AND VINEGAR		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	CC	
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.		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC	
2202.90	- Other	CC and QVC 40	
2203.00	Beer made from malt.	CTH	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC except from Chapter 8 or 20	

二二・〇五	ベルモットその他のぶどう酒（生鮮のぶどうから製造したもので、植物又は芳香性物質により香味を付けたものに限る。）	ＣＣ（第八類又は第二〇類の材料からの変更を除く。）		
二二〇六・〇〇	その他の発酵酒（例えば、りんご酒、梨酒及びミード）並びに発酵酒とアルコールを含有しない飲料との混合物及び発酵酒の混合物（他の項に該当するものを除く。）	ＣＣ（第八類又は第二〇類の材料からの変更を除く。）		
二二・〇七	エチルアルコール（変性させてないものでアルコール分が八〇％以上のものに限る。）及び変性アルコール（アルコール分のいかんを問わない。）			
二二・〇八	エチルアルコール（変性させてないものでアルコール分が八〇％未満のものに限る。）及び蒸留酒、リキュールその他のアルコール飲料			
二二〇八・二〇	ぶどう酒又はぶどう酒もろみの搾りかすから得た蒸留酒	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）又は ＱＶＣ四〇		
二二〇八・三〇	ウイスキー	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）又は ＱＶＣ四〇		
二二〇八・四〇	ラムその他これに類する発酵したさとうきびの製品から得た蒸留酒	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）		
二二〇八・五〇	ジン及びジュネヴァ	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）		
二二〇八・六〇	ウオツカ	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）		
二二〇八・七〇	リキュール及びコーディアル	ＣＴＨ（第二二・〇七項の材料からの変更を除く。）又は ＱＶＣ四〇		

22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC except from Chapter 8 or 20		
2206.00	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.	CC except from Chapter 8 or 20		
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC		
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc	CTH except from heading 22.07, or QVC 40		
2208.30	- Whiskies	CTH except from heading 22.07, or QVC 40		
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH except from heading 22.07		
2208.50	- Gin and Geneva	CTH except from heading 22.07		
2208.60	- Vodka	CTH except from heading 22.07		
2208.70	- Liqueurs and cordials	CTH except from heading 22.07, or QVC 40		

二二〇八・九〇	その他のもの	1　ＣＴＨ及びＱＶＣ四〇（合成清酒又は料理用酒（みりん）に限る。） 2　ＣＣ（第八類又は第二〇類の材料からの変更を除く。）（果汁をもととしたものであって、アルコール分が一％未満のものに限る。） 3　ＣＴＨ（第二二・〇七項の材料からの変更を除く。）（その他のもの）	1. CTH and QVC 40 (sake for compounds and cooking sake (Mirin)) 2. CC except from Chapter 8 or 20 for beverage with a basis of fruit juices of an alcoholic strength by volume of less than 10 vol. 3. CTH except from 22.07 for any other good
二二〇九・〇〇	食酢及び酢酸から得た食酢代用物	ＣＣ	CC
第二三類	食品工業において生ずる残留物及びくず並びに調製飼料		
二三・〇一	肉、くず肉、魚又は甲殻類、軟体動物若しくはその他の水棲無脊椎動物の粉、ミール及びペレット（食用に適しないものに限る。）並びに獣脂かす	ＣＣ	CC
二三・〇二	ふすま、ぬかその他のかす（穀物又は豆のふるい分け、製粉その他の処理の際に生ずるものに限るものとし、ペレット状であるかないかを問わない。）	ＣＴＨ	CTH
二三・〇三	でん粉製造の際に生ずるかすその他これに類するかす、ビートパルプ、バガスその他の砂糖製造の際に生ずるかす及び醸造又は蒸留の際に生ずるかす（ペレット状であるかないかを問わない。）	ＣＣ	CC
二三〇四・〇〇	大豆油かす（粉砕してあるかないか又はペレット状であるかないかを問わない。）	ＣＴＨ	CTH
二三〇五・〇〇	落花生油かす（粉砕してあるかないか又はペレット状であるかないかを問わない。）	ＣＴＨ	CTH
二三・〇六	その他の植物性の油かす（粉砕してあるかないか又はペレット状であるかないかを問わないものとし、第二三・〇四項又は第二三・〇五項のものを除く。）	ＣＴＨ	CTH

2208.90	- Other		
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC	CC
Chapter 23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CC	CC
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH	CTH
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CC	CC
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH	CTH
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH	CTH
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	CTH	CTH

二三〇七・〇〇	ぶどう酒かす及びアーゴル	ＣＣ			
二三〇八・〇〇	飼料用に供する種類の植物材料、植物のくず、植物のかす及び植物性副産物（ペレット状であるかないかを問わないものとし、他の項に該当するものを除く。）	ＣＴＨ			
二三・〇九	飼料用に供する種類の調製品	ＣＣ及びＱＶＣ四〇			
第二四類	たばこ及び製造たばこ代用品				
二四・〇一	たばこ（製造たばこを除く。）及びくずたばこ				
二四〇一・一〇	たばこ（骨を除いてないものに限る。）	ＣＣ			
二四〇一・二〇	たばこ（全部又は一部の骨を除いたものに限る。）	ＣＣ			
二四〇一・三〇	くずたばこ	ＣＴＳＨ			
二四・〇二	葉巻たばこ、シェルート、シガリロ及び紙巻たばこ（たばこ又はたばこ代用物から成るものに限る。）	ＣＴＨ			
二四・〇三	その他の製造たばこ及び製造たばこ代用品、シートたばこ並びにたばこのエキス及びエッセンス	ＣＴＨ			
第二五類	塩、硫黄、土石類、プラスター、石灰及びセメント				
二五〇一・〇〇	塩（食卓塩及び変性させた塩を含むものとし、水溶液であるかないか又は固結防止剤を含有するかしないかを問わない。）、純塩化ナトリウム（水溶液であるかないか又は固結防止剤を含有するかしないかを問わない。）及び海水	ＣＣ			
二五〇二・〇〇	硫化鉄鉱（焼いてないものに限る。）	ＣＴＨ			
二五〇三・〇〇	硫黄（昇華硫黄、沈降硫黄及びコロイド硫黄を除く。）	ＣＴＨ			
二五・〇四	天然黒鉛	ＣＴＨ			
二五・〇五	天然の砂（着色してあるかないかを問わないものとし、第二六類の砂状の金属鉱を除く。）	ＣＴＨ			

2307.00	Wine lees; argol.	CC			
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH			
23.09	Preparations of a kind used in animal feeding.	CC and QVC 40			
Chapter 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
24.01	Unmanufactured tobacco; tobacco refuse.				
2401.10	- Tobacco, not stemmed/stripped	CC			
2401.20	- Tobacco, partly or wholly stemmed/stripped	CC			
2401.30	- Tobacco refuse	CTSH			
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH			
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH			
Chapter 25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT				
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC			
2502.00	Unroasted iron pyrites.	CTH			
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH			
25.04	Natural graphite.	CTH			
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	CTH			

二五・〇六	石英（天然の砂を除く。）及びけい岩（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）	ＣＴＨ		25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
二五〇七・〇〇	カオリンその他のカオリン系粘土（焼いてあるかないかを問わない。）	ＣＴＨ		2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH	
二五・〇八	その他の粘土、アンダルーサイト、カイアナイト及びシリマナイト（焼いてあるかないかを問わないものとし、第六八・〇六項のエキスパンデッドクレーを除く。）並びにムライト、シャモット及びダイナスアース	ＣＴＨ		25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	CTH	
二五〇九・〇〇	白亜	ＣＴＨ		2509.00	Chalk.	CTH	
二五・一〇	天然のりん酸カルシウム及びりん酸アルミニウムカルシウム並びにりん酸塩を含有する白亜	ＣＴＨ		25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	CTH	
二五・一一	天然の硫酸バリウム（重晶石）及び天然の炭酸バリウム（毒重石。焼いてあるかないかを問わないものとし、第二八・一六項の酸化バリウムを除く。）	ＣＴＨ		25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	CTH	
二五一二・〇〇	けいそう土その他これに類するけい酸質の土（見掛け比重が一以下のものに限るものとし、焼いてあるかないかを問わない。）	ＣＴＨ		2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	CTH	
二五・一三	コランダム、ガーネットその他の研磨用の材料（天然のものに限るものとし、熱処理をしてあるかないかを問わない。）、パミストーン及びエメリー	ＣＴＨ		25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	CTH	
二五・一四・〇〇	スレート（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）	ＣＴＨ		2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
二五・一五	大理石、トラバーチン、エコーシンその他の石碑用又は建築用の石灰質の岩石（見掛け比重が二・五以上のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びアラバスター（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）	ＣＴＨ		25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	

二五・一六	花こう岩、斑岩、玄武岩、砂岩その他の石碑用又は建築用の岩石（粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）	ＣＴＨ		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH
二五・一七	小石、砂利及び砕石（コンクリート用、道路舗装用又は鉄道用その他のバラスト用に通常供するものに限るものとし、熱処理をしてあるかないかを問わない。）、シングル及びフリント（熱処理をしてあるかないかを問わない。）並びにスラグ、ドロスその他これらに類する工業廃棄物から成るマカダム（小石、砂利、砕石、シングル又はフリントを混入してあるかないかを問わない。）及びタールマカダム並びに第二五・一五項又は第二五・一六項の岩石の粒、破片及び粉（熱処理をしてあるかないかを問わない。）	ＣＴＨ		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	CTH
二五・一八	ドロマイト（粗削りしたもの及びのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状又は板状に単に切ったものを含むものとし、焼いてあるかないか又は焼結してあるかないかを問わない。）及びドロマイトラミングミックス	ＣＴＨ		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	CTH
二五・一九	天然の炭酸マグネシウム（マグネサイト）並びに溶融マグネシア、焼結マグネシア（焼結前に他の酸化物を少量加えてあるかないかを問わない。）及びその他の酸化マグネシウム（純粋であるかないかを問わない。）	ＣＴＨ		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	CTH
二五・二〇	天然石膏及び天然無水石膏並びに天然石膏を焼いたもの又は硫酸カルシウムから成るプラスター（着色してあるかないか又は少量の促進剤若しくは遅緩剤を加えてあるかないかを問わない。）	ＣＴＨ		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	CTH
二五・二一・〇〇	石灰石その他の石灰質の岩石（石灰又はセメントの製造に使用する種類のものに限る。）	ＣＴＨ		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH
二五・二二	生石灰、消石灰及び水硬性石灰（第二八・二五項の酸化カルシウム及び水酸化カルシウムを除く。）	ＣＴＨ		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	CTH
二五・二三	ポートランドセメント、アルミナセメント、スラグセメント、スーパーサルフェートセメントその他これらに類する水硬性セメント（着色してあるかないか又はクリンカー状であるかないかを問わない。）	ＣＴＨ		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	CTH

二五・二四	石綿	ＣＴＨ		
二五・二五	雲母（剥離雲母を含む。）及びそのくず			
二五二五・一〇	粗のもの及びシート状又は片状にしたもの	ＣＴＨ		
二五二五・二〇	粉	ＣＴＨ		
二五二五・三〇	くず	ＣＴＳＨ		
二五・二六	ステアタイト（天然のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びタルク	ＣＴＨ		
二五二八・〇〇	天然ほう酸塩及びその精鉱（焼いてあるかないかを問わないものとし、天然かん水から分離したものを除く。）並びに天然ほう酸でオルトほう酸の含有量が乾燥状態において全重量の八五％以下のもの	ＣＴＨ		
二五・二九	長石、白榴石、ネフェリン、ネフェリンサイアナイト及びほたる石	ＣＴＨ		
二五・三〇	鉱物（他の項に該当するものを除く。）	ＣＴＨ		
第二六類	鉱石、スラグ及び灰	ＣＴＨ		
第二七類	鉱物性燃料及び鉱物油並びにこれらの蒸留物、歴青物質並びに鉱物性ろう			
二七・〇一	石炭及び練炭、豆炭その他これらに類する固形燃料で石炭から製造したもの	ＣＴＨ	ＣＲ	
二七・〇二	亜炭（凝結させてあるかないかを問わないものとし、黒玉を除く。）	ＣＴＨ	ＣＲ	
二七〇三・〇〇	泥炭（ピートリッターを含むものとし、凝結させてあるかないかを問わない。）	ＣＴＨ	ＣＲ	
二七〇四・〇〇	コークス及び半成コークス（石炭、亜炭又は泥炭から製造したものに限るものとし、凝結させてあるかないかを問わない。）並びにレトルトカーボン	ＣＴＨ	ＣＲ	

25.24	Asbestos.	CTH	
25.25	Mica, including splittings; mica waste.		
2525.10	- Crude mica and mica rifted into sheets or splittings	CTH	
2525.20	- Mica powder	CTH	
2525.30	- Mica waste	CTSH	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	CTH	
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.	CTH	
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	CTH	
25.30	Mineral substances not elsewhere specified or included.	CTH	
Chapter 26	ORES, SLAG AND ASH	CTH	
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	CTH	CR
27.02	Lignite, whether or not agglomerated, excluding jet.	CTH	CR
2703.00	Peat (including peat litter), whether or not agglomerated.	CTH	CR
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH	CR

二七〇五・〇〇	石炭ガス、水性ガス、発生炉ガスその他これらに類するガス（石油ガスその他のガス状炭化水素を除く。）	ＣＴＨ	ＣＲ	
二七〇六・〇〇	石炭、亜炭又は泥炭を乾留して得たタールその他の鉱物性タール（再生タールを含むものとし、脱水してあるかないか又は蒸留により成分の一部を除いてあるかないかを問わない。）	ＣＴＨ	ＣＲ	
二七・〇七	高温コールタールの蒸留物及びこれに類する物品で芳香族成分の重量が非芳香族成分の重量を超えるもの	ＣＴＨ	ＣＲ	
二七・〇八	ピッチ及びピッチコークス（コールタールその他の鉱物性タールから得たものに限る。）	ＣＴＨ	ＣＲ	
二七〇九・〇〇	石油及び歴青油（原油に限る。）	ＣＴＨ	ＣＲ	
二七・一〇	石油及び歴青油（原油を除く。）並びにこれらの調製品（石油又は歴青油の含有量が全重量の七〇％以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、他の項に該当するものを除く。）並びに廃油			
	石油及び歴青油（原油を除く。）並びにこれらの調製品（石油又は歴青油の含有量が全重量の七〇％以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、バイオディーゼルを含有するもの及び他の号に該当するものを除く。）			
二七・一〇・一二	軽質油及びその調製品	ＣＴＨ又は第二七・一〇項の産品から同項の他の産品への変更（当該変更により得られる産品が、化学反応、常圧蒸留又は減圧蒸留により生産されるものである場合に限る。）	ＣＲＸ又はＤ	
二七・一〇・一九	その他のもの	ＣＴＨ、第二七・一〇項の産品から同項の他の産品への変更（当該変更により得られる産品が、化学反応、常圧蒸留又は減圧蒸留により生産されるものである場合に限る。）又はＱＶＣ四〇	ＣＲＸ又はＤ	

2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH	CR	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH	CR	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	CTH	CR	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	CTH	CR	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH	CR	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other waste oils:			
2710.12	-- Light oils and preparations	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, an atmospheric distillation or vacuum distillation	CR or D	
2710.19	-- Other	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation, or QVC 40	CR or D	

二七・一〇・二〇	石油及び歴青油（原油を除く。）並びにこれらの調製品（石油又は歴青油の含有量が全重量の七〇％以上のもので、かつ、石油又は歴青油が基礎的な成分を成すもののうち、バイオディーゼルを含有するものに限るものとし、他の号に該当するものを除く。）	ＣＴＨ、第二七・一〇項の産品から同項の他の産品（常圧蒸留又は減圧蒸留により得られる産品が、化学反応、常圧蒸留又は減圧蒸留により生産されるものである場合に限る。）又はＱＶＣ四〇	ＣＲＸＨＤ
	廃油		
二七・一〇・九一	ポリ塩化ビフェニル（ＰＣＢ）、ポリ塩化テルフェニル（ＰＣＴ）又はポリ臭化ビフェニル（ＰＢＢ）を含むもの	ＣＴＨ又はＣＴＳＨ（号の変更により得られる産品が、化学反応、常圧蒸留又は減圧蒸留により生産されるものである場合に限る。）	ＣＲＸＨＤ
二七・一〇・九九	その他のもの	ＣＴＨ又はＣＴＳＨ（号の変更により得られる産品が、化学反応、常圧蒸留又は減圧蒸留により生産されるものである場合に限る。）	ＣＲＸＨＤ
二七・一一	石油ガスその他のガス状炭化水素	ＣＴＨ	ＣＲ
二七・一二	ペトロラタム並びにパラフィンろう、ミクロクリスタリン石油ワックス、スラックワックス、オゾケライト、モンタンろう、泥炭ろうその他の鉱物性ろう及びこれらに類する物品で合成その他の方法により得たもの（着色してあるかないかを問わない。）	ＣＴＨ	ＣＲ
二七・一三	石油コークス、石油アスファルトその他の石油又は歴青油の残留物	ＣＴＨ	ＣＲ
二七・一四	天然ビチューメン、天然アスファルト、歴青質頁岩、油母頁岩、タールサンド、アスファルタイト及びアスファルチックロック	ＣＴＨ	ＣＲ
二七一五・〇〇	歴青質混合物（天然アスファルト、天然ビチューメン、石油アスファルト、鉱物性タール又は鉱物性タールピッチをもととしたものに限る。例えば、マスチック及びカットバック）	ＣＴＨ（第二七・一四項又は第二七・一三・一〇号の材料からの変更を除く。）	ＣＲ

2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation, or QVC 40	CR or D
	- Waste oils:		
2710.91	--- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation	CR or D
2710.99	--- Other	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation	CR or D
27.11	Petroleum gases and other gaseous hydrocarbons.	CTH	CR
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	CTH	CR
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	CTH	CR
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	CTH	CR
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	CTH except from heading 27.14 or subheading 2713.20	CR

第二八類	無機化学品及び貴金属、希土類金属、放射性元素又は同位元素の無機又は有機の化合物		
二八・〇一	ふっ素、塩素、臭素及びよう素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八〇二・〇〇	昇華硫黄、沈降硫黄及びコロイド硫黄	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八〇三・〇〇	炭素（カーボンブラックその他の形態の炭素で、他の項に該当するものを除く。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・〇四	水素、希ガスその他の非金属元素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・〇五	アルカリ金属及びアルカリ土類金属並びに希土類金属、スカンジウム及びイットリウム（これらの相互の混合物又は合金にしてあるかないかを問わない。）並びに水銀	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・〇六	塩化水素（塩酸）及びクロロ硫酸	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八〇七・〇〇	硫酸及び発煙硫酸	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八〇八・〇〇	硝酸及び硫硝酸	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・〇九	五酸化二りん、りん酸及びポリりん酸（ポリりん酸については、化学的に単一であるかないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八一〇・〇〇	ほう素の酸化物及びほう酸	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一一	その他の無機酸及び無機非金属酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

Chapter 28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
28.01	Fluorine, chlorine, bromine and iodine.	CTSH	CR, P, SM or IS
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH	CR, P, SM or IS
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH	CR, P, SM or IS
28.04	Hydrogen, rare gases and other non-metals.	CTSH	CR, P, SM or IS
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	CTSH	CR, P, SM or IS
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	CTSH	CR, P, SM or IS
2807.00	Sulphuric acid; oleum.	CTH or QVC 40	CR, P, SM or IS
2808.00	Nitric acid; sulphonitric acids.	CTH	CR, P, SM or IS
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	CTSH	CR, P, SM or IS
2810.00	Oxides of boron; boric acids.	CTH	CR, P, SM or IS
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	CTSH	CR, P, SM or IS

二八・一二	非金属のハロゲン化物及びハロゲン化酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一三	非金属硫化物及び商慣行上三硫化りんとして取引する物品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一四	無水アンモニア及びアンモニア水	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一五	水酸化ナトリウム（苛性ソーダ）、水酸化カリウム（苛性カリ）及びナトリウム又はカリウムの過酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一六	マグネシウムの水酸化物及び過酸化物並びにストロンチウム又はバリウムの酸化物、水酸化物及び過酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一七・〇〇	酸化亜鉛及び過酸化亜鉛	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一八	人造コランダム（化学的に単一であるかないかを問わない。）、酸化アルミニウム及び水酸化アルミニウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・一九	クロムの酸化物及び水酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二〇	マンガンの酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二二	アースカラーで三酸化二鉄として計算した化合鉄分が全重量の七〇％以上のもの並びに鉄の酸化物及び水酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二二・〇〇	コバルトの酸化物及び水酸化物並びに商慣行上酸化コバルトとして取引する物品	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二三・〇〇	チタンの酸化物	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二四	鉛の酸化物、鉛丹及びオレンジ鉛	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二五	ヒドラジン及びヒドロキシルアミン並びにこれらの無機塩並びにその他の無機塩基、金属酸化物、金属水酸化物及び金属過酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

28.12	Halides and halide oxides of non-metals.	CTSH	CR, P, SM or IS
28.13	Sulphides of non-metals; commercial phosphorous trisulphide.	CTSH	CR, P, SM or IS
28.14	Ammonia, anhydrous or in aqueous solution.	CTSH	CR, P, SM or IS
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	CTSH	CR, P, SM or IS
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	CTSH	CR, P, SM or IS
2817.00	Zinc oxide; zinc peroxide.	CTH	CR, P, SM or IS
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	CTSH	CR, P, SM or IS
28.19	Chromium oxides and hydroxides.	CTSH	CR, P, SM or IS
28.20	Manganese oxides.	CTSH	CR, P, SM or IS
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.	CTSH	CR, P, SM or IS
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH	CR, P, SM or IS
2823.00	Titanium oxides.	CTH	CR, P, SM or IS
28.24	Lead oxides; red lead and orange lead.	CTSH	CR, P, SM or IS
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	CTSH	CR, P, SM or IS

二八・二六	ふっ化物及びフルオロけい酸塩、フルオロアルミン酸塩その他のふっ素錯塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二七	塩化物、塩化酸化物、塩化水酸化物、臭化物、臭化酸化物、ようか物及びよう化酸化物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二八	次亜塩素酸塩、商慣行上次亜塩素酸カルシウムとして取引する物品、亜塩素酸塩及び次亜臭素酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・二九	塩素酸塩、過塩素酸塩、臭素酸塩、過臭素酸塩、よう素酸塩及び過よう素酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三〇	硫化物及び多硫化物（多硫化物については、化学的に単一であるかないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三一	亜二チオン酸塩及びスルホキシル酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三二	亜硫酸塩及びチオ硫酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三三	硫酸塩、みょうばん及びペルオキソ硫酸塩（過硫酸塩）		
	ナトリウムの硫酸塩		
二八三二・一一	硫酸二ナトリウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三二・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	その他の硫酸塩		
二八三三・一二	マグネシウムのもの	ＣＴＳＨ（第二五三〇・二〇号の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・二二	アルミニウムのもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・二四	ニッケルのもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	CTSH	CR, P, SM or IS
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	CTSH	CR, P, SM or IS
28.28	Hypochlorites; commercial hypochlorite; chlorites; hypobromites.	CTSH	CR, P, SM or IS
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	CTSH	CR, P, SM or IS
28.30	Sulphides; polysulphides, whether or not chemically defined.	CTSH	CR, P, SM or IS
28.31	Dithionites and sulphoxylates.	CTSH	CR, P, SM or IS
28.32	Sulphites; thiosulphates.	CTSH	CR, P, SM or IS
28.33	Sulphates; alums; peroxosulphates (persulphates).		
	- Sodium sulphates:		
2833.11	-- Disodium sulphate	CTSH	CR, P, SM or IS
2833.19	-- Other	CTSH	CR, P, SM or IS
	- Other sulphates:		
2833.21	-- Of magnesium	CTSH except from subheading 2530.20	CR, P, SM or IS
2833.22	-- Of aluminium	CTSH	CR, P, SM or IS
2833.24	-- Of nickel	CTSH	CR, P, SM or IS

二八三三・二五	銅のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・二七	バリウムのもの	ＣＴＳＨ（第二五・一一・一〇号の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・二九	その他のもの	ＣＴＳＨ（第二五・一一〇項の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・三〇	みょうばん	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三三・四〇	ペルオキソ硫酸塩（過硫酸塩）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三四	亜硝酸塩及び硝酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三五	ホスフィン酸塩（次亜りん酸塩）、ホスホン酸塩（亜りん酸塩）、りん酸塩及びポリりん酸塩（ポリりん酸塩については、化学的に単一であるかないかを問わない。）		
二八三五・一〇	ホスフィン酸塩（次亜りん酸塩）及びホスホン酸塩（亜りん酸塩）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	りん酸塩		
二八三五・二二	一ナトリウム又は二ナトリウムのもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三五・二四	カリウムのもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三五・二五	オルトりん酸水素カルシウム（りん酸二カルシウム）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三五・二六	カルシウムのその他のりん酸塩	ＣＴＳＨ（第二五・一〇項の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ

2833.25	-- Of copper	CTSH	CR, P, SM or IS
2833.27	-- Of barium	CTSH except from subheading 2911.10	CR, P, SM or IS
2833.29	-- Other	CTSH except from heading 25.20	CR, P, SM or IS
2833.30	- Alums	CTSH	CR, P, SM or IS
2833.40	- Peroxosulphates (persulphates)	CTSH	CR, P, SM or IS
28.34	Nitrites; nitrates.	CTSH	CR, P, SM or IS
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH	CR, P, SM or IS
	- Phosphates:		
2835.22	-- Of mono- or disodium	CTSH	CR, P, SM or IS
2835.24	-- Of potassium	CTSH	CR, P, SM or IS
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH	CR, P, SM or IS
2835.26	-- Other phosphates of calcium	CTSH except from heading 25.10	CR, P, SM or IS

二八三五・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	ポリりん酸塩		
二八三五・三一	三りん酸ナトリウム（トリポリりん酸ナトリウム）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三五・三九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八・三六	炭酸塩、ペルオキソ炭酸塩（過炭酸塩）及び商慣行上炭酸アンモニウムとして取引する物品でカルバミン酸アンモニウムを含有するもの		
二八三六・二〇	炭酸二ナトリウム	ＣＴＳＨ（第二五三〇・九〇号の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・三〇	炭酸水素ナトリウム（重炭酸ナトリウム）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・四〇	カリウムの炭酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・五〇	炭酸カルシウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・六〇	炭酸バリウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	その他のもの		
二八三六・九一	リチウムの炭酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・九二	炭酸ストロンチウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二八三六・九九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

2835.29	-- Other	CTSH	CR, P, SM or IS
	- Polyphosphates:		
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	CTSH	CR, P, SM or IS
2835.39	-- Other	CTSH	CR, P, SM or IS
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
2836.20	- Disodium carbonate	CTSH except from subheading 2530.90	CR, P, SM or IS
2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	CTSH	CR, P, SM or IS
2836.40	- Potassium carbonates	CTSH	CR, P, SM or IS
2836.50	- Calcium carbonate	CTSH	CR, P, SM or IS
2836.60	- Barium carbonate	CTSH	CR, P, SM or IS
	- Other:		
2836.91	-- Lithium carbonates	CTSH	CR, P, SM or IS
2836.92	-- Strontium carbonate	CTSH	CR, P, SM or IS
2836.99	-- Other	CTSH	CR, P, SM or IS

二八・三七	シアン化物、シアン化酸化物及びシアノ錯塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・三九	けい酸塩及び商慣行上アルカリ金属のけい酸塩として取引する物品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四〇	ほう酸塩及びペルオキソほう酸塩（過ほう酸塩）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四一	オキソ金属酸塩及びペルオキソ金属酸塩			
二八四一・三〇	二クロム酸ナトリウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四一・五〇	その他のクロム酸塩及び二クロム酸塩並びにペルオキソクロム酸塩	ＣＴＳＨ（第二六・一〇項の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	亜マンガン酸塩、マンガン酸塩及び過マンガン酸塩			
二八四一・六一	過マンガン酸カリウム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四一・六九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四一・七〇	モリブデン酸塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四一・八〇	タングステン酸塩（ウォルフラム酸塩）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四一・九〇	その他のもの	ＣＴＳＨ（第二八四一・九〇号に分類される産品が、化学反応により生産されるものである場合に限る。）又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四二	その他の無機酸塩及びペルオキソ酸塩（アルミノけい酸塩（化学的に単一であるかないかを問わない。）を含むものとし、アジ化物を除く。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	

28.37	Cyanides, cyanide oxides and complex cyanides.	CTSH	CR, P, SM or IS	
28.39	Silicates; commercial alkali metal silicates.	CTSH	CR, P, SM or IS	
28.40	Borates; peroxoborates (perborates).	CTSH	CR, P, SM or IS	
28.41	Salts of oxometallic or peroxometallic acids.			
2841.30	- Sodium dichromate	CTSH	CR, P, SM or IS	
2841.50	- Other chromates and dichromates; peroxochromates	CTSH except from heading 26.10	CR, P, SM or IS	
	- Manganites, manganates and permanganates:			
2841.61	-- Potassium permanganate	CTSH	CR, P, SM or IS	
2841.69	-- Other	CTSH	CR, P, SM or IS	
2841.70	- Molybdates	CTSH	CR, P, SM or IS	
2841.80	- Tungstates (wolframates)	CTSH	CR, P, SM or IS	
2841.90	- Other	CTSH provided that the good classified in subheading 2841.90 is the product of a chemical reaction, or QVC 40	CR, P, SM or IS	
28.42	Other salts of inorganic acids or peroxoacides (including aluminosilicates whether or not chemically defined), other than azides.	CTSH	CR, P, SM or IS	

二八・四三	貴金属の無機又は有機の化合物（化学的に単一であるかないかを問わない。）、コロイド状貴金属及び貴金属のアマルガム	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四四	放射性の元素及び同位元素（核分裂性を有する又は核分裂性物質への転換可能な元素及び同位元素を含む。）並びにこれらの化合物並びにこれらの物品を含有する混合物及び残留物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四五	同位元素（第二八・四四項のものを除く。）及びその無機又は有機の化合物（化学的に単一であるかないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四六	希土類金属、イットリウム又はスカンジウムの無機又は有機の化合物及びこれらの金属の混合物の無機又は有機の化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四七・〇〇	過酸化水素（尿素により固形化してあるかないかを問わない。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八四八・〇〇	りん化物（化学的に単一であるかないかを問わないものとし、りん鉄を除く。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・四九	炭化物（化学的に単一であるかないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八五〇・〇〇	水素化物、窒化物、アジ化物、けい化物及びほう化物（化学的に単一であるかないかを問わないものとし、第二八・四九項の炭化物に該当するものを除く。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八・五二	水銀の無機又は有機の化合物（化学的に単一であるかないかを問わないものとし、アマルガムを除く。）			
二八五二・一〇	化学的に単一のもの	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八五二・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二八五三・〇〇	その他の無機化合物（蒸留水、伝導度水その他これらに類する純水を含む。）、液体空気（希ガスを除いてあるかないかを問わない。）、圧搾空気及びアマルガム（貴金属のアマルガムを除く。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
第二九類	有機化学品			

28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	CTSH	CR, P, SM or IS	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	CTSH	CR, P, SM or IS	
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	CTSH	CR, P, SM or IS	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	CTSH	CR, P, SM or IS	
2847.00	Hydrogen peroxide, whether or not solidified with urea.	CTH	CR, P, SM or IS	
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH	CR, P, SM or IS	
28.49	Carbides, whether or not chemically defined.	CTSH	CR, P, SM or IS	
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH	CR, P, SM or IS	
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
2852.10	- Chemically defined	CTH	CR, P, SM or IS	
2852.90	- Other	CTSH or QVC 40	CR, P, SM or IS	
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	CTH	CR, P, SM or IS	
Chapter 29	ORGANIC CHEMICALS			

二九・〇一	非環式炭化水素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・〇二	環式炭化水素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・〇三	炭化水素のハロゲン化誘導体		
	非環式炭化水素の塩素化誘導体（飽和のものに限る。）		
二九〇三・一一	クロロメタン（塩化メチル）及びクロロエタン（塩化エチル）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・一二	ジクロロメタン（塩化メチレン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・一三	クロロホルム（トリクロロメタン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・一四	四塩化炭素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・一五	二塩化エチレン（ＩＳＯ）（一・二―ジクロロエタン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	非環式炭化水素の塩素化誘導体（不飽和のものに限る。）		
二九〇三・二一	塩化ビニル（クロロエチレン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・二二	トリクロロエチレン	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・二三	テトラクロロエチレン（パークロロエチレン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

29.01	Acyclic hydrocarbons.	CTSH	CR, P, SM or IS
29.02	Cyclic hydrocarbons.	CTSH	CR, P, SM or IS
29.03	Halogenated derivatives of hydrocarbons.		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH	CR, P, SM or IS
2903.12	-- Dichloromethane (methylene chloride)	CTSH	CR, P, SM or IS
2903.13	-- Chloroform (trichloromethane)	CTSH	CR, P, SM or IS
2903.14	-- Carbon tetrachloride	CTSH	CR, P, SM or IS
2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH	CR, P, SM or IS
2903.19	-- Other	CTSH	CR, P, SM or IS
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21	-- Vinyl chloride (chloroethylene)	CTSH	CR, P, SM or IS
2903.22	-- Trichloroethylene	CTSH	CR, P, SM or IS
2903.23	-- Tetrachloroethylene (perchloroethylene)	CTSH	CR, P, SM or IS
2903.29	-- Other	CTSH	CR, P, SM or IS

	非環式炭化水素のふっ素化誘導体、臭素化誘導体及びよう素化誘導体		
二九〇三・二二	二臭化エチレン（ＩＳＯ）（一・二―ジブロモエタン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
	非環式炭化水素のハロゲン化誘導体（二以上の異なるハロゲン原子を有するものに限る。）		
二九〇三・七一	クロロジフルオロメタン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七二	ジクロロトリフルオロエタン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七三	ジクロロフルオロエタン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七四	クロロジフルオロエタン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七五	ジクロロペンタフルオロプロパン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七六	ブロモクロロジフルオロメタン、ブロモトリフルオロメタン及びジブロモテトラフルオロエタン	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七七	その他のペルハロゲン化誘導体（ふっ素原子及び塩素原子のみを有するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七八	その他のペルハロゲン化誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇三・七九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
	飽和脂環式炭化水素、不飽和脂環式炭化水素又はシクロテルペン炭化水素のハロゲン化誘導体		

2903.31	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: -- Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH	CR, P, SM or IS
2903.39	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71	-- Chlorodifluoromethane	CTSH or QVC 40	CR, P, SM or IS
2903.72	-- Dichlorotrifluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.73	-- Dichlorofluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.74	-- Chlorodifluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.75	-- Dichloropentafluoropropanes	CTSH or QVC 40	CR, P, SM or IS
2903.76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.77	-- Other, perhalogenated only with fluorine and chlorine	CTSH or QVC 40	CR, P, SM or IS
2903.78	-- Other perhalogenated derivatives	CTSH	CR, P, SM or IS
2903.79	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		

二九〇三・八一	一・二・三・四・五・六―ヘキサクロロシクロヘキサン（HCH（ISO））（リンデン（ISO、INN）を含む。）	CTSH	CR、P、SM又はIS	
二九〇三・八二	アルドリン（ISO）、クロルデン（ISO）及びヘプタクロル（ISO）	CTSH	CR、P、SM又はIS	
二九〇三・八九	その他のもの	CTSH	CR、P、SM又はIS	
	芳香族炭化水素のハロゲン化誘導体			
二九〇三・九一	クロロベンゼン、オルト―ジクロロベンゼン及びパラ―ジクロロベンゼン	CTSH	CR、P、SM又はIS	
二九〇三・九二	ヘキサクロロベンゼン（ISO）及びDDT（ISO）（クロフェノタン（INN）、一・一・一―トリクロロ―二・二―ビス（パラ―クロロフェニル）エタン）	CTSH	CR、P、SM又はIS	
二九〇三・九九	その他のもの	CTSH	CR、P、SM又はIS	
二九・〇四	炭化水素のスルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体（ハロゲン化してあるかないかを問わない。）	CTSH	CR、P、SM又はIS	
二九・〇五	非環式アルコール並びにそのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
	飽和一価アルコール			
二九〇五・一一	メタノール（メチルアルコール）	CTSH	CR、P、SM又はIS	
二九〇五・一二	プロパン―一―オール（プロピルアルコール）及びプロパン―二―オール（イソプロピルアルコール）	CTSH	CR、P、SM又はIS	
二九〇五・一三	ブタン―一―オール（ノルマル―ブチルアルコール）	CTSH	CR、P、SM又はIS	
二九〇五・一四	その他のブタノール	CTSH	CR、P、SM又はIS	

2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH	CR, P, SM or IS	
2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH	CR, P, SM or IS	
2903.89	-- Other	CTSH	CR, P, SM or IS	
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.91	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	CTSH	CR, P, SM or IS	
2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	CTSH	CR, P, SM or IS	
2903.99	-- Other	CTSH	CR, P, SM or IS	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	CTSH	CR, P, SM or IS	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)	CTSH	CR, P, SM or IS	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH	CR, P, SM or IS	
2905.13	-- Butan-1-ol (n-butyl alcohol)	CTSH	CR, P, SM or IS	
2905.14	--- Other butanols	CTSH	CR, P, SM or IS	

二九〇五・一六	オクタノール（オクチルアルコール）及びその異性体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・一七	ドデカン－一－オール（ラウリルアルコール）、ヘキサデカン－一－オール（セチルアルコール）及びオクタデカン－一－オール（ステアリルアルコール）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
	不飽和一価アルコール		
二九〇五・二二	非環式テルペンアルコール	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	二価アルコール		
二九〇五・三一	エチレングリコール（エタンジオール）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・三二	プロピレングリコール（プロパン－一・二－ジオール）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・三九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	その他の多価アルコール		
二九〇五・四一	ニ－エチル－ニ－（ヒドロキシメチル）プロパン－一・三－ジオール（トリメチロールプロパン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・四二	ペンタエリトリトール	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九〇五・四三	マンニトール	ＣＴＳＨ	ＣＲ
二九〇五・四四	Ｄ－グルシトール（ソルビトール）	ＣＴＨ（第一七・〇二項の材料からの変更を除く。）	ＣＲ

2905.16	-- Octanol (octyl alcohol) and isomers thereof	CTSH	CR, P, SM or IS
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH	CR, P, SM or IS
2905.19	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Unsaturated monohydric alcohols:		
2905.22	-- Acyclic terpene alcohols	CTSH	CR, P, SM or IS
2905.29	-- Other	CTSH	CR, P, SM or IS
	- Diols:		
2905.31	-- Ethylene glycol (ethanediol)	CTSH	CR, P, SM or IS
2905.32	-- Propylene glycol (propane-1,2-diol)	CTSH	CR, P, SM or IS
2905.39	-- Other	CTSH	CR, P, SM or IS
	- Other polyhydric alcohols:		
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH	CR, P, SM or IS
2905.42	-- Pentaerythritol	CTSH	CR, P, SM or IS
2905.43	-- Mannitol	CTSH	CR
2905.44	-- D-glucitol (sorbitol)	CTH except from heading 17.02	CR

二九〇五・四五	グリセリン	ＣＴＳＨ		ＣＲ
二九〇五・四九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ
	非環式アルコールのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九〇五・五一	エトクロルビノール（ＩＮＮ）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九〇五・五九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九〇六	環式アルコール並びにそのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
	飽和脂環式アルコール、不飽和脂環式アルコール及びシクロテルペンアルコール並びにこれらの誘導体			
二九〇六・一一	メントール	ＣＴＳＨ（第二三〇一・二四号又は第二三〇一・二五号の材料からの変更を除く。）	ＣＲ	
二九〇六・一二	シクロヘキサノール、メチルシクロヘキサノール及びジメチルシクロヘキサノール	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九〇六・一三	ステロール及びイノシトール	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九〇六・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	芳香族アルコール及びその誘導体			
二九〇六・二一	ベンジルアルコール	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九〇六・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	

2905.45	-- Glycerol	CTSH		CR
2905.49	--- Other	CTSH	CR, P, SM or IS	CR
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)	CTSH	CR, P, SM or IS	
2905.59	-- Other	CTSH	CR, P, SM or IS	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	--- Menthol	CTSH except from subheading 3301.25 or 3301.29	CR	
2906.12	--- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH	CR, P, SM or IS	
2906.13	--- Sterols and inositols	CTSH	CR, P, SM or IS	
2906.19	--- Other	CTSH	CR, P, SM or IS	
	- Aromatic:			
2906.21	--- Benzyl alcohol	CTSH	CR, P, SM or IS	
2906.29	--- Other	CTSH	CR, P, SM or IS	

二九・〇七	フェノール及びフェノールアルコール	CTSH	CR、P、SM又はIS	
二九・〇八	フェノール又はフェノールアルコールのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・〇九	エーテル、エーテルアルコール、エーテルフェノール、エーテルアルコールフェノール、アルコールペルオキシド、エーテルペルオキシド及びケトンペルオキシド（化学的に単一であるかないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・一〇	三員環のエポキシド、エポキシアルコール、エポキシフェノール及びエポキシエーテル並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・一一・〇〇	アセタール及びヘミアセタール（他の酸素官能基を有するか有しないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTH	CR、P、SM又はIS	
二九・一二	アルデヒド（他の酸素官能基を有するか有しないかを問わない。）、アルデヒドの環式重合体及びパラホルムアルデヒド	CTSH	CR、P、SM又はIS	
二九・一三・〇〇	第二九・一二項の物品のハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTH	CR、P、SM又はIS	
二九・一四	ケトン及びキノン（他の酸素官能基を有するか有しないかを問わない。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・一五	飽和非環式モノカルボン酸並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・一六	不飽和非環式モノカルボン酸及び環式モノカルボン酸並びにこれらの酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	CTSH	CR、P、SM又はIS	
二九・一七	ポリカルボン酸並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			

29.07	Phenols; phenol-alcohols.	CTSH	CR, P, SM or IS	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	CTSH	CR, P, SM or IS	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH	CR, P, SM or IS	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	CTSH	CR, P, SM or IS	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	CTH	CR, P, SM or IS	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

	非環式ポリカルボン酸並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体		
二九一七・一一	しゅう酸並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・一二	アジピン酸並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・一三	アゼライン酸及びセバシン酸並びにこれらの塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・一四	無水マレイン酸	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二〇	飽和脂環式ポリカルボン酸、不飽和脂環式ポリカルボン酸及びシクロテルペンポリカルボン酸並びにこれらの酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	芳香族ポリカルボン酸並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体		
二九一七・二一	オルトフタル酸ジオクチル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二三	オルトフタル酸ジノニル及びオルトフタル酸ジデシル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二四	その他のオルトフタル酸エステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二五	無水フタル酸	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二六	テレフタル酸及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九一七・二七	テレフタル酸ジメチル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11	-- Oxalic acid, its salts and esters	CTSH	CR, P, SM or IS
2917.12	-- Adipic acid, its salts and esters	CTSH	CR, P, SM or IS
2917.13	-- Azelaic acid, sebacic acid, their salts and esters	CTSH	CR, P, SM or IS
2917.14	-- Maleic anhydride	CTSH	CR, P, SM or IS
2917.19	-- Other	CTSH	CR, P, SM or IS
2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	CR, P, SM or IS
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32	-- Dioctyl orthophthalates	CTSH	CR, P, SM or IS
2917.33	-- Dinonyl or didecyl orthophthalates	CTSH	CR, P, SM or IS
2917.34	-- Other esters of orthophthalic acid	CTSH	CR, P, SM or IS
2917.35	-- Phthalic anhydride	CTSH	CR, P, SM or IS
2917.36	-- Terephthalic acid and its salts	CTSH	CR, P, SM or IS
2917.37	-- Dimethyl terephthalate	CTSH	CR, P, SM or IS

二九一七・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八	カルボン酸（他の酸素官能基を有するものに限る。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体			
二九一八・一一	乳酸並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八・一二	酒石酸	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八・一三	酒石酸の塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八・一四	くえん酸	ＣＴＳＨ	ＣＲ	
二九一八・一五	くえん酸の塩及びエステル	ＣＴＳＨ	ＣＲ	
二九一八・一六	グルコン酸並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八・一八	クロロベンジレート（ＩＳＯ）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九一八・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	フェノール官能のカルボン酸（他の酸素官能基を有するものを除く。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体			

2917.39	-- Other	CTSH or QVC 40	CR, P, SM or IS	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters	CTSH	CR, P, SM or IS	
2918.12	-- Tartaric acid	CTSH	CR, P, SM or IS	
2918.13	-- Salts and esters of tartaric acid	CTSH	CR, P, SM or IS	
2918.14	-- Citric acid	CTSH	CR	
2918.15	-- Salts and esters of citric acid	CTSH	CR	
2918.16	-- Gluconic acid, its salts and esters	CTSH	CR, P, SM or IS	
2918.18	-- Chlorobenzilate (ISO)	CTSH	CR, P, SM or IS	
2918.19	-- Other	CTSH	CR, P, SM or IS	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			

二九・一八・二二	サリチル酸及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一八・二三	オルト―アセチルサリチル酸並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一八・二三	サリチル酸のその他のエステル及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一八・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一八・三〇	アルデヒド官能又はケトン官能のカルボン酸（他の酸素官能基を有するものを除く。）並びにその酸無水物、酸ハロゲン化物、酸過酸化物及び過酸並びにこれらの誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	その他のもの		
二九・一八・九二	２・４・５―Ｔ（ＩＳＯ）（２・４・５―トリクロロフェノキシ酢酸）並びにその塩及びエステル	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一八・九九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・一九	りん酸エステル及びその塩（ラクトホスフェートを含む。）並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・二〇	非金属のその他の無機酸のエステル（ハロゲン化水素酸エステルを除く。）及びその塩並びにこれらのハロゲン化誘導体、スルホン化誘導体、ニトロ化誘導体及びニトロソ化誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・二一	アミン官能化合物		
	非環式モノアミン及びその誘導体並びにこれらの塩		
二九二一・一一	メチルアミン、ジメチルアミン及びトリメチルアミン並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ

2918.21	-- Salicylic acid and its salts	CTSH	CR, P, SM or IS
2918.22	-- O-Acetylsalicylic acid, its salts and esters	CTSH	CR, P, SM or IS
2918.23	-- Other esters of salicylic acid and their salts	CTSH	CR, P, SM or IS
2918.29	-- Other	CTSH	CR, P, SM or IS
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	CR, P, SM or IS
	- Other:		
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTSH	CR, P, SM or IS
2918.99	-- Other	CTSH	CR, P, SM or IS
29.19	Phosphoric esters and their salts, including lactophosphates; halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.21	Amine-function compounds.		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921.11	-- Methylamine, di- or trimethylamine and their salts	CTSH	CR, P, SM or IS
2921.19	-- Other	CTSH or QVC 40	CR, P, SM or IS

二九二一・二一	非環式ポリアミン及びその誘導体並びにこれらの塩			
二九二一・二二	エチレンジアミン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・二三	ヘキサメチレンジアミン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・三〇	飽和脂環式モノアミン、不飽和脂環式モノアミン、シクロテルペンモノアミン、飽和脂環式ポリアミン、不飽和脂環式ポリアミン及びシクロテルペンポリアミン並びにこれらの誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四一	芳香族モノアミン及びその誘導体並びにこれらの塩			
二九二一・四一	アニリン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四二	アニリン誘導体及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四三	トルイジン及びその誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四四	ジフェニルアミン及びその誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四五	一―ナフチルアミン（アルファ―ナフチルアミン）及び二―ナフチルアミン（ベーターナフチルアミン）並びにこれらの誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四六	アンフェタミン（ＩＮＮ）、ベンゾフェタミン（ＩＮＮ）、デキサンフェタミン（ＩＮＮ）、エチランフェタミン（ＩＮＮ）、フェンカンファミン（ＩＮＮ）、レフェタミン（ＩＮＮ）、レバンフェタミン（ＩＮＮ）、メフェノレクス（ＩＮＮ）及びフェンテルミン（ＩＮＮ）並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二一・四九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	ＣＲ、Ｐ、ＳＭ又はＩＳ

2921.21	- Acyclic polyamines and their derivatives; salts thereof: -- Ethylenediamine and its salts	CTSH	CR, P, SM or IS
2921.22	-- Hexamethylenediamine and its salts	CTSH	CR, P, SM or IS
2921.29	-- Other	CTSH	CR, P, SM or IS
2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH	CR, P, SM or IS
	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41	-- Aniline and its salts	CTSH	CR, P, SM or IS
2921.42	--- Aniline derivatives and their salts	CTSH	CR, P, SM or IS
2921.43	-- Toluidines and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.44	-- Diphenylamine and its derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.46	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH	CR, P, SM or IS
2921.49	-- Other	CTSH	CR, P, SM or IS

	芳香族ポリアミン及びその誘導体並びにこれらの塩		
二九二二・五二	オルトーフェニレンジアミン、メターフェニレンジアミン、パラーフェニレンジアミン及びジトルエン並びにこれらの誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・五九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・九	酸素官能のアミノ化合物		
二九二二・一一	アミノアルコール（二種類以上の酸素官能基を有するものを除く。）並びにそのエーテル及びエステル並びにこれらの塩		
二九二二・一二	モノエタノールアミン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・一二	ジエタノールアミン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・一三	トリエタノールアミン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・一四	デキストロプロポキシフェン（ＩＮＮ）及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	アミノナフトールその他のアミノフェノール（二種類以上の酸素官能基を有するものを除く。）並びにそのエーテル及びエステル並びにこれらの塩		
二九二二・二二	アミノヒドロキシナフタレンスルホン酸及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二二・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	アミノアルデヒド、アミノケトン及びアミノキノン（二種類以上の酸素官能基を有するものを除く。）並びにこれらの塩		

	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51	-- *o*-, *m*-, *p*-phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.59	-- Other	CTSH	CR, P, SM or IS
29.22	Oxygen-function amino-compounds.		
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11	-- Monoethanolamine and its salts	CTSH	CR, P, SM or IS
2922.12	-- Diethanolamine and its salts	CTSH	CR, P, SM or IS
2922.13	-- Triethanolamine and its salts	CTSH	CR, P, SM or IS
2922.14	-- Dextropropoxyphene (INN) and its salts	CTSH	CR, P, SM or IS
2922.19	-- Other	CTSH	CR, P, SM or IS
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	CTSH	CR, P, SM or IS
2922.29	-- Other	CTSH	CR, P, SM or IS
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		

二九・二二・三二	アンフェプラモン（ＩＮＮ）、メサドン（ＩＮＮ）及びノルメサドン（ＩＮＮ）並びにこれらのＳ塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二二・三九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	アミノ酸（二種類以上の酸素官能基を有するものを除く。）及びそのエステル並びにこれらの塩			
二九・二二・四一	リジン及びそのエステル並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二二・四二	グルタミン酸及びその塩	ＣＴＳＨ	ＣＲ	
二九・二二・四三	アントラニル酸及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二二・四四	チリジン（ＩＮＮ）及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二二・四九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二二・五〇	アミノアルコールフェノール、アミノ酸フェノール及び酸素官能基を有するその他のアミノ化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二三	第四級アンモニウム塩、水酸化第四級アンモニウム及びレシチンその他のホスホアミノリピド（レシチンその他のホスホアミノリピドについては、化学的に単一であるかないかを問わない。）			
二九・二三・一〇	コリン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二三・二〇	レシチンその他のホスホアミノリピド	ＣＴＳＨ	ＣＲ	
二九・二三・九〇	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
二九・二四	カルボキシアミド官能化合物及び炭酸のアミド官能化合物			
	非環式アミド（非環式カルバマートを含む。）及びその誘導体並びにこれらの塩			

2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH	CR, P, SM or IS
2922.39	-- Other	CTSH	CR, P, SM or IS
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41	-- Lysine and its esters; salts thereof	CTSH	CR, P, SM or IS
2922.42	--- Glutamic acid and its salts	CTSH	CR
2922.43	-- Anthranilic acid and its salts	CTSH	CR, P, SM or IS
2922.44	-- Tilidine (INN) and its salts	CTSH	CR, P, SM or IS
2922.49	-- Other	CTSH	CR, P, SM or IS
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH	CR, P, SM or IS
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
2923.10	- Choline and its salts	CTSH	CR, P, SM or IS
2923.20	- Lecithins and other phosphoaminolipids	CTSH	CR
2923.90	- Other	CTSH	CR, P, SM or IS
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		

二九二四・一一	メプロバメート（ＩＮＮ）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二四・一二	フルオロアセトアミド（ＩＳＯ）、モノクロトホス（ＩＳＯ）及びホスファミドン（ＩＳＯ）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二四・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	環式アミド（環式カルバマートを含む。）及びその誘導体並びにこれらの塩		
二九二四・二二	ウレイン及びその誘導体並びにこれらの塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二四・二三	２－アセトアミド安息香酸（Ｎ－アセチルアントラニル酸）及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二四・二四	エチナメート（ＩＮＮ）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二四・二九	その他のもの	ＣＴＳＨ	ＣＲ
二九・二五	カルボキシイミド官能化合物（サッカリン及びその塩を含む。）及びイミン官能化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・二六	ニトリル官能化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二七・〇〇	ジアゾ化合物、アゾ化合物及びアゾキシ化合物	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九二八・〇〇	ヒドラジン又はヒドロキシルアミンの有機誘導体	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・二九	その他の窒素官能基を有する化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三〇	有機硫黄化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

2924.11	-- Meprobamate (INN)	CTSH	CR, P, SM or IS
2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH	CR, P, SM or IS
2924.19	-- Other	CTSH	CR, P, SM or IS
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21	-- Ureines and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH	CR, P, SM or IS
2924.24	-- Ethinamate (INN)	CTSH	CR, P, SM or IS
2924.29	-- Other	CTSH	CR
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	CTSH	CR, P, SM or IS
29.26	Nitrile-function compounds.	CTSH	CR, P, SM or IS
2927.00	Diazo-, azo- or azoxy-compounds.	CTH	CR, P, SM or IS
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	CTH	CR, P, SM or IS
29.29	Compounds with other nitrogen function.	CTSH	CR, P, SM or IS
29.30	Organo-sulphur compounds.	CTSH	CR, P, SM or IS

二九・三一	その他のオルガノインオルガニック化合物	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三二	複素環式化合物（ヘテロ原子として酸素のみを有するものに限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三三	複素環式化合物（ヘテロ原子として窒素のみを有するものに限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三四	核酸及びその塩（化学的に単一であるかないかを問わない。）並びにその他の複素環式化合物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三五・〇〇	スルホンアミド	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三六	プロビタミン及びビタミン（天然のもの及びこれと同一の構造を有する合成のもの（天然のものを濃縮したものを含む。）に限る。）並びにこれらの誘導体で主としてビタミンとして使用するもの並びにこれらの相互の混合物（この項の物品については、溶媒に溶かしてあるかないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三七	ホルモン、プロスタグランジン、トロンボキサン及びロイコトリエン（天然のもの及びこれと同一の構造を有する合成のものに限る。）並びにこれらの誘導体及び構造類似物（主としてホルモンとして使用するもので、変性ポリペプチドを含む。）		
	ポリペプチドホルモン、たんぱく質ホルモン及び糖たんぱく質ホルモン並びにこれらの誘導体及び構造類似物		
二九三七・一一	ソマトトロピン並びにその誘導体及び構造類似物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・一二	インスリン及びその塩	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・一九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
	ステロイドホルモン並びにその誘導体及び構造類似物		

29.31	Other organo-inorganic compounds.	CTH	CR, P, SM or IS
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	CTSH	CR, P, SM or IS
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	CTSH	CR, P, SM or IS
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	CTSH	CR, P, SM or IS
2935.00	Sulphonamides.	CTH	CR, P, SM or IS
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	CTSH	CR, P, SM or IS
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11	-- Somatotropin, its derivatives and structural analogues	CTSH	CR, P, SM or IS
2937.12	-- Insulin and its salts	CTSH	CR, P, SM or IS
2937.19	-- Other	CTSH	CR, P, SM or IS
	- Steroidal hormones, their derivatives and structural analogues:		

二九三七・二二	コルチゾン、ヒドロコルチゾン、プレドニゾン（デヒドロコルチゾン）及びプレドニゾロン（デヒドロヒドロコルチゾン）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・二二	コルチコステロイドホルモンのハロゲン化誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・二三	エストロゲン及びプロゲストゲン	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・二九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・五〇	プロスタグランジン、トロンボキサン及びロイコトリエン並びにこれらの誘導体及び構造類似物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三七・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九・三八	グリコシド（天然のもの及びこれと同一の構造を有する合成のものに限る。）及びその塩、エーテル、エステルその他の誘導体		
二九三八・一〇	ルトシド（ルチン）及びその誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九三八・九〇	その他のもの	ＣＴＳＨ	ＣＲ
二九・三九	植物アルカロイド（天然のもの及びこれと同一の構造を有する合成のものに限る。）及びその塩、エーテル、エステルその他の誘導体	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
二九四〇・〇〇	糖類（化学的に純粋なものに限るものとし、しょ糖、乳糖、麦芽糖、ぶどう糖及び果糖を除く。）並びに糖エーテル、糖アセタール、糖エステル、糖エーテルの塩、糖アセタールの塩及び糖エステルの塩（第二九・三七項から第二九・三九項までの物品を除く。）	ＣＴＨ（第一七・〇二項の材料からの変更を除く。）	ＣＲ
二九・四一	抗生物質	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrdchydrocortisone)	CTSH	CR, P, SM or IS
2937.22	-- Halogenated derivatives of corticosteroidal hormones	CTSH	CR, P, SM or IS
2937.23	-- Oestrogens and progestogens	CTSH	CR, P, SM or IS
2937.29	-- Other	CTSH	CR, P, SM or IS
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTSH	CR, P, SM or IS
2937.90	- Other	CTSH or QVC 40	CR, P, SM or IS
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
2938.10	- Rutoside (rutin) and its derivatives	CTSH	CR, P, SM or IS
2938.90	-Other	CTSH	CR
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	CTSH	CR, P, SM or IS
2940.00	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.	CTH except from heading 17.02	CR
29.41	Antibiotics.	CTSH	CR, P, SM or IS

二十九四二・〇〇	その他の有機化合物	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
第三〇類	医療用品			
三〇・〇一	臓器療法用の腺その他の器官（乾燥したものに限るものとし、粉状にしてあるかないかを問わない。）及び腺その他の器官又はその分泌物の抽出物で臓器療法用のもの並びにヘパリン及びその塩	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三〇・〇二	人血、治療用、予防用又は診断用に調製した動物の血、免疫血清その他の血液分画物及び免疫産品（変性したものであるかないかを問わない。）並びにワクチン、毒素、培養微生物（酵母を除く。）その他これらに類する物品	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三〇・〇三	医薬品（混合し又は混合してない物品から成る治療用又は予防用のもので、投与量にしてないもの及び小売用の形状又は包装にしてないものに限るものとし、第三〇・〇二項、第三〇・〇五項又は第三〇・〇六項の物品を除く。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三〇・〇四	医薬品（混合し又は混合してない物品から成る治療用又は予防用のもので、投与量にしたもの（経皮投与剤の形状にしたものを含む。）又は小売用の形状若しくは包装にしたものに限るものとし、第三〇・〇二項、第三〇・〇五項又は第三〇・〇六項の物品を除く。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三〇・〇五	脱脂綿、ガーゼ、包帯その他これらに類する製品（例えば、被覆材、ばんそうこう及びパップ剤）で、医薬を染み込ませ若しくは塗布し又は医療用若しくは獣医用として小売用の形状若しくは包装にしたもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三〇・〇六	この類の注4の医療用品			
三〇〇六・二〇	外科用のカットガットその他これに類する縫合材（外科用又は歯科用の吸収性糸を含む。）、切開創縫合用の接着剤、ラミナリア、ラミナリア栓、外科用又は歯科用の吸収性止血材及び外科用又は歯科用の癒着防止材（吸収性があるかないかを問わない。）（殺菌したものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	

2942.00	Other organic compounds.	CTH	CR, P, SM or IS	
Chapter 30	PHARMACEUTICAL PRODUCTS			
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	CTSH or QVC 40	CR, P, SM or IS	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSH or QVC 40	CR, P, SM or IS	
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSH or QVC 40	CR, P, SM or IS	
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSH or QVC 40	CR, P, SM or IS	
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	CTSH or QVC 40	CR, P, SM or IS	
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	CTSH or QVC 40	CR, P, SM or IS	
3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable			

三〇〇六・二〇	血液型判定用試薬	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・三〇	エックス線検査用造影剤及び患者に投与する診断用試薬	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・四〇	歯科用セメントその他の歯科用充塡材料及び接骨用セメント	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・五〇	救急箱及び救急袋	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・六〇	避妊用化学調製品（第二九・三七項のホルモン又はその他の物質又は殺精子剤をもととしたものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・七〇	医学又は獣医学において外科手術若しくは診療の際に人若しくは動物の身体の潤滑剤として又は人若しくは動物の身体と診療用機器とを密着させる薬品としての使用に供するよう調製したゲル	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
	その他のもの		
三〇〇六・九一	癆（ろう）造設術用と認められるもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三〇〇六・九二	薬剤廃棄物	ＣＴＳＨ	ＣＲ
第三一類	肥料		
三一〇一・〇〇	動物性又は植物性の肥料（これらを相互に混合してあるかないかを問わない。）及び動物性又は植物性の生産品を混合し又は化学的に処理して得た肥料	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三一・〇二	窒素肥料（鉱物性肥料及び化学肥料に限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三一・〇三	りん酸肥料（鉱物性肥料及び化学肥料に限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三一・〇四	カリ肥料（鉱物性肥料及び化学肥料に限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ

3006.20	- Blood-grouping reagents	CTSH or QVC 40	CR, P, SM or IS
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTSH or QVC 40	CR, P, SM or IS
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTSH or QVC 40	CR, P, SM or IS
3006.50	- First-aid boxes and kits	CTSH or QVC 40	CR, P, SM or IS
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTSH or QVC 40	CR, P, SM or IS
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH or QVC 40	CR, P, SM or IS
	- Other:		
3006.91	-- Appliances identifiable for ostomy use	CTSH or QVC 40	CR, P, SM or IS
3006.92	-- Waste pharmaceuticals	CTSH	CR
Chapter 31	FERTILISERS		
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	CTH	CR, P, SM or IS
31.02	Mineral or chemical fertilisers, nitrogenous.	CTSH	CR, P, SM or IS
31.03	Mineral or chemical fertilisers, phosphatic.	CTSH	CR, P, SM or IS
31.04	Mineral or chemical fertilisers, potassic.	CTSH	CR, P, SM or IS

三一・〇五	肥料成分（窒素、りん及びカリウム）のうち二以上を含有する肥料（鉱物性肥料及び化学肥料に限る。）及びその他の肥料並びにこの類の物品をタブレット状その他これに類する形状にし又は容器ともの一個の重量が一〇キログラム以下に包装したもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
第三二類	なめしエキス、染色エキス、タンニン及びその誘導体、染料、顔料その他の着色料、ペイント、ワニス、パテその他のマスチック並びにインキ			
三二・〇一	植物性なめしエキス並びにタンニン及びその塩、エーテル、エステルその他の誘導体			
三二〇一・一〇	ケブラチョエキス	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇一・二〇	ワットルエキス	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇一・九〇	その他のもの	ＣＴＳＨ	ＣＲ	
三二・〇二	合成有機なめし剤、無機なめし剤、調製したなめし剤（天然なめし料を含有するかしないかを問わない。）及びなめし前処理用の酵素系調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇三・〇〇	植物性又は動物性の着色料（染色エキスを含み、化学的に単一であるかないかを問わないものとし、獣炭を除く。）及びこの類の注３の調製品で植物性又は動物性の着色料をもととしたもの	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二・〇四	有機合成着色料（化学的に単一であるかないかを問わない。）、この類の注３の調製品で有機合成着色料をもととしたもの及び蛍光増白剤又はルミノホアとして使用する種類の合成した有機物（化学的に単一であるかないかを問わない。）			
	有機合成着色料及びこの類の注３の調製品で有機合成着色料をもととしたもの			
三二〇四・一一	分散染料及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇四・一二	酸性染料（金属塩にしてあるかないかを問わない。）及びこれをもととした調製品並びに媒染染料及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	

31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	CTSH	CR, P, SM or IS
Chapter 32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
3201.10	- Quebracho extract	CTSH	CR, P, SM or IS
3201.20	- Wattle extract	CTSH	CR, P, SM or IS
3201.90	- Other	CTSH	CR
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	CTSH	CR, P, SM or IS
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black); dyeing whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	CTH	CR, P, SM or IS
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter;		
3204.11	-- Disperse dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTSH	CR, P, SM or IS

三二〇四・一三	塩基性染料及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・一四	直接染料及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・一五	建染め染料（顔料としてそのまま使用することができるものを含む。）及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・一六	反応染料及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・一七	顔料及びこれをもととした調製品	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・一九	その他のもの（第三二〇四・一一号から第三二〇四・一九号までのうち二以上の号の着色料を混合した物品を含む。）	ＣＴＳＨ（第三二〇四・一一号から第三二〇四・一七号までの各号の材料からの変更を除く。）	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・二〇	蛍光増白剤として使用する種類の合成した有機物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇四・九〇	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇五・〇〇	レーキ顔料及びこの類の注３の調製品でレーキ顔料をもととしたもの	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二・〇六	その他の着色料、この類の注３の調製品（第三二・〇三項から第三二・〇五項までのものを除く。）及びルミノホアとして使用する種類の無機物（化学的に単一であるかないかを問わない。）		
	二酸化チタンをもととした顔料及び調製品		
三二〇六・一一	二酸化チタンの含有量が乾燥状態において全重量の八〇％以上のもの	ＣＴＳＨ（第三二〇六・一九号の材料からの変更を除く。）又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ
三二〇六・一九	その他のもの	ＣＴＳＨ（第三二〇六・一一号の材料からの変更を除く。）又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ

3204.13	-- Basic dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.14	-- Direct dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTSH	CR, P, SM or IS
3204.16	-- Reactive dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.17	-- Pigments and preparations based thereon	CTSH or QVC 40	CR, P, SM or IS
3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTSH except from subheading 3204.11 through 3204.17	CR, P, SM or IS
3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	CTSH	CR, P, SM or IS
3204.90	- Other	CTSH	CR, P, SM or IS
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH	CR, P, SM or IS
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.		
	- Pigments and preparations based on titanium dioxide:		
3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	CTSH except from subheading 3206.19, or QVC 40	CR, P, SM or IS
3206.19	-- Other	CTSH except from subheading 3206.11, or QVC 40	CR, P, SM or IS

三二〇六・二〇	クロム化合物をもととした顔料及び調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	その他の着色料及び調製品			
三二〇六・四一	ウルトラマリン及びこれをもととした調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇六・四二	硫化亜鉛をもととしたリトポンその他の顔料及び調製品	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇六・四九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇六・五〇	ルミノホアとして使用する種類の無機物	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二・〇七	調製顔料、調製乳白剤、調製絵の具、ほうろう、うわぐすり、うわぐすり用のスリップ、液状ラスターその他これらに類する調製品（窯業に使用する種類のものに限る。）及びガラスフリットその他のガラスで粉状、粒状又はフレーク状のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二・〇八	ペイント及びワニス（エナメル及びラッカーを含むものとし、合成重合体又は化学的に変性させた天然重合体をもととしたもので、水以外の媒体に分散させ又は溶解させたものに限る。）並びにこの類の注４の溶液			
三二〇八・一〇	ポリエステルをもととしたもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇八・二〇	アクリル重合体又はビニル重合体をもととしたもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二〇八・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二・〇九	ペイント及びワニス（エナメル及びラッカーを含むものとし、合成重合体又は化学的に変性させた天然重合体をもととしたもので、水性媒体に分散させ又は溶解させたものに限る。）			
三二〇九・一〇	アクリル重合体又はビニル重合体をもととしたもの	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	

3206.20	- Pigments and preparations based on chromium compounds	CTSH	CR, P, SM or IS
	- Other colouring matter and other preparations:		
3206.41	-- Ultramarine and preparations based thereon	CTSH	CR, P, SM or IS
3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	CTSH	CR, P, SM or IS
3206.49	-- Other	CTSH or QVC 40	CR, P, SM or IS
3206.50	- Inorganic products of a kind used as luminophores	CTSH	CR, P, SM or IS
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	CTSH	CR, P, SM or IS
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.		
3208.10	- Based on polyesters	CTSH	CR, P, SM or IS
3208.20	- Based on acrylic or vinyl polymers	CTSH	CR, P, SM or IS
3208.90	- Other	CTSH or QVC 40	CR, P, SM or IS
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
3209.10	- Based on acrylic or vinyl polymers	CTSH	CR, P, SM or IS

三二〇九・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一〇・〇〇	その他のペイント及びワニス（エナメル、ラッカー及び水性塗料を含む。）並びに革の仕上げに使用する種類の調製水性顔料	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一一・〇〇	調製ドライヤー	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一二・一二	顔料（金属の粉又はフレークから成るものを含むものとし、水以外の媒体に分散させ、かつ、ペイント（エナメルを含む。）の製造に使用する種類のもので、液状又はペースト状のものに限る。）、スタンプ用のはく及び小売用の形状又は包装にした染料その他の着色料			
三二一二・一〇	スタンプ用のはく	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一二・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一三・一二	画家用、習画用、整色用又は遊戯用の絵の具、ポスターカラーその他これらに類する絵の具類（タブレット状、チューブ入り、瓶入り、皿入りその他これらに類する形状又は包装のものに限る。）	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一三・一四	ガラス用又は接ぎ木用のパテ、レジンセメント、閉塞用のコンパウンドその他のマスチック及び塗装用の充塡料並びに建物の外面、室内の壁、床、天井その他これらに類する面用の非耐火性調製上塗り材			
三二一四・一〇	ガラス用又は接ぎ木用のパテ、レジンセメント、閉塞用のコンパウンドその他のマスチック及び塗装用の充塡料	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一四・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一五・一五	印刷用、筆記用又は製図用のインキその他のインキ（濃縮してあるかないか又は固形のものであるかないかを問わない。）			
	印刷用インキ			

3209.90	- Other			
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTSH or QVC 40	CR, P, SM or IS	
3211.00	Prepared driers.	CTH	CR, P, SM or IS	
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10	- Stamping foils	CTSH	CR, P, SM or IS	
3212.90	- Other	CTSH or QVC 40	CR, P, SM or IS	
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.	CTH	CR, P, SM or IS	
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.			
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTSH	CR, P, SM or IS	
3214.90	- Other	CTSH or QVC 40	CR, P, SM or IS	
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			

三二一五・一二	黒色のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一五・一九	その他のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三二一五・九〇	その他のもの	ＣＴＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
第三三類	精油、レジノイド、調製香料及び化粧品類			
三三・〇一	精油（コンクリートのもの及びアブソリュートのものを含むものとし、テルペンを除いてあるかないかを問わない。）、レジノイド、オレオレジン抽出物、精油のコンセントレート（冷浸法又は温浸法により得たもので、油脂、ろうその他これらに類する物品を媒質としているものに限る。）、精油からテルペンを除く際に生ずるテルペン系副産物並びに精油のアキュアスディスチレート及びアキュアスソリューション	ＣＴＨ	ＣＲ	
三三・〇二	香気性物質の混合物及び一以上の香気性物質をもとにした混合物（アルコール溶液を含むものとし、工業において原材料として使用する種類のものに限る。）並びに香気性物質をもとにしたその他の調製品（飲料製造に使用する種類のものに限る。）	ＣＴＨ（第二二〇六・九〇号、第二二・〇七項、第二二・〇八項又は第三三・〇二項の材料からの変更を除く。）	ＣＲ又はＰ	
三三〇三・〇〇	香水類及びオーデコロン類	ＣＴＨ（第三三〇二・九〇号の材料からの変更を除く。）	ＣＲ又はＰ	
三三・〇四	美容用、メーキャップ用又は皮膚の手入れ用の調製品（日焼止め用又は日焼け用の調製品を含むものとし、医薬品を除く。）及びマニキュア用又はペディキュア用の調製品	ＣＴＨ	ＣＲ又はＰ	
三三・〇五	頭髪用の調製品	ＣＴＨ	ＣＲ又はＰ	
三三・〇六	口腔（こう）衛生用の調製品（義歯定着用のペースト及び粉を含む。）及び小売用の包装にした歯間清掃用の糸（デンタルフロス）			
三三〇六・一〇	歯磨き	ＣＴＨ	ＣＲ又はＰ	
三三〇六・二〇	歯間清掃用の糸（デンタルフロス）	ＣＴＳＨ（第五四類の材料からの変更を除く。）	ＣＲ又はＰ	

3215.11	-- Black	CTH or QVC 40	CR, P, SM or IS	
3215.19	-- Other	CTH or QVC 40	CR, P, SM or IS	
3215.90	- Other	CTH	CR, P, SM or IS	
Chapter 33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	CTH	CR	
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 manufacture of beverages.	CTH except from subheading 2106.90 or heading 22.07, 22.08 or 33.01	CR or P	
3303.00	Perfumes and toilet waters.	CTH except from subheading 3302.90	CR or P	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	CTH	CR or P	
33.05	Preparations for use on the hair.	CTH	CR or P	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10	- Dentifrices	CTH	CR or P	
3306.20	- Yarn used to clean between the teeth (dental floss)	CTSH except from Chapter 54	CR or P	

三三〇六・九〇	その他のもの	ＣＴＨ	ＣＲ又はＰ	
三三・〇七	ひげそり前用、ひげそり用又はひげそり後用の調製品、身体用の防臭剤、浴用の調製品、脱毛剤その他の調製香料及び化粧品類（他の項に該当するものを除く。）並びに調製した室内防臭剤（芳香を付けてあるかないか又は消毒作用を有するか有しないかを問わない。）	ＣＴＨ		
三三〇七・一〇	ひげそり前用、ひげそり用又はひげそり後用の調製品	ＣＴＨ	ＣＲ又はＰ	
三三〇七・二〇	身体用の防臭剤及び汗止め	ＣＴＨ	ＣＲ又はＰ	
三三〇七・三〇	芳香を付けた浴用塩その他の浴用の調製品	ＣＴＨ	ＣＲ又はＰ	
三三〇七・四一	室内に芳香を付けるため又は室内防臭用の調製品（宗教的儀式用の香気性の調製品を含む。） アガバティその他の香気性の調製品で燃焼させて使用するもの	ＣＴＨ	ＣＲ又はＰ	
三三〇七・四九	その他のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲ又はＰ	
三三〇七・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲ又はＰ	
第三四類				
三四・〇一	せっけん、有機界面活性剤及びその調製品（せっけんとして使用するもので、棒状にし、ケーキ状にし又は成型したものに限るものとし、せっけんを含有するかしないかを問わない。）、有機界面活性剤及びその調製品（皮膚の洗浄に使用するもので、液状又はクリーム状で小売用にしたものに限るものとし、せっけんを含有するかしないかを問わない。）並びにせっけん又は洗浄剤を染み込ませ、塗布し又は被覆した紙、ウォッディング、フェルト及び不織布	ＣＴＨ	ＣＲ又はＰ	
三四・〇二	有機界面活性剤（せっけんを除く。）並びに調製界面活性剤、調製洗剤、補助的調製洗剤及び清浄用調製品（せっけんを含有するかしないかを問わないものとし、第三四・〇一項のものを除く。）			

3306.90	- Other	CTH	CR or P	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
3307.10	- Pre-shave, shaving or after-shave preparations	CTH	CR or P	
3307.20	- Personal deodorants and antiperspirants	CTH	CR or P	
3307.30	- Perfumed bath salts and other bath preparations	CTH	CR or P	
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	CTH	CR or P	
3307.49	-- Other	CTH or QVC 40	CR or P	
3307.90	- Other	CTH or QVC 40	CR or P	
Chapter 34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER			
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.	CTH	CR or P	
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.			

	有機界面活性剤（小売用にしてあるかないかを問わない。）			
三四〇二・一二	陰イオン（アニオン）系のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	
三四〇二・一三	陽イオン（カチオン）系のもの	ＣＴＳＨ	ＣＲＸ又はＰ	
三四〇二・一四	非イオン系のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	
三四〇二・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	
三四〇二・二〇	調製品（小売用にしたものに限る。）	ＣＴＳＨ	ＣＲＸ又はＰ	
三四〇二・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	
三四・〇三	調製潤滑剤（調製した切削油、ボルト又はナットの離脱剤、防錆（ぼう）防食剤及び離型剤で、潤滑剤をもととしたものを含む。）及び紡織用繊維、革、毛皮その他の材料のオイリング又は加脂処理に使用する種類の調製品（石油又は歴青油の含有量が全重量の七〇％以上で、かつ、石油又は歴青油が基礎的な成分を成す当該調製潤滑剤及び当該調製品を除く。）			
	石油又は歴青油を含有するもの			
三四〇三・一一	紡織用繊維、革、毛皮その他の材料の処理用の調製品	ＣＴＳＨ	ＣＲＸ又はＰ	
三四〇三・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	
	その他のもの			
三四〇三・九一	紡織用繊維、革、毛皮その他の材料の処理用の調製品	ＣＴＳＨ	ＣＲＸ又はＰ	
三四〇三・九九	その他のもの	ＣＴＳＨ	ＣＲＸ又はＰ	
三四・〇四	人造ろう及び調製ろう			
三四〇四・二〇	ポリ（オキシエチレン）（ポリエチレングリコール）のもの	ＣＴＳＨ	ＣＲＸ又はＰ	
三四〇四・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲＸ又はＰ	

	- Organic surface-active agents, whether or not put up for retail sale:		
3402.11	-- Anionic	CTSH or QVC 40	CR or P
3402.12	--- Cationic	CTSH	CR or P
3402.13	-- Non-ionic	CTSH or QVC 40	CR or P
3402.19	-- Other	CTSH or QVC 40	CR or P
3402.20	- Preparations put up for retail sale	CTSH	CR or P
3402.90	- Other	CTH or QVC 40	CR or P
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
3403.11	- Containing petroleum oils or oils obtained from bituminous minerals: --- Preparations for the treatment of textile materials, leather, furskins or other materials	CTSH	CR or P
3403.19	-- Other	CTSH or QVC 40	CR or P
3403.91	- Other: -- Preparations for the treatment of textile materials, leather, furskins or other materials	CTSH	CR or P
3403.99	-- Other	CTSH	CR or P
34.04	Artificial waxes and prepared waxes.		
3404.20	- Of poly(oxyethylene) (polyethylene glycol)	CTSH	CR or P
3404.90	- Other	CTSH or QVC 40	CR or P

三四・〇五	履物用、家具用、床用、車体用、ガラス用又は金属用の磨き料及びクリーム、擦り磨き用のペースト及び粉並びにこれらに類する調製品（この項の調製品を染み込ませ、塗布し又は被覆した紙、ウォッディング、フェルト、不織布、プラスチックフォーム及びセルラーラバーを含むものとし、第三四・〇四項のろうを除く。）			
三四〇五・一〇	履物用又は革用の磨き料、クリームその他これらに類する調製品	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ又はＰ	
三四〇五・二〇	木製の家具、床その他の木製品の維持用の磨き料、クリームその他これらに類する調製品	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ又はＰ	
三四〇五・三〇	車体用の磨き料その他これに類する調製品（メタルポリッシュを除く。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ又はＰ	
三四〇五・四〇	擦り磨き用のペースト、粉その他の調製品	ＣＴＳＨ	ＣＲ又はＰ	
三四〇五・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ又はＰ	
三四〇六・〇〇	ろうそく及びこれに類する物品	ＣＴＨ	ＣＲ又はＰ	
三四〇七・〇〇	モデリングペースト（児童用のものを含む。）、歯科用のワックス及び印象材（セットにし、小売用の包装にし又は板状、馬蹄状、棒状その他これらに類する形状にしたものに限る。）並びに焼いた石膏又は硫酸カルシウムから成るプラスターをもとにしたその他の歯科用の調製品	ＣＴＨ	ＣＲ又はＰ	
第三五類	たんぱく系物質、変性でん粉、膠着剤及び酵素			
三五・〇一	カゼイン及びカゼイナートその他のカゼイン誘導体並びにカゼイングルー			
三五〇一・一〇	カゼイン	ＣＣ	ＣＲ	
三五〇一・九〇	その他のもの	ＣＴＨ	ＣＲ	
三五・〇二	アルブミン（二以上のホエイたんぱく質の濃縮物を含むものとし、ホエイたんぱく質の含有量が乾燥状態において全重量の八〇％を超えるものに限る。）及びアルブミナートその他のアルブミン誘導体			

34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
3405.10	- Polishes, creams and similar preparations for footwear or leather	CTSH or QVC 40	P	CR or P
3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH or QVC 40	P	CR or P
3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	CTSH or QVC 40	P	CR or P
3405.40	- Scouring pastes and powders and other scouring preparations	CTSH	P	CR or P
3405.90	- Other	CTSH or QVC 40	P	CR or P
3406.00	Candles, tapers and the like.	CTH	P	CR or P
3407.00	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 packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	CTH	P	CR or P
Chapter 35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES			
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10	- Casein	CC		CR
3501.90	- Other	CTH		CR
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.			

	卵白			
三五〇二・一一	乾燥したもの	ＣＣ（第〇四・〇七項又は第〇四・〇八項の材料からの変更を除く。）	ＣＲ	
三五〇二・一九	その他のもの	ＣＣ（第〇四・〇七項又は第〇四・〇八項の材料からの変更を除く。）	ＣＲ	
三五〇二・二〇	ミルクアルブミン（二以上のホエイたんぱく質の濃縮物を含むもの。）	ＣＣ	ＣＲ	
三五〇二・九〇	その他のもの	ＣＣ	ＣＲ	
三五〇三・〇〇	ゼラチン（長方形（正方形を含む。）のシート状のものを含むものとし、表面加工をしてあるかないか又は着色してあるかないかを問わない。）、ゼラチン誘導体、アイシングラス及びその他のにかわ（第三五・〇一項のカゼイングルーを除く。）	ＣＴＨ	ＣＲ	
三五〇四・〇〇	ペプトン及びその誘導体並びにその他のたんぱく質系物質及びその誘導体（他の項に該当するものを除く。）並びに皮粉（クロムみようばんを加えたものを含む。）	ＣＴＨ	ＣＲ	
三五・〇五	デキストリンその他の変性でん粉（例えば、糊化済でん粉及びエステル化でん粉）及びでん粉又はデキストリンその他の変性でん粉をもとした膠着剤	ＣＴＨ（第一一・〇八項の材料からの変更を除く。）	ＣＲ	
三五・〇六	調製膠着剤その他の調製接着剤（他の項に該当するものを除く。）及び膠着剤又は接着剤としての使用に適する物品（膠着剤又は接着剤として小売用にしたもので正味重量が一キログラム以下のものに限る。）			
三五〇六・一〇	膠着剤又は接着剤としての使用に適する物品（膠着剤又は接着剤として小売用にしたもので正味重量が一キログラム以下のものに限る。）	ＣＴＳＨ（第三五・〇三項又は第三五〇一・九〇号のものに限る。） 又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
	その他のもの			

	- Egg albumin:			
3502.11	-- Dried	CC except from heading 04.07 or 04.08	CR	
3502.19	-- Other	CC except from heading 04.07 or 04.08	CR	
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CC	CR	
3502.90	- Other	CC	CR	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH	CR	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH	CR	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH except from heading 11.08	CR	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	CTSH except from heading 35.03 or subheading 3501.90, or QVC 40	CR, P, SM or IS	
	- Other:			

三五〇六・九二	ゴム又は第三九・〇一項から第三九・一三項までの重合体をもととした接着剤	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三五〇六・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＳＭ又はＩＳ	
三五・〇七	酵素及び他の項に該当しない調製した酵素	ＣＴＳＨ	ＣＲ、Ｐ、ＳＭ又はＩＳ	
第三六類	火薬類、火工品、マッチ、発火性合金及び調製燃料	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
第三七類	写真用又は映画用の材料			
三七・〇一	感光性の写真用プレート及び平面状写真用フィルム（露光してないものに限るものとし、紙製、板紙製又は紡織用繊維製のものを除く。）並びに感光性の平面状インスタントプリントフィルム（露光してないものに限るものとし、まとめて包装してあるかないかを問わない。）	ＣＴＨ（第三七・〇二項の材料からの変更を除く。）又はＱＶＣ四〇	ＣＲ	
三七・〇二	感光性のロール状写真用フィルム（露光してないものに限るものとし、紙製、板紙製又は紡織用繊維製のものを除く。）及び感光性のロール状インスタントプリントフィルム（露光してないものに限る。）	ＣＴＨ（第三七・〇一項又は第三七・〇三項の材料からの変更を除く。）又はＱＶＣ四〇	ＣＲ	
三七・〇三	感光性の写真用の紙、板紙及び紡織用繊維（露光してないものに限る。）	ＣＴＨ（第三七・〇一項又は第三七・〇二項の材料からの変更を除く。）又はＱＶＣ四〇	ＣＲ	
三七〇四・〇〇	写真用のプレート、フィルム、紙、板紙及び紡織用繊維（露光したもので、現像してないものに限る。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
三七・〇五	写真用のプレート及びフィルム（露光し、かつ、現像したものに限るものとし、映画用フィルムを除く。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
三七・〇六	映画用フィルム（露光し、かつ、現像したものに限るものとし、サウンドトラックを有するか有しないか又はサウンドトラックのみを有するか有しないかを問わない。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	

3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	CTSH or QVC 40	CR, P, SM or IS	
3506.99	-- Other	CTSH or QVC 40	CR, P, SM or IS	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	CTSH	CR, P, SM or IS	
Chapter 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	CTH or QVC 40	CR	
Chapter 37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS			
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	CTH except from heading 37.02 or 37.03, or QVC 40	CR	
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	CTH except from heading 37.01 or 37.03, or QVC 40	CR	
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	CTH except from heading 37.01 or 37.02, or QVC 40	CR	
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH or QVC 40	CR	
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	CTH or QVC 40	CR	
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	CTH or QVC 40	CR	

三七・〇七	写真用の化学調製品（ワニス、膠着剤、接着剤その他これらに類する調製品を除く。）及び写真用の物品で混合してないもの（使用量にしたもの及び小売用にしたものに直ちに使用可能な形状のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ
第三八類	各種の化学工業生産品		
三八・〇一	人造黒鉛及びコロイド状又は半コロイド状の黒鉛並びに黒鉛その他の炭素をもととした調製品（ペースト状、塊状、板状その他半製品の形状にしたものに限る。）	ＣＴＳＨ	ＣＲ、ＰＸはＳＭ
三八・〇二	活性炭及び活性化した天然の鉱物性生産品並びに獣炭（廃獣炭を含む。）		
三八〇二・一〇	活性炭	ＣＴＨ	ＣＲ
三八〇二・九〇	その他のもの	ＣＴＳＨ	ＣＲ、ＰＸはＳＭ
三八〇三・〇〇	トール油（精製してあるかないかを問わない。）	ＣＴＨ	ＣＲ、ＰＸはＳＭ
三八〇四・〇〇	木材パルプの製造の際に生ずる廃液（リグニンスルホン酸塩を含むものとし、濃縮し、糖類を除き又は化学的に処理したものであるかないかを問わず、第三八・〇三項のトール油を除く。）	ＣＴＨ	ＣＲ、ＰＸはＳＭ
三八・〇五	ガムテレビン油、ウッドテレビン油、硫酸テレビン油その他のテルペン油（蒸留その他の方法により針葉樹から得たものに限る。）、ジペンテン（粗のものに限る。）、亜硫酸テレビンその他のパラシメン（粗のものに限る。）及びパイン油（アルファーテルピネオールを主成分とするものに限る。）		
三八〇五・一〇	ガムテレビン油、ウッドテレビン油及び硫酸テレビン油	ＣＴＳＨ	ＣＲ、ＰＸはＳＭ
三八〇五・九〇	その他のもの	ＣＴＨ	ＣＲ
三八・〇六	ロジン及び樹脂酸並びにこれらの誘導体、ロジンスピリット、ロジン油並びにランガム		
三八〇六・一〇	ロジン及び樹脂酸	ＣＴＳＨ	ＣＲ、ＰＸはＳＭ
三八〇六・二〇	ロジン若しくは樹脂酸又はこれらの誘導体の塩（ロジン付加物の塩を除く。）	ＣＴＳＨ	ＣＲ、ＰＸはＳＭ

37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	CTSH or QVC 40	CR
Chapter 38	MISCELLANEOUS CHEMICAL PRODUCTS		
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.	CTSH	CR, PX or SM
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		CR
3802.10	- Activated carbon	CTSH	CR, PX or SM
3802.90	- Other	CTSH	CR, PX or SM
3803.00	Tall oil, whether or not refined.	CTSH	CR, PX or SM
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	CTSH	CR, PX or SM
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		
3805.10	- Gum, wood or sulphate turpentine oils	CTSH	CR, PX or SM
3805.90	- Other	CTSH	CR
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
3806.10	- Rosin and resin acids	CTSH	CR, PX or SM
3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH	CR, PX or SM

三八〇六・三〇	エステルガム	ＣＴＳＨ	ＣＲ	
三八〇六・九〇	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ	
三八〇七・〇〇	木タール、木タール油、木クレオソート、木ナフサ及び植物性ピッチ並びにブルーワーズピッチその他これに類する調製品でロジン、樹脂酸又は植物性ピッチをもとしたもの	ＣＴＨ	ＣＲ、Ｐ又はＳＭ	
三八・〇八	殺虫剤、殺鼠剤、殺菌剤、除草剤、発芽抑制剤、植物生長調整剤、消毒剤その他これらに類する物品（小売用の形状若しくは包装にし、製剤にし又は製品にしたもの（例えば、硫黄を含ませた帯、芯及びろうそく並びにはえ取り紙）に限る。）	ＣＴＳＨ（有効成分の重量の五〇％以上が原産品であるＱＶＣ四〇	ＣＲ、Ｐ又はＳＭ	
三八・〇九	仕上剤、促染剤、媒染剤その他の物品及び調製品（繊維工業、製紙工業、皮革工業その他これらに類する工業において使用する種類のものに限るものとし、他の項に該当するものを除く。）			
三八〇九・一〇	でん粉質の物質をもととしたもの	ＣＴＨ（第一一・〇八項又は第三五・〇五項の材料からの変更を除く。）	ＣＲ	
三八〇九・九一	繊維工業その他これに類する工業において使用する種類のもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ	
三八〇九・九二	製紙工業その他これに類する工業において使用する種類のもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ	
三八〇九・九三	皮革工業その他これに類する工業において使用する種類のもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ	
三八・一〇	金属表面処理用の調製浸せき剤、はんだ付け用、ろう付け用又は溶接用のフラックスその他の調製した助剤、はんだ付け用、ろう付け用又は溶接用の粉及びペーストで金属と他の材料とから成るもの並びに溶接用の電極又は溶接棒の芯又は被覆に使用する種類の調製品		ＣＲ、Ｐ又はＳＭ	
三八・一一	アンチノック剤、酸化防止剤、ガム化防止剤、粘度指数向上剤、腐食防止剤その他の調製添加剤（鉱物油（ガソリンを含む。）用又は鉱物油と同じ目的に使用するその他の液体用のものに限る。）	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ	

3806.30	- Ester gums	CTSH	CR	
3806.90	- Other	CTSH	CR, P or SM	
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	CTH	CR, P or SM	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTSH provided that at least 50% by weight of the active ingredient or ingredients is originating, QVC 40	CR, P or SM	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or 35.05	CR	
	- Other:			
3809.91	-- Of a kind used in the textile or like industries	CTSH	CR, P or SM	
3809.92	-- Of a kind used in the paper or like industries	CTSH	CR, P or SM	
3809.93	-- Of a kind used in the leather or like industries	CTSH	CR, P or SM	
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; solders, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	CTSH	CR, P or SM	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	CTSH	CR, P or SM	

三八・一二	調製したゴム加硫促進剤、ゴム用又はプラスチック用の複合した可塑剤（他の項に該当するものを除く。）及びゴム用又はプラスチック用の調製した老化防止剤その他の複合した安定剤	CTH又はQVC四〇		CR、P又はSM
三八・一三・〇〇	消火器用の調製品及び装填物並びに装填した消火弾	CTH		CR、P又はSM
三八・一四・〇〇	有機の配合溶剤及び配合シンナー（他の項に該当するものを除く。）並びにペイント用又はワニス用の調製除去剤	CTH又はQVC四〇		CR、P又はSM
三八・一五	反応開始剤、反応促進剤及び調製触媒（他の項に該当するものを除く。）	CTH又はQVC四〇		CR、P又はSM
三八・一六・〇〇	耐火性のセメント、モルタル、コンクリートその他これらに類する配合品（第三八・〇一項の物品を除く。）	CTH		CR、P又はSM
三八・一七・〇〇	混合アルキルベンゼン及び混合アルキルナフタレン（第二七・〇七項又は第二九・〇二項のものを除く。）	CTH又はQVC四〇		CR、P又はSM
三八・一八・〇〇	元素を電子工業用にドープ処理したもの（円盤状、ウエハー状その他これらに類する形状にしたものに限る。）及び化合物を電子工業用にドープ処理したもの	CTH		CR、P又はSM
三八・一九・〇〇	液圧ブレーキ液その他の液圧伝動用の調製液（石油又は歴青油を含有しないもの及び石油又は歴青油の含有量が全重量の七〇％未満のものに限る。）	CTH又はQVC四〇		CR、P又はSM
三八二〇・〇〇	調製不凍液及び調製解凍液	CTH又はQVC四〇		CR、P又はSM
三八二一・〇〇	微生物（ウイルスその他これに類するものを含む。）用又は植物、人若しくは動物の細胞用の調製培養剤	CTH		CR、P又はSM
三八二二・〇〇	診断用又は理化学用の試薬（支持体を使用したものに限る。）及び診断用又は理化学用の調製試薬（支持体を使用してあるかないかを問わない。）（第三〇・〇二項又は第三〇・〇六項のものを除く。）並びに認証標準物質	CTH		CR、P又はSM
三八・二三	工業用の脂肪性モノカルボン酸、アシッドオイルで油脂の精製の際に生ずるもの及び工業用の脂肪性アルコール			
	アシッドオイルで油脂の精製の際に生ずるもの及び工業用の脂肪性モノカルボン酸			

38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.	CTH or QVC 40		CR, P or SM
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH		CR, P or SM
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH or QVC 40		CR, P or SM
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	CTH or QVC 40		CR, P or SM
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	CTH		CR, P or SM
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	CTH or QVC 40		CR, P or SM
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	CTH		CR, P or SM
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	CTH or QVC 40		CR, P or SM
3820.00	Anti-freezing preparations and prepared de-icing fluids.	CTH or QVC 40		CR, P or SM
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	CTH		CR, P or SM
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	CTH		CR, P or SM
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids; acid oils from refining:			

三八二三・一一	ステアリン酸	ＣＴＨ		ＣＲ
三八二三・一二	オレイン酸	ＣＴＳＨ		ＣＲ
三八二三・一三	トール油脂肪酸	ＣＴＨ		ＣＲ
三八二三・一九	その他のもの	ＣＴＨ		ＣＲ
三八二三・七〇	工業用の脂肪性アルコール	ＣＴＨ		ＣＲ
三八二四	鋳物用の鋳型又は中子の調製粘結剤並びに化学工業（類似の工業を含む。）において生産される化学品及び調製品（天然物のみの混合物を含むものとし、他の項に該当するものを除く。）			
三八二四・一〇	鋳物用の鋳型又は中子の調製粘結剤	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ
三八二四・三〇	金属炭化物の混合物及び金属炭化物と金属粘結剤との混合物（凝結させてないものに限る。）	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ
三八二四・四〇	セメント用、モルタル用又はコンクリート用の調製添加剤	ＣＴＳＨ又はＱＶＣ四〇		ＣＲ、Ｐ又はＳＭ
三八二四・五〇	非耐火性のモルタル及びコンクリート	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ
三八二四・六〇	ソルビトール（第二九〇五・四四号のものを除く。）	ＣＴＨ（第一七・〇二項の材料からの変更を除く。）		ＣＲ
三八二四・七一	クロロフルオロカーボン（ＣＦＣ）を含有するもの（ハイドロクロロフルオロカーボン（ＨＣＦＣ）、ペルフルオロカーボン（ＰＦＣ）又はハイドロフルオロカーボン（ＨＦＣ）を含有するかしないかを問わない。）	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ
三八二四・七二	ブロモクロロジフルオロメタン、ブロモトリフルオロメタン又はジブロモテトラフルオロエタンを含有するもの	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ
三八二四・七三	ハイドロブロモフルオロカーボン（ＨＢＦＣ）を含有するもの	ＣＴＳＨ		ＣＲ、Ｐ又はＳＭ

3823.11	-- Stearic acid	CTH		CR
3823.12	-- Oleic acid	CTSH		CR
3823.13	-- Tall oil fatty acids	CTH		CR
3823.19	-- Other	CTH		CR
3823.70	- Industrial fatty alcohols	CTH		CR
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
3824.10	- Prepared binders for foundry moulds or cores	CTSH		CR, P or SM
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	CTSH		CR, P or SM
3824.40	- Prepared additives for cements, mortars or concretes	CTSH or QVC 40		CR, P or SM
3824.50	- Non-refractory mortars and concretes	CTSH		CR, P or SM
3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02		CR
3824.71	- Mixtures containing halogenated derivatives of methane, ethane or propane: -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH		CR, P or SM
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH		CR, P or SM
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	CTSH		CR, P or SM

三八二四・七四	ハイドロクロロフルオロカーボン（ＨＣＦＣ）を含有するもの（クロロフルオロカーボン（ＣＦＣ）を含有しないものに限るものとし、ペルフルオロカーボン（ＰＦＣ）又はハイドロフルオロカーボン（ＨＦＣ）を含有するかしないかを問わない。）	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・七五	四塩化炭素を含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・七六	一・一・一―トリクロロエタン（メチルクロロホルム）を含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・七七	ブロモメタン（メチルブロマイド）又はブロモクロロメタンを含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・七八	ペルフルオロカーボン（ＰＦＣ）又はハイドロフルオロカーボン（ＨＦＣ）を含有するもの（クロロフルオロカーボン（ＣＦＣ）又はハイドロクロロフルオロカーボン（ＨＣＦＣ）を含有しないものに限る。）	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・七九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
	オキシラン（エチレンオキシド）、ポリ臭化ビフェニル（ＰＢＢ）、ポリ塩化ビフェニル（ＰＣＢ）、ポリ塩化テルフェニル（ＰＣＴ）又はトリス（二・三―ジブロモプロピル）ホスフェートを含有する混合物及び調製品		
三八二四・八二	オキシラン（エチレンオキシド）を含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・八二	ポリ塩化ビフェニル（ＰＣＢ）、ポリ塩化テルフェニル（ＰＣＴ）又はポリ臭化ビフェニル（ＰＢＢ）を含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・八三	トリス（二・三―ジブロモプロピル）ホスフェートを含有するもの	ＣＴＳＨ	ＣＲ、Ｐ又はＳＭ
三八二四・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ又はＳＭ
三八・二五	化学工業（類似の工業を含む。）において生ずる残留物（他の項に該当するものを除く。）、都市廃棄物、下水汚泥及びこの類の注６のその他の廃棄物	ＣＴＨ	ＣＲ
三八二六・〇〇	バイオディーゼル及びその混合物（石油又は歴青油の含有量が全重量の七〇％未満のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ又はＳＭ

3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTSH	CR, P or SM
3824.75	-- Containing carbon tetrachloride	CTSH	CR, P or SM
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH	CR, P or SM
3824.77	-- Containing bromochloromethane or bromomethane (methyl bromide)	CTSH	CR, P or SM
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH	CR, P or SM
3824.79	-- Other	CTSH	CR, P or SM
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
3824.81	-- Containing oxirane (ethylene oxide)	CTSH	CR, P or SM
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH	CR, P or SM
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	CTSH	CR, P or SM
3824.90	- Other	CTSH or QVC 40	CR, P or SM
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	CTH	CR
3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	CTSH or QVC 40	CR, P or SM

第三九類	プラスチック及びその製品			
三九・〇一	エチレンの重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇二	プロピレンその他のオレフィンの重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇三	スチレンの重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇四	塩化ビニルその他のハロゲン化オレフィンの重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇五	酢酸ビニルその他のビニルエステルの重合体及びその他のビニル重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇六	アクリル重合体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇七	ポリアセタール、その他のポリエーテル、エポキシ樹脂及びポリカーボネート、アルキド樹脂、ポリアリルエステルその他のポリエステル（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇八	ポリアミド（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・〇九	アミノ樹脂、フェノール樹脂及びポリウレタン（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九一〇・〇〇	シリコーン（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・一一	石油樹脂、クマロン－インデン樹脂、ポリテルペン、ポリ硫化物、ポリスルホン及びこの類の注３のその他の物品（一次製品に限るものとし、他の項に該当するものを除く。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・一二	セルロース及びその化学的誘導体（一次製品に限るものとし、他の項に該当するものを除く。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九・一三	天然の重合体（例えば、アルギン酸）及び変性させた天然の重合体（例えば、硬化たんぱく質及び天然ゴムの化学的誘導体）（一次製品に限るものとし、他の項に該当するものを除く。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	
三九一四・〇〇	第三九・〇一項から第三九・一三項までの重合体をもととしたイオン交換体（一次製品に限る。）	ＣＴＨ	ＣＲ、Ｐ又はＩＳ	

Chapter 39	PLASTICS AND ARTICLES THEREOF		
39.01	Polymers of ethylene, in primary forms.	CTH	CR, P or IS
39.02	Polymers of propylene or of other olefins, in primary forms.	CTH	CR, P or IS
39.03	Polymers of styrene, in primary forms.	CTH	CR, P or IS
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	CTH	CR, P or IS
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	CTH	CR, P or IS
39.06	Acrylic polymers in primary forms.	CTH	CR, P or IS
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH	CR, P or IS
39.08	Polyamides in primary forms.	CTH	CR, P or IS
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	CTH	CR, P or IS
3910.00	Silicones in primary forms.	CTH	CR, P or IS
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTH	CR, P or IS

三九・一五	プラスチックのくず	ＣＴＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九・一六	プラスチックの単繊維で横断面の最大寸法が一ミリメートルを超えるもの、プラスチックの棒及びプラスチックの形材（表面加工をしてあるかないかを問わないものとし、その他の加工をしたものを除く。）	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九・一七	プラスチック製の管及びホース並びにこれらの継手（プラスチック製のものに限る。例えば、ジョイント、エルボー及びフランジ）		
三九一七・一〇	硬化たんぱく質製又はセルロース系材料製の人造ガット（ソーセージケーシング）	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
	管及びホース（硬質のものに限る。）		
三九一七・二一	エチレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・二二	プロピレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・二三	塩化ビニルの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・二九	その他のプラスチック製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
	その他の管及びホース		
三九一七・三一	フレキシブルチューブ及びフレキシブルホース（破裂圧が二七・六メガパスカル以上のものに限る。）	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・三二	その他のもの（継手なしのものに限るものとし、他の材料により補強し又は他の材料と組み合わせたものを除く。）	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・三三	その他のもの（継手付きのものに限るものとし、他の材料により補強し又は他の材料と組み合わせたものを除く。）	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ
三九一七・三九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ

39.15	Waste, parings and scrap, of plastics.	CTH	CR, P, CPS or IS
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.	CTSH	CR, P, CPS or IS
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTSH	CR, P, CPS or IS
	- Tubes, pipes and hoses, rigid:		
3917.21	-- Of polymers of ethylene	CTSH	CR, P, CPS or IS
3917.22	-- Of polymers of propylene	CTSH	CR, P, CPS or IS
3917.23	-- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS
3917.29	-- Of other plastics	CTSH	CR, P, CPS or IS
	- Other tubes, pipes and hoses:		
3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTSH	CR, P, CPS or IS
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings	CTSH	CR, P, CPS or IS
3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	CTSH or QVC 40	CR, P, CPS or IS
3917.39	-- Other	CTSH	CR, P, CPS or IS

三九一七・四〇	継手	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九・一八	プラスチック製の床用敷物（接着性を有するか有しないかを問わないものとし、ロール状又はタイル状のものに限る。）並びにこの類の注９のプラスチック製の壁面被覆材及び天井被覆材			
三九二八・一〇	塩化ビニルの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二八・九〇	その他のプラスチック製のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九・一九	プラスチック製の板、シート、フィルム、はく、テープ、ストリップその他のへん平な形状の物品（接着性を有するものに限るものとし、ロール状であるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九・二〇	プラスチック製のその他の板、シート、フィルム、はく及びストリップ（多孔性のもの並びに補強し、薄層で被覆し又は支持物を使用したもの及びこれらに類する方法により他の材料と組み合わせたものを除く。）			
三九二〇・一〇	エチレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・二〇	プロピレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・三〇	スチレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	塩化ビニルの重合体製のもの			
三九二〇・四三	可塑剤を全重量の六％以上含むもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・四九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	アクリル重合体製のもの			

3917.40	- Fittings	CTSH or QVC 40	CR, P, CPS or IS	
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.			
3918.10	- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS	
3918.90	- Of other plastics	CTSH or QVC 40	CR, P, CPS or IS	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTH or QVC 40	CR, P, CPS or IS	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10	- Of polymers of ethylene	CTSH	CR, P, CPS or IS	
3920.20	- Of polymers of propylene	CTSH	CR, P, CPS or IS	
3920.30	- Of polymers of styrene	CTSH	CR, P, CPS or IS	
	- Of polymers of vinyl chloride:			
3920.43	-- Containing by weight not less than 6% of plasticisers	CTSH	CR, P, CPS or IS	
3920.49	-- Other	CTSH or QVC 40	CR, P, CPS or IS	
	- Of acrylic polymers:			

三九二〇・五一	ポリ（メタクリル酸メチル）製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・五九	その他のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	ポリカーボネート製、アルキド樹脂製、ポリアリルエステル製その他のポリエステル製のもの			
三九二〇・六一	ポリカーボネート製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・六二	ポリ（エチレンテレフタレート）製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・六三	その他の不飽和ポリエステル製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・六九	その他のポリエステル製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	セルロース製のもの及びその化学的誘導体製のもの			
三九二〇・七一	再生セルロース製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・七三	酢酸セルロース製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・七九	その他のセルロース誘導体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	その他のプラスチック製のもの			
三九二〇・九一	ポリ（ビニルブチラール）製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・九二	ポリアミド製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・九三	アミノ樹脂製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	

3920.51	-- Of poly(methyl methacrylate)	CTSH	CR, P, CPS or IS
3920.59	-- Other	CTSH	CR, P, CPS or IS
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61	-- Of polycarbonates	CTSH	CR, P, CPS or IS
3920.62	-- Of poly(ethylene terephthalate)	CTSH	CR, P, CPS or IS
3920.63	-- Of unsaturated polyesters	CTSH	CR, P, CPS or IS
3920.69	-- Of other polyesters	CTSH	CR, P, CPS or IS
	- Of cellulose or its chemical derivatives:		
3920.71	-- Of regenerated cellulose	CTSH	CR, P, CPS or IS
3920.73	-- Of cellulose acetate	CTSH	CR, P, CPS or IS
3920.79	-- Of other cellulose derivatives	CTSH	CR, P, CPS or IS
	- Of other plastics:		
3920.91	-- Of poly(vinyl butyral)	CTSH	CR, P, CPS or IS
3920.92	-- Of polyamides	CTSH	CR, P, CPS or IS
3920.93	-- Of amino-resins	CTSH	CR, P, CPS or IS

三九二〇・九四	フェノール樹脂製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二〇・九九	その他のプラスチック製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一	プラスチック製のその他の板、シート、フィルム、はく及びストリップ			
三九二一・一一	スチレンの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一・一二	塩化ビニルの重合体製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一・一三	ポリウレタン製のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一・一四	再生セルロース製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一・一九	その他のプラスチック製のもの	ＣＴＳＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二一・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二二	プラスチック製の浴槽、シャワーバス、台所用流し、洗面台、ビデ、便器、便座、便器用の覆い、水洗用の水槽その他これらに類する衛生用品	ＣＴＨ	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
三九二三	プラスチック製の運搬用又は包装用の製品及びプラスチック製の栓、蓋、キャップその他これらに類する物品			
三九二三・一〇	箱、ケース、クレートその他これらに類する製品	ＣＴＨ又はＱＶＣ四〇	ＣＲ、Ｐ、ＣＰＳ又はＩＳ	
	袋（円すい状のものを含む。）			

3920.94	-- Of phenolic resins	CTSH	CR, P, CPS or IS
3920.99	-- Of other plastics	CTSH	CR, P, CPS or IS
39.21	Other plates, sheets, film, foil and strip, of plastics.		
	- Cellular:		
3921.11	-- Of polymers of styrene	CTSH	CR, P, CPS or IS
3921.12	-- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS
3921.13	-- Of polyurethanes	CTSH or QVC 40	CR, P, CPS or IS
3921.14	-- Of regenerated cellulose	CTSH	CR, P, CPS or IS
3921.19	-- Of other plastics	CTSH	CR, P, CPS or IS
3921.90	- Other	CTSH or QVC 40	CR, P, CPS or IS
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH	CR, P, CPS or IS
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
3923.10	- Boxes, cases, crates and similar articles	CTH or QVC 40	CR, P, CPS or IS
	- Sacks and bags (including cones):		

三九二三・二一	エチレンの重合体製のもの	CTH	CR、P、CPS又はIS
三九二三・二九	その他のプラスチック製のもの	CTH又はQVC四〇	CR、P、CPS又はIS
三九二三・三〇	瓶、フラスコその他これらに類する製品	CTH	CR、P、CPS又はIS
三九二三・四〇	スプール、コップ、ボビンその他これらに類する支持物	CTH	CR、P、CPS又はIS
三九二三・五〇	栓、蓋、キャップその他これらに類する物品	CTH又はQVC四〇	CR、P、CPS又はIS
三九二三・九〇	その他のもの	CTH又はQVC四〇	CR、P、CPS又はIS
三九・二四	プラスチック製の食卓用品、台所用品その他の家庭用品及び化粧用品	CTH	CR、P、CPS又はIS
三九・二五	プラスチック製の建築用品（他の項に該当するものを除く。）	CTH	CR、P、CPS又はIS
三九・二六	その他のプラスチック製品及び第三九・〇一項から第三九・一四項までの材料（プラスチックを除く。）から成る製品		
三九二六・一〇	事務用品及び学用品	CTH	CR、P、CPS又はIS
三九二六・二〇	衣類及び衣類附属品（手袋、ミトン及びミットを含む。）	CTH又はQVC四〇	CR、P、CPS又はIS
三九二六・三〇	家具用又は車体用の取付具その他これに類する取付具	CTH又はQVC四〇	CR、P、CPS又はIS
三九二六・四〇	小像その他の装飾品	CTH	CR、P、CPS又はIS
三九二六・九〇	その他のもの	CTH	CR、P、CPS又はIS

3923.21	-- Of polymers of ethylene	CTH	CR, P, CPS or IS
3923.29	-- Of other plastics	CTH or QVC 40	CR, P, CPS or IS
3923.30	- Carboys, bottles, flasks and similar articles	CTH	CR, P, CPS or IS
3923.40	- Spools, cops, bobbins and similar supports	CTH	CR, P, CPS or IS
3923.50	- Stoppers, lids, caps and other closures	CTH or QVC 40	CR, P, CPS or IS
3923.90	- Other	CTH or QVC 40	CR, P, CPS or IS
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	CTH	CR, P, CPS or IS
39.25	Builders' ware of plastics, not elsewhere specified or included.	CTH	CR, P, CPS or IS
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
3926.10	- Office or school supplies	CTH	CR, P, CPS or IS
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH or QVC 40	CR, P, CPS or IS
3926.30	- Fittings for furniture, coachwork or the like	CTH or QVC 40	CR, P, CPS or IS
3926.40	- Statuettes and other ornamental articles	CTH	CR, P, CPS or IS
3926.90	- Other	CTH	CR, P, CPS or IS

第四〇類	ゴム及びその製品		
四〇・〇一	天然ゴム、バラタ、グタペルカ、グアユール、チクルその他これらに類する天然ガム（一次製品、板、シート又はストリップの形状のものに限る。）	ＣＴＳＨ	ＣＲ
四〇・〇二	合成ゴム、油から製造したファクチス及び第四〇・〇一項の物品とこの項の物品との混合物（一次製品、板、シート又はストリップの形状のものに限る。）		
四〇〇二・一一	スチレンーブタジエンゴム（ＳＢＲ）及びカルボキシル化スチレンーブタジエンゴム（ＸＳＢＲ） ラテックス	ＣＴＳＨ	ＣＲ
四〇〇二・一九	その他のもの	ＣＴＳＨ	ＣＲ
四〇〇二・二〇	ブタジエンゴム（ＢＲ）	ＣＴＳＨ	ＣＲ
	イソブテンーイソプレンゴム（ブチルゴム又はＩＩＲ）及びハローイソブテンーイソプレンゴム（ＣＩＩＲ及びＢＩＩＲ）		
四〇〇二・三一	イソブテンーイソプレンゴム（ブチルゴム又はＩＩＲ）	ＣＴＳＨ	ＣＲ
四〇〇二・三九	その他のもの	ＣＴＳＨ	ＣＲ
	クロロプレンゴム（クロロブタジエンゴム又はＣＲ）		
四〇〇二・四一	ラテックス	ＣＴＳＨ	ＣＲ
四〇〇二・四九	その他のもの	ＣＴＳＨ	ＣＲ
	アクリロニトリルーブタジエンゴム（ＮＢＲ）		
四〇〇二・五一	ラテックス	ＣＴＳＨ	ＣＲ
四〇〇二・五九	その他のもの	ＣＴＳＨ	ＣＲ
四〇〇二・六〇	イソプレンゴム（ＩＲ）	ＣＴＳＨ	ＣＲ
四〇〇二・七〇	エチレンープロピレンー非共役ジエンゴム（ＥＰＤＭ）	ＣＴＳＨ	ＣＲ

Chapter 40	RUBBER AND ARTICLES THEREOF		
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	CTSH	CR
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11	-- Latex	CTSH	CR
4002.19	-- Other	CTSH	CR
4002.20	- Butadiene rubber (BR)	CTSH	CR
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	CTSH	CR
4002.39	-- Other	CTSH	CR
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002.41	-- Latex	CTSH	CR
4002.49	-- Other	CTSH	CR
	- Acrylonitrile-butadiene rubber (NBR):		
4002.51	-- Latex	CTSH	CR
4002.59	-- Other	CTSH	CR
4002.60	- Isoprene rubber (IR)	CTSH	CR
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTSH	CR

四〇〇一・八〇	第四〇・〇一項の物品とこの項の物品との混合物	ＣＴＨ又はＱＶＣ四〇	ＣＲ
	その他のもの		
四〇〇一・九一	ラテックス	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇〇一・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇〇二・〇〇	再生ゴム（一次製品、板、シート又はストリップの形状のものに限る。）	ＣＴＨ	ＣＲ
四〇〇四・〇〇	ゴム（硬質ゴムを除く。）のくず並びにこれから得た粉及び粒	ＣＴＨ	ＣＲ
四〇・〇五	配合ゴム（加硫してないもので、一次製品、板、シート又はストリップの形状のものに限る。）	ＣＴＨ	ＣＲ
四〇・〇六	加硫してないゴムで、その他の形状のもの（例えば、棒、管及び形材）及び製品にしたもの（例えば、円盤及びリング）	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇〇七・〇〇	糸及びひも（加硫したゴムのものに限る。）	ＣＴＨ	ＣＲ
四〇・〇八	板、シート、ストリップ、棒及び形材（加硫したゴム（硬質ゴムを除く。）のものに限る。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇・〇九	管及びホース（加硫したゴム（硬質ゴムを除く。）製のものに限るものとし、継手（例えば、ジョイント、エルボー及びフランジ）を取り付けてあるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇・一〇	コンベヤ用又は伝動用のベルト及びベルチング（加硫したゴム製のものに限る。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇・一一	ゴム製の空気タイヤ（新品のものに限る。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇・一二	ゴム製の空気タイヤ（更生したもの及び中古のものに限る。）並びにゴム製のソリッドタイヤ、クッションタイヤ、タイヤトレッド及びタイヤフラップ	ＣＴＨ又はＱＶＣ四〇	ＣＲ
四〇・一三	ゴム製のインナーチューブ	ＣＴＨ又はＱＶＣ四〇	ＣＲ

4002.80	- Mixtures of any product of heading 40.01 with any product of this heading	CTH or QVC 40	CR
	- Other:		
4002.91	-- Latex	CTH or QVC 40	CR
4002.99	-- Other	CTH or QVC 40	CR
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH	CR
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	CTH	CR
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	CTH	CR
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CTH or QVC 40	CR
4007.00	Vulcanised rubber thread and cord.	CTH	CR
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH or QVC 40	CR
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH or QVC 40	CR
40.11	New pneumatic tyres, of rubber.	CTH or QVC 40	CR
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	CTH or QVC 40	CR
40.13	Inner tubes, of rubber.	CTH or QVC 40	CR

四〇・一四	衛生用又は医療用の製品（乳首を含み、加硫したゴム（硬質ゴムを除く。）製のものに限るものとし、硬質ゴム製の取付具を有するか有しないかを問わない。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
四〇・一五	衣類及び衣類附属品（手袋、ミトン及びミットを含み、加硫したゴム（硬質ゴムを除く。）製のものに限るものとし、用途を問わない。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
四〇・一六	その他の製品（加硫したゴム（硬質ゴムを除く。）製のものに限る。）	ＣＴＨ又はＱＶＣ四〇	ＣＲ	
四〇一七・〇〇	硬質ゴム（例えば、エボナイト。くずを含むものとし、形状を問わない。）及びその製品	ＣＴＨ	ＣＲ	
第四一類	原皮（毛皮を除く。）及び革	ＣＣ		
第四二類	革製品及び動物用装着具並びに旅行用具、ハンドバッグその他これらに類する容器並びに腸の製品	ＣＣ		
第四三類	毛皮及び人造毛皮並びにこれらの製品	ＣＣ		
第四四類	木材及びその製品並びに木炭			
四四・〇一	のこくず及び木くず（棒状、ブリケット状、ペレット状その他これらに類する形状に凝結させてあるかないかを問わない。）、薪材並びにチップ状又は小片状の木材	ＣＴＨ		
四四・〇二	木炭（植物性の殻又はナットの炭を含むものとし、凝結させてあるかないかを問わない。）	ＣＴＨ		
四四・〇三	木材（粗のものに限るものとし、皮若しくは辺材を剝いであるかないか又は粗く角にしてあるかないかを問わない。）	ＣＴＨ		
四四・〇四	たが材、割ったポール、木製のくい（端をとがらせたものに限るものとし、縦にひいたものを除く。）、木製の棒（つえ、傘の柄、工具の柄その他これらに類する物品の製造に適するもので粗削りしたものに限るものとし、ろくろがけし、曲げ又はその他の加工をしたものを除く。）及びチップウッドその他これに類するもの	ＣＴＨ		
四四〇五・〇〇	木毛及び木粉	ＣＴＨ		

40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CTH or QVC 40	CR	
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR	
40.16	Other articles of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR	
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH	CR	
Chapter 41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	CC		
Chapter 42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	CC		
Chapter 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	CC		
Chapter 44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	CTH		
44.02	Wood charcoal (including shell charcoal), whether or not agglomerated.	CTH		
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH		
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH		
4405.00	Wood wool; wood flour.	CTH		

四四・〇六	木製の鉄道用又は軌道用の枕木	ＣＴＨ	
四四・〇七	木材（縦にひき若しくは割り、平削りし又は丸剝ぎしたもので、厚さが六ミリメートルを超えるものに限るものとし、かんながけし、やすりがけし又は縦継ぎしたものであるかないかを問わない。）	ＣＴＨ	
四四・〇八	化粧貼り用単板（積層木材を平削りすることにより得られるものを含む。）、合板用単板、これらに類する積層木材用単板及びその他の縦にひき、平削りし又は丸剝ぎした木材（厚さが六ミリメートル以下のものに限るものとし、かんながけし、やすりがけし、はぎ合わせをし又は縦継ぎしたものであるかないかを問わない。）	ＣＴＨ	
四四・〇九	さねはぎ加工、溝付けその他これらに類する加工をいずれかの縁、端又は面に沿って連続的に施した木材（寄せ木床用のストリップ又はフリーズで組み立てていないものを含むものとし、かんながけし、やすりがけし又は縦継ぎしたものであるかないかを問わない。）	ＣＴＨ	
四四・一〇	パーティクルボード、オリエンテッドストランドボード（ＯＳＢ）その他これに類するボード（例えば、ウェファーボード）（木材その他の木質の材料のものに限るものとし、樹脂その他の有機結合剤により凝結させてあるかないかを問わない。）	ＣＴＨ	
四四・一一	繊維板（木材その他の木質の材料のものに限るものとし、樹脂その他の有機物質により結合してあるかないかを問わない。）	ＣＴＨ	
四四・一二	合板、ベニヤドパネルその他これらに類する積層木材		
四四・一二・一〇	竹製のもの	ＣＴＨ	
	その他の合板（木材（竹製のものを除く。）の単板のみから成るもので各単板の厚さが六ミリメートル以下のものに限る。）		
四四・一二・三一	少なくとも一の外面の単板が熱帯産木材（この類の号注２のものに限る。）のもの	ＣＴＨ（第四四・〇七項又は第四四・〇八項の材料からの変更を除く。）	

44.06	Railway or tramway sleepers (cross-ties) of wood.	CTH	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	CTH	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	CTH	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waterboard) of wood or other lignous materials, whether or not agglomerated with resins or other organic binding substances.	CTH	
44.11	Fibreboard of wood or other lignous materials, whether or not bonded with resins or other organic substances.	CTH	
44.12	Plywood, veneered panels and similar laminated wood.		
4412.10	- Of bamboo	CTH	
4412.31	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	CTH except from heading 44.08	

四四・一二・三二	その他のもの（少なくとも一の外面の単板が針葉樹以外のものに限る。）	ＣＴＨ（第四四・〇七項又は第四四・〇八項の材料からの変更を除く。）	
四四・一二・三九	その他のもの	ＣＴＨ（第四四・〇七項又は第四四・〇八項の材料からの変更を除く。）	
	その他のもの		
四四・一二・九四	ブロックボード、ラミンボード及びバッテンボード	ＣＴＨ（第四四・〇七項又は第四四・〇八項の材料からの変更を除く。）	
四四・一二・九九	その他のもの	ＣＴＨ（第四四・〇七項又は第四四・〇八項の材料からの変更を除く。）	
四四・一三・〇〇	改良木材（塊状、板状、ストリップ状又は形材のものに限る。）	ＣＴＨ	
四四・一四・〇〇	木製の額縁、鏡枠その他これらに類する縁	ＣＴＨ	
四四・一五	木製のケース、箱、クレート、ドラムその他これらに類する包装容器、木製のケーブルドラム及び木製のパレット、ボックスパレットその他の積載用ボード並びに木製のパレット枠	ＣＴＨ	
四四・一六・〇〇	木製のたる、おけその他これらに類する容器及び木製のこれらの部分品（たる材及びおけ材を含む。）	ＣＴＨ	
四四・一七・〇〇	木製の工具並びに工具、ほうき又はブラシの木製のボデー、柄及び握り並びに靴の木型	ＣＴＨ	
四四・一八	木製建具及び建築用木工品（セルラーウッドパネル、組み合わせた床用パネル及びこけら板を含む。）	ＣＴＨ	
四四・一九・〇〇	木製の食卓用品及び台所用品	ＣＴＨ	
四四・二〇	寄せ木し又は象眼した木材、宝石用又は刃物用の木製の箱、ケースその他これらに類する製品及び木製の小像その他の装飾品並びに第九四類に属しない木製の家具	ＣＴＨ	

4412.32	-- Other, with at least one outer ply of non-coniferous wood	CTH except from heading 44.07 or 44.08	
4412.39	-- Other	CTH except from heading 44.07 or 44.08	
	- Other:		
4412.94	-- Blockboard, laminboard and battenboard	CTH except from heading 44.07 or 44.08	
4412.99	-- Other	CTH except from heading 44.07 or 44.08	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH	
4419.00	Tableware and kitchenware, of wood.	CTH	
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.	CTH	

四四・二二	その他の木製品	ＣＴＨ	
第四五類	コルク及びその製品		
四五・〇一	天然コルク（粗のもの及び単に調製したものに限る。）、コルクくず及び破砕し、粒にし又は粉砕したコルク	ＣＴＨ	
四五〇一・〇〇	天然コルク（鬼皮を除いたもの、粗く角にしたもの及び長方形（正方形を含む。）の塊状、板状、シート状又はストリップ状のものに限るものとし、栓のブランクで角が鋭いものを含む。）	ＣＴＨ	
四五・〇三	天然コルクの製品	ＣＴＨ	
四五・〇四	凝集コルク（凝集剤を使用してあるかないかを問わない。）及びその製品		
四五〇四・一〇	塊、板、シート、ストリップ、タイル（形状を問わない。）及び円柱（中空でないものに限るものとし、円盤を含む。）	ＣＴＨ	
四五〇四・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇	
第四六類	わら、エスパルトその他の組物材料の製品並びに籠細工物及び枝条細工物		
四六・〇一	さなだその他これに類する組物材料から成る物品（ストリップ状であるかないかを問わない。）並びに組物材料又はさなだその他これに類する組物材料から成る物品を平行につなぎ及び織ったものであってシート状のもの（最終製品（敷物、壁掛等）であるかないかを問わない。）		
	敷物及びすだれ（植物性材料製のものに限る。）		
四六〇一・二一	竹製のもの	ＣＣ	
四六〇一・二二	とう製のもの	ＣＣ	
四六〇一・二九	その他のもの	ＣＣ（第一四・〇一項の材料からの変更を除く。）	
	その他のもの		

44.21	Other articles of wood.	CTH	
Chapter 45	CORK AND ARTICLES OF CORK		
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	CTH	
4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	CTH	
45.03	Articles of natural cork.	CTH	
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH	
4504.90	- Other	CTH or QVC 40	
Chapter 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
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).		
	- Mats, matting and screens of vegetable materials:		
4601.21	-- Of bamboo	CC	
4601.22	-- Of rattan	CC	
4601.29	-- Other	CC except from heading 14.01	
	- Other:		

四六〇一・九二	竹製のもの	ＣＣ		
四六〇一・九三	とう製のもの	ＣＣ		
四六〇一・九四	その他の植物性材料製のもの	ＣＣ（第一四・〇一項の材料からの変更を除く。）		
四六〇一・九九	その他のもの	ＣＣ		
四六・〇二	籠細工物、枝条細工物その他の製品（組物材料から直接造形したもの及び第四六・〇一項の物品から製造したものに限る。）及びへちま製品			
	植物性材料製のもの			
四六〇二・一一	竹製のもの	ＣＴＨ		
四六〇二・一二	とう製のもの	ＣＴＨ		
四六〇二・一九	その他のもの	ＣＣ（第一四・〇一項の材料からの変更を除く。）		
四六〇二・九〇	その他のもの	ＣＴＨ		
第四七類	木材パルプ、繊維素繊維を原料とするその他のパルプ及び古紙	ＣＴＨ		
第四八類	紙及び板紙並びに製紙用パルプ、紙又は板紙の製品			
四八〇一・〇〇	新聞用紙（ロール状又はシート状のものに限る。）	ＣＴＨ		
四八・〇二	筆記用、印刷用その他のグラフィック用に供する種類の塗布してない紙及び板紙、せん孔カード用紙及びせん孔テープ用紙（ロール状又は長方形（正方形を含む。）のシート状のものに限るものとし、大きさを問わず、第四八・〇一項又は第四八・〇三項の紙を除く。）並びに手すきの紙及び板紙	ＣＴＨ		
四八〇三・〇〇	トイレットペーパー、化粧用ティッシュ、紙タオル、紙ナプキンその他これらに類する家庭用又は衛生用に供する種類の紙、セルロースウォッディング及びセルロース繊維のウェブ（ロール状又はシート状のものに限るものとし、ちりめん加工をし、しわ付けをし、型押しをし、せん孔し、表面に着色し若しくは装飾を施し又は印刷したものであるかないかを問わない。）	ＣＴＨ		

4601.92	-- Of bamboo	CC		
4601.93	-- Of rattan	CC		
4601.94	-- Of other vegetable materials	CC except from heading 14.01		
4601.99	-- Other	CC		
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
	- Of vegetable materials:			
4602.11	-- Of bamboo	CTH		
4602.12	-- Of rattan	CTH		
4602.19	-- Other	CC except from heading 14.01		
4602.90	- Other	CTH		
Chapter 47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	CTH		
Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
4801.00	Newsprint, in rolls or sheets.	CTH		
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	CTH		
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH		

四八・〇四	クラフト紙及びクラフト板紙（塗布してないものでロール状又はシート状のものに限るものとし、第四八・〇二項又は第四八・〇三項のものを除く。）	ＣＴＨ		48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH	
四八・〇五	その他の紙及び板紙（塗布してないものでロール状又はシート状のものに限るものとし、この類の注３に規定する加工のほかに更に加工をしたものを除く。）	ＣＴＨ		48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH	
				48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH	
四八・〇六	硫酸紙、耐脂紙、トレーシングペーパー、グラシン紙その他の透明又は半透明の光沢紙（ロール状又はシート状のものに限る。）	ＣＴＨ		4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH	
四八〇七・〇〇	接着剤を使用して貼り合わせた紙及び板紙（ロール状又はシート状のものに限るものとし、内部を補強してあるかないかを問わず、表面に塗布し又は染み込ませたものを除く。）	ＣＴＨ		48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
四八・〇八	コルゲート加工をし（平らな表面紙を貼り付けてあるかないかを問わない。）、ちりめん加工をし、しわ付けをし、型押しをし又はせん孔した紙及び板紙（ロール状又はシート状のものに限るものとし、第四八・〇三項の紙を除く。）			4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH	
四八〇八・一〇	コルゲート加工をした紙及び板紙（せん孔してあるかないかを問わない。）	ＣＴＨ		4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH except from heading 48.04, or QVC 40	
四八〇八・四〇	クラフト紙（ちりめん加工又はしわ付けをしたものに限るものとし、型押しをしてあるかないか又はせん孔してあるかないかを問わない。）	ＣＴＨ（第四八・〇四項のクラフト紙（ちりめん加工又はしわ付けをしたものに限るものとし、型押しをしてあるかないか又はせん孔してあるかないかを問わない。）材料からの変更を除く。）又はＱＶＣ四〇		4808.90	- Other	CTH	
				48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	CTH	
四八〇八・九〇	その他のもの	ＣＴＨ		48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	CTH	
四八・〇九	カーボン紙、セルフコピーペーパーその他の複写紙及び転写紙（謄写版原紙用又はオフセットプレート用の塗布し又は染み込ませた紙を含み、ロール状又はシート状のものに限るものとし、印刷してあるかないかを問わない。）	ＣＴＨ					
四八・一〇	紙及び板紙（カオリンその他の無機物質を片面又は両面に塗布し（結合剤を使用してあるかないかを問わない。）、かつ、その他の物質を塗布してないもので、ロール状又は長方形（正方形を含む。）のシート状のものに限るものとし、大きさを問わず、表面に着色し若しくは装飾を施してあるかないか又は印刷してあるかないかを問わない。）	ＣＴＨ					

四八・一一	紙、板紙、セルロースウォッディング及びセルロース繊維のウェブ（ロール状又は長方形（正方形を含む。）のシート状のもので、大きさを問わず、塗布し、染み込ませ、被覆し、表面に着色し若しくは装飾を施し又は印刷したものに限るものとし、第四八・〇三項、第四八・〇九項又は第四八・一〇項の物品を除く。）			
四八一一・一〇	タール、ビチューメン又はアスファルトを塗布した紙及び板紙	ＣＴＨ		
	粘着剤又は接着剤を塗布した紙及び板紙			
四八一一・四一	セルフアドヒーシブのもの	ＣＴＨ		
四八一一・四九	その他のもの	ＣＴＨ		
	プラスチック（接着剤を除く。）を塗布し、染み込ませ又は被覆した紙及び板紙			
四八一一・五一	さらしたもので重量が一平方メートルにつき一五〇グラムを超えるもの	ＣＴＨ		
四八一一・五九	その他のもの	ＣＴＨ		
四八一一・六〇	ろう、パラフィンろう、ステアリン、油又はグリセリンを塗布し、染み込ませ又は被覆した紙及び板紙	ＣＴＨ又はＱＶＣ四〇		
四八一一・九〇	その他の紙、板紙、セルロースウォッディング及びセルロース繊維のウェブ	ＣＴＨ		
四八一二・〇〇	製紙用パルプ製のフィルターブロック、フィルタースラブ及びフィルタープレート	ＣＴＨ		
四八・一三	製造たばこ用巻紙（特定の大きさに切り、小冊子状にし又は円筒状にしたものであるかないかを問わない。）	ＣＴＨ		
四八・一四	壁紙その他これに類する壁面被覆材及びグラスペーパー			
四八一四・二〇	壁紙その他これに類する壁面被覆材（プラスチックを表に塗布し又は被覆した紙から成るもので、当該プラスチックの層に、木目付けをし、型押しをし、着色し、図案を印刷し又はその他の装飾を施したものに限る。）	ＣＴＨ		

48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	CTH		
4811.10	- Tarred, bituminised or asphalted paper and paperboard			
	- Gummed or adhesive paper and paperboard:			
4811.41	-- Self-adhesive	CTH		
4811.49	-- Other	CTH		
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51	-- Bleached, weighing more than 150 g/m²	CTH		
4811.59	-- Other	CTH		
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH or QVC 40		
4811.90	- Other Paper, Paperboard, cellulose wadding and webs of cellulose fibres	CTH		
4812.00	Filter blocks, slabs and plates, of paper pulp.	CTH		
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH		
48.14	Wallpaper and similar wall coverings; window transparencies of paper.			
4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	CTH		

四八一四・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇	
四八・一六	カーボン紙、セルフコピーペーパーその他の複写紙及び転写紙（箱入りにしてあるかないかを問わないものとし、第四八・〇九項のものを除く。）並びに謄写版原紙及び紙製のオフセットプレート（箱入りにしてあるかないかを問わない。）		
四八一六・二〇	セルフコピーペーパー	ＣＴＨ（第四八・〇九項の材料からの変更を除く。）又はＱＶＣ四〇	
四八一六・九〇	その他のもの	ＣＴＨ	
四八・一七	紙製又は板紙製の封筒及び通信用カード並びに封筒、通信用カード、便せん等を紙製又は板紙製の箱、袋その他の容器に詰め合わせたもの	ＣＴＨ	
四八・一八	トイレットペーパーその他これに類する家庭用又は衛生用に供する種類の紙、セルロースウォッディング及びセルロース繊維のウェブ（幅が三六センチメートル以下のロール状にし又は特定の大きさ若しくは形状に切ったものに限る。）並びに製紙用パルプ製、紙製、セルロースウォッディング製又はセルロース繊維のウェブ製のハンカチ、クレンジングティッシュ、タオル、テーブルクロス、ナプキン、ベッドシーツその他これらに類する家庭用品、衛生用品及び病院用品、衣類並びに衣類附属品	ＣＴＨ	
四八・一九	紙製、板紙製、セルロースウォッディング製又はセルロース繊維のウェブ製の箱、ケース、袋その他の包装容器及び紙製又は板紙製の書類箱、レタートレイその他これらに類する製品で事務所、商店等において使用する種類のもの		
四八一九・一〇	段ボール製の箱及びケース	ＣＴＨ又はＱＶＣ四〇	
四八一九・二〇	紙製又は板紙製の折畳み式の箱及びケース（段ボール製のものを除く。）	ＣＴＨ	
四八一九・三〇	袋（底の幅が四〇センチメートル以上のものに限る。）	ＣＴＨ	
四八一九・四〇	その他の袋（円すい形のものを含む。）	ＣＴＨ又はＱＶＣ四〇	
四八一九・五〇	その他の包装容器（レコード用ジャケットを含む。）	ＣＴＨ	

4814.90	- Other	CTH or QVC 40	
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
4816.20	- Self-copy paper	CTH except from heading 48.09, or QVC 40	
4816.90	- Other	CTH	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	CTH or QVC 40	
4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH	
4819.30	- Sacks and bags, having a base of a width of 40 cm or more	CTH	
4819.40	- Other sacks and bags, including cones sleeves	CTH or QVC 40	
4819.50	- Other packing containers, including record	CTH	

四八・一九・六〇	書類箱、レタートレイ、格納箱その他これらに類する製品で事務所、商店等において使用する種類のもの	ＣＴＨ		
四八・二〇	紙製又は板紙製の帳簿、会計簿、雑記帳、注文帳、領収帳、便せん、メモ帳、日記帳その他これらに類する製品、練習帳、吸取紙、バインダー、書類挟み、ファイルカバー、転写式の事務用印刷物、挿入式カーボンセットその他の文房具及び事務用品、アルバム（見本用又は収集用のものに限る。）並びにブックカバー			
四八・二〇・一〇	帳簿、会計簿、雑記帳、注文帳、領収帳、便せん、メモ帳、日記帳その他これらに類する製品	ＣＴＨ又はＱＶＣ四〇		
四八・二〇・二〇	練習帳	ＣＴＨ		
四八・二〇・三〇	バインダー（ブックカバーを除く。）、書類挟み及びファイルカバー	ＣＴＨ又はＱＶＣ四〇		
四八・二〇・四〇	転写式の事務用印刷物及び挿入式カーボンセット	ＣＴＨ		
四八・二〇・五〇	アルバム（見本用又は収集用のものに限る。）	ＣＴＨ		
四八・二〇・九〇	その他のもの	ＣＴＨ		
四八・二二	紙製又は板紙製のラベル（印刷してあるかないかを問わない。）			
四八・二二・一〇	印刷したもの	ＣＴＨ又はＱＶＣ四〇		
四八・二二・九〇	その他のもの	ＣＴＨ		
四八・二三	製紙用パルプ製、紙製又は板紙製のボビン、スプール、コップその他これらに類する糸巻類（せん孔してあるかないか又は硬化してあるかないかを問わない。）	ＣＴＨ		
四八・二三	その他の紙、板紙、セルロースウォッディング及びセルロース繊維のウェブ（特定の大きさ又は形状に切つたものに限る。）並びに製紙用パルプ、紙、板紙、セルロースウォッディング又はセルロース繊維のウェブのその他の製品			
四八二三・二〇	フィルターペーパー及びフィルターペーパーボード	ＣＴＨ（第四八〇五・四〇号の材料からの変更を除く。）又はＱＶＣ四〇		

4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH		
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH or QVC 40		
4820.20	- Exercise books	CTH		
4820.30	- Binders (other than book covers), folders and file covers	CTH or QVC 40		
4820.40	- Manifold business forms and interleaved carbon sets	CTH		
4820.50	- Albums for samples or for collections	CTH		
4820.90	- Other	CTH		
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10	- Printed	CTH or QVC 40		
4821.90	- Other	CTH		
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH		
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20	- Filter paper and paperboard	CTH except from subheading 4805.40, or QVC 40		

四八二三・四〇	自動記録装置用に印刷したロール、シート及び円盤	ＣＴＨ又はＱＶＣ四〇			
	紙製又は板紙製の盆、皿、コップその他これらに類する製品				
四八二三・六二	竹製のもの	ＣＴＨ			
四八二三・六九	その他のもの	ＣＴＨ			
四八二三・七〇	成型し又は加圧成形をした製紙用パルプの製品	ＣＴＨ			
四八二三・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇			
第四九類	印刷した書籍、新聞、絵画その他の印刷物並びに手書き文書、タイプ文書、設計図及び図案				
四九・〇一	印刷した書籍、小冊子、リーフレットその他これらに類する印刷物（単一シートのものであるかないかを問わない。）				
四九〇一・一〇	単一シートのもの（折り畳んであるかないかを問わない。）	ＣＴＨ			
	その他のもの				
四九〇一・九一	辞典及び事典（シリーズの形式で発行するものを含む。）	ＣＴＨ			
四九〇一・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇			
四九・〇二	新聞、雑誌その他の定期刊行物（挿絵を有するか有しないか又は広告を含んでいるかいないかを問わない。）	ＣＴＨ			
四九〇三・〇〇	幼児用の絵本及び習画本	ＣＴＨ			
四九〇四・〇〇	楽譜（印刷したもの及び手書きのものに限るものとし、製本してあるかないか又は挿絵を有するか有しないかを問わない。）	ＣＴＨ			
四九・〇五	地図、海図その他これらに類する図（製本したもの、壁掛け用のもの、地形図及び地球儀、天球儀その他これらに類するものを含むものとし、印刷したものに限る。）				
四九〇五・一〇	地球儀、天球儀その他これらに類するもの	ＣＴＨ			
	その他のもの				

4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	CTH or QVC 40			
	- Trays, dishes, plates, cups and the like, of paper or paperboard:				
4823.61	-- Of bamboo	CTH			
4823.69	-- Other	CTH			
4823.70	- Moulded or pressed articles of paper pulp	CTH			
4823.90	- Other	CTSH or QVC 40			
Chapter 49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS				
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.				
4901.10	- In single sheets, whether or not folded	CTH			
	- Other:				
4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof	CTH			
4901.99	-- Other	CTH or QVC 40			
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH			
4903.00	Children's picture, drawing or colouring books.	CTH			
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	CTH			
49.05	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.				
4905.10	- Globes	CTH			
	- Other:				

四九〇五・九一	製本したもの	ＣＴＨ又はＱＶＣ四〇		-- In book form	CTH or QVC 40
				4905.99 -- Other	CTH
四九〇五・九九	その他のもの	ＣＴＨ		4906.00 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH
四九〇六・〇〇	設計図及び図案（建築用、工学用、工業用、商業用、地形測量用その他これらに類する用途に供するもので手書き原図に限る。）並びに手書き文書並びにこれらをカーボン複写し又は感光紙に写真複写したもの	ＣＴＨ		4907.00 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH
四九〇七・〇〇	郵便切手、収入印紙その他これらに類する物品（発行国（額面で流通する国を含む。）で通用するもので使用してないものに限る。）、これらを紙に印刷した物品、紙幣、銀行券及び小切手帳並びに株券、債券その他これらに類する有価証券	ＣＴＨ			
四九・〇八	デカルコマニア	ＣＴＨ		49.08 Transfers (decalcomanias).	CTH
四九〇九・〇〇	葉書（印刷したもの及び挿絵を有するものに限る。）及び個人の挨拶、伝言又は通知を印刷したカード（挿絵を有するか有しないか又は封筒若しくはトリミング付きであるかないかを問わない。）	ＣＴＨ		4909.00 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
四九一〇・〇〇	カレンダー（カレンダーブロックを含むものとし、印刷したものに限る。）	ＣＴＨ		4910.00 Calendars of any kind, printed, including calendar blocks.	CTH
				49.11 Other printed matter, including printed pictures and photographs.	
四九一一・九〇	広告、商業用カタログその他これらに類する物品	ＣＴＨ又はＱＶＣ四〇		4911.10 - Trade advertising material, commercial catalogues and the like	CTH or QVC 40
	その他のもの			- Other:	
四九一一・九二	絵画、デザイン及び写真	ＣＴＨ		4911.91 -- Pictures, designs and photographs	CTH
四九一一・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		4911.99 -- Other	CTH or QVC 40
第五〇類	絹及び絹織物			Chapter 50 SILK	
五〇〇一・〇〇	繭（繰糸に適するものに限る。）	ＣＣ		5001.00 Silk-worm cocoons suitable for reeling.	CC
五〇〇二・〇〇	生糸（よってないものに限る。）	ＣＴＨ		5002.00 Raw silk (not thrown).	CTH
五〇〇三・〇〇	絹のくず（繰糸に適しない繭、糸くず及び反毛した繊維を含む。）	ＣＴＨ		5003.00 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH

五〇〇四・〇〇	絹糸（絹紡糸、絹紡紬糸及び小売用にしたものを除く。）	ＣＴＨ		
五〇〇五・〇〇	絹紡糸及び絹紡紬糸（小売用にしたものを除く。）	ＣＴＨ（第五〇・〇六項の材料からの変更を除く。）		
五〇〇六・〇〇	絹糸、絹紡糸及び絹紡紬糸（小売用にしたものに限る。）並びに天然でくず	ＣＴＨ（第五〇・〇五項の材料からの変更を除く。）		
五〇・〇七	絹織物	(1)		
第五一類	羊毛、繊獣毛、粗獣毛及び馬毛の糸並びにこれらの織物			
五一・〇一	羊毛（カードし又はコームしたものを除く。）	ＣＣ		
五一・〇二	繊獣毛及び粗獣毛（カードし又はコームしたものを除く。）	ＣＣ		
五一・〇三	羊毛、繊獣毛又は粗獣毛のくず（糸くずを含むものとし、反毛した繊維を除く。）	ＣＣ		
五一〇四・〇〇	羊毛、繊獣毛又は粗獣毛のくず（反毛した繊維に限る。）	ＣＣ		
五一・〇五	羊毛、繊獣毛及び粗獣毛（カードし又はコームしたもの（小塊状のコームした羊毛を含む。）に限る。）	ＣＣ		
五一・〇六	紡毛糸（羊毛製のものに限るものとし、小売用にしたものを除く。）	ＣＴＨ（第五一・〇一項から第五一・〇五項までの各項の材料からの変更を除く。）		
五一・〇七	梳毛糸（羊毛製のものに限るものとし、小売用にしたものを除く。）	ＣＴＨ（第五一・〇六項から第五一・〇項までの各項の材料からの変更を除く。）		
五一・〇八	紡毛糸及び梳毛糸（繊獣毛製のものに限るものとし、小売用にしたものを除く。）	ＣＴＨ（第五一・〇六項から第五一・〇項までの各項の材料からの変更を除く。）		

5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH	
5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.05	
50.07	Woven fabrics of silk or of silk waste.	(1)	
Chapter 51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
51.01	Wool, not carded or combed.	CC	
51.02	Fine or coarse animal hair, not carded or combed.	CC	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CC	
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH except from heading 51.06 through 51.10	
51.06	Yarn of carded wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10	
51.07	Yarn of combed wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10	
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH except from heading 51.06 through 51.10	

五一・〇九	羊毛製又は繊獣毛製の糸（小売用にしたものに限る。）	ＣＴＨ（第五一・〇六項から第五一・〇九項までの各項の材料からの変更を除く。）			
五一・一〇・〇〇	粗獣毛製又は馬毛製の糸（馬毛を芯糸に使用したジンプヤーンを含むものとし、小売用にしたものであるかないかを問わない。）	ＣＴＨ（第五一・〇六項から第五一・一〇項までの各項の材料からの変更を除く。）			
五一・一一	紡毛織物（羊毛製又は繊獣毛製のものに限る。）	(2)			
五一・一二	梳毛織物（羊毛製又は繊獣毛製のものに限る。）	(2)			
五一・一三・〇〇	毛織物（粗獣毛製又は馬毛製のものに限る。）	(2)			
第五二類	綿及び綿織物				
五二・〇一・〇〇	実綿及び繰綿（カードし又はコームしたものを除く。）	ＣＣ			
五二・〇二	綿のくず（糸くずを含む。）及び反毛した繊維	ＣＴＨ			
五二〇三・〇〇	綿（カードし又はコームしたものに限る。）	ＣＣ			
五二・〇四	綿製の縫糸（小売用にしたものであるかないかを問わない。）	(3)			
五二・〇五	綿糸（綿の重量が全重量の八五％以上のものに限るものとし、縫糸及び小売用にしたものを除く。）	(3)			
五二・〇六	綿糸（綿の重量が全重量の八五％未満のものに限るものとし、縫糸及び小売用にしたものを除く。）	(3)			
五二・〇七	綿糸（小売用にしたものに限るものとし、縫糸を除く。）	(3)			
五二・〇八	綿織物（綿の重量が全重量の八五％以上で、重量が一平方メートルにつき二〇〇グラム以下のものに限る。）	(4)			
五二・〇九	綿織物（綿の重量が全重量の八五％以上で、重量が一平方メートルにつき二〇〇グラムを超えるものに限る。）	(4)			

51.09	Yarn of wool or fine animal hair, put up for retail sale.	CTH except from headings 51.06 through 51.10			
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH except from headings 51.06 through 51.10			
51.11	Woven fabrics of carded wool or of carded fine animal hair.	(2)			
51.12	Woven fabrics of combed wool or of combed fine animal hair.	(2)			
5113.00	Woven fabrics of coarse animal hair or of horsehair.	(2)			
Chapter 52	COTTON				
5201.00	Cotton, not carded or combed.	CC			
52.02	Cotton waste (including yarn waste and garnetted stock).	CTH			
5203.00	Cotton, carded or combed.	CC			
52.04	Cotton sewing thread, whether or not put up for retail sale.	(3)			
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	(3)			
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	(3)			
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	(3)			
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².	(4)			
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².	(4)			

五二・一〇	綿織物（綿の重量が全重量の八五％未満のもので、混用繊維の全部又は大部分が人造繊維のもののうち、重量が一平方メートルにつき二〇〇グラム以下のものに限る。）	(4)		
五二・一一	綿織物（綿の重量が全重量の八五％未満のもので、混用繊維の全部又は大部分が人造繊維のもののうち、重量が一平方メートルにつき二〇〇グラムを超えるものに限る。）	(4)		
五二・一二	その他の綿織物	(4)		
第五三類	その他の植物性紡織用繊維及びその織物並びに紙糸及びその織物			
五三・〇一	亜麻（精紡したものを除く。）並びにそのトウ及びくず（糸くず及び反毛した繊維を含む。）			
五三〇一・一〇	亜麻（生のもの及びレッティングしたものに限る。）	CC		
五三〇一・一二	破砕し又はスカッチングしたもの	CC		
五三〇一・二九	その他のもの	CC		
五三〇一・三〇	亜麻のトウ及びくず	CTH		
五三・〇二	大麻（カナビス・サティヴァ。精紡したものを除く。）並びにそのトウ及びくず（糸くず及び反毛した繊維を含む。）			
五三〇二・一〇	大麻（生のもの及びレッティングしたものに限る。）	CC		
五三〇二・九〇	その他のもの	CTH		
五三・〇三	ジュートその他の紡織用靭皮繊維（精紡したもの、亜麻、大麻及びラミーを除く。）並びにそのトウ及びくず（糸くず及び反毛した繊維を含む。）			
五三〇三・一〇	ジュートその他の紡織用靭皮繊維（生のもの及びレッティングしたものに限る。）	CC		
五三〇三・九〇	その他のもの	CTH		

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 g/m².	(4)		
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/m².	(4)		
52.12	Other woven fabrics of cotton.	(4)		
Chapter 53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN			
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10	- Flax, raw or retted	CC		
5301.21	- Flax, broken, scutched, hackled or otherwise processed, but not spun: -- Broken or scutched	CC		
5301.29	--- Other	CC		
5301.30	- Flax tow and waste	CTH		
53.02	True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10	- True hemp, raw or retted	CC		
5302.90	- Other	CTH		
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10	- Jute and other textile bast fibres, raw or retted	CC		
5303.90	- Other	CTH		

五三〇五・〇〇	ココやし、アバカ（マニラ麻又はムサ・テクスティリス）、ラミーその他の植物性紡織用繊維（他の項に該当するもの及び精紡したものを除く。）並びにそのトウ、ノイル及びくず（糸くず及び反毛した繊維を含む。）	ＣＴＨ		
五三・〇六	亜麻糸	ＣＴＨ（第五三・〇六項から第五三・〇八項までの各項の材料からの変更を除く。）		
五三・〇七	第五三・〇三項のジュートその他の紡織用靭皮繊維の糸	ＣＴＨ（第五三・〇六項から第五三・〇八項までの各項の材料からの変更を除く。）		
五三・〇八	その他の植物性紡織用繊維の糸及び紙糸	ＣＴＨ（第五三・〇六項から第五三・〇八項までの各項の材料からの変更を除く。）		
五三・〇九	亜麻織物	(5)		
五三・一〇	第五三・〇三項のジュートその他の紡織用靭皮繊維の織物	(5)		
五三一・〇〇	その他の植物性紡織用繊維の織物及び紙糸の織物	(5)		
第五四類	人造繊維の長繊維並びに人造繊維の織物及びストリップその他これに類する人造繊維製品			
五四・〇一	縫糸（人造繊維の長繊維のものに限るものとし、小売用にしたものであるかないかを問わない。）	ＣＣ		
五四・〇二	合成繊維の長繊維の糸（六七デシテックス未満の単繊維のものを含むものとし、縫糸及び小売用にしたものを除く。）	ＣＣ		
五四・〇三	再生繊維又は半合成繊維の長繊維の糸（六七デシテックス未満の単繊維のものを含むものとし、縫糸及び小売用にしたものを除く。）	ＣＣ		

5305.00	Coconut, abaca (Manila hemp or *Musa textilis Née*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CTH		
53.06	Flax yarn.	CTH except from headings through 53.08		
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	CTH except from headings through 53.08		
53.08	Yarn of other vegetable textile fibres; paper yarn.	CTH except from headings through 53.08		
53.09	Woven fabrics of flax.	(5)		
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	(5)		
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	(5)		
Chapter 54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS			
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	CC		
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC		
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC		

五四・〇四	合成繊維の単繊維（六七デシテックス以上のもので、横断面の最大寸法が一ミリメートル以下のものに限る。）及び合成繊維材料のストリップその他これに類する物品（例えば、人造ストロー。見掛け幅が五ミリメートル以下のものに限る。）	CC		
五四〇五・〇〇	再生繊維又は半合成繊維の単繊維（六七デシテックス以上のもので、横断面の最大寸法が一ミリメートル以下のものに限る。）及び再生繊維又は半合成繊維の材料のストリップその他これに類する物品（例えば、人造ストロー。見掛け幅が五ミリメートル以下のものに限る。）	CC		
五四〇六・〇〇	人造繊維の長繊維の糸（小売用にしたものに限るものとし、縫糸を除く。）	CC		
五四・〇七	合成繊維の長繊維の糸の織物（第五四・〇四項の材料の織物を含む。）			
五四〇七・一〇	強力糸（ナイロンその他のポリアミド又はポリエステルのものに限る。）の織物	(6)		
五四〇七・二〇	ストリップその他これに類する物品の織物	(6)		
五四〇七・三〇	この部の注9の織物	(6)		
	その他の織物（ナイロンその他のポリアミドの長繊維の重量が全重量の八五%以上のものに限る。）			
五四〇七・四一	漂白してないもの及び漂白したもの	(6)		
五四〇七・四二	浸染したもの	(6)		
五四〇七・四三	異なる色の糸から成るもの	(6)		
五四〇七・四四	なせんしたもの	(6)		
	その他の織物（テクスチャード加工をしたポリエステルの長繊維の重量が全重量の八五%以上のものに限る。）			
五四〇七・五一	漂白してないもの及び漂白したもの	(6)		

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.	CC		
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	CC		
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC		
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	(6)		
5407.20	- Woven fabrics obtained from strip or the like	(6)		
5407.30	- Fabrics specified in note 9 to section XI	(6)		
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	-- Unbleached or bleached	(6)		
5407.42	-- Dyed	(6)		
5407.43	-- Of yarns of different colours	(6)		
5407.44	-- Printed	(6)		
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51	-- Unbleached or bleached	(6)		

五四〇七・五二	浸染したもの	ＣＴＨ又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。	
五四〇七・五三	異なる色の糸から成るもの	(6)	
五四〇七・五四	なせんしたもの	(6)	
	その他の織物（ポリエステルの長繊維の重量が全重量の八五％以上のものに限る。）		
五四〇七・六一	テクスチャード加工をしてないポリエステルの長繊維の重量が全重量の八五％以上のもの	(6)	
五四〇七・六九	その他のもの	(6)	
	その他の織物（合成繊維の長繊維の重量が全重量の八五％以上のものに限る。）		
五四〇七・七二	漂白してないもの及び漂白したもの	(6)	
五四〇七・七二	浸染したもの	(6)	
五四〇七・七三	異なる色の糸から成るもの	(6)	
五四〇七・七四	なせんしたもの	(6)	
	その他の織物（合成繊維の長繊維の重量が全重量の八五％未満のもので、混用繊維の全部又は大部分が綿のものに限る。）		
五四〇七・八一	漂白してないもの及び漂白したもの	(6)	
五四〇七・八二	浸染したもの	(6)	
五四〇七・八三	異なる色の糸から成るもの	(6)	
五四〇七・八四	なせんしたもの	(6)	
	その他の織物		

5407.52	-- Dyed	CTH, or the fabric is dyed or printed and fully finished from greage fabric in the Area of one or both Parties	(6)
	-- Of yarns of different colours		
5407.53	-- Printed		(6)
5407.54	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
	-- Containing 85% or more by weight of non-textured polyester filaments		(6)
5407.61	-- Other		(6)
5407.69	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	-- Unbleached or bleached		(6)
5407.71	-- Dyed		(6)
5407.72	-- Of yarns of different colours		(6)
5407.73	-- Printed		(6)
5407.74	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	-- Unbleached or bleached		(6)
5407.81	-- Dyed		(6)
5407.82	-- Of yarn of different colours		(6)
5407.83	-- Printed		(6)
5407.84	- Other woven fabrics:		

五四〇七・九一	漂白してないもの及び漂白したもの	(6)		
五四〇七・九二	浸染したもの	(6)		
五四〇七・九三	異なる色の糸から成るもの	(6)		
五四〇七・九四	なせんしたもの	(6)		
五四・〇八	再生繊維又は半合成繊維の長繊維の糸の織物（第五四・〇五項の材料の織物を含む。）	(6)		
第五五類	人造繊維の短繊維及びその織物			
五五・〇一	合成繊維の長繊維のトウ	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五〇一・〇〇	再生繊維又は半合成繊維の長繊維のトウ	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五・〇三	合成繊維の短繊維（カード、コームその他の紡績準備の処理をしたものを除く。）	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五・〇四	再生繊維又は半合成繊維の短繊維（カード、コームその他の紡績準備の処理をしたものを除く。）	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五・〇五	人造繊維のくず（ノイル、糸くず及び反毛した繊維を含む。）	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五・〇六	合成繊維の短繊維（カード、コームその他の紡績準備の処理をしたものに限る。）	CC（第五四・〇一項から第五四・〇六項までの各項の材料からの変更を除く。）		

5407.91	-- Unbleached or bleached	(6)		
5407.92	-- Dyed	(6)		
5407.93	-- Of yarns of different colours	(6)		
5407.94	-- Printed	(6)		
54.08	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 54.05.			
Chapter 55	MAN-MADE STAPLE FIBRES			
55.01	Synthetic filament tow.	CC except from headings 54.01 through 54.06		
5502.00	Artificial filament tow.	CC except from headings 54.01 through 54.06		
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06		
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06		
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC except from headings 54.01 through 54.06		
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06		

五五〇七・〇〇	再生繊維又は半合成繊維の短繊維（カード、コームその他の紡績準備の処理をしたものに限る。）	CC（第五四・〇二項から第五四・〇六項までの各項の材料からの変更を除く。）		
五五・〇八	縫糸（人造繊維の短繊維のものに限るものとし、小売用にしたものであるかないかを問わない。）	(7)		
五五・〇九	合成繊維の紡績糸（縫糸及び小売用にしたものを除く。）	(7)		
五五・一〇	再生繊維又は半合成繊維の紡績糸（縫糸及び小売用にしたものを除く。）	(7)		
五五・一一	人造繊維の紡績糸（小売用にしたものに限るものとし、縫糸を除く。）	(7)		
五五・一二	合成繊維の短繊維の織物（合成繊維の短繊維の重量が全重量の八五%以上のものに限る。）	(8)		
五五・一三	合成繊維の短繊維の織物（合成繊維の短繊維の重量が全重量の八五%未満のもののうち、混用繊維の全部又は大部分が綿のもので、重量が一平方メートルにつき一七〇グラム以下のものに限る。）	(8)		
五五・一四	合成繊維の短繊維の織物（合成繊維の短繊維の重量が全重量の八五%未満のもののうち、混用繊維の全部又は大部分が綿のもので、重量が一平方メートルにつき一七〇グラムを超えるものに限る。）	(8)		
五五・一五	合成繊維の短繊維のその他の織物	(8)		
五五・一六	再生繊維又は半合成繊維の短繊維の織物	(8)		
第五六類	ウォッディング、フェルト、不織布及び特殊糸並びにひも、綱及びケーブル並びにこれらの製品			
五六・〇一	紡織用繊維のウォッディング及びその製品並びに長さが五ミリメートル以下の紡織用繊維（フロック）、紡織用繊維のダスト及びミルネップ			
	その他のウォッディング製品及びウォッディング			

5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC except from headings through 54.01 to 54.06		
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	(7)		
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	(7)		
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	(7)		
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	(7)		
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	(8)		
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/m².	(8)		
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/m².	(8)		
55.15	Other woven fabrics of synthetic staple fibres.	(8)		
55.16	Woven fabrics of artificial staple fibres.	(8)		
Chapter 56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF			
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
	- Wadding of textile materials and articles thereof:			

五六〇一・二二	綿製のもの		
		CC（第五〇・〇四項から第五〇・〇七項までの各項、第五一・〇六項から第五一・一三項までの各項、第五二・〇四項から第五二・一二項までの各項、第五三・〇六項から第五三・一一項までの各項、第五五・一六項までの各項又は第五四類の材料からの変更を除く。）	CC（第五〇・〇四項から第五〇・〇七項までの各項、第五一・〇六項から第五一・一三項までの各項、第五二・〇四項から第五二・一二項までの各項、第五三・〇六項から第五三・一一項までの各項、第五五・一六項から第五五・一六項までの各項又は第五四類の材料からの変更を除く。）
五六〇一・二三	人造繊維製のもの		
		CC（第五〇・〇四項から第五〇・〇七項までの各項、第五一・〇六項から第五一・一三項までの各項、第五二・〇四項から第五二・一二項までの各項、第五三・〇六項から第五三・一一項までの各項、第五五・一六項から第五五・一六項までの各項又は第五四類の材料からの変更を除く。）	CC
五六〇一・二九	その他のもの		
		CC（第五〇・〇四項から第五〇・〇七項までの各項、第五一・〇六項から第五一・一三項までの各項、第五二・〇四項から第五二・一二項までの各項、第五三・〇六項から第五三・一一項までの各項、第五五・一六項から第五五・一六項までの各項又は第五四類の材料からの変更を除く。）	CC
五六〇一・三〇	紡織用繊維のフロック、ダスト及びミルネップ		

5601.21	-- Of cotton		
		CC except headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54
5601.22	-- Of man-made fibres		
		CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54
5601.29	-- Other		
		CC	CC
5601.30	- Textile flock and dust and mill neps		
		CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54

五六・〇二	フェルト（染み込ませ、塗布し、被覆し又は積層したものであるかないかを問わない。）	ＣＣ（第五〇・〇四項から第五〇・〇七項までの各項、第五一・〇六項から第五一・一三項までの各項、第五二・〇四項から第五二・一二項までの各項、第五三・〇六項から第五三・一一項までの各項、第五五・〇八項から第五五・一六項までの各項又は第五六・一四項の材料からの変更を除く。）	
五六・〇三	不織布（染み込ませ、塗布し、被覆し又は積層したものであるかないかを問わない。）		
	人造繊維の長繊維製のもの		
五六〇三・一一	重量が一平方メートルにつき二五グラム以下のもの	ＣＣ（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）	
五六〇三・一二	重量が一平方メートルにつき二五グラムを超え七〇グラム以下のもの	ＣＣ（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）	
五六〇三・一三	重量が一平方メートルにつき七〇グラムを超え一五〇グラム以下のもの	ＣＣ（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）	
五六〇三・一四	重量が一平方メートルにつき一五〇グラムを超えるもの	ＣＣ（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）	
	その他のもの		

56.02	Felt, whether or not impregnated, coated, covered or laminated.	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.		
	- Of man-made filaments:		
5603.11	-- Weighing not more than 25 g/m²	CC except from headings 55.08 through 55.16	
5603.12	-- Weighing more than 25 g/m² but not more than 70 g/m²	CC except from headings 55.08 through 55.16	
5603.13	-- Weighing more than 70 g/m² but not more than 150 g/m²	CC except from headings 55.08 through 55.16	
5603.14	-- Weighing more than 150 g/m²	CC except from headings 55.08 through 55.16	
	- Other:		

5603.91	-- Weighing not more than 25 g/m²	CC except from headings 55.08 through 55.16		
5603.92	-- Weighing more than 25 g/m² but not more than 70 g/m²	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	(9)	
5603.93	-- Weighing more than 70 g/m² but not more than 150 g/m²	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties		
5603.94	-- Weighing more than 150 g/m²	CC except from headings 55.08 through 55.16		
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.	(9)		
5605.00	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.	(9)		
5606.00	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.	(9)		

五六〇三・九一	重量が一平方メートルにつき二五グラム以下のもの	CC（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）		
五六〇三・九二	重量が一平方メートルにつき二五グラムを超え七〇グラム以下のもの	CC又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。		
五六〇三・九三	重量が一平方メートルにつき七〇グラムを超え一五〇グラム以下のもの	CC又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。		
五六〇三・九四	重量が一平方メートルにつき二五〇グラムを超えるもの	CC（第五五・〇八項から第五五・一六項までの各項の材料からの変更を除く。）		
五六・〇四	ゴム糸及びゴムひも（紡織用繊維で被覆したものに限る。）並びに紡織用繊維の糸及び第五四・〇四項又は第五四・〇五項のストリップその他これに類する物品（ゴム又はプラスチックを染み込ませ、塗布し又は被覆したものに限る。）	(9)		
五六〇五・〇〇	金属を交えた糸（紡織用繊維の糸及び第五四・〇四項又は第五四・〇五項のストリップその他これに類する物品で、糸状、ストリップ状又は粉状の金属と結合したもの及び金属で被覆したものに限るものとし、ジンプヤーンであるかないかを問わない。）	(9)		
五六〇六・〇〇	ジンプヤーン（第五四・〇四項又は第五四・〇五項のストリップその他これに類する物品を芯に使用したものを含むものとし、第五六・〇五項のもの及び馬毛を芯糸に使用したジンプヤーンを除く。）、シェニールヤーン（フロックシェニールヤーンを含む。）及びループウェールヤーン	(9)		

五六・〇七	ひも、綱及びケーブル（組んであるかないか又はゴム若しくはプラスチックを染み込ませ、塗布し若しくは被覆したものであるかないかを問わない。）	(9)		
五六・〇八	結び網地（ひも又は綱から製造したものに限る。）及び漁網その他の網（製品にしたもので、紡織用繊維製のものに限る。）	(9)		
五六〇九・〇〇	糸、第五四・〇四項若しくは第五四・〇五項のストリップその他これに類する物品、ひも、綱又はケーブルの製品（他の項に該当するものを除く。）	(9)		
第五七類	じゅうたんその他の紡織用繊維の床用敷物			
五七・〇一	じゅうたんその他の紡織用繊維の床用敷物（結びパイルのものに限るものとし、製品にしたものであるかないかを問わない。）	(10)		
五七・〇二	じゅうたんその他の紡織用繊維の床用敷物（ケレムラグ、シュマックラグ、カラマニラグその他これらに類する手織りの敷物を含み、織物製のものに限るものとし、製品にしたものであるかないかを問わず、タフトし又はフロック加工をしたものを除く。）	(10)		
五七・〇三	じゅうたんその他の紡織用繊維の床用敷物（タフトしたものに限るものとし、製品にしたものであるかないかを問わない。）			
五七〇三・一〇	羊毛製又は繊獣毛製のもの	CC		
五七〇三・二〇	ナイロンその他のポリアミド製のもの	(10)		
五七〇三・三〇	その他の人造繊維材料製のもの	(10)		
五七〇三・九〇	その他の紡織用繊維製のもの	(10)		
五七・〇四	じゅうたんその他の紡織用繊維の床用敷物（フェルト製のものに限るものとし、製品にしたものであるかないかを問わず、タフトし又はフロック加工をしたものを除く。）	(10)		
五七〇五・〇〇	じゅうたんその他の紡織用繊維の床用敷物（製品にしたものであるかないかを問わないものとし、この類の他の項に該当するものを除く。）	(10)		
第五八類	特殊織物、タフテッド織物類、レース、つづれ織物、トリミング及びしゅう布			

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 plastics.	(9)		
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	(9)		
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	(9)		
Chapter 57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS			
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	(10)		
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs.	(10)		
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	- Of wool or fine animal hair	CC		
5703.20	- Of nylon or other polyamides	(10)		
5703.30	- Of other man-made textile materials	(10)		
5703.90	- Of other textile materials	(10)		
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	(10)		
5705.00	Other carpets and other textile floor coverings, whether or not made up.	(10)		
Chapter 58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY			

五八・〇一	パイル織物及びシェニール織物（第五八・〇二項又は第五八・〇六項の織物類を除く。）	(11)	
五八・〇二	テリータオル地その他のテリー織物（第五八・〇六項の細幅織物類を除く。）及びタフテッド織物類（第五七・〇三項の物品を除く。）		
	テリータオル地その他のテリー織物（綿製のものに限る。）		
五八〇二・一一	漂白してないもの	(11)	
五八〇二・一九	その他のもの	(11)	
五八〇二・二〇	テリータオル地その他のテリー織物（その他の紡織用繊維製のもの）	(11)	
五八〇二・三〇	タフテッド織物類		ＣＣ又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。
五八〇三・〇〇	もじり織物（第五八・〇六項の細幅織物類を除く。）	(11)	
五八・〇四	チュールその他の網地（織ったもの及びメリヤス編み又はクロセ編みのものを除く。）及びレース（レース地及びモチーフに限るものとし、第六〇・〇二項から第六〇・〇六項までの編物を除く。）	(11)	
五八〇五・〇〇	ゴブラン織り、フランダース織り、オービュソン織り、ボーベ織りその他これらに類する手織りのつづれ織物及びプチポワン、クロスステッチ等を使用して手針によりつづれ織り風にした織物（製品にしたものであるかないかを問わない。）	(11)	
五八・〇六	細幅織物（第五八・〇七項の物品を除く。）及び接着剤により接着したたて糸のみから成る細幅織物類（ボルダック）	(11)	
五八・〇七	紡織用繊維から成るラベル、バッジその他これらに類する物品（反物状又はストリップ状のもの及び特定の形状又は大きさに切ったものに限るものとし、ししゅうしたものを除く。）	(11)	

58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	(11)	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802.11	-- Unbleached	(11)	
5802.19	-- Other	(11)	
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	(11)	
5802.30	- Tufted textile fabrics		CC, or the fabric is printed dyed or finished and fully greige fabric is from the Area of one or both Parties
5803.00	Gauze, other than narrow fabrics of heading 58.06.	(11)	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	(11)	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	(11)	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	(11)	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	(11)	

五八・〇八	組ひも及び装飾用トリミング（そのまま特定の用途に供しないものに限るものとし、装飾用トリミングにあっては、ししゅうしたもの及びメリヤス編み又はクロセ編みのものを除く。）並びにタッセル、ポンポンその他これらに類する製品	(11)			
五八〇九・〇〇	金属糸又は第五六・〇五項の金属を交えた糸の織物（衣類、室内用品その他これらに類する物品に使用する種類のものに限るものとし、他の項に該当するものを除く。）	(11)			
五八・一〇	ししゅう布（モチーフを含む。）	(11)			
五八一・〇〇	縫製その他の方法により紡織用繊維の一以上の層と詰物材料とを重ね合わせた反物状のキルティングした物品（第五八・一〇項のししゅう布を除く。）	(11)			
第五九類	染み込ませ、塗布し、被覆し又は積層した紡織用繊維の織物類及び工業用の紡織用繊維製品				
五九・〇一	書籍装丁用その他これに類する用途に供する種類の紡織用繊維の織物類でガム又はでん粉質の物質を塗布したもの、トレーシング・クロス、画用カンバス及びハットファンデーション用バックラムその他これに類する硬化紡織用繊維の織物類	ＣＣ（第五〇・〇七項、第五一・一二項から第五一・二〇八項から第五二・一一項までの各項、第五三・一一項から第五三・一九項までの各項、第五四・〇七項、第五四・〇八項又は第五五・一二項から第五五・一六項までの各項の材料からの変更を除く。）			
五九・〇二	タイヤコードファブリック（ナイロンその他のポリアミド、ポリエステル又はビスコースレーヨンの強力糸のものに限る。）	(12)			
五九・〇三	紡織用繊維の織物類（プラスチックを染み込ませ、塗布し、被覆し又は積層したものに限るものとし、第五九・〇二項のものを除く。）	(10)			
五九・〇四	リノリウム及び床用敷物で紡織用繊維の基布に塗布し又は被覆したもの（特定の形状に切ってあるかないかを問わない。）	(10)			
五九〇五・〇〇	紡織用繊維の壁面被覆材	(10)			

58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	(11)			
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	(11)			
58.10	Embroidery in the piece, in strips or in motifs.	(11)			
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	(11)			
Chapter 59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE				
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.08 through 54.07, or 55.12 through 55.16			
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	(12)			
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	(10)			
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.	(10)			
5905.00	Textile wall coverings.	(10)			

五九・〇六	ゴム加工をした紡織用繊維の織物類（第五九・〇二項のものを除く。）	(10)		
五九〇七・〇〇	その他の紡織用繊維の織物類（染み込ませ、塗布し又は被覆したものに限る。）及び劇場用又はスタジオ用の背景幕その他これに類する物品に使用する図案を描いた織物類	(10)		
五九〇八・〇〇	紡織用繊維製の芯（織り、組み又は編んだもので、ランプ用、ストーブ用、ライター用、ろうそく用その他これらに類する用途に供するものに限る。）並びに白熱ガスマントル及び白熱ガスマントル用の管状編物（染み込ませてあるかないかを問わない。）	(10)		
五九〇九・〇〇	紡織用繊維製のホースその他これに類する管状の製品（他の材料により内張りし又は補強したもの及び他の材料の附属品を有するものを含む。）	(10)		
五九一〇・〇〇	伝動用又はコンベヤ用のベルト及びベルチング（紡織用繊維製のものに限るものとし、プラスチックを染み込ませ、塗布し、被覆し若しくは積層してあるかないか又は金属その他の材料により補強してあるかないかを問わない。）	(12)		
五九・一一	紡織用繊維の物品及び製品（技術的用途に供するもので、この類の注7のものに限る。）			
五九一一・一〇	フェルト、フェルトを張り付けた織物及び紡織用繊維の織物類で、ゴム、革その他の材料を塗布し、被覆し又は積層したもののうち針布に使用する種類のもの並びにこれらに類する織物類でその他の技術的用途に供する種類のもの（ゴムを染み込ませたベルベット製の細幅織物で、機織用のスピンドル（ビーム）の被覆用のものを含む。）	(10)		
五九一一・二〇	ふるい用の布（製品にしたものであるかないかを問わない。）	(10)		
	エンドレス状又は連結具を有する紡織用繊維の織物類及びフェルト（製紙用、パルプ用、石綿セメント用その他これらに類する用途に供する機械に使用する種類のものに限る。）			
五九一一・三一	重量が一平方メートルにつき六五〇グラム未満のもの	(10)		
五九一一・三二	重量が一平方メートルにつき六五〇グラム以上のもの	(10)		

59.06	Rubberised textile fabrics, other than those of heading 59.02.	(10)		
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	(10)		
5908.00	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.	(10)		
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	(10)		
5910.00	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.	(12)		
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	(10)		
5911.20	- Bolting cloth, whether or not made up	(10)		
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):			
5911.31	-- Weighing less than 650 g/m²	(10)		
5911.32	-- Weighing 650 g/m² or more	(10)		

五九・一一・四〇	搾油機その他これに類する機械に使用する種類のろ過布（人髪製のものを含む。）	(10)			
五九・一一・九〇	その他のもの	CC			
第六〇類	メリヤス編物及びクロセ編物				
六〇・〇一	パイル編物（ロングパイル編物及びテリー編物を含むものとし、メリヤス編み又はクロセ編みのものに限る。）				
六〇〇一・一〇	ロングパイル編物	CC又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。			
	ループドパイル編物				
六〇〇一・二一	綿製のもの	(13)			
六〇〇一・二二	人造繊維製のもの	(13)			
六〇〇一・二九	その他の紡織用繊維製のもの	(13)			
	その他のもの				
六〇〇二・九一	綿製のもの	(13)			
六〇〇二・九二	人造繊維製のもの	(13)			
六〇〇二・九九	その他の紡織用繊維製のもの	(13)			
六〇・〇二	メリヤス編物及びクロセ編物（幅が三〇センチメートル以下で、弾性糸又はゴム糸の重量が全重量の五％以上のものに限るものとし、第六〇・〇一項のものを除く。）	(13)			
六〇・〇三	メリヤス編物及びクロセ編物（幅が三〇センチメートル以下のものに限るものとし、第六〇・〇一項及び第六〇・〇二項のものを除く。）	(13)			

5911.40	- Straining cloth, of a kind used in oil presses or the like, including that of human hair	(10)			
5911.90	- Other	CC			
Chapter 60	KNITTED OR CROCHETED FABRICS				
60.01	Pile fabrics, including "long pile" and terry fabrics, knitted or crocheted:				
6001.10	- "Long pile" fabrics	CC, or the fabric is dyed or printed and fully finished and a gross weight from the use of one or both Parties			
	- Looped pile fabrics:				
6001.21	-- Of cotton	(13)			
6001.22	-- Of man-made fibres	(13)			
6001.29	-- Of other textile materials	(13)			
	- Other:				
6001.91	-- Of cotton	(13)			
6001.92	-- Of man-made fibres	(13)			
6001.99	-- Of other textile materials	(13)			
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	(13)			
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	(13)			

六〇・〇四	メリヤス編物及びクロセ編物（幅が三〇センチメートルを超え、弾性糸又はゴム糸の重量が全重量の五％以上のものに限るものとし、第六〇・〇二項のものを除く。）	(13)			
六〇・〇五	たてメリヤス編物（ガルーンメリヤス機により編んだものを含むものとし、第六〇・〇一項から第六〇・〇四項までのものを除く。）				
	綿製のもの				
六〇〇五・一一	漂白してないもの及び漂白したもの	(13)			
六〇〇五・一二	浸染したもの	(13)			
六〇〇五・一三	異なる色の糸から成るもの	(13)			
六〇〇五・一四	なせんしたもの	(13)			
	合成繊維製のもの				
六〇〇五・一一	漂白してないもの及び漂白したもの		CC又は生地が一方若しくは双方の締約国の区域内において生機から浸染され若しくはなせんされ、かつ、完全に仕上げられたものであること。		
六〇〇五・一二	浸染したもの	(13)			
六〇〇五・一三	異なる色の糸から成るもの	(13)			
六〇〇五・一四	なせんしたもの	(13)			
	再生繊維又は半合成繊維製のもの				
六〇〇五・四一	漂白してないもの及び漂白したもの	(13)			
六〇〇五・四二	浸染したもの	(13)			
六〇〇五・四三	異なる色の糸から成るもの	(13)			

60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	(13)			
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
	- Of cotton:				
6005.21	-- Unbleached or bleached	(13)			
6005.22	-- Dyed	(13)			
6005.23	-- Of yarns of different colours	(13)			
6005.24	-- Printed	(13)			
	- Of synthetic fibres:				
6005.31	-- Unbleached or bleached		CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties		
6005.32	-- Dyed	(13)			
6005.33	-- Of yarns of different colours	(13)			
6005.34	-- Printed	(13)			
	- Of artificial fibres:				
6005.41	-- Unbleached or bleached	(13)			
6005.42	-- Dyed	(13)			
6005.43	-- Of yarns of different colours	(13)			

六〇〇五・四四	なせんしたもの	(13)		
六〇〇五・九〇	その他のもの	(13)		
六〇・〇六	その他のメリヤス編物及びクロセ編物	(13)		
第六一類	衣類及び衣類附属品（メリヤス編み又はクロセ編みのものに限る。）			
六一・〇一	男子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（メリヤス編み又はクロセ編みのものに限るものとし、第六一・〇三項のものを除く。）	(14)		
六一・〇二	女子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（メリヤス編み又はクロセ編みのものに限るものとし、第六一・〇四項のものを除く。）	(14)		
六一・〇三	男子用のスーツ、アンサンブル、ジャケット、ブレザー、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）（メリヤス編み又はクロセ編みのものに限る。）	(14)		
六一・〇四	女子用のスーツ、アンサンブル、ジャケット、ブレザー、ドレス、スカート、キュロットスカート、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）（メリヤス編み又はクロセ編みのものに限る。）			
	スーツ			
六一〇四・一三	合成繊維製のもの	(14)		
六一〇四・一九	その他の紡織用繊維製のもの	(14)		
	アンサンブル			
六一〇四・二二	綿製のもの	(14)		
六一〇四・二三	合成繊維製のもの	(14)		

6005.44	-- Printed	(13)		
6005.90	- Other	(13)		
60.06	Other Knitted or crocheted fabrics.	(13)		
Chapter 61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED			
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	(14)		
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	(14)		
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	(14)		
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	(14)		
	- Suits:			
6104.13	-- Of synthetic fibres	(14)		
6104.19	-- Of other textile materials	(14)		
	- Ensembles:			
6104.22	-- Of cotton	(14)		
6104.23	-- Of synthetic fibres	(14)		

六一〇四・二九	その他の紡織用繊維製のもの	(14)		
	ジャケット及びブレザー			
六一〇四・三一	羊毛製又は繊獣毛製のもの	(14)		
六一〇四・三二	綿製のもの	(14)		
六一〇四・三三	合成繊維製のもの	(14)		
六一〇四・三九	その他の紡織用繊維製のもの	(14)		
	ドレス			
六一〇四・四一	羊毛製又は繊獣毛製のもの	(14)		
六一〇四・四二	綿製のもの	CC		
六一〇四・四三	合成繊維製のもの	(14)		
六一〇四・四四	再生繊維又は半合成繊維製のもの	(14)		
六一〇四・四九	その他の紡織用繊維製のもの	(14)		
	スカート及びキュロットスカート			
六一〇四・五一	羊毛製又は繊獣毛製のもの	(14)		
六一〇四・五二	綿製のもの	(14)		
六一〇四・五三	合成繊維製のもの	(14)		
六一〇四・五九	その他の紡織用繊維製のもの	(14)		
	ズボン、胸当てズボン、半ズボン及びショーツ			
六一〇四・六一	羊毛製又は繊獣毛製のもの	(14)		
六一〇四・六二	綿製のもの	(14)		
六一〇四・六三	合成繊維製のもの	(14)		

6104.29	-- Of other textile materials	(14)		
	- Jackets and blazers:			
6104.31	-- Of wool or fine animal hair	(14)		
6104.32	-- Of cotton	(14)		
6104.33	-- Of synthetic fibres	(14)		
6104.39	-- Of other textile materials	(14)		
	- Dresses:			
6104.41	-- Of wool or fine animal hair	(14)		
6104.42	-- Of cotton	CC		
6104.43	-- Of synthetic fibres	(14)		
6104.44	-- Of artificial fibres	(14)		
6104.49	-- Of other textile materials	(14)		
	- Skirts and divided skirts:			
6104.51	-- Of wool or fine animal hair	(14)		
6104.52	-- Of cotton	(14)		
6104.53	-- Of synthetic fibres	(14)		
6104.59	-- Of other textile materials	(14)		
	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61	-- Of wool or fine animal hair	(14)		
6104.62	-- Of cotton	(14)		
6104.63	-- Of synthetic fibres	(14)		

六一〇四・六九	その他の紡織用繊維製のもの	(14)	6104.69	-- Of other textile materials
六一・〇五	男子用のシャツ（メリヤス編み又はクロセ編みのものに限る。）	(14)	61.05	Men's or boys' shirts, knitted or crocheted.
			6106.10	- Of cotton
六一・〇六	女子用のブラウス、シャツ及びシャツブラウス（メリヤス編み又はクロセ編みのものに限る。）		61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
			6106.10	- Of cotton
			6106.20	- Of man-made fibres
			6106.90	- Of other textile materials
六一〇六・一〇	綿製のもの	CC	61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
六一〇六・二〇	人造繊維製のもの	(14)	61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
六一〇六・九〇	その他の紡織用繊維製のもの	(14)	61.09	T-shirts, singlets and other vests, knitted or crocheted.
			6109.10	- Of cotton
六一〇七	男子用のパンツ、ズボン下、ブリーフ、ナイトシャツ、パジャマ、バスローブ、ドレッシングガウンその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）	(14)	6109.90	- Of other textile materials
			61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
				- Of wool or fine animal hair:
			6110.11	-- Of wool
			6110.12	-- Of Kashmir (cashmere) goats
			6110.19	-- Other
六一〇八	女子用のスリップ、ペティコート、ブリーフ、パンティ、ナイトドレス、パジャマ、ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）	(14)	6110.20	- Of cotton
六一・〇九	Tシャツ、シングレットその他これらに類する肌着（メリヤス編み又はクロセ編みのものに限る。）			
六一〇九・一〇	綿製のもの	CC		
六一〇九・九〇	その他の紡織用繊維製のもの	(14)		
六一・一〇	ジャージー、プルオーバー、カーディガン、ベストその他これらに類する製品（メリヤス編み又はクロセ編みのものに限る。）			
六一一〇・一一	羊毛製のもの	(14)		
	羊毛製又は繊獣毛製のもの			
六一一〇・一二	カシミヤ毛製のもの	(14)		
六一一〇・一九	その他のもの	(14)		
六一一〇・二〇	綿製のもの	CC		

六一一〇・三〇	人造繊維製のもの	(14)		
六一一〇・九〇	その他の紡織用繊維製のもの	(14)		
六一一一	乳児用の衣類及び衣類附属品（メリヤス編み又はクロセ編みのものに限る。）	(14)		
六一一二	トラックスーツ、スキースーツ及び水着（メリヤス編み又はクロセ編みのものに限る。）			
	トラックスーツ			
六一一二・一一	綿製のもの	(14)		
六一一二・一二	合成繊維製のもの	(14)		
六一一二・一九	その他の紡織用繊維製のもの	(14)		
六一一二・二〇	スキースーツ	(14)		
	男子用の水着			
六一一二・三一	合成繊維製のもの	(14)		
六一一二・三九	その他の紡織用繊維製のもの	(14)		
	女子用の水着			
六一一二・四一	合成繊維製のもの	CC		
六一一二・四九	その他の紡織用繊維製のもの	(14)		
六一一三・〇〇	衣類（第五九・〇三項、第五九・〇六項又は第五九・〇七項のメリヤス編物又はクロセ編物から製品にしたものに限る。）	(14)		
六一一四	その他の衣類（メリヤス編み又はクロセ編みのものに限る。）	(14)		
六一一五	パンティストッキング、タイツ、ストッキング、ソックスその他の靴下類（段階的圧縮靴下（例えば、静脈瘤症用のストッキング）及び履物として使用するもの（更に別の底を取り付けてないものに限る。）を含むものとし、メリヤス編み又はクロセ編みのものに限る。）	(14)		

6110.30	- Of man-made fibres	(14)		
6110.90	- Of other textile materials	(14)		
61.11	Babies' garments and clothing accessories, knitted or crocheted.	(14)		
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112.11	-- Of cotton	(14)		
6112.12	-- Of synthetic fibres	(14)		
6112.19	-- Of other textile materials	(14)		
6112.20	- Ski suits	(14)		
	- Men's or boys' swimwear:			
6112.31	-- Of synthetic fibres	(14)		
6112.39	-- Of other textile materials	(14)		
	- Women's or girls' swimwear:			
6112.41	-- Of synthetic fibres	CC		
6112.49	-- Of other textile materials	(14)		
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	(14)		
61.14	Other garments, knitted or crocheted.	(14)		
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	(14)		

六一・一六	手袋、ミトン及びミット（メリヤス編み又はクロセ編みのものに限る。）	(14)		61.16	Gloves, mittens and mitts, knitted or crocheted.	(14)	
				61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	(14)	
六一・一七	その他の衣類附属品（製品にしたもので、メリヤス編み又はクロセ編みのものに限る。）及び衣類又は衣類附属品の部分品（メリヤス編み又はクロセ編みのものに限る。）	(14)		Chapter 62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
第六二類	衣類及び衣類附属品（メリヤス編み又はクロセ編みのものを除く。）			62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	(15)	
六二・〇一	男子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（第六二・〇三項のものを除く。）	(15)		62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	(15)	
六二・〇二	女子用のオーバーコート、カーコート、ケープ、クローク、アノラック（スキージャケットを含む。）、ウインドチーター、ウインドジャケットその他これらに類する製品（第六二・〇四項のものを除く。）	(15)		62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
六二・〇三	男子用のスーツ、アンサンブル、ジャケット、ブレザー、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）				- Suits:		
	スーツ			6203.11	-- Of wool or fine animal hair	(15)	
六二〇三・一一	羊毛製又は繊獣毛製のもの	(15)		6203.12	-- Of synthetic fibres	(15)	
六二〇三・一二	合成繊維製のもの	(15)		6203.19	-- Of other textile materials	(15)	
六二〇三・一九	その他の紡織用繊維製のもの	(15)			- Ensembles:		
	アンサンブル			6203.22	-- Of cotton	(15)	
六二〇三・二二	綿製のもの	(15)		6203.23	-- Of synthetic fibres	(15)	
六二〇三・二三	合成繊維製のもの	(15)		6203.29	-- Of other textile materials	(15)	
六二〇三・二九	その他の紡織用繊維製のもの	(15)			- Jackets and blazers:		
	ジャケット及びブレザー						

六二〇三・三二	羊毛製又は繊獣毛製のもの	(15)		
六二〇三・三三	綿製のもの	(15)		
六二〇三・三九	その他の紡織用繊維製のもの	(15)		
六二〇三・四一	ズボン、胸当てズボン、半ズボン及びショーツ			
六二〇三・四二	羊毛製又は繊獣毛製のもの	(15)		
六二〇三・四三	合成繊維製のもの	(15)		
六二〇三・四九	その他の紡織用繊維製のもの	(15)		
六二〇四・一一	女子用のスーツ、アンサンブル、ジャケット、ブレザー、ドレス、スカート、キュロットスカート、ズボン、胸当てズボン、半ズボン及びショーツ（水着を除く。）			
六二〇四・一二	スーツ			
六二〇四・一一	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・一二	綿製のもの	(15)		
六二〇四・一三	合成繊維製のもの	(15)		
六二〇四・一九	その他の紡織用繊維製のもの	(15)		
	アンサンブル			
六二〇四・二一	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・二二	綿製のもの	(15)		
六二〇四・二三	合成繊維製のもの	(15)		
六二〇四・二九	その他の紡織用繊維製のもの	(15)		

6203.31	-- Of wool or fine animal hair	(15)		
6203.32	-- Of cotton	(15)		
6203.33	-- Of synthetic fibres	(15)		
6203.39	-- Of other textile materials	(15)		
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41	-- Of wool or fine animal hair	(15)		
6203.42	-- Of cotton	CC		
6203.43	-- Of synthetic fibres	(15)		
6203.49	-- Of other textile materials	(15)		
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6204.11	-- Of wool or fine animal hair	(15)		
6204.12	-- Of cotton	(15)		
6204.13	-- Of synthetic fibres	(15)		
6204.19	-- Of other textile materials	(15)		
	- Ensembles:			
6204.21	-- Of wool or fine animal hair	(15)		
6204.22	-- Of cotton	(15)		
6204.23	-- Of synthetic fibres	(15)		
6204.29	-- Of other textile materials	(15)		

	ジャケット及びブレザー			
六二〇四・三二	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・三三	綿製のもの	(15)		
六二〇四・三九	合成繊維製のもの	(15)		
六二〇四・三九	その他の紡織用繊維製のもの	(15)		
	ドレス			
六二〇四・四一	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・四二	綿製のもの	(15)		
六二〇四・四三	合成繊維製のもの	(15)		
六二〇四・四四	再生繊維又は半合成繊維製のもの	(15)		
六二〇四・四九	その他の紡織用繊維製のもの	CC		
	スカート及びキュロットスカート			
六二〇四・五一	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・五二	綿製のもの	(15)		
六二〇四・五三	合成繊維製のもの	(15)		
六二〇四・五九	その他の紡織用繊維製のもの	(15)		
	ズボン、胸当てズボン、半ズボン及びショーツ			
六二〇四・六一	羊毛製又は繊獣毛製のもの	(15)		
六二〇四・六二	綿製のもの	CC		
六二〇四・六三	合成繊維製のもの	(15)		
六二〇四・六九	その他の紡織用繊維製のもの	(15)		

	- Jackets and blazers:			
6204.31	-- Of wool or fine animal hair	(15)		
6204.32	-- Of cotton	(15)		
6204.33	-- Of synthetic fibres	(15)		
6204.39	-- Of other textile materials	(15)		
	- Dresses:			
6204.41	-- Of wool or fine animal hair	(15)		
6204.42	-- Of cotton	(15)		
6204.43	-- Of synthetic fibres	(15)		
6204.44	-- Of artificial fibres	(15)		
6204.49	-- Of other textile materials	CC		
	- Skirts and divided skirts:			
6204.51	-- Of wool or fine animal hair	(15)		
6204.52	-- Of cotton	(15)		
6204.53	-- Of synthetic fibres	(15)		
6204.59	-- Of other textile materials	(15)		
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61	-- Of wool or fine animal hair	(15)		
6204.62	-- Of cotton	CC		
6204.63	-- Of synthetic fibres	(15)		
6204.69	-- Of other textile materials	(15)		

六二・〇五	男子用のシャツ	(15)		
六二・〇六	女子用のブラウス、シャツ及びシャツブラウス	(15)		
六二・〇七	男子用のシングレットその他これに類する肌着、パンツ、ズボン下、ブリーフ、ナイトシャツ、パジャマ、バスローブ、ドレッシングガウンその他これらに類する製品	(15)		
六二・〇八	女子用のシングレットその他これに類する肌着、スリップ、ペティコート、ブリーフ、パンティ、ナイトドレス、パジャマ、ネグリジェ、バスローブ、ドレッシングガウンその他これらに類する製品	(15)		
六二・〇九	乳児用の衣類及び衣類附属品	(15)		
六二・一〇	衣類（第五六・〇二項、第五六・〇三項、第五九・〇三項、第五九・〇六項又は第五九・〇七項の織物類から製品にしたものに限る。）	(15)		
六二・一一	トラックスーツ、スキースーツ及び水着並びにその他の衣類	(15)		
六二・一二	ブラジャー、ガードル、コルセット、サスペンダー、ガーターその他これらに類する製品及びこれらの部分品（メリヤス編みであるかないか又はクロセ編みであるかないかを問わない。）	(16)		
六二・一三	ハンカチ	(15)		
六二・一四	ショール、スカーフ、マフラー、マンティーラ、ベールその他これらに類する製品	(15)		
六二・一五	ネクタイ	(15)		
六二・六二・〇〇	手袋、ミトン及びミット	(15)		
六二・一七	その他の衣類附属品（製品にしたものに限る。）及び衣類又は衣類附属品の部分品（第六二・一二項のものを除く。）	(15)		
第六三類	紡織用繊維のその他の製品、セット、中古の衣類、紡織用繊維の中古の物品及びぼろ			
六三・〇一	毛布及び膝掛け			

62.05	Men's or boys' shirts.	(15)		
62.06	Women's or girls' blouses, shirts and shirt-blouses.	(15)		
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	(15)		
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	(15)		
62.09	Babies' garments and clothing accessories.	(15)		
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	(15)		
62.11	Track suits, ski suits and swimwear; other garments.	(15)		
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	(16)		
62.13	Handkerchiefs.	(15)		
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	(15)		
62.15	Ties, bow ties and cravats.	(15)		
6216.00	Gloves, mittens and mitts.	(15)		
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	(15)		
Chapter 63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.01	Blankets and travelling rugs.			

六三〇一・一〇	電気毛布	(16)		6301.10	- Electric blankets
六三〇一・二〇	膝掛け及び毛布（電気毛布を除く。）（羊毛製又は繊獣毛製のものに限る。）	ＣＣ（生地から加工する場合には、当該生地が一方又は双方の締約国の区域内において生機から浸染され又はなせんされ、かつ、完全に仕上げられたものであるときに限る。）		6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
六三〇一・三〇	膝掛け及び毛布（電気毛布を除く。）（綿製のものに限る。）	ＣＣ（生地から加工する場合には、当該生地が一方又は双方の締約国の区域内において生機から浸染され又はなせんされ、かつ、完全に仕上げられたものであるときに限る。）		6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton
六三〇一・四〇	膝掛け及び毛布（電気毛布を除く。）（合成繊維製のものに限る。）	ＣＣ（生地から加工する場合には、当該生地が一方又は双方の締約国の区域内において生機から浸染され又はなせんされ、かつ、完全に仕上げられたものであるときに限る。）		6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
六三〇一・九〇	その他の毛布及び膝掛け	(16)		6301.90	- Other blankets and travelling rugs
六三〇二・〇一	ベッドリネン、テーブルリネン、トイレットリネン及びキッチンリネン	(16)		6302.10	Bed linen, table linen, toilet linen and kitchen linen.
六三〇二・〇三	カーテン（ドレープを含む。）、室内用ブラインド、カーテンバランス及びベッドバランス	(16)		6302.21	Curtains (including drapes) and interior blinds; curtain or bed valances.
六三〇二・〇四	その他の室内用品（第九四・〇四項のものを除く。）	(16)		6302.29	Other furnishing articles, excluding those of heading 94.04.
六三〇三・〇五	包装に使用する種類の袋	(16)		6305.10	Sacks and bags, of a kind used for the packing of goods.
六三〇六・〇六	ターポリン及び日よけ、テント、帆（ボート用、セールボード用又はランドクラフト用のものに限る。）並びにキャンプ用品	(16)		6306.12	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
六三〇七・〇七	その他のもの（ドレスパターンを含むものとし、製品にしたものに限る。）			6307.10	Other made up articles, including dress patterns.
六三〇七・一〇	床掃除用の布、皿洗い用の布、そうきんその他これらに類する清掃用の布	(16)		6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths

六三〇七・二〇	救命胴衣及び救命帯	(16)	ＣＣ（生地から加工する場合には、当該生地が一方又は双方の締約国の区域内において生機から浸漬され又はなせんされ、かつ、完全に仕上げられたものであるときに限る。）
六三〇七・九〇	その他のもの		
六三〇八・〇〇	織物と糸から成るセット（附属品を有するか有しないかを問わないものとし、ラグ、つづれ織物、しっゆうを施したテーブルクロス又はナプキンその他これらに類する紡織用繊維製品を作るためのもので、小売用の包装をしたものに限る。）	(16)	
六三〇九・〇〇	中古の衣類その他の物品	(17)	
六三一〇	ぼろ及びくず（ひも、綱若しくはケーブル又はこれらの製品のものに限る。）（紡織用繊維のものに限る。）	(17)	
第六四類	履物及びゲートルその他これに類する物品並びにこれらの部分品	ＣＣ	
第六五類	帽子及びその部分品		
六五〇一・〇〇	フェルト製の帽体（成型し又はつばを付けたものを除く。）並びにフェルト製のプラトウ及びマンション（スリットマンションを含む。）	ＣＣ	
六五〇二・〇〇	帽体（組んだもの及びストリップ（材料を問わない。）を組み合わせて作ったものに限るものとし、成型し、つばを付け、裏張りし又はトリミングしたものを除く。）	ＣＣ	
六五〇四・〇〇	帽子（組んだもの及びストリップ（材料を問わない。）を組み合わせて作ったものに限るものとし、裏張りしてあるかないか又はトリミングしてあるかないかを問わない。）	ＣＴＨ	
六五〇五・〇〇	帽子（メリヤス編み又はクロセ編みのもの及びレース、フェルトその他の紡織用繊維の織物類（ストリップのものを除く。）から作ったものに限るものとし、裏張りしてあるかないか又はトリミングしてあるかないかを問わない。）及びヘアネット（材料を問わないものとし、裏張りしてあるかないか又はトリミングしてあるかないかを問わない。）	ＣＴＨ	

6307.20	- Life-jackets and life-belts	(16)	CC provided that the starting material is fabric, the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties
6307.90	- Other		
6308.00	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.	(16)	
6309.00	Worn clothing and other worn articles.	(17)	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	(17)	
Chapter 64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	CC	
Chapter 65	HEADGEAR AND PARTS THEREOF		
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC	
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC	
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH	
6505.00	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.	CTH	

六五・〇六	その他の帽子（裏張りしてあるかないか又はトリミングしてあるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
六五〇七・〇〇	帽子用のすべり革、裏、カバー、ハットファンデーション、ハットフレーム、ひさし及びあごひも	ＣＴＨ又はＱＶＣ四〇		
第六六類	傘、つえ、シートステッキ及びむち並びにこれらの部分品			
六六・〇一	傘（つえ兼用傘、ビーチパラソルその他これらに類するものを含む。）	ＣＴＨ又はＱＶＣ四〇		
六六〇一・〇〇	つえ、シートステッキ、むちその他これらに類する製品	ＣＴＨ又はＱＶＣ四〇		
六六・〇二	第六六・〇一項又は第六六・〇二項の製品の部分品、トリミング及び附属品	ＣＣ又はＱＶＣ四〇		
第六七類	調製羽毛、羽毛製品、造花及び人髪製品	ＣＴＨ又はＱＶＣ四〇		
第六八類	石、プラスター、セメント、石綿、雲母その他これらに類する材料の製品			
六八〇一・〇〇	舗装用の石、縁石及び敷石（天然石のものに限るものとし、スレートのものを除く。）	ＣＴＨ		
六八・〇二	加工した石碑用又は建築用の石及びその製品（スレートを加工したもの及び第六八・〇一項の物品を除く。）、天然石（スレートを含む。）製のモザイクキューブその他これに類する物品（裏貼りしてあるかないかを問わない。）並びに人工的に着色した天然石（スレートを含む。）の粒、細片及び粉	ＣＴＨ		
六八〇三・〇〇	スレート（加工したものに限る。）、スレート製品及び凝結スレート製品	ＣＴＨ		
六八・〇四	ミルストーン、グラインドストーン、グラインディングホイールその他これらに類する物品（粉砕用、研磨用、整形用又は切断用のものに限るものとし、フレーム付きのものを除く。）及び手研ぎ用砥石並びにこれらの部分品で、天然石製、凝結させた天然若しくは人造の研磨材料製又は陶磁製のもの（この項の物品については、他の材料の部分品を有するか有しないかを問わない。）			
六八〇四・一〇	ミルストーン及びグラインドストーン（製粉用、粉砕用又はパルプ用のものに限る。）	ＣＴＨ		

65.06	Other headgear, whether or not lined or trimmed.	CTH or QVC 40		
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH or QVC 40		
Chapter 66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF			
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	CTH or QVC 40		
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH or QVC 40		
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	CC or QVC 40		
Chapter 67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	CTH or QVC 40		
Chapter 68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS			
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	CTH		
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	CTH		
6803.00	Worked slate and articles of slate or of agglomerated slate.	CTH		
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10	- Millstones and grindstones for milling, grinding or pulping	CTH		

	その他のミルストーン、グラインドストーン、グラインディングホイールその他これらに類する物品		- Other millstones, grindstones, grinding wheels and the like:	
六八〇四・二一	凝結させた合成又は天然のダイヤモンド製のもの	ＣＴＨ	6804.21 -- Of agglomerated synthetic or natural diamond	CTH
六八〇四・二二	その他の凝結させた研磨材料製のもの及び陶磁製のもの	ＣＴＨ又はＱＶＣ四〇	6804.22 -- Of other agglomerated abrasives or of ceramics	CTH or QVC 40
六八〇四・二三	天然石製のもの	ＣＴＨ	6804.23 -- Of natural stone	CTH
六八〇四・三〇	手研ぎ用砥石	ＣＴＨ	6804.30 - Hand sharpening or polishing stones	CTH
六八・〇五	粉状又は粒状の天然又は人造の研磨材料を紡織用繊維、紙、板紙その他の材料に付着させた物品（特定の形状に切り、縫い合わせ又はその他の加工をしたものであるかないかを問わない。）	ＣＴＨ	68.05 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	CTH
六八・〇六	スラグウール、ロックウールその他これらに類する鉱物性ウール及び剥離させたバーミキュライト、エキスパンデッドクレー、フォームスラグその他これらに類する膨張させた鉱物性材料並びに断熱用、防音用又は吸音用の鉱物性材料の混合物及び製品（第六八・一一項、第六八・一二項又は第六九類のものを除く。）	ＣＴＨ	68.06 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	CTH
六八・〇七	アスファルトその他これに類する材料（例えば、石油アスファルト及びコールタールピッチ）の製品		68.07 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
六八〇七・一〇	ロール状のもの	ＣＴＨ	6807.10 - In rolls	CTH
六八〇七・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇	6807.90 - Other	CTH or QVC 40
六八〇八・〇〇	パネル、ボード、タイル、ブロックその他これらに類する物品（植物性繊維、わら又はかんなくず、ウッドチップ、小片、のこくずその他の木くずをセメント、プラスターその他の鉱物性結合材により凝結させたものに限る。）	ＣＴＨ	6808.00 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	CTH
六八・〇九	プラスター又はプラスターをもととした材料から成る製品	ＣＴＨ	68.09 Articles of plaster or of compositions based on plaster.	CTH
六八・一〇	セメント製品、コンクリート製品及び人造石製品（補強してあるかないかを問わない。）	ＣＴＨ	68.10 Articles of cement, of concrete or of artificial stone, whether or not reinforced.	CTH
六八・一一	石綿セメント製品、セルロースファイバーセメント製品その他これらに類する製品	ＣＴＨ	68.11 Articles of asbestos-cement, of cellulose fibre-cement or the like.	CTH

六八・一二	石綿繊維（加工したものに限る。）、石綿をもととした混合物及び石綿と炭酸マグネシウムとをもととした混合物並びにこれらの混合物又は石綿の製品（例えば、糸、織物、衣類、帽子、履物及びガスケット。補強してあるかないかを問わないものとし、第六八・一一項又は第六八・一三項の物品を除く。）			
六八一二・八〇	クロシドライト製のもの	ＣＴＨ		
	その他のもの			
六八一二・九一	衣類、衣類附属品、履物及び帽子	ＣＴＨ		
六八一二・九二	紙、厚紙及びフェルト	ＣＴＨ		
六八一二・九三	ジョイント用の圧縮した石綿繊維（シート状又はロール状のものに限る。）	ＣＴＨ		
六八一二・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
六八・一三	ブレーキ用、クラッチ用その他これらに類する用途に供する摩擦材料及びその製品（例えば、シート、ロール、ストリップ、セグメント、ディスク、ワッシャー及びパッド。取り付けてないもので、石綿その他の鉱物性材料又は繊維素をもととしたものに限るものとし、紡織用繊維その他の材料と組み合わせてあるかないかを問わない。）			
六八一三・二〇	石綿を含有するもの	ＣＴＨ		
	石綿を含有しないもの			
六八一三・八二	ブレーキライニング及びブレーキパッド	ＣＴＨ又はＱＶＣ四〇		
六八一三・八九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
六八・一四	雲母（加工したものに限る。）及び雲母製品（凝結雲母及び再生雲母を含むものとし、紙、板紙その他の材料により支持してあるかないかを問わない。）	ＣＴＨ		
六八・一五	石その他の鉱物性材料の製品（炭素繊維及びその製品並びに泥炭製品を含むものとし、他の項に該当するものを除く。）	ＣＴＨ		
第六九類	陶磁製品	ＣＣ又はＱＶＣ四〇		

68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	CTH		
6812.80	- Of crocidolite	CTH		
	- Other:			
6812.91	-- Clothing, clothing accessories, footwear and headgear	CTH		
6812.92	-- Paper, millboard and felt	CTH		
6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls	CTH		
6812.99	-- Other	CTSH or QVC 40		
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.20	- Containing asbestos	CTH		
	- Not containing asbestos:			
6813.81	-- Brake linings and pads	CTH or QVC 40		
6813.89	-- Other	CTH or QVC 40		
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	CTH		
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	CTH		
Chapter 69	CERAMIC PRODUCTS	CC or QVC 40		

第七〇類	ガラス及びその製品		
七〇〇一・〇〇	ガラスのくず及び塊		ＣＴＨ
七〇・〇二	ガラスの球（第七〇・一八項のマイクロスフィアを除く。）、棒及び管（加工してないものに限る。）		ＣＴＨ
七〇・〇三	鋳込み法又はロール法により製造した板ガラス及び溝型ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		ＣＴＨ
七〇・〇四	引上げ法又は吹上げ法により製造した板ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		ＣＴＨ
七〇・〇五	フロート板ガラス及び磨き板ガラス（吸収層、反射層又は無反射層を有するか有しないかを問わないものとし、その他の加工をしたものを除く。）		ＣＴＨ
七〇〇六・〇〇	ガラス（第七〇・〇三項から第七〇・〇五項までのガラスを曲げ、縁加工し、彫り、穴をあけ、ほうろう引きをし又はその他の加工をしたものに限るものとし、枠付きのもの及び他の材料を取り付けたものを除く。）		ＣＴＨ
七〇・〇七	安全ガラス（強化ガラス及び合わせガラスに限る。）		
	強化ガラス		
七〇〇七・一一	車両用、航空機用、宇宙飛行体用又は船舶用に適する寸法及び形状のもの		ＣＴＨ又はＱＶＣ四〇
七〇〇七・一九	その他のもの		ＣＴＨ
	合わせガラス		
七〇〇七・二一	車両用、航空機用、宇宙飛行体用又は船舶用に適する寸法及び形状のもの		ＣＴＨ又はＱＶＣ四〇
七〇〇七・二九	その他のもの		ＣＴＨ又はＱＶＣ四〇

Chapter 70	GLASS AND GLASSWARE		
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		CTH
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		CTH
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		CTH
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		CTH
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.		CTH
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		CTH
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		
	- Toughened (tempered) safety glass:		
7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		CTH or QVC 40
7007.19	-- Other		CTH
	- Laminated safety glass:		
7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		CTH or QVC 40
7007.29	-- Other		CTH or QVC 40

七〇〇八・〇〇	断熱用複層ガラス	ＣＴＨ		
七〇・〇九	ガラス鏡（枠付きであるかないかを問わないものとし、バックミラーを含む。）			
七〇〇九・一〇	バックミラー（車両用のものに限る。）	ＣＴＳＨ		
	その他のもの			
七〇〇九・九一	枠付きでないもの	ＣＴＨ		
七〇〇九・九二	枠付きのもの	ＣＴＨ		
七〇・一〇	ガラス製の瓶、フラスコ、ジャー、つぼ、アンプルその他の容器（輸送又は包装に使用する種類のものに限る。）、保存用ジャー及び栓、蓋その他これらに類する物品	ＣＴＨ		
七〇・一一	ガラス製のバルブ、チューブその他これらに類する物品で封じてないもの及びこれらの部分品（電灯、陰極線管その他これらに類する物品に使用するもので取付具を有しないものに限る。）	ＣＴＨ		
七〇・一三	ガラス製品（食卓用、台所用、化粧用、事務用、室内装飾用その他これらに類する用途に供する種類のものに限るものとし、第七〇・一〇項又は第七〇・一八項のものを除く。）	ＣＴＨ		
七〇一四・〇〇	ガラス製の信号用品及び光学用品（第七〇・一五項のもの及び光学的に研磨したものを除く。）	ＣＴＨ又はＱＶＣ四〇		
七〇・一五	時計用ガラスその他これに類するガラス及び眼鏡用（視力矯正用であるかないかを問わない。）のガラス（曲面のもの、曲げたもの、中空のものその他これらに類する形状のものに限るものとし、光学的に研磨したものを除く。）並びにこれらの製造に使用する中空の球面ガラス及びそのセグメント	ＣＴＨ		
七〇・一六	ガラス製の舗装用ブロック、スラブ、れんが、タイルその他の建築又は建設に使用する種類の製品（プレスし又は成型したものに限るものとし、金属の線又は網を入れてあるかないかを問わない。）、ガラス製のキューブその他の細貨（モザイク用その他これに類する装飾用のものに限るものとし、裏貼りしてあるかないかを問わない。）、ステンドグラスその他これに類するガラス及びブロック、パネル、板、殻その他これらに類する形状の多泡ガラス	ＣＴＨ		

7008.00	Multiple-walled insulating units of glass.	CTH		
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	- Rear-view mirrors for vehicles	CTSH		
	- Other:			
7009.91	-- Unframed	CTH		
7009.92	-- Framed	CTH		
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	CTH		
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	CTH		
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).	CTH		
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH or QVC 40		
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	CTH		
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH		

七〇・一七	理化学用又は衛生用のガラス製品（目盛りを付してあるかないかを問わない。）	ＣＴＨ	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	CTH
七〇・一八	ガラス製のビーズ、模造真珠、模造貴石、模造半貴石その他これらに類する細貨及びこれらの製品（身辺用模造細貨類を除く。）、ガラス製の眼（人体用のものを除く。）、ランプ加工をしたガラス製の小像その他の装飾品（身辺用模造細貨類を除く。）並びにガラス製のマイクロスフィア（直径が一ミリメートル以下のものに限る。）			
七〇・一八・一〇	ガラス製のビーズ、模造真珠、模造貴石、模造半貴石その他これらに類する細貨	ＣＣ	7018.10 - Glass beads, imitation precious or semi-precious stones and similar glass smallwares	CC
七〇・一八・二〇	ガラス製のマイクロスフィア（直径が一ミリメートル以下のものに限る。）	ＣＴＨ	7018.20 - Glass microspheres not exceeding 1 mm in diameter	CTH
七〇・一八・九〇	その他のもの	ＣＣ	7018.90 - Other	CC
七〇・一九	ガラス繊維（グラスウールを含む。）及びその製品（例えば、ガラス繊維の糸及び織物）	ＣＴＨ	70.19 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	CTH
七〇・二〇・〇〇	その他のガラス製品	ＣＴＨ	7020.00 Other articles of glass.	CTH
第七一類	天然又は養殖の真珠、貴石、半貴石、貴金属及び貴金属を貼った金属並びにこれらの製品、身辺用模造細貨類並びに貨幣		Chapter 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
七一・〇一	天然又は養殖の真珠（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通し又は取り付けたものを除く。ただし、天然又は養殖の真珠を輸送のために一時的に糸に通したものを含む。）	ＣＣ	71.01 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	CC
七一・〇二	ダイヤモンド（加工してあるかないかを問わないものとし、取り付けたものを除く。）	ＣＣ又はＱＶＣ四〇	71.02 Diamonds, whether or not worked, but not mounted or set.	CC or QVC 40
七一・〇三	貴石及び半貴石（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通し又は取り付けたもの及びダイヤモンドを除く。ただし、格付けしてない貴石（ダイヤモンドを除く。）又は半貴石を輸送のために一時的に糸に通したものを含む。）	ＣＣ又はＱＶＣ四〇	71.03 Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	CC or QVC 40

七一・〇四	合成又は再生の貴石及び半貴石（加工してあるかないか又は格付けしてあるかないかを問わないものとし、糸通しし又は取り付けたものを除く。ただし、格付けしてない合成又は再生の貴石又は半貴石を輸送のために一時的に糸に通したものを含む。）	ＣＴＨ又はＱＶＣ四〇		
七一・〇五	天然又は合成の貴石又は半貴石のダスト及び粉	ＣＴＨ又はＱＶＣ四〇		
七一・〇六	銀（金又は白金をめっきした銀を含むものとし、加工してないもの、一次製品及び粉状のものに限る。）	ＣＣ又はＱＶＣ四〇		
七一〇七・〇〇	銀を貼った卑金属（一次製品を含むものとし、更に加工したものを除く。）	ＣＣ又はＱＶＣ四〇		
七一・〇八	金（白金をめっきした金を含むものとし、加工してないもの、一次製品及び粉状のものに限る。）	ＣＣ又はＱＶＣ四〇		
七一〇九・〇〇	金を貼った卑金属及び銀（一次製品を含むものとし、更に加工したものを除く。）	ＣＣ又はＱＶＣ四〇		
七一・一〇	白金（加工してないもの、一次製品及び粉状のものに限る。）	ＣＣ又はＱＶＣ四〇		
七一一・〇〇	白金を貼った卑金属、銀及び金（一次製品を含むものとし、更に加工したものを除く。）	ＣＣ又はＱＶＣ四〇		
七一・一二	金属のくず（貴金属又は貴金属を貼ったものに限る。）及び主として貴金属の回収に使用する種類のその他のくず（貴金属又はその化合物を含有するものに限る。）	ＣＴＨ		
七一・一三	身辺用細貨類及びその部分品（貴金属製又は貴金属を貼った金属製のものに限る。）	ＣＴＨ		
七一・一四	細工品及びその部分品（貴金属製又は貴金属を貼った金属製のものに限る。）	ＣＴＨ		
七一・一五	その他の製品（貴金属製又は貴金属を貼った金属製のものに限る。）	ＣＴＨ		
七一・一六	天然若しくは養殖の真珠又は天然、合成若しくは再生の貴石若しくは半貴石の製品	ＣＴＨ		
七一・一七	身辺用模造細貨類	ＣＴＨ		

71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	CTH or QVC 40		
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	CTH or QVC 40		
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40		
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CC or QVC 40		
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40		
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CC or QVC 40		
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40		
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CC or QVC 40		
71.12	Waste and scrap of precious metal or of metals clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	CTH		
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CTH		
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH		
71.15	Other articles of precious metal or of metal clad with precious metal.	CTH		
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH		
71.17	Imitation jewellery.	CTH		

七一・一八	貨幣	ＣＴＨ	
第七二類	鉄鋼		
七二・〇一	銑鉄及びスピーゲル（なまこ形、ブロックその他の一次形状のものに限る。）	ＣＴＨ	
七二・〇二	フェロアロイ	ＣＴＨ	
七二・〇三	鉄鉱石を直接還元して得た鉄鋼その他の海綿状の鉄鋼及び重量比による純度が九九・九四％以上の鉄（ランプ、ペレットその他これらに類する形状のものに限る。）	ＣＴＨ	
七二・〇四	鉄鋼のくず及び鉄鋼の再溶解用のインゴット		
七二・〇四・一〇	鋳鉄のくず	ＣＣ	
	合金鋼のくず		
七二・〇四・二一	ステンレス鋼のもの	ＣＣ	
七二・〇四・二九	その他のもの	ＣＣ	
七二・〇四・三〇	すずをめっきした鉄鋼のくず	ＣＣ	
	その他のくず		
七二・〇四・四一	切削くず及び打抜きくず（束ねてあるかないかを問わない。）	ＣＣ	
七二・〇四・四九	その他のもの	ＣＣ	
七二・〇四・五〇	再溶解用のインゴット	ＣＴＨ	
七二・〇五	銑鉄、スピーゲル又は鉄鋼の粒及び粉	ＣＴＨ	
七二・〇六	鉄又は非合金鋼のインゴットその他の一次形状のもの（第七二・〇三項の鉄を除く。）	ＣＴＨ	
七二・〇七	鉄又は非合金鋼の半製品	ＣＴＨ（第七二・〇六項の材料からの変更を除く。）又はＱＶＣ四〇	

71.18	Coin.	CTH	
Chapter 72	IRON AND STEEL		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH	
72.02	Ferro-alloys.	CTH	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	CTH	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
7204.10	- Waste and scrap of cast iron	CC	
	- Waste and scrap of alloy steel:		
7204.21	-- Of stainless steel	CC	
7204.29	-- Other	CC	
7204.30	- Waste and scrap of tinned iron or steel	CC	
	- Other waste and scrap:		
7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	CC	
7204.49	-- Other	CC	
7204.50	- Remelting scrap ingots	CTH	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	CTH	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	CTH	
72.07	Semi-finished products of iron or non-alloy steel.	CTH except from heading 72.06, or QVC 40	

七二・〇八	鉄又は非合金鋼のフラットロール製品（熱間圧延をしたもので幅が六〇〇ミリメートル以上のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）	ＣＴＨ又はＱＶＣ四〇	
七二・〇九	鉄又は非合金鋼のフラットロール製品（冷間圧延をしたもので、幅が六〇〇ミリメートル以上のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）	ＣＴＨ（第七二・〇八項又は第七二・一一項の材料からの変更を除く。）	
七二・一〇	鉄又は非合金鋼のフラットロール製品（クラッドし、めっきし又は被覆したもので、幅が六〇〇ミリメートル以上のものに限る。）		
	すずをめっきしたもの		
七二一〇・一一	厚さが〇・五ミリメートル以上のもの	ＣＴＨ	
七二一〇・一二	厚さが〇・五ミリメートル未満のもの	ＣＴＨ	
七二一〇・二〇	鉛をめっきしたもの（ターンプレートを含む。）	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二一〇・三〇	亜鉛を電気めっきしたもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
	亜鉛をめっきしたもの（電気めっきによるものを除く。）		
七二一〇・四一	波形にしたもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二一〇・四九	その他のもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	

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.	CTH or QVC 40	
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.	CTH except from heading 72.08 or 72.11	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
	- Plated or coated with tin:		
7210.11	-- Of a thickness of 0.5 mm or more	CTH	
7210.12	-- Of a thickness of less than 0.5 mm		
7210.20	- Plated or coated with lead, including terne-plate	CTH except from heading 72.08, 72.09 or 72.11	
7210.30	- Electrolytically plated or coated with zinc	CTH except from heading 72.08, 72.09 or 72.11	
	- Otherwise plated or coated with zinc:		
7210.41	-- Corrugated	CTH except from heading 72.08, 72.09 or 72.11	
7210.49	-- Other	CTH except from heading 72.08, 72.09 or 72.11	

七二・〇五〇	クロムの酸化物を被覆したもの及びクロムとクロムの酸化物とを被覆したもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
	アルミニウムをめっきしたもの		
七二・〇・六一	アルミニウム・亜鉛合金をめっきしたもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二・〇・六九	その他のもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二・〇・七〇	ペイント若しくはワニスを塗布し又はプラスチックを被覆したもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二・〇・九〇	その他のもの	ＣＴＨ（第七二・〇八項、第七二・〇九項又は第七二・一一項の材料からの変更を除く。）	
七二・一一	鉄又は非合金鋼のフラットロール製品（幅が六〇〇ミリメートル未満のものに限るものとし、クラッドし、めっきし又は被覆したものを除く。）	ＣＴＨ（第七二・〇八項又は第七二・〇九項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・一二	鉄又は非合金鋼のフラットロール製品（クラッドし、めっきし又は被覆したもので、幅が六〇〇ミリメートル未満のものに限る。）	ＣＴＨ（第七二・〇八項から第七二・一一項までの材料からの変更を除く。）又はＱＶＣ四〇	
七二・一三	鉄又は非合金鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）	ＣＴＨ又はＱＶＣ四〇	

7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	CTH except from heading 72.08, 72.09 or 72.11	
	- Plated or coated with aluminium:		
7210.61	-- Plated or coated with aluminium-zinc alloys	CTH except from heading 72.08, 72.09 or 72.11	
7210.69	-- Other	CTH except from heading 72.08, 72.09 or 72.11	
7210.70	- Painted, varnished or coated with plastics	CTH except from heading 72.08, 72.09 or 72.11	
7210.90	- Other	CTH except from heading 72.08, 72.09 or 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.	CTH except from heading 72.08 or 72.09, or QVC 40	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	CTH except from headings 72.08 through 72.11, or QVC 40	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH or QVC 40	

七二・一四	鉄又は非合金鋼のその他の棒（鍛造、熱間圧延、熱間引抜き又は熱間押出しをしたものに限るものとし、更に加工したものを除く。ただし、圧延後ねじったものを含む。）	ＣＴＨ（第七二・一三項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・一五	鉄又は非合金鋼のその他の棒	ＣＴＨ（第七二・一三項又は第七二・一四項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・一六	鉄又は非合金鋼の形鋼	ＣＴＨ（第七二・〇八項から第七二・一五項までの各項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・一七	鉄又は非合金鋼の線	ＣＴＨ（第七二・一三項から第七二・一五項までの各項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・一八	ステンレス鋼のインゴットその他の一次形状のもの及び半製品	ＣＴＨ又はＱＶＣ四〇	
七二・一九	ステンレス鋼のフラットロール製品（幅が六〇〇ミリメートル以上のものに限る。）	ＣＴＨ又はＱＶＣ四〇	
七二・二〇	ステンレス鋼のフラットロール製品（幅が六〇〇ミリメートル未満のものに限る。）	ＣＴＨ（第七二・一九項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・二一	ステンレス鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）	ＣＴＨ（第七二・二二項の材料からの変更を除く。）又はＱＶＣ四〇	
七二・二二	ステンレス鋼のその他の棒及び形鋼	ＣＴＨ（第七二・二二項の材料からの変更を除く。）又はＱＶＣ四〇	
七二三・〇〇	ステンレス鋼の線	ＣＴＨ（第七二・二二項又は第七二・二三項の材料からの変更を除く。）又はＱＶＣ四〇	

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.	CTH except from heading 72.13, or QVC 40	
72.15	Other bars and rods of iron or non-alloy steel.	CTH except from heading 72.13 or 72.14, or QVC 40	
72.16	Angles, shapes and sections of iron or non-alloy steel.	CTH except from headings 72.08 through 72.15, or QVC 40	
72.17	Wire of iron or non-alloy steel.	CTH except from headings 72.13 through 72.15, or QVC 40	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH or QVC 40	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	CTH or QVC 40	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	CTH except from heading 72.19, or QVC 40	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH except from heading 72.22, or QVC 40	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	CTH except from heading 72.21, or QVC 40	
7223.00	Wire of stainless steel.	CTH except from heading 72.21 or 72.22, or QVC 40	

七二・一四	その他の合金鋼のインゴットその他の一次形状のもの及び半製品	ＣＴＨ又は**Ｑ**ＶＣ四〇		72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH or QVC 40	
七二・一五	その他の合金鋼のフラットロール製品（幅が六〇〇㎜リメートル以上のものに限る。）	ＣＴＨ又は**Ｑ**ＶＣ四〇		72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	CTH or QVC 40	
				72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	CTH except from heading 72.25, or QVC 40	
七二・二六	その他の合金鋼のフラットロール製品（幅が六〇〇㎜リメートル未満のものに限る。）	ＣＴＨ（第七二・二五項の材料からの変更を除く。）又は**Ｑ**ＶＣ四〇		72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH except from heading 72.28, or QVC 40	
				72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	CTH except from heading 72.27, or QVC 40	
七二・二七	その他の合金鋼の棒（熱間圧延をしたもので不規則に巻いたものに限る。）	ＣＴＨ（第七二・二八項の材料からの変更を除く。）又は**Ｑ**ＶＣ四〇		72.29	Wire of other alloy steel.	CTH except from heading 72.27 or 72.28, or QVC 40	
七二・二八	その他の合金鋼その他の棒、その他の合金鋼の形鋼及び合金鋼又は非合金鋼の中空ドリル棒	ＣＴＨ（第七二・二七項の材料からの変更を除く。）又は**Ｑ**ＶＣ四〇		Chapter 73	ARTICLES OF IRON OR STEEL		
七二・二九	その他の合金鋼の線	ＣＴＨ（第七二・二七項又は第七二・二八項の材料からの変更を除く。）又は**Ｑ**ＶＣ四〇		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.	CTH	
第七三類	鉄鋼製品			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.	CTH	
七三・〇一	鋼矢板（穴をあけてあるかないか又は組み合わせてあるかないかを問わない。）及び溶接形鋼	ＣＴＨ		7303.00	Tubes, pipes and hollow profiles, of cast iron.	CTH	
七三・〇二	レール、ガードレール、ラックレール及びトングレール、轍差、転轍棒その他の分岐器の構成部分（鉄鋼製の建設資材で鉄道又は軌道の線路用のものに限る。）並びに枕木、継目板、座鉄、摩鉄くさび、ソールプレート、レールクリップ、床板、タイその他の資材で、レールの接続又は取付けに専ら使用するもの（鉄鋼製の建設資材で鉄道又は軌道の線路用のものに限る。）	ＣＴＨ		73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
七三・〇三	鋳鉄製の管及び中空の形材	ＣＴＨ			- Line pipe of a kind used for oil or gas pipelines:		
七三・〇四	鉄鋼製の管及び中空の形材（継目なしのものに限るものとし、鋳鉄製のものを除く。）			7304.11	-- Of stainless steel	CTH	
	油又はガスの輸送に使用する種類のラインパイプ						
七三〇四・一一	ステンレス鋼製のもの	ＣＴＨ					

七三〇四・一九	その他のもの	ＣＴＨ		
	油又はガスの掘削に使用する種類のケーシング、チューピング及びドリルパイプ			
七三〇四・二二	ドリルパイプ（ステンレス鋼製のものに限る。）	ＣＴＨ		
七三〇四・二三	その他のドリルパイプ	ＣＴＨ		
七三〇四・二四	その他のもの（ステンレス鋼製のものに限る。）	ＣＴＨ		
七三〇四・二九	その他のもの	ＣＴＨ		
	その他のもの（鉄製又は非合金鋼製のもので、横断面が円形のものに限る。）			
七三〇四・三一	冷間引抜き又は冷間圧延をしたもの	ＣＴＨ		
七三〇四・三九	その他のもの	ＣＴＨ		
	その他のもの（ステンレス鋼製のもので、横断面が円形のものに限る。）			
七三〇四・四一	冷間引抜き又は冷間圧延をしたもの	ＣＴＨ		
七三〇四・四九	その他のもの	ＣＴＨ		
	その他のもの（その他の合金鋼製のもので、横断面が円形のものに限る。）			
七三〇四・五一	冷間引抜き又は冷間圧延をしたもの	ＣＴＨ又はＱＶＣ四〇		
七三〇四・五九	その他のもの	ＣＴＨ		
七三〇四・九〇	その他のもの	ＣＴＨ		
七三・〇五	鉄鋼製のその他の管（例えば、溶接、リベット接合その他これらに類する接合をしたもの。横断面が円形のもので、外径が四〇六・四ミリメートルを超えるものに限る。）	ＣＴＨ		

7304.19	-- Other	CTH		
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22	-- Drill pipe of stainless steel	CTH		
7304.23	-- Other drill pipe	CTH		
7304.24	-- Other, of stainless steel	CTH		
7304.29	-- Other	CTH		
	- Other, of circular cross-section, of iron or non-alloy steel:			
7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	CTH		
7304.39	-- Other	CTH		
	- Other, of circular cross-section, of stainless steel:			
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH		
7304.49	-- Other	CTH		
	- Other, of circular cross-section, of other alloy steel:			
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	CTH or QVC 40		
7304.59	-- Other	CTH		
7304.90	- Other	CTH		
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH		

七三・〇六	鉄鋼製のその他の管及び中空の形材（例えば、オープンシームのもの及び溶接、リベット接合その他これらに類する接合をしたもの）	ＣＴＨ		
七三・〇七	鉄鋼製の管用継手（例えば、カップリング、エルボー及びスリーブ）	ＣＣ		
七三・〇八	構造物及びその部分品（鉄鋼製のものに限る。例えば、橋、橋桁、水門、塔、格子柱、屋根、屋根組み、戸、窓、戸枠、窓枠、戸敷居、シャッター、手すり及び柱。第九四・〇六項のプレハブ建築物を除く。）並びに構造物用に加工した鉄鋼製の板、棒、形材、管その他これらに類する物品	ＣＴＨ		
七三〇九・〇〇	鉄鋼製の貯蔵タンクその他これに類する容器（内容積が三〇〇リットルを超えるものに限るものとし、内貼りしてあるかないか又は断熱してあるかないかを問わず、圧縮ガス用又は液化ガス用のもの及び機械装置又は加熱用若しくは冷却用の装置を有するものを除く。）	ＣＴＨ		
七三・一〇	鉄鋼製のタンク、たる、ドラム、缶、箱その他これらに類する容器（内容積が三〇〇リットル以下のものに限るものとし、内貼りしてあるかないか又は断熱してあるかないかを問わず、圧縮ガス用又は液化ガス用のもの及び機械装置又は加熱用若しくは冷却用の装置を有するものを除く。）	ＣＴＨ		
七三・一一・〇〇	圧縮ガス用又は液化ガス用の鉄鋼製の容器	ＣＴＨ		
七三・一二	鉄鋼製のより線、ロープ、ケーブル、組ひも、スリングその他これらに類する物品（電気絶縁をしたものを除く。）	ＣＴＨ		
七三一三・〇〇	鉄鋼製の有刺線並びに鉄鋼製の帯又は平線をねじったもの（有刺のものであるかないかを問わない。）及び緩くよった二重線で柵に使用する種類のもの	ＣＴＨ		
七三・一四	ワイヤクロス（ワイヤエンドレスバンドを含む。）、ワイヤグリル、網及び柵（鉄鋼の線から製造したものに限る。）並びに鉄鋼製のエキスパンデッドメタル	ＣＴＨ		
七三・一五	鉄鋼製の鎖及びその部分品	ＣＴＨ又はＱＶＣ四〇		
七三二六・〇〇	鉄鋼製のいかり及びその部分品	ＣＴＨ		

73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH		
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CC		
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	CTH		
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH		
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH		
7311.00	Containers for compressed or liquefied gas, of iron or steel.	CTH		
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH		
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH		
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH		
73.15	Chain and parts thereof, of iron or steel.	CTH or QVC 40		
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	CTH		

七三一七・〇〇	鉄鋼製のくぎ、びょう、画びょう、波くぎ、またくぎ（第八三・〇五項のものを除く。）その他これらに類する製品（銅以外の材料から製造した頭部を有するものを含む。）	ＣＴＨ			
七三一・一八	鉄鋼製のねじ、ボルト、ナット、コーチスクリュー、スクリューフック、リベット、コッター、コッターピン、座金（ばね座金を含む。）その他これらに類する製品	ＣＴＨ			
七三一・一九	鉄鋼製の安全ピンその他のピン（他の項に該当するものを除く。）及び鉄鋼製の手縫針、手編針、ボドキン、クロセ編み用手針、しゅう用穴あけ手針その他これらに類する物品	ＣＴＨ			
七三一・二〇	鉄鋼製のばね及びばね板	ＣＴＨ			
七三二・一二	鉄鋼製のストーブ、レンジ、炉、調理用加熱器（セントラルヒーティング用の補助ボイラーを有するものを含む。）、肉焼き器、火鉢、ガスこんろ、皿温め器その他これらに類する物品（家庭用のものに限るものとし、電気式のものを除く。）及びこれらの部分品（鉄鋼製のものに限る。）				
七三二・一一	調理用加熱器具及び皿温め器				
七三二・一一の	気体燃料用のもの並びに気体燃料及びその他の燃料共用のもの	ＣＴＨ又はＱＶＣ四〇			
七三二・一二	液体燃料用のもの	ＣＴＨ又はＱＶＣ四〇			
七三二・一九	その他のもの（固体燃料用のものを含む。）	ＣＴＨ又はＱＶＣ四〇			
	その他の器具				
七三二・八一	気体燃料用のもの並びに気体燃料及びその他の燃料共用のもの	ＣＴＨ又はＱＶＣ四〇			
七三二・八二	液体燃料用のもの	ＣＴＨ又はＱＶＣ四〇			
七三二・八九	その他のもの（固体燃料用のものを含む。）	ＣＴＨ又はＱＶＣ四〇			
七三二・九〇	部分品	ＣＴＨ			

7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH			
7318.14	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH			
7319.90	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH			
7320.20	Springs and leaves for springs, of iron or steel.	CTH			
7321.11	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.				
	- Cooking appliances and plate warmers:				
7321.11	-- For gas fuel or for both gas and other fuels	CTH or QVC 40			
7321.12	-- For liquid fuel	CTH or QVC 40			
7321.19	--- Other, including appliances for solid fuel	CTH or QVC 40			
	- Other appliances:				
7321.81	-- For gas fuel or for both gas and other fuels	CTH or QVC 40			
7321.82	-- For liquid fuel	CTH or QVC 40			
7321.89	-- Other, including appliances for solid fuel	CTH or QVC 40			
7321.90	- Parts	CTH			

七三・二二	セントラルヒーティング用のラジエーター（電気加熱式のものを除く。）及びその部分品並びに動力駆動式の送風機を有するエアヒーター及び温風分配器（新鮮な又は調節した空気を供給することができるものを含むものとし、電気加熱式のものを除く。）並びにこれらの部分品（この項の物品は、鉄鋼製のものに限る。）	ＣＴＨ又はＱＶＣ四〇			
七三・二三	食卓用品、台所用品その他の家庭用品及びその部分品（鉄鋼製のものに限る。）、鉄鋼のウール並びに鉄鋼製の瓶洗い、ポリッシングパッド、ポリッシンググラブその他これらに類する製品	ＣＴＨ			
七三・二四	衛生用品及びその部分品（鉄鋼製のものに限る。）	ＣＴＨ又はＱＶＣ四〇			
七三・二五	その他の鋳造製品（鉄鋼製のものに限る。）	ＣＴＨ			
七三・二六	その他の鉄鋼製品	ＣＴＨ			
第七四類	銅及びその製品				
七四〇一・〇〇	銅のマット及びセメントカッパー（沈殿銅）	ＣＣ又はＱＶＣ四〇			
七四〇二・〇〇	粗銅及び電解精製用陽極銅	ＣＴＨ又はＱＶＣ四〇			
七四・〇三	精製銅又は銅合金の塊	ＣＴＨ又はＱＶＣ四〇			
七四〇四・〇〇	銅のくず	ＣＴＨ			
七四〇五・〇〇	銅のマスターアロイ	ＣＴＨ又はＱＶＣ四〇			
七四・〇六	銅の粉及びフレーク	ＣＴＨ又はＱＶＣ四〇			
七四・〇七	銅の棒及び形材	ＣＴＨ又はＱＶＣ四〇			
七四・〇八	銅の線	ＣＴＨ（第七四・〇七項の材料からの変更を除く。）又はＱＶＣ四〇			
七四・〇九	銅の板、シート及びストリップ（厚さが〇・一五ミリメートルを超えるものに限る。）	ＣＴＨ又はＱＶＣ四〇			

73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH or QVC 40			
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH			
73.24	Sanitary ware and parts thereof, of iron or steel.	CTH or QVC 40			
73.25	Other cast articles of iron or steel.	CTH			
73.26	Other articles of iron or steel.	CTH			
Chapter 74	COPPER AND ARTICLES THEREOF				
7401.00	Copper mattes; cement copper (precipitated copper).	CC or QVC 40			
7402.00	Unrefined copper; copper anodes for electrolytic refining.	CTH or QVC 40			
74.03	Refined copper and copper alloys, unwrought.	CTH or QVC 40			
7404.00	Copper waste and scrap.	CTH			
7405.00	Master alloys of copper.	CTH or QVC 40			
74.06	Copper powders and flakes.	CTH or QVC 40			
74.07	Copper bars, rods and profiles.	CTH or QVC 40			
74.08	Copper wire.	CTH except from heading 74.07, or QVC 40			
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	CTH or QVC 40			

七四・一〇	銅のはく（厚さ（補強材の厚さを除く。）が〇・一五ミリメートル以下のものに限るものとし、印刷してあるかないか又は紙、板紙、プラスチックその他これらに類する補強材により裏貼りしてあるかないかを問わない。）	ＣＴＨ（第七四・〇九項のＣＴＨ又はＱＶＣ四〇	
七四・一一	銅の管	ＣＴＨ又はＱＶＣ四〇	
七四・一二	銅製の管用継手（例えば、カップリング、エルボー及びスリーブ）	ＣＴＨ又はＱＶＣ四〇	
七四二三・〇〇	銅製のより線、ケーブル、組ひもその他これらに類する製品（電気絶縁をしたものを除く。）	ＣＴＨ又はＱＶＣ四〇	
七四・一五	銅製のくぎ、びょう、画びょう、またくぎ（第八三・〇五項のものを除く。）その他これらに類する製品（銅製の頂部を有する鉄鋼製のものを含む。）及び銅製のねじ、ボルト、ナット、スクリューフック、リベット、コッター、コッターピン、座金（ばね座金を含む。）その他これらに類する製品	ＣＴＨ又はＱＶＣ四〇	
七四・一八	食卓用品、台所用品その他の家庭用品及びその部分品（銅製のものに限る。）、銅製の瓶洗い、ポリッシングパッド、ポリッシンググラブその他これらに類する製品並びに衛生用品及びその部分品（銅製のものに限る。）	ＣＴＨ又はＱＶＣ四〇	
七四・一九	その他の銅製品		
七四一九・一〇	鎖及びその部分品	ＣＴＨ又はＱＶＣ四〇	
	その他のもの		
七四一九・九一	鋳造、型打ち又は鍛造をしたもの（更に加工したものを除く。）	ＣＴＨ又はＱＶＣ四〇	
七四一九・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
第七五類	ニッケル及びその製品		
七五・〇一	ニッケルのマット、焼結した酸化ニッケルその他ニッケル製錬の中間生産物	ＣＴＳＨ又はＱＶＣ四〇	
七五・〇二	ニッケルの塊	ＣＴＳＨ又はＱＶＣ四〇	

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 0.15 mm.	CTH except from heading 74.09, or QVC 40	
74.11	Copper tubes and pipes.	CTH or QVC 40	
74.12	Copper tube or pipe fittings (for example, couplings, elboxs, sleeves).	CTH or QVC 40	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH or QVC 40	
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH or QVC 40	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	CTH or QVC 40	
74.19	Other articles of copper.		
7419.10	- Chain and parts thereof	CTH or QVC 40	
	- Other:		
7419.91	-- Cast, moulded, stamped or forged, but not further worked	CTH or QVC 40	
7419.99	-- Other	CTSH or QVC 40	
Chapter 75	NICKEL AND ARTICLES THEREOF		
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	CTSH or QVC 40	
75.02	Unwrought nickel.	CTSH or QVC 40	

七五〇三・〇〇	ニッケルのくず	ＣＴＨ		
七五〇四・〇〇	ニッケルの粉及びフレーク	ＣＴＨ又はＱＶＣ四〇		
七五・〇五	ニッケルの棒、形材及び線	ＣＴＨ又はＱＶＣ四〇		
七五・〇六	ニッケルの板、シート、ストリップ及びはく	ＣＴＨ、厚さ〇・一五ミリメートル以下のはくへの第七五・〇六項に分類される産品からの変更（厚さを五〇％以上減じた場合に限る。）又はＱＶＣ四〇		
七五・〇七	ニッケル製の管及び管用継手（例えば、カップリング、エルボー及びスリーブ）	ＣＴＳＨ又はＱＶＣ四〇		
七五・〇八	その他のニッケル製品	ＣＴＳＨ又はＱＶＣ四〇		
第七六類	アルミニウム及びその製品			
七六・〇一	アルミニウムの塊	ＣＴＳＨ		
七六〇二・〇〇	アルミニウムのくず	ＣＴＨ		
七六・〇三	アルミニウムの粉及びフレーク	ＣＴＨ		
七六・〇四	アルミニウムの棒及び形材	ＣＴＨ		
七六・〇五	アルミニウムの線	ＣＴＨ（第七六・〇四項の材料からの変更を除く。）		
七六・〇六	アルミニウムの板、シート及びストリップ（厚さが〇・二ミリメートルを超えるものに限る。）	ＣＴＨ		
七六・〇七	アルミニウムのはく（厚さ（補強材の厚さを除く。）が〇・二ミリメートル以下のものに限るものとし、印刷してあるかないか又は紙、板紙、プラスチックその他これらに類する補強材により裏貼りしてあるかないかを問わない。）	ＣＴＨ		
七六・〇八	アルミニウム製の管	ＣＴＨ		

7503.00	Nickel waste and scrap.	CTH		
7504.00	Nickel powders and flakes.	CTH or QVC 40		
75.05	Nickel bars, rods, profiles and wire.	CTH or QVC 40		
75.06	Nickel plates, sheets, strip and foil.	CTH or a change to foil, not exceeding 0.15 mm in thickness, from any other good of heading 75.06, provided that there has been a reduction in thickness of no less than 50%, or QVC 40		
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	CTSH or QVC 40		
75.08	Other articles of nickel.	CTSH or QVC 40		
Chapter 76	ALUMINIUM AND ARTICLES THEREOF			
76.01	Unwrought aluminium.	CTSH		
7602.00	Aluminium waste and scrap.	CTH		
76.03	Aluminium powders and flakes.	CTH		
76.04	Aluminium bars, rods and profiles.	CTH		
76.05	Aluminium wire.	CTH except from heading 76.04		
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	CTH		
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.	CTH		
76.08	Aluminium tubes and pipes.	CTH		

七六〇九・〇〇	アルミニウム製の管用継手（例えば、カップリング、エルボー及びスリーブ）	ＣＴＨ（第七六・〇八項の材料からの変更を除く。）			
七六・一〇	構造物及びその部分品（アルミニウム製のものに限る。例えば、橋、橋桁、塔、格子柱、屋根、屋根組み、戸、窓、戸枠、窓枠、戸敷居、手すり及び柱。第九四・〇六項のプレハブ建築物を除く。）並びに構造物用に加工したアルミニウム製の板、棒、形材、管その他これらに類する物品	ＣＴＨ			
七六一・〇〇	アルミニウム製の貯蔵タンクその他これに類する容器（内容積が三〇〇リットルを超えるものに限るものとし、内貼りしてあるかないか又は断熱してあるかないかを問わず、圧縮ガス用又は液化ガス用のもの及び機械装置又は加熱用若しくは冷却用の装置を有するものを除く。）	ＣＴＨ			
七六・一二	アルミニウム製のたる、ドラム、缶、箱その他これらに類する容器（折畳み可能な又は硬いチューブ状のものを含み、内容積が三〇〇リットル以下のものに限るものとし、内貼りしてあるかないか又は断熱してあるかないかを問わず、圧縮ガス用又は液化ガス用のもの及び機械装置又は加熱用若しくは冷却用の装置を有するものを除く。）	ＣＴＨ			
七六一四・一〇	芯に鋼を使用したもの	ＣＴＨ又はＱＶＣ四〇			
七六一四・九〇	その他のもの	ＣＴＨ（第七六・〇四項又は第七六・〇五項の材料からの変更を除く。）又はＱＶＣ四〇			
七六・一五	食卓用品、台所用品その他の家庭用品及びその部分品（アルミニウム製のものに限る。）、アルミニウム製の瓶洗い、ポリッシングパッド、ポリッシンググラブその他これらに類する製品並びに衛生用品及びその部分品（アルミニウム製のものに限る。）	ＣＴＨ又はＱＶＣ四〇			
七六・一六	その他のアルミニウム製品				

7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH except from heading 76.08			
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	CTH			
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH			
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH			
7613.00	Aluminium containers for compressed or liquefied gas.	CTH			
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
7614.10	- With steel core	CTH or QVC 40			
7614.90	- Other	CTH except from heading 76.04 or 76.05, or QVC 40			
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH or QVC 40			
76.16	Other articles of aluminium.				

七六一六・一〇	くぎ、びょう、またくぎ（第八三・〇五項のものを除く。）、ねじ、ボルト、ナット、スクリューフック、リベット、コッター、コッターピン、座金その他これらに類する製品	ＣＴＨ又はＱＶＣ四〇		
	その他のもの			
七六一六・九一	ワイヤクロス、ワイヤグリル、網及び柵（アルミニウムの線から製造したものに限る。）	ＣＴＨ又はＱＶＣ四〇		
七六一六・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
第七八類	鉛及びその製品			
七八・〇一	鉛の塊	ＣＴＨ又はＱＶＣ四〇		
七八〇二・〇〇	鉛のくず	ＣＴＨ		
七八・〇四	鉛の板、シート、ストリップ、はく、粉及びフレーク	ＣＴＨ又はＱＶＣ四〇		
七八〇六・〇〇	その他の鉛製品	ＣＴＨ又はＱＶＣ四〇		
第七九類	亜鉛及びその製品			
七九・〇一	亜鉛の塊	ＣＴＨ又はＱＶＣ四〇		
七九〇二・〇〇	亜鉛のくず	ＣＴＨ		
七九・〇三	亜鉛のダスト、粉及びフレーク	ＣＴＨ又はＱＶＣ四〇		
七九〇四・〇〇	亜鉛の棒、形材及び線	ＣＴＨ又はＱＶＣ四〇		
七九〇五・〇〇	亜鉛の板、シート、ストリップ及びはく	ＣＴＨ又はＱＶＣ四〇		
七九〇七・〇〇	その他の亜鉛製品	ＣＴＨ又はＱＶＣ四〇		
第八〇類	すず及びその製品			
八〇・〇一	すずの塊	ＣＴＨ又はＱＶＣ四〇		
八〇〇二・〇〇	すずのくず	ＣＴＨ		
八〇〇三・〇〇	すずの棒、形材及び線	ＣＴＨ又はＱＶＣ四〇		

7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH or QVC 40		
	- Other:			
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	CTH or QVC 40		
7616.99	-- Other	CTSH or QVC 40		
Chapter 78	LEAD AND ARTICLES THEREOF			
78.01	Unwrought lead.	CTH or QVC 40		
7802.00	Lead waste and scrap.	CTH		
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	CTH or QVC 40		
7806.00	Other articles of lead.	CTH or QVC 40		
Chapter 79	ZINC AND ARTICLES THEREOF			
79.01	Unwrought zinc.	CTH or QVC 40		
7902.00	Zinc waste and scrap.	CTH		
79.03	Zinc dust, powders and flakes.	CTH or QVC 40		
7904.00	Zinc bars, rods, profiles and wire.	CTH or QVC 40		
7905.00	Zinc plates, sheets, strip and foil.	CTH or QVC 40		
7907.00	Other articles of zinc.	CTH or QVC 40		
Chapter 80	TIN AND ARTICLES THEREOF			
80.01	Unwrought tin.	CTH or QVC 40		
8002.00	Tin waste and scrap.	CTH		
8003.00	Tin bars, rods, profiles and wire.	CTH or QVC 40		

八〇〇七・〇〇	その他のすず製品	ＣＴＨ又はＱＶＣ四〇		8007.00	Other articles of tin.
第八一類	その他の卑金属及びサーメット並びにこれらの製品			Chapter 81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF
八一・〇一	タングステン及びその製品（くずを含む。）			81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.
八一・〇一・一〇	粉	ＣＴＳＨ又はＱＶＣ四〇		8101.10	- Powders
	その他のもの				- Other:
八一・〇一・九四	タングステンの塊（単に焼結して得た棒を含む。）	ＣＴＳＨ又はＱＶＣ四〇		8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering
八一・〇一・九六	線	ＣＴＳＨ又はＱＶＣ四〇		8101.96	-- Wire
八一・〇一・九七	くず	ＣＴＳＨ		8101.97	-- Waste and scrap
八一・〇一・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8101.99	-- Other
八一・〇二	モリブデン及びその製品（くずを含む。）			81.02	Molybdenum and articles thereof, including waste and scrap.
八一・〇二・一〇	粉	ＣＴＳＨ又はＱＶＣ四〇		8102.10	- Powders
	その他のもの				- Other:
八一・〇二・九四	モリブデンの塊（単に焼結して得た棒を含む。）	ＣＴＳＨ又はＱＶＣ四〇		8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering
八一・〇二・九五	棒（単に焼結して得た棒を除く。）、形材、板、シート、ストリップ及びはく	ＣＴＳＨ又はＱＶＣ四〇		8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil
八一・〇二・九六	線	ＣＴＳＨ又はＱＶＣ四〇		8102.96	-- Wire
八一・〇二・九七	くず	ＣＴＳＨ		8102.97	-- Waste and scrap
八一・〇二・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8102.99	-- Other
八一・〇三	タンタル及びその製品（くずを含む。）			81.03	Tantalum and articles thereof, including waste and scrap.
八一・〇三・二〇	タンタルの塊（単に焼結して得た棒を含む。）及び粉	ＣＴＳＨ又はＱＶＣ四〇		8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders
八一・〇三・三〇	くず	ＣＴＳＨ		8103.30	- Waste and scrap
八一・〇三・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8103.90	- Other

八一・〇四	マグネシウム及びその製品（くずを含む。）			
	マグネシウムの塊			
八一〇四・一一	マグネシウムの含有量が全重量の九九・八％以上のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一〇四・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一〇四・二〇	くず	ＣＴＳＨ		
八一〇四・三〇	大きさをそろえた削りくず及び粒並びに粉	ＣＴＳＨ又はＱＶＣ四〇		
八一〇四・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一・〇五	コバルトのマットその他コバルト製錬の中間生産物並びにコバルト及びその製品（くずを含む。）			
八一〇五・二〇	コバルトのマットその他コバルト製錬の中間生産物並びにコバルトの塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一〇五・三〇	くず	ＣＴＳＨ		
八一〇五・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一〇六・〇〇	ビスマス及びその製品（くずを含む。）	ＣＴＨ又はＱＶＣ四〇		
八一・〇七	カドミウム及びその製品（くずを含む。）			
八一〇七・二〇	カドミウムの塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一〇七・三〇	くず	ＣＴＳＨ		
八一〇七・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一・〇八	チタン及びその製品（くずを含む。）			
八一〇八・二〇	チタンの塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一〇八・三〇	くず	ＣＴＳＨ		
八一〇八・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		

81.04	Magnesium and articles thereof, including waste and scrap.			
	- Unwrought magnesium:			
8104.11	-- Containing at least 99.8% by weight of magnesium	CTSH or QVC 40		
8104.19	-- Other	CTSH or QVC 40		
8104.20	- Waste and scrap	CTSH		
8104.30	- Raspings, turnings and granules, graded according to size; powders	CTSH or QVC 40		
8104.90	- Other	CTSH or QVC 40		
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH or QVC 40		
8105.30	- Waste and scrap	CTSH		
8105.90	- Other	CTSH or QVC 40		
8106.00	Bismuth and articles thereof, including waste and scrap.	CTH or QVC 40		
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.20	- Unwrought cadmium; powders	CTSH or QVC 40		
8107.30	- Waste and scrap	CTSH		
8107.90	- Other	CTSH or QVC 40		
81.08	Titanium and articles thereof, including waste and scrap.			
8108.20	- Unwrought titanium; powders	CTSH or QVC 40		
8108.30	- Waste and scrap	CTSH		
8108.90	- Other	CTSH or QVC 40		

八一・〇九	ジルコニウム及びその製品（くずを含む。）			
八一〇九・二〇	ジルコニウムの塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一〇九・三〇	くず	ＣＴＳＨ		
八一〇九・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一・一〇	アンチモン及びその製品（くずを含む。）			
八一一〇・一〇	アンチモンの塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一一〇・二〇	くず	ＣＴＳＨ		
八一一〇・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八一一一・〇〇	マンガン及びその製品（くずを含む。）	ＣＴＨ又はＱＶＣ四〇		
八一一二	ベリリウム、クロム、ゲルマニウム、バナジウム、ガリウム、ハフニウム、インジウム、ニオブ、レニウム及びタリウム（くずを含む。）並びにこれらの製品（くずを含む。）			
	ベリリウム			
八一一二・一二	塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一一二・一三	くず	ＣＴＳＨ		
八一一二・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	クロム			
八一一二・二一	塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		
八一一二・二二	くず	ＣＴＳＨ		
八一一二・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	タリウム			
八一一二・五一	塊及び粉	ＣＴＳＨ又はＱＶＣ四〇		

81.09	Zirconium and articles thereof, including waste and scrap.			
8109.20	- Unwrought zirconium; powders	CTSH or QVC 40		
8109.30	- Waste and scrap	CTSH		
8109.90	- Other	CTSH or QVC 40		
81.10	Antimony and articles thereof, including waste and scrap.			
8110.10	- Unwrought antimony; powders	CTSH or QVC 40		
8110.20	- Waste and scrap	CTSH		
8110.90	- Other	CTSH or QVC 40		
8111.00	Manganese and articles thereof, including waste and scrap.	CTH or QVC 40		
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	- Beryllium:			
8112.12	-- Unwrought; powders	CTSH or QVC 40		
8112.13	-- Waste and scrap	CTSH		
8112.19	-- Other	CTSH or QVC 40		
	- Chromium:			
8112.21	-- Unwrought; powders	CTSH or QVC 40		
8112.22	-- Waste and scrap	CTSH		
8112.29	-- Other	CTSH or QVC 40		
	- Thallium:			
8112.51	-- Unwrought; powders	CTSH or QVC 40		

八一二・五二	くず	ＣＴＳＨ		8112.52	-- Waste and scrap	CTSH
				8112.59	-- Other	CTSH or QVC 40
八一二・五九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇			- Other:	
				8112.92	-- Unwrought; waste and scrap; powders	CTSH or QVC 40
	その他のもの			8112.99	-- Other	CTSH or QVC 40
				8113.00	Cermets and articles thereof, including waste and scrap.	CTH or QVC 40
八一三・九二	塊、くず及び粉	ＣＴＳＨ又はＱＶＣ四〇		Chapter 82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL.	
八一三・九九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CC or QVC 40
八一三・〇〇	サーメット及びその製品（くずを含む。）	ＣＴＨ又はＱＶＣ四〇		82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	CC or QVC 40
第八二類	卑金属製の工具、道具、刃物、スプーン及びフォーク並びにこれらの部分品			82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CC or QVC 40
八二・〇一	手道具（スペード、ショベル、つるはし、くわ、フォーク及びレーキ並びになた、なたがまその他のおの類、各種の剪定ばさみ並びに農業、園芸又は林業に使用する種類の鎌、草切具、刈込みばさみ、くさびその他の道具に限る。）	ＣＣ又はＱＶＣ四〇		82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CC or QVC 40
八二・〇二	のこぎり（種類を問わない。）のブレード（切開き用、溝彫り用又は無歯式ののこぎりのブレードを含む。）及び手のこぎり	ＣＣ又はＱＶＣ四〇		82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CC or QVC 40
八二・〇三	やすり、プライヤー（切断用プライヤーを含む。）、やっとこ、ツイーザー、金属切断用ばさみ、パイプカッター、ボルトクリッパー、せん孔ポンチその他これらに類する手工具	ＣＣ又はＱＶＣ四〇		82.06.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC or QVC 40
八二・〇四	スパナー及びレンチ（トルクレンチを含み、手回しのものに限るものとし、タップ回しを除く。）並びに互換性スパナーソケット（ハンドル付きであるかないかを問わない。）	ＣＣ又はＱＶＣ四〇				
八二・〇五	手道具及び手工具（ダイヤモンドガラス切りを含むものとし、他の項に該当するものを除く。）、トーチランプ並びに万力、クランプその他これらに類する物品（加工機械の附属品及び部分品を除く。）、金敷き、可搬式かじ炉並びにフレーム付きグラインディングホイールで手回し式又は足踏み式のもの	ＣＣ又はＱＶＣ四〇				
八二〇六・〇〇	手道具又は手工具のセット（第八二・〇二項から第八二・〇五項までの二以上の項の製品を小売用のセットにしたものに限る。）	ＣＣ又はＱＶＣ四〇				

八二・〇七	手工具（動力駆動式であるかないかを問わない。）用又は加工機械用の互換性工具（例えば、プレス、型打ち、押抜き、ねじ立て、ねじ切り、穴あけ、中ぐり、ブローチ削り、フライス削り、切削又はねじの締付けに使用するもの。金属の引抜き用又は押出し用のダイス及び削岩用又は土壌せん孔用の工具を含む。）	ＣＴＨ又はＱＶＣ四〇		
八二・〇八	機械用又は器具用のナイフ及び刃			
八二〇八・一〇	金属加工用のもの	ＣＣ		
八二〇八・二〇	木工用のもの	ＣＣ		
八二〇八・三〇	台所用のもの及び食品工業用の機械に使用するもの	ＣＣ		
八二〇八・四〇	農業用、園芸用又は林業用の機械に使用するもの	ＣＣ又はＱＶＣ四〇		
八二〇八・九〇	その他のもの	ＣＣ		
八二〇九・〇〇	工具用の板、棒、チップその他これらに類する物品（サーメットのもので、取り付けてないものに限る。）	ＣＣ		
八二一〇・〇〇	手動式器具（飲食物の調製に使用するもので、重量が一〇キログラム以下のものに限る。）	ＣＣ		
八二一・一一	刃を付けたナイフ（剪定ナイフを含み、のこ歯状の刃を有するか有しないかを問わないものとし、第八二・〇八項のナイフを除く。）及びその刃			
八二一一・一〇	詰合せセット	ＣＣ		
	その他のもの			
八二一一・九一	テーブルナイフ（固定刃のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八二一一・九二	その他のナイフ（固定刃のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八二一一・九三	その他のナイフ（固定刃のものを除く。）	ＣＴＨ又はＱＶＣ四〇		
八二一一・九四	刃	ＣＣ		
八二一一・九五	卑金属製の柄	ＣＣ		

82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	CTH or QVC 40		
8208.10	- For metal working	CC		
8208.20	- For wood working	CC		
8208.30	- For kitchen appliances or for machines used by the food industry	CC		
8208.40	- For agricultural, horticultural or forestry machines	CC or QVC 40		
8208.90	- Other	CC		
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CC		
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CC		
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.			
8211.10	- Sets of assorted articles	CC		
	- Other:			
8211.91	-- Table knives having fixed blades	CTH or QVC 40		
8211.92	-- Other knives having fixed blades	CTH or QVC 40		
8211.93	-- Knives having other than fixed blades	CTH or QVC 40		
8211.94	-- Blades	CC		
8211.95	-- Handles of base metal	CC		

八二・一二	かみそり及びその刃（かみそりの刃のブランクでストリップ状のものを含む。）	ＣＣ		
八二一三・〇〇	はさみ、テーラースシヤーその他これらに類するはさみ及びこれらの刃	ＣＣ又はＱＶＣ四〇		
八二・一四	その他の刃物（例えば、バリカン、肉切り用又は台所用のクリーバー、チョッパー、ミンシングナイフ及びペーパーナイフ）並びにマニキュア用又はペディキュア用のセット及び用具（つめやすりを含む。）	ＣＣ		
八二・一五	スプーン、フォーク、ひしゃく、しゃくし、ケーキサーバー、フィッシュナイフ、バターナイフ、砂糖挟みその他これらに類する台所用具及び食卓用具	ＣＣ		
第八三類	各種の卑金属製品			
八三・〇一	卑金属製の錠（鍵を使用するもの、ダイヤル式のもの及び電気式のものに限る。）並びに卑金属製の留金及び留金付きフレームで、錠と一体のもの並びにこれらの卑金属製の鍵			
八三〇一・一〇	南京錠	ＣＴＳＨ又はＱＶＣ四〇		
八三〇一・二〇	自動車に使用する種類の錠	ＣＴＳＨ又はＱＶＣ四〇		
八三〇一・三〇	家具に使用する種類の錠	ＣＴＳＨ又はＱＶＣ四〇		
八三〇一・四〇	その他の錠	ＣＴＳＨ又はＱＶＣ四〇		
八三〇一・五〇	留金及び留金付きフレームで、錠と一体のもの	ＣＴＳＨ又はＱＶＣ四〇		
八三〇一・六〇	部分品	ＣＣ又はＱＶＣ四〇		
八三〇一・七〇	鍵（単独で提示するものに限る。）	ＣＣ又はＱＶＣ四〇		
八三・〇二	卑金属製の帽子掛け、ブラケットその他これらに類する支持具、取付具その他これに類する物品（家具、戸、階段、窓、日よけ、車体、馬具、トランク、衣装箱、小箱その他これらに類する物品に適するものに限る。）、取付具付きキャスター及びドアクローザー	ＣＴＨ又はＱＶＣ四〇		

82.12	Razors and razor blades (including razor blade blanks in strips).	CC		
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CC or QVC 40		
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	CC		
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	CC		
Chapter 83	MISCELLANEOUS ARTICLES OF BASE METAL			
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	- Padlocks	CTSH or QVC 40		
8301.20	- Locks of a kind used for motor vehicles	CTSH or QVC 40		
8301.30	- Locks of a kind used for furniture	CTSH or QVC 40		
8301.40	- Other locks	CTSH or QVC 40		
8301.50	- Clasps and frames with clasps, incorporating locks	CTSH or QVC 40		
8301.60	- Parts	CC or QVC 40		
8301.70	- Keys presented separately	CC or QVC 40		
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	CTH or QVC 40		

八三〇三・〇〇	卑金属製の金庫、金庫室の扉及び貴重品保管ロッカー並びに卑金属製のキャッシュボックスその他これに類する物品	ＣＴＨ又はＱＶＣ四〇		
八三〇四・〇〇	卑金属製の書類整理箱、インデックスカード箱、書類入れ、ペン皿、スタンプ台その他これらに類する事務用具及び机上用品（第九四・〇三項の事務所用の家具を除く。）	ＣＴＨ又はＱＶＣ四〇		
八三・〇五	卑金属製の書類とじ込み用金具、クリップ、レターコーナー、インデックスタグその他これらに類する事務用品及びストリップ状ステープル（例えば、事務用、椅子貼り用又は梱包用のもの）			
八三〇五・一〇	書類とじ込み用金具	ＣＴＳＨ又はＱＶＣ四〇		
八三〇五・二〇	ストリップ状ステープル	ＣＴＳＨ又はＱＶＣ四〇		
八三〇五・九〇	その他のもの（部分品を含む。）	ＣＴＨ又はＱＶＣ四〇		
八三・〇六	卑金属製のベル、ゴングその他これらに類する物品（電気式のものを除く。）、小像その他の装飾品、額縁その他これに類するフレーム及び鏡	ＣＴＨ又はＱＶＣ四〇		
八三・〇七	卑金属製のフレキシブルチューブ（継手があるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八三・〇八	卑金属製の留金、留金付きフレーム、バックル、フック、アイ、アイレットその他これらに類する物品（衣類、履物、日よけ、ハンドバッグ、旅行用具その他の製品に使用する種類のものに限る。）、管リベット、ふたまたリベット、ビーズ及びスパングル	ＣＴＨ又はＱＶＣ四〇		
八三・〇九	卑金属製の栓及び蓋（王冠、ねじ蓋及び注水口用の栓を含む。）、瓶用口金、ねじ式たる栓、たる栓用カバー、シールその他これらに類する包装用の附属品	ＣＴＨ又はＱＶＣ四〇		
八三一〇・〇〇	卑金属製のサインプレート、ネームプレート、アドレスプレートその他これらに類するプレート及び数字、文字その他の標章（第九四・〇五項のものを除く。）	ＣＴＨ又はＱＶＣ四〇		

8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTH or QVC 40		
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	CTH or QVC 40		
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	- Fittings for loose-leaf binders or files	CTSH or QVC 40		
8305.20	- Staples in strips	CTSH or QVC 40		
8305.90	- Other, including parts	CTH or QVC 40		
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	CTH or QVC 40		
83.07	Flexible tubing of base metal, with or without fittings.	CTH or QVC 40		
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	CTH or QVC 40		
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	CTH or QVC 40		
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH or QVC 40		

八三・一二	卑金属製又は金属炭化物製の線、棒、管、板、アーク溶接棒その他これらに類する物品（金属又は金属炭化物のはんだ付け、ろう付け、溶接又は融着に使用する種類のもので、フラックスを被覆し又は芯に充塡したものに限る。）並びに卑金属粉を凝結させて製造した金属吹付け用の線及び棒	ＣＴＨ又はＱＶＣ四〇	
第八四類	原子炉、ボイラー及び機械類並びにこれらの部分品		
八四・〇一	原子炉、原子炉用核燃料要素（カートリッジ式で未使用のものに限る。）及び同位体分離用機器		
八四〇一・一〇	原子炉	ＣＴＳＨ又はＱＶＣ四〇	
八四〇一・二〇	同位体分離用機器及びその部分品	ＣＴＳＨ又はＱＶＣ四〇	
八四〇一・三〇	核燃料要素（カートリッジ式で未使用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	
八四〇一・四〇	原子炉の部分品	ＣＴＨ又はＱＶＣ四〇	
八四・〇二	蒸気発生ボイラー（低圧蒸気も発生することができるセントラルヒーティング用温水ボイラーを除く。）及び過熱水ボイラー		
	蒸気発生ボイラー		
八四〇二・一一	水管ボイラー（蒸気の発生量が毎時四五トンを超えるものに限る。）	ＣＴＳＨ（第八四〇二・一一号の材料からの変更を除く。）又はＱＶＣ四〇	
八四〇二・一二	水管ボイラー（蒸気の発生量が毎時四五トン以下のものに限る。）	ＣＴＳＨ（第八四〇二・一一号の材料からの変更を除く。）又はＱＶＣ四〇	
八四〇二・一九	その他の蒸気発生ボイラー（組合せボイラーを含む。）	ＣＴＳＨ又はＱＶＣ四〇	
八四〇二・二〇	過熱水ボイラー	ＣＴＳＨ又はＱＶＣ四〇	
八四〇二・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・〇三	セントラルヒーティング用ボイラー（第八四・〇二項のものを除く。）		
八四〇三・一〇	ボイラー	ＣＴＳＨ又はＱＶＣ四〇	

83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	CTH or QVC 40	
Chapter 84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
8401.10	- Nuclear reactors	CTSH or QVC 40	
8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or QVC 40	
8401.30	- Fuel elements (cartridges), non-irradiated	CTSH or QVC 40	
8401.40	- Parts of nuclear reactors	CTH or QVC 40	
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
	- Steam or other vapour generating boilers:		
8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour	CTSH except from subheading 8402.12, or QVC 40	
8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour	CTSH except from subheading 8402.11, or QVC 40	
8402.19	-- Other vapour generating boilers, including hybrid boilers	CTSH or QVC 40	
8402.20	- Super-heated water boilers	CTSH or QVC 40	
8402.90	- Parts	CTH or QVC 40	
84.03	Central heating boilers other than those of heading 84.02.		
8403.10	- Boilers	CTSH or QVC 40	

八四〇三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・〇四	補助機器（第八四・〇二項又は第八四・〇三項のボイラー用のものに限る。例えば、エコノマイザー、過熱器、すす除去器及びガス回収器）及び蒸気原動機用復水器			
八四〇四・一〇	補助機器（第八四・〇二項又は第八四・〇三項のボイラー用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四〇四・二〇	蒸気原動機用復水器	ＣＴＳＨ又はＱＶＣ四〇		
八四〇四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・〇五	発生炉ガス発生機、水性ガス発生機及びアセチレンガス発生機その他これに類する湿式ガス発生機（清浄機を有するか有しないかを問わない。）			
八四〇五・一〇	発生炉ガス発生機、水性ガス発生機及びアセチレンガス発生機その他これに類する湿式ガス発生機（清浄機を有するか有しないかを問わない。）	ＣＴＳＨ又はＱＶＣ四〇		
八四〇五・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・〇六	蒸気タービン			
八四〇六・一〇	タービン（船舶推進用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他のタービン			
八四〇六・八一	出力が四〇メガワットを超えるもの	ＣＴＳＨ（第八四〇六・八二号の材料からの変更を除く。）又はＱＶＣ四〇		
八四〇六・八二	出力が四〇メガワット以下のもの	ＣＴＳＨ（第八四〇六・八一号の材料からの変更を除く。）又はＱＶＣ四〇		
八四〇六・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・〇七	ピストン式火花点火内燃機関（往復動機関及びロータリーエンジンに限る。）	ＣＴＨ又はＱＶＣ四〇		

8403.90	- Parts			
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	CTH or QVC 40		
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH or QVC 40		
8404.20	- Condensers for steam or other vapour power units	CTSH or QVC 40		
8404.90	- Parts	CTH or QVC 40		
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH or QVC 40		
8405.90	- Parts	CTH or QVC 40		
84.06	Steam turbines and other vapour turbines.			
8406.10	- Turbines for marine propulsion	CTSH or QVC 40		
	- Other turbines:			
8406.81	-- Of an output exceeding 40 MW	CTSH except from subheading 8406.82, or QVC 40		
8406.82	-- Of an output not exceeding 40 MW	CTSH except from subheading 8406.81, or QVC 40		
8406.90	- Parts	CTH or QVC 40		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH or QVC 40		

八四・〇八	ピストン式圧縮点火内燃機関（ディーゼルエンジン及びセミディーゼルエンジン）	ＣＴＨ又はＱＶＣ四〇		
八四・〇九	第八四・〇七項又は第八四・〇八項のエンジンに専ら又は主として使用する部分品	ＣＴＨ又はＱＶＣ四〇		
八四・一〇	液体タービン及び水車並びにこれらの調速機			
	液体タービン及び水車			
八四一〇・一一	出力が一、〇〇〇キロワット以下のもの	ＣＴＳＨ（第八四一〇・一一号又は第八四一〇・一三号の材料からの変更を除く。）又はＱＶＣ四〇		
八四一〇・一二	出力が一、〇〇〇キロワットを超え一〇、〇〇〇キロワット以下のもの	ＣＴＳＨ（第八四一〇・一一号又は第八四一〇・一三号の材料からの変更を除く。）又はＱＶＣ四〇		
八四一〇・一三	出力が一〇、〇〇〇キロワットを超えるもの	ＣＴＳＨ（第八四一〇・一一号又は第八四一〇・一三号の材料からの変更を除く。）又はＱＶＣ四〇		
八四一〇・九〇	部分品（調速機を含む。）	ＣＴＨ又はＱＶＣ四〇		
八四・一一	ターボジェット、ターボプロペラその他のガスタービン			
	ターボジェット			
八四二・一一	推力が二五キロニュートン以下のもの	ＣＴＳＨ（第八四二・一一・一二号から第八四二・一一・八二号までの各号の材料からの変更を除く。）又はＱＶＣ四〇		

84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines);	CTH or QVC 40		
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH or QVC 40		
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
	- Hydraulic turbines and water wheels:			
8410.11	-- Of a power not exceeding 1,000 kW	CTSH except from subheading 8410.12 8410.13, or 40	QVC	
8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH except from subheading 8410.11 8410.13, or 40	QVC	
8410.13	-- Of a power exceeding 10,000 kW	CTSH except from subheading 8410.11 8410.12, or 40	QVC	
8410.90	- Parts, including regulators	CTH or QVC 40		
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
	- Turbo-jets:			
8411.11	-- Of a thrust not exceeding 25 kN	CTSH except from subheadings 8411.12 through 8411.82, or 40	QVC	

八四一一・一二	推力が二五キロニュートンを超えるもの	ＣＴＳＨ（第八四一一・一一号又は第八四一一・二一号から第八四一一・八二号までの各号の材料からの変更を除く。）又はＱＶＣ四〇
	ターボプロペラ	
八四一一・二一	出力が一、一〇〇キロワット以下のもの	ＣＴＳＨ（第八四一一・一一号、第八四一一・一二号又は第八四一一・八二号から第八四一一・八二号までの各号の材料からの変更を除く。）又はＱＶＣ四〇
八四一一・二二	出力が一、一〇〇キロワットを超えるもの	ＣＴＳＨ（第八四一一・一一号から第八四一一・二一号までの各号、第八四一一・八一号又は第八四一一・八二号の材料からの変更を除く。）又はＱＶＣ四〇
	その他のガスタービン	
八四一一・八二	出力が五、〇〇〇キロワット以下のもの	ＣＴＳＨ（第八四一一・一一号から第八四一一・二二号までの各号又は第八四一一・八二号の材料からの変更を除く。）又はＱＶＣ四〇
八四一一・八二	出力が五、〇〇〇キロワットを超えるもの	ＣＴＳＨ（第八四一一・一一号から第八四一一・八一号までの各号の材料からの変更を除く。）又はＱＶＣ四〇
	部分品	
八四一一・九二	ターボジェット又はターボプロペラのもの	ＣＴＨ又はＱＶＣ四〇

8411.12	-- Of a thrust exceeding 25 kN	CTSH except from subheadings 8411.11 or 8411.21 through 8411.82, or QVC 40
	- Turbo-propellers:	
8411.21	-- Of a power not exceeding 1,100 kW	CTSH except from subheadings 8411.11, 8411.12 or 8411.22 through 8411.82, or QVC 40
8411.22	-- Of a power exceeding 1,100 kW	CTSH except from subheadings 8411.11 through 8411.21, 8411.81 or 8411.82, or QVC 40
	- Other gas turbines:	
8411.81	-- Of a power not exceeding 5,000 kW	CTSH except from subheadings 8411.11 through 8411.22 or 8411.82, or QVC 40
8411.82	-- Of a power exceeding 5,000 kW	CTSH except from subheadings 8411.11 through 8411.81, or QVC 40
	- Parts:	
8411.91	-- Of turbo-jets or turbo-propellers	CTH or QVC 40

八四一二・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八四・一二	その他の原動機			
八四一二・一〇	反動エンジン（ターボジェットを除く。）	ＣＴＳＨ		
	液体原動機			
八四一二・二二	直線運動式（シリンダー式）のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一二・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	気体原動機			
八四一三・二二	直線運動式（シリンダー式）のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・八〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・一三	液体ポンプ（計器付きであるかないかを問わない。）及び液体エレベーター			
	ポンプ（計器付きのもの及び計器を取り付けるように設計したものに限る。）			
八四一三・一一	燃料又は潤滑油の供給用ポンプ（給油所又は修理場において使用する種類のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・二〇	ハンドポンプ（第八四一三・一一号又は第八四一三・一九号の物品を除く。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・三〇	燃料用、潤滑油用又は冷却媒体用のポンプ（ピストン式内燃機関用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・四〇	コンクリートポンプ	ＣＴＳＨ又はＱＶＣ四〇		

8411.99	-- Other	CTH or QVC 40		
84.12	Other engines and motors.			
8412.10	- Reaction engines other than turbo-jets	CTSH		
	- Hydraulic power engines and motors:			
8412.21	-- Linear acting (cylinders)	CTSH or QVC 40		
8412.29	-- Other	CTSH or QVC 40		
	- Pneumatic power engines and motors:			
8412.31	-- Linear acting (cylinders)	CTSH or QVC 40		
8412.39	-- Other	CTSH or QVC 40		
8412.80	- Other	CTSH or QVC 40		
8412.90	- Parts	CTH or QVC 40		
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	- Pumps fitted or designed to be fitted with a measuring device:			
8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or QVC 40		
8413.19	-- Other	CTSH or QVC 40		
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or QVC 40		
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or QVC 40		
8413.40	- Concrete pumps	CTSH or QVC 40		

八四一三・五〇	その他の往復容積式ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・六〇	その他の回転容積式ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・七〇	その他の遠心ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
	その他のポンプ及び液体エレベーター			
八四一三・八一	ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
八四一三・八二	液体エレベーター	ＣＴＳＨ又はＱＶＣ四〇		
	部分品			
八四一三・九一	ポンプのもの	ＣＴＨ又はＱＶＣ四〇		
八四一三・九二	液体エレベーターのもの	ＣＴＨ又はＱＶＣ四〇		
八四一四・一四	気体ポンプ、真空ポンプ、気体圧縮機及びファン並びに換気用又は循環用のフード（ファンを自蔵するものに限るものとし、フィルターを取り付けてあるかないかを問わない。）			
八四一四・一〇	真空ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・二〇	手押し式又は足踏み式の気体ポンプ	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・三〇	圧縮機（冷蔵用又は冷凍用の機器に使用する種類のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・四〇	気体圧縮機（けん引用の車輪付きシャシを取り付けたものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
	ファン			
八四一四・五一	卓上用、床用、壁用、窓用、天井用又は屋根用のファン（出力が二五ワット以下の電動機を自蔵するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・五九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・六〇	フード（水平面の最大側長が一二〇センチメートル以下のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		

8413.50	- Other reciprocating positive displacement pumps	CTSH or QVC 40		
8413.60	- Other rotary positive displacement pumps	CTSH or QVC 40		
8413.70	- Other centrifugal pumps	CTSH or QVC 40		
	- Other pumps; liquid elevators:			
8413.81	-- Pumps	CTSH or QVC 40		
8413.82	-- Liquid elevators	CTSH or QVC 40		
	- Parts:			
8413.91	--- Of pumps	CTH or QVC 40		
8413.92	--- Of liquid elevators	CTH or QVC 40		
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10	- Vacuum pumps	CTSH or QVC 40		
8414.20	- Hand- or foot-operated air pumps	CTSH or QVC 40		
8414.30	- Compressors of a kind used in refrigerating equipment	CTSH or QVC 40		
8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH or QVC 40		
	- Fans:			
8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or QVC 40		
8414.59	-- Other	CTSH or QVC 40		
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or QVC 40		

八四一四・八〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四一五	エアコンディショナー（動力駆動式ファン並びに温度及び湿度を変化させる機構を有するものに限るものとし、湿度のみを単独で調節することができないものを含む。）			
八四一五・一〇	窓又は壁に取り付けるもの（一体構造のもの又はスプリットシステムのものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一五・二〇	自動車に使用する種類のもの（人用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他のもの			
八四一五・八一	冷却ユニット及び冷却加熱サイクルの切替え用バルブ（可逆式ヒートポンプ）を自蔵するもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一五・八二	その他のもの（冷却ユニットを自蔵するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一五・八三	冷却ユニットを自蔵しないもの	ＣＴＳＨ又はＱＶＣ四〇		
八四一五・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四一六	炉用バーナー（液体燃料用、粉砕した固体燃料用又は気体燃料用のものに限る。）及びメカニカルストーカー（機械式火格子、機械式灰排出機その他これらに類する機械を含む。）			
八四一六・一〇	液体燃料用の炉用バーナー	ＣＴＳＨ又はＱＶＣ四〇		
八四一六・二〇	その他の炉用バーナー（複合型バーナーを含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一六・三〇	メカニカルストーカー（機械式火格子、機械式灰排出機その他これらに類する機械を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四一六・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四一七・一七	炉（焼却炉を含み、工業用又は理化学用のものに限るものとし、電気炉を除く。）			
八四一七・一〇	炉（鉱石又は金属のばい焼用、溶解用その他の熱処理用のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		

8414.80	- Other	CTSH or QVC 40		
8414.90	- Parts	CTH or QVC 40		
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	- Window or wall types, self-contained or "split-system"	CTSH or QVC 40		
8415.20	- Of a kind used for persons, in motor vehicles	CTSH or QVC 40		
	- Other:			
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or QVC 40		
8415.82	-- Other, incorporating a refrigerating unit	CTSH or QVC 40		
8415.83	-- Not incorporating a refrigerating unit	CTSH or QVC 40		
8415.90	- Parts	CTH or QVC 40		
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10	- Furnace burners for liquid fuel	CTSH or QVC 40		
8416.20	- Other furnace burners, including combination burners	CTSH or QVC 40		
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or QVC 40		
8416.90	- Parts	CTH or QVC 40		
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or QVC 40		

八四一七・二〇	ベーカリーオーブン（ビスケットオーブンを含む。）	ＣＴＳＨ又はＱＶＣ四〇		- Bakery ovens, including biscuit ovens	CTSH or QVC 40
八四一七・八〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		- Other	CTSH or QVC 40
				8417.90 - Parts	CTH or QVC 40
八四一七・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		84.18 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
八四一八・一八	冷蔵庫、冷凍庫その他の冷蔵用又は冷凍用の機器（電気式であるかないかを問わない。）及びヒートポンプ（第八四・一五項のエアコンディショナーを除く。）			8418.10 - Combined refrigerator-freezers, fitted with separate external doors	CTSH or QVC 40
八四一八・一〇	冷凍冷蔵庫（それぞれ独立した外部扉を有するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		- Refrigerators, household type:	
	家庭用冷蔵庫			8418.21 -- Compression-type	CTSH or QVC 40
八四一八・二二	圧縮式のもの	ＣＴＳＨ又はＱＶＣ四〇		8418.29 -- Other	CTSH or QVC 40
				8418.30 - Freezers of the chest type, not exceeding 800 l capacity	CTSH or QVC 40
八四一八・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8418.40 - Freezers of the upright type, not exceeding 900 l capacity	CTSH or QVC 40
				8418.50 - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or QVC 40
八四一八・三〇	横置き型冷凍庫（容量が八〇〇リットル以下のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇			
八四一八・四〇	直立型冷凍庫（容量が九〇〇リットル以下のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		- Other refrigerating or freezing equipment; heat pumps:	
八四一八・五〇	貯蔵及び展示用のその他の備付品（チェスト、キャビネット、展示用のカウンター、ショーケースその他これらに類するもので、冷蔵用又は冷凍用の機器を収蔵するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		8418.61 -- Heat pumps other than air conditioning machines of heading 84.15	CTSH or QVC 40
				8418.69 -- Other	CTSH or QVC 40
				- Parts:	
	その他の冷蔵用又は冷凍用の機器及びヒートポンプ			8418.91 -- Furniture designed to receive refrigerating or freezing equipment	CTH or QVC 40
八四一八・六一	ヒートポンプ（第八四・一五項のエアコンディショナーを除く。）	ＣＴＳＨ又はＱＶＣ四〇		8418.99 -- Other	CTH or QVC 40
八四一八・六九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇			
	部分品				
八四一八・九一	冷蔵用又は冷凍用の装置を収納するために設計した容器	ＣＴＨ又はＱＶＣ四〇			
八四一八・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇			

八四・一九	加熱、調理、ばい焼、蒸留、精留、滅菌、殺菌、蒸気加熱、乾燥、蒸発、凝縮、冷却その他の温度変化による方法により材料を処理する機器（理化学用のものを含み、電気加熱式のもの（第八五・一四項の電気炉及びその他の機器を除く。）であるかないかを問わないものとし、家庭用のものを除く。）並びに瞬間湯沸器及び貯蔵式湯沸器（電気式のものを除く。）			
	瞬間湯沸器及び貯蔵式湯沸器（電気式のものを除く。）			
八四・一九・一一	瞬間ガス湯沸器	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・二〇	医療用又は理化学用の滅菌器	ＣＴＳＨ又はＱＶＣ四〇		
	乾燥機			
八四・一九・二二	農産物用のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・三二	木材用、紙パルプ用、紙用又は板紙用のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・四〇	蒸留用又は精留用の機器	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・五〇	熱交換装置	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・六〇	気体液化装置	ＣＴＳＨ又はＱＶＣ四〇		
	その他の機器			
八四・一九・八一	ホットドリンク製造用又は食品の調理用若しくは加熱用の機器	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四・一九・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・二〇	カレンダーその他のＳロール機（金属用又はガラス用のものを除く。）及びこれらのシリンダー			
八四・二〇・一〇	カレンダーその他のロール機	ＣＴＳＨ又はＱＶＣ四〇		

84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:			
8419.11	-- Instantaneous gas water heaters	CTSH or QVC 40		
8419.19	-- Other	CTSH or QVC 40		
8419.20	- Medical, surgical or laboratory sterilisers	CTSH or QVC 40		
	- Dryers:			
8419.31	-- For agricultural products	CTSH or QVC 40		
8419.32	-- For wood, paper pulp, paper or paperboard	CTSH or QVC 40		
8419.39	-- Other	CTSH or QVC 40		
8419.40	- Distilling or rectifying plant	CTSH or QVC 40		
8419.50	- Heat exchange units	CTSH or QVC 40		
8419.60	- Machinery for liquefying air or other gases	CTSH or QVC 40		
	- Other machinery, plant and equipment:			
8419.81	-- For making hot drinks or for cooking or heating food	CTSH or QVC 40		
8419.89	-- Other	CTSH or QVC 40		
8419.90	- Parts	CTH or QVC 40		
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:			
8420.10	- Calendering or other rolling machines	CTSH or QVC 40		

	部分品			- Parts:	
八四一〇・九一	シリンダー	ＣＴＨ又はＱＶＣ四〇		-- Cylinders	CTH or QVC 40
八四一〇・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		-- Other	CTH or QVC 40
八四二一・一一	遠心分離機（遠心式脱水機を含む。）並びに液体又は気体のろ過機及び清浄機			8421.11 -- Cream separators 8421.12 -- Clothes-dryers 8421.19 -- Other - Filtering or purifying machinery and apparatus for liquids:	CTSH or QVC 40 CTSH or QVC 40 CTSH or QVC 40
	遠心分離機（遠心式脱水機を含む。）				
八四二一・一一	クリーム分離機	ＣＴＳＨ又はＱＶＣ四〇		8421.21 -- For filtering or purifying water 8421.22 -- For filtering or purifying beverages other than water 8421.23 -- Oil or petrol-filters for internal combustion engines 8421.29 -- Other	CTSH or QVC 40 CTSH or QVC 40 CTSH or QVC 40 CTSH or QVC 40
八四二一・一二	衣類脱水機	ＣＴＳＨ又はＱＶＣ四〇			
八四二一・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇			
	液体のろ過機及び清浄機			- Filtering or purifying machinery and apparatus for gases:	
八四二一・二二	水のろ過用又は清浄用のもの	ＣＴＳＨ又はＱＶＣ四〇		8421.31 -- Intake air filters for internal combustion engines 8421.39 -- Other	CTSH or QVC 40 CTSH or QVC 40
八四二一・二三	飲料（水を除く。）のろ過用又は清浄用のもの	ＣＴＳＨ又はＱＶＣ四〇			
八四二一・二三	内燃機関の潤滑油又は燃料油のろ過機	ＣＴＳＨ又はＱＶＣ四〇		- Parts:	
八四二一・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8421.91 -- Of centrifuges, including centrifugal dryers 8421.99 -- Other	CTH or QVC 40 CTH or QVC 40
	気体のろ過機及び清浄機				
八四二一・三一	内燃機関の吸気用のろ過機	ＣＴＳＨ又はＱＶＣ四〇			
八四二一・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇			
	部分品				
八四二一・九一	遠心分離機（遠心式脱水機を含む。）のもの	ＣＴＨ又はＱＶＣ四〇			
八四二一・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇			

八四・二二	皿洗機、清浄用又は乾燥用の機械（瓶その他の容器に使用するものに限る。）、充塡用、封口用、封止用又はラベル貼付け用の機械（瓶、缶、箱、袋その他の容器に使用するものに限る。）、瓶、ジャー、チューブその他これらに類する容器の口金取付け用の機械その他の包装機械（熱収縮包装用機械を含む。）及び飲料用の炭酸ガス注入機			
	皿洗機			
八四二一・一一	家庭用のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四二一・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四二一・二〇	清浄用又は乾燥用の機械（瓶その他の容器に使用するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四二一・三〇	充塡用、封口用、封止用又はラベル貼付け用の機械（瓶、缶、箱、袋その他の容器に使用するものに限る。）、瓶、ジャー、チューブその他これらに類する容器の口金取付け用の機械及び飲料用の炭酸ガス注入機	ＣＴＳＨ又はＱＶＣ四〇		
八四二一・四〇	その他の包装機械（熱収縮包装用機械を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四二一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・二三	重量測定機器（重量測定式の計数機及び検査機を含むものとし、感量が五〇ミリグラム以内のはかりを除く。）及び分銅			
八四二三・一〇	体重測定機器（乳児用はかりを含む。）及び家庭用はかり	ＣＴＳＨ又はＱＶＣ四〇		
八四二三・二〇	コンベヤ上の物品を連続的に計量するはかり	ＣＴＳＨ又はＱＶＣ四〇		
八四二三・三〇	定量はかり及び袋又は容器の中へあらかじめ決めた重さの材料を送り出すためのはかり（ホッパースケールを含む。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他の重量測定機器			
八四二三・八一	最大ひょう量が三〇キログラム以下のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四二三・八二	最大ひょう量が三〇キログラムを超え五、〇〇〇キログラム以下のもの	ＣＴＳＨ又はＱＶＣ四〇		

84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
	- Dish washing machines:			
8422.11	-- Of the household type	CTSH or QVC 40		
8422.19	-- Other	CTSH or QVC 40		
8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH or QVC 40		
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or QVC 40		
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or QVC 40		
8422.90	- Parts	CTH or QVC 40		
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10	- Personal weighing machines, including baby scales; household scales	CTSH or QVC 40		
8423.20	- Scales for continuous weighing of goods on conveyors	CTSH or QVC 40		
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or QVC 40		
	- Other weighing machinery:			
8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	CTSH or QVC 40		
8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or QVC 40		

八四・二三・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四・二三・九〇	分銅及び重量測定機器の部分品	ＣＴＨ又はＱＶＣ四〇	
八四・二四	噴射用、散布用又は噴霧用の機器（液体用又は粉用のものに限るものとし、手動式であるかないかを問わない。）、消火器（消火剤を充塡してあるかないかを問わない。）、スプレーガンその他これに類する機器及び蒸気又は砂の吹付け機その他これに類する噴射用機器		
八四・二四・一〇	消火器（消火剤を充塡してあるかないかを問わない。）	ＣＴＳＨ又はＱＶＣ四〇	
八四・二四・二〇	スプレーガンその他これに類する機器	ＣＴＳＨ又はＱＶＣ四〇	
八四・二四・三〇	蒸気又は砂の吹付け機その他これに類する噴射用機器	ＣＴＳＨ又はＱＶＣ四〇	
	その他の機器		
八四・二四・八一	農業用又は園芸用のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四・二四・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四・二四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・二五	プーリータックル、ホイスト（スキップホイストを除く。）、ウインチ、キャプスタン及びジャッキ	ＣＴＨ又はＱＶＣ四〇	
八四・二六	デリック、クレーン（ケーブルクレーンを含む。）、移動式リフティングフレーム、ストラッドルキャリヤー及びクレーンを装備した作業トラック	ＣＴＨ又はＱＶＣ四〇	
八四・二七	フォークリフトトラック及び持上げ用又は荷扱い用の機器を装備したその他の作業トラック	ＣＴＨ又はＱＶＣ四〇	
八四・二八	その他の持上げ用、荷扱い用、積込み用又は荷卸し用の機械（例えば、昇降機、エスカレーター、コンベヤ及びロープウェー）	ＣＴＨ又はＱＶＣ四〇	
八四・二九	ブルドーザー、アングルドーザー、地ならし機、スクレーパー、メカニカルショベル、エキスカベーター、ショベルローダー、突固め用機械及びロードローラー（自走式のものに限る。）	ＣＴＨ又はＱＶＣ四〇	

8423.89	-- Other	CTSH or QVC 40	
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or QVC 40	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
8424.10	- Fire extinguishers, whether or not charged	CTSH or QVC 40	
8424.20	- Spray guns and similar appliances	CTSH or QVC 40	
8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH or QVC 40	
	- Other appliances:		
8424.81	-- Agricultural or horticultural	CTSH or QVC 40	
8424.89	-- Other	CTSH or QVC 40	
8424.90	- Parts	CTH or QVC 40	
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	CTH or QVC 40	
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	CTH or QVC 40	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	CTH or QVC 40	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	CTH or QVC 40	
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	CTH or QVC 40	

八四・三〇	その他の移動用、地ならし用、削り用、掘削用、突固め用、採掘用又はせん孔用の機械（土壌用、鉱物用又は鉱石用のものに限る。）並びにくい打ち機、くい抜き機及び除雪機	ＣＴＨ又はＱＶＣ四〇		
八四・三一	第八四・二五項から第八四・三〇項までの機械に専ら又は主として使用する部分品	ＣＴＨ又はＱＶＣ四〇		
八四・三二	農業用、園芸用又は林業用の機械（整地用又は耕作用のものに限る。）及び芝生用又は運動場用のローラー			
八四三一・一〇	プラウ	ＣＴＳＨ又はＱＶＣ四〇		
	ハロー、スカリファイヤー、カルチベーター、除草機及びホー			
八四三一・一二	ディスクハロー	ＣＴＳＨ又はＱＶＣ四〇		
八四三一・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四三一・二〇	播種機、植付け機及び移植機	ＣＴＳＨ又はＱＶＣ四〇		
八四三一・四〇	肥料散布機	ＣＴＳＨ又はＱＶＣ四〇		
八四三一・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・三三	収穫機及び脱穀機（わら用又は牧草用のベーラーを含む。）、草刈機並びに卵、果実その他の農産物の清浄用、分類用又は格付用の機械（第八四・三七項の機械を除く。）			
	芝生用、公園用又は運動場用の草刈機			
八四三二・一一	動力駆動式のもの（水平面上を回転して刈り込む装置を有するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・二〇	その他の草刈機（トラクター装着用のカッターバーを含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四三三・二〇	その他の乾草製造用機械	ＣＴＳＨ又はＱＶＣ四〇		

84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH or QVC 40		
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	CTH or QVC 40		
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	- Ploughs	CTSH or QVC 40		
	- Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21	-- Disc harrows	CTSH or QVC 40		
8432.29	-- Other	CTSH or QVC 40		
8432.30	- Seeders, planters and transplanters	CTSH or QVC 40		
8432.40	- Manure spreaders and fertiliser distributors	CTSH or QVC 40		
8432.80	- Other machinery	CTSH or QVC 40		
8432.90	- Parts	CTH or QVC 40		
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	- Mowers for lawns, parks or sports-grounds:			
8433.11	-- Powered, with the cutting device rotating in a horizontal plane	CTSH or QVC 40		
8433.19	-- Other	CTSH or QVC 40		
8433.20	- Other mowers, including cutter bars for tractor mounting	CTSH or QVC 40		
8433.30	- Other haymaking machinery	CTSH or QVC 40		

八四三二・四〇	わら用又は牧草用のベーラー（ピックアップベーラーを含む。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他の収穫機及び脱穀機			
八四三二・五一	コンバイン	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・五二	その他の脱穀機	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・五三	根菜類又は塊茎の収穫機	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・五九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・六〇	卵、果実その他の農産物の清浄用、分類用又は格付け用の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三二・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四三三・二四	搾乳機及び酪農機械			
八四三四・一〇	搾乳機	ＣＴＳＨ又はＱＶＣ四〇		
八四三四・二〇	酪農機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四三五・三五	プレス、破砕機その他これらに類する機械（ぶどう酒、りんご酒、果汁その他これらに類する飲料の製造用のものに限る。）			
八四三五・一〇	機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三五・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・三六	その他の農業用、園芸用、林業用、家きん飼育用又は養蜂用の機械（機械装置又は加熱装置を有する発芽用機器を含む。）並びに家きんのふ卵器及び育すう器			
八四三六・一〇	飼料調製用機械	ＣＴＳＨ又はＱＶＣ四〇		
	家きんの飼育器、ふ卵器及び育すう器			
八四三六・二一	家きんのふ卵器及び育すう器	ＣＴＳＨ又はＱＶＣ四〇		

8433.40	- Straw or fodder balers, including pick-up balers	CTSH or QVC 40		
	- Other harvesting machinery; threshing machinery:			
8433.51	-- Combine harvester-threshers	CTSH or QVC 40		
8433.52	-- Other threshing machinery	CTSH or QVC 40		
8433.53	-- Root or tuber harvesting machines	CTSH or QVC 40		
8433.59	-- Other	CTSH or QVC 40		
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or QVC 40		
8433.90	- Parts	CTH or QVC 40		
84.34	Milking machines and dairy machinery.			
8434.10	- Milking machines	CTSH or QVC 40		
8434.20	- Dairy machinery	CTSH or QVC 40		
8434.90	- Parts	CTH or QVC 40		
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	- Machinery	CTSH or QVC 40		
8435.90	- Parts	CTH or QVC 40		
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10	- Machinery for preparing animal feeding stuffs	CTSH or QVC 40		
	- Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	-- Poultry incubators and brooders	CTSH or QVC 40		

八四三六・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8436.29	-- Other	CTSH or QVC 40
八四三六・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		8436.80	- Other machinery	CTSH or QVC 40
	部分品				- Parts:	
八四三六・九一	家きんの飼育器、ふ卵器又は育すう器のもの	ＣＴＨ又はＱＶＣ四〇		8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	CTH or QVC 40
八四三六・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		8436.99	-- Other	CTH or QVC 40
八四三七・一〇	種、穀物又は乾燥した豆の清浄用、分類用又は格付け用の機械	ＣＴＳＨ又はＱＶＣ四〇		8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or QVC 40
八四三七・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		8437.80	- Other machinery	CTSH or QVC 40
八四三七・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		8437.90	- Parts	CTH or QVC 40
八四三八・一〇	ベーカリー機械及びマカロニ、スパゲッティその他これらに類する物品の製造機械	ＣＴＳＨ又はＱＶＣ四〇		8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or QVC 40
八四三八・二〇	菓子、ココア又はチョコレートの製造機械	ＣＴＳＨ又はＱＶＣ四〇		8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or QVC 40
八四三八・三〇	砂糖製造機械	ＣＴＳＨ又はＱＶＣ四〇		8438.30	- Machinery for sugar manufacture	CTSH or QVC 40
八四三八・四〇	醸造用機械	ＣＴＳＨ又はＱＶＣ四〇		8438.40	- Brewery machinery	CTSH or QVC 40
八四三八・五〇	肉又は家きんの調製用機械	ＣＴＳＨ又はＱＶＣ四〇		8438.50	- Machinery for the preparation of meat or poultry	CTSH or QVC 40
八四三八・六〇	果実、ナット又は野菜の調製用機械	ＣＴＳＨ又はＱＶＣ四〇		8438.60	- Machinery for the preparation of fruits, nuts or vegetables	CTSH or QVC 40
八四三八・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		8438.80	- Other machinery	CTSH or QVC 40
八四三八・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		8438.90	- Parts	CTH or QVC 40

八四・二九	繊維素繊維を原料とするパルプの製造機械及び紙又は板紙の製造用又は仕上げ用の機械			
八四三九・一〇	繊維素繊維を原料とするパルプの製造機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三九・二〇	紙又は板紙の製造機械	ＣＴＳＨ又はＱＶＣ四〇		
八四三九・三〇	紙又は板紙の仕上げ用機械	ＣＴＳＨ又はＱＶＣ四〇		
	部分品			
八四三九・九一	繊維素繊維を原料とするパルプの製造機械のもの	ＣＴＨ又はＱＶＣ四〇		
八四三九・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八四・四〇	製本用機械（製本ミシンを含む。）			
八四四〇・一〇	機械	ＣＴＳＨ又はＱＶＣ四〇		
八四四〇・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・四一	その他の製紙用パルプ、紙又は板紙の加工機械（切断機を含む。）			
八四四一・一〇	切断機	ＣＴＳＨ又はＱＶＣ四〇		
八四四一・二〇	袋又は封筒の製造機械	ＣＴＳＨ又はＱＶＣ四〇		
八四四一・三〇	箱、ケース、筒、ドラムその他これらに類する容器の製造機械（型を使用する成形により製造する機械を除く。）	ＣＴＳＨ又はＱＶＣ四〇		
八四四一・四〇	製紙用パルプ、紙又は板紙の成形用機械（型を使用するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四四一・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四四一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		

84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	- Machinery for making pulp of fibrous cellulosic material	CTSH or QVC 40		
8439.20	- Machinery for making paper or paperboard	CTSH or QVC 40		
8439.30	- Machinery for finishing paper or paperboard	CTSH or QVC 40		
	- Parts:			
8439.91	-- Of machinery for making pulp of fibrous cellulosic material	CTH or QVC 40		
8439.99	-- Other	CTH or QVC 40		
84.40	Book-binding machinery, including book-sewing machines.			
8440.10	- Machinery	CTSH or QVC 40		
8440.90	- Parts	CTH or QVC 40		
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	- Cutting machines	CTSH or QVC 40		
8441.20	- Machines for making bags, sacks or envelopes	CTSH or QVC 40		
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or QVC 40		
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	CTSH or QVC 40		
8441.80	- Other machinery	CTSH or QVC 40		
8441.90	- Parts	CTH or QVC 40		

八四・四二	プレート、シリンダーその他の印刷用コンポーネントの調製用又は製造用の機器（第八四・五六項から第八四・六五項までの加工機械を除く。）、プレート、シリンダーその他の印刷用コンポーネント並びに印刷用に平削りし、砂目にし、研磨し又はその他の調製をしたプレート、シリンダー及びリソグラフィックストーン			
八四四二・三〇	機器	ＣＴＳＨ又はＱＶＣ四〇		
八四四二・四〇	第八四四二・三〇号の機器の部分品	ＣＴＨ又はＱＶＣ四〇		
八四四三・五〇	プレート、シリンダーその他の印刷用コンポーネント並びに印刷用に平削りし、砂目にし、研磨し又はその他の調製をしたプレート、シリンダー及びリソグラフィックストーン	ＣＴＳＨ又はＱＶＣ四〇		
八四・四三	印刷機（第八四・四二項のプレート、シリンダーその他の印刷用コンポーネントにより印刷に使用するもの）、その他のプリンター、複写機及びファクシミリ（結合してあるかないかを問わない。）並びに部分品及び附属品			
	印刷機（第八四・四二項のプレート、シリンダーその他の印刷用コンポーネントにより印刷に使用するもの）			
八四四三・一一	オフセット印刷機（巻紙式のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一二	オフセット印刷機（枚葉式で事務所用のものに限るものとし、広げた状態でシートの一方が二二センチメートル以下、他方が三六センチメートル以下のもの）	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一三	その他のオフセット印刷機	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一四	凸版印刷機（巻紙式のものに限るものとし、フレキソ印刷機を除く。）	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一五	凸版印刷機（巻紙式以外のものに限るものとし、フレキソ印刷機を除く。）	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一六	フレキソ印刷機	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一七	グラビア印刷機	ＣＴＳＨ又はＱＶＣ四〇		
八四四三・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		

84.42	Machinery, apparatus and equipment (other than the machine tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	CTSH or QVC 40		
8442.30	- Machinery, apparatus and equipment	CTH or QVC 40		
8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTSH or QVC 40		
8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTSH or QVC 40		
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			
8443.11	-- Offset printing machinery, reel fed	CTSH or QVC 40		
8443.12	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or QVC 40		
8443.13	-- Other offset printing machinery	CTSH or QVC 40		
8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or QVC 40		
8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or QVC 40		
8443.16	-- Flexographic printing machinery	CTSH or QVC 40		
8443.17	-- Gravure printing machinery	CTSH or QVC 40		
8443.19	-- Other	CTSH or QVC 40		

	その他のプリンター、複写機及びファクシミリ（結合してあるかないかを問わない。）		
八四四三・三二	印刷、複写又はファクシミリ送信のうち二以上の機能を有する機械（自動データ処理機械又はネットワークに接続することができるものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	
八四四三・三三	その他のもの（自動データ処理機械又はネットワークに接続することができるものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	
八四四三・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
	部分品及び附属品		
八四四三・九一	印刷機の部分品及び附属品（第八四・四二項のプレート、シリンダーその他の印刷用コンポーネントにより印刷に使用するものに限る。）	ＣＴＨ又はＱＶＣ四〇	
八四四三・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
八四四四・〇〇	人造繊維用の紡糸機、延伸機、テクスチャード加工機及び切断機	ＣＴＨ又はＱＶＣ四〇	
八四・四五	紡織準備機械並びに精紡機、合糸機、ねん糸機その他の紡織用繊維の糸の製造機械並びにかせ機、糸巻機（よこ糸巻機を含む。）及び第八四・四六項又は第八四・四七項の機械に使用する紡織用繊維の糸を準備する機械	ＣＴＨ又はＱＶＣ四〇	
八四・四六	織機	ＣＴＨ又はＱＶＣ四〇	
八四・四七	編機、ステッチボンディングマシン、タフティング用機械及びジンプヤーン、チュール、レース、しゅう布、トリミング、組ひも又は網の製造機械	ＣＴＨ又はＱＶＣ四〇	
八四・四八	第八四・四四項から第八四・四七項までの機械の補助機械（例えば、ドビー、ジャカード、自動停止装置及びシャットル交換機）並びに第八四・四四項からこの項までの機械に専ら又は主として使用する部分品及び附属品（例えば、スピンドル、スピンドルフライヤー、針布、コーム、紡糸口金、シャットル、ヘルド、ヘルドフレーム及びメリヤス針）		
	第八四・四四項から第八四・四七項までの機械の補助機械		

	- Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or QVC 40	
8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	CTSH or QVC 40	
8443.39	-- Other	CTSH or QVC 40	
	- Parts and accessories:		
8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or QVC 40	
8443.99	-- Other	CTH or QVC 40	
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or QVC 40	
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	CTH or QVC 40	
84.46	Weaving machines (looms).	CTH or QVC 40	
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	CTH or QVC 40	
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):		
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		

八四四八・一一	ドビー及びジャカード並びにこれらとともに使用する紋紙裁断機、写彫機、紋彫り機及び編成機	ＣＴＳＨ又はＱＶＣ四〇	
八四四八・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四四八・二〇	第八四・四四項の機械又はその補助機械の部分品及び附属品	ＣＴＨ又はＱＶＣ四〇	
	第八四・四五項の機械又はその補助機械の部分品及び附属品		
八四四八・三一	針布	ＣＴＨ又はＱＶＣ四〇	
八四四八・三二	紡績準備機械のもの（針布を除く。）	ＣＴＨ又はＱＶＣ四〇	
八四四八・三三	スピンドル、スピンドルフライヤー、リング及びトラベラー	ＣＴＨ又はＱＶＣ四〇	
八四四八・三九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
	織機又はその補助機械の部分品及び附属品		
八四四八・四二	織機用おさ、ヘルド及びヘルドフレーム	ＣＴＨ又はＱＶＣ四〇	
八四四八・四九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
	第八四・四七項の機械又はその補助機械の部分品及び附属品		
八四四八・五一	シンカー、針その他の物品（編目の編成に使用するものに限る。）	ＣＴＨ又はＱＶＣ四〇	
八四四八・五九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
八四四九・〇〇	フェルト又は不織布（成形したものを含む。）の製造用又は仕上げ用の機械（フェルト帽子の製造機械を含む。）及び帽子の製造用の型	ＣＴＨ又はＱＶＣ四〇	
八四・五〇	家庭用又は営業用の洗濯機（脱水機兼用のものを含む。）		
	洗濯機（一回の洗濯容量が乾燥した繊維製品の重量で一〇キログラム以下のものに限る。）		
八四五〇・一一	全自動のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五〇・一二	その他のもの（遠心式脱水機を自蔵するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	

8448.11	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or QVC 40	
8448.19	--- Other	CTSH or QVC 40	
8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or QVC 40	
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31	--- Card clothing	CTH or QVC 40	
8448.32	--- Of machines for preparing textile fibres, other than card clothing	CTH or QVC 40	
8448.33	--- Spindles, spindle flyers, spinning rings and ring travellers	CTH or QVC 40	
8448.39	--- Other	CTH or QVC 40	
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42	-- Reeds for looms, healds and heald-frames	CTH or QVC 40	
8448.49	-- Other	CTH or QVC 40	
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51	-- Sinkers, needles and other articles used in forming stitches	CTH or QVC 40	
8448.59	-- Other	CTH or QVC 40	
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	CTH or QVC 40	
84.50	Household or laundry-type washing machines, including machines which both wash and dry:		
	-- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11	--- Fully-automatic machines	CTSH or QVC 40	
8450.12	--- Other machines, with built-in centrifugal drier	CTSH or QVC 40	

八四五〇・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五〇・二〇	洗濯機（一回の洗濯容量が乾燥した繊維製品の重量で一〇キログラムを超えるものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	
八四五〇・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四五一	洗浄用、清浄用、絞り用、乾燥用、アイロンがけ用、プレス（フュージングプレスを含む。）用、漂白用、染色用、仕上げ用、塗布用又は染み込ませ用の機械（紡織用繊維の糸、織物類又は製品に使用するものに限るものとし、第八四・五〇項の機械を除く。）、織物類その他の支持物にペーストを被覆する機械（リノリウムその他の床用敷物の製造用のものに限る。）及び紡織用繊維の織物類の巻取り用、巻戻し用、折畳み用、切断用又はピンキング用の機械		
八四五一・一〇	ドライクリーニング機	ＣＴＳＨ又はＱＶＣ四〇	
	乾燥機		
八四五一・一二	一回の乾燥容量が乾燥した繊維製品の重量で一〇キログラム以下のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・三〇	アイロンがけ用機械及びプレス（フュージングプレスを含む。）	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・四〇	洗浄用、漂白用又は染色用の機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・五〇	紡織用繊維の織物類の巻取り用、巻戻し用、折畳み用、切断用又はピンキング用の機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・五二	ミシン（第八四・四〇項の製本ミシンを除く。）、ミシン針並びにミシン用に特に設計した家具、台及びカバー		
八四五二・一〇	家庭用ミシン	ＣＴＳＨ又はＱＶＣ四〇	

8450.19	-- Other	CTSH or QVC 40
8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	CTSH or QVC 40
8450.90	- Parts	CTH or QVC 40
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.10	- Dry-cleaning machines	CTSH or QVC 40
	- Drying machines:	
8451.21	-- Each of a dry linen capacity not exceeding 10 kg	CTSH or QVC 40
8451.29	-- Other	CTSH or QVC 40
8451.30	- Ironing machines and presses (including fusing presses)	CTSH or QVC 40
8451.40	- Washing, bleaching or dyeing machines	CTSH or QVC 40
8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or QVC 40
8451.80	- Other machinery	CTSH or QVC 40
8451.90	- Parts	CTH or QVC 40
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
8452.10	- Sewing machines of the household type	CTSH or QVC 40

	その他のミシン		
八四五二・二一	自動式のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五二・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四五二・三〇	ミシン針	ＣＴＨ又はＱＶＣ四〇	
八四五二・九〇	ミシン用の家具、台、カバー及びこれらの部分品並びにミシンのその他の部分品	ＣＴＨ又はＱＶＣ四〇	
八四・五三	原皮、毛皮又は革の前処理用機械、なめし用機械及び加工機械並びに毛皮製又は革製の履物その他の製品の製造用又は修理用の機械（ミシンを除く。）		
八四五三・一〇	原皮、毛皮又は革の前処理用機械、なめし用機械及び加工機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五三・二〇	履物の製造機械及び修理機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五三・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇	
八四五三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・五四	転炉、取鍋、インゴット用鋳型及び鋳造機（冶金又は金属鋳造に使用する種類のものに限る。）		
八四五四・一〇	転炉	ＣＴＳＨ又はＱＶＣ四〇	
八四五四・二〇	インゴット用鋳型及び取鍋	ＣＴＳＨ又はＱＶＣ四〇	
八四五四・三〇	鋳造機	ＣＴＳＨ又はＱＶＣ四〇	
八四五四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・五五	金属圧延機及びそのロール		
八四五五・一〇	管圧延機	ＣＴＳＨ又はＱＶＣ四〇	
	その他の圧延機		
八四五五・二二	熱間圧延のもの及び熱間圧延と冷間圧延とを組み合わせたもの	ＣＴＳＨ又はＱＶＣ四〇	

	- Other sewing machines:		
8452.21	-- Automatic units	CTSH or QVC 40	
8452.29	-- Other	CTSH or QVC 40	
8452.30	- Sewing machine needles	CTH or QVC 40	
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or QVC 40	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
8453.10	- Machinery for preparing, tanning or working hides, skins or leather	CTSH or QVC 40	
8453.20	- Machinery for making or repairing footwear	CTSH or QVC 40	
8453.80	- Other machinery	CTSH or QVC 40	
8453.90	- Parts	CTH or QVC 40	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
8454.10	- Converters	CTSH or QVC 40	
8454.20	- Ingot moulds and ladles	CTSH or QVC 40	
8454.30	- Casting machines	CTSH or QVC 40	
8454.90	- Parts	CTH or QVC 40	
84.55	Metal-rolling mills and rolls therefor.		
8455.10	- Tube mills	CTSH or QVC 40	
	- Other rolling mills:		
8455.21	-- Hot or combination hot and cold	CTSH or QVC 40	

八四五五・二二	冷間圧延のもの	ＣＴＳＨＸはＱＶＣ四〇		
八四五五・三〇	圧延機用ロール	ＣＴＳＨＸはＱＶＣ四〇		
八四五五・九〇	その他の部分品	ＣＴＨＸはＱＶＣ四〇		
八四・五六	レーザーその他の光子ビーム、超音波、放電、電気化学的方法、電子ビーム、イオンビーム又はプラズマアークを使用して材料を取り除くことにより加工する機械及びウォータージェット切断機械	ＣＴＨＸはＱＶＣ四〇		
八四・五七	金属加工用のマシニングセンター、ユニットコンストラクションマシン（シングルステーションのものに限る。）及びマルチステーショントランスファーマシン	ＣＴＨＸはＱＶＣ四〇		
八四・五八	旋盤（ターニングセンターを含むものとし、金属切削用のものに限る。）	ＣＴＨＸはＱＶＣ四〇		
八四・五九	金属用のボール盤、中ぐり盤、フライス盤、ねじ切り盤及びねじ立て盤（ウェイタイプユニットヘッド機を含むものとし、第八四・五八項の旋盤（ターニングセンターを含む。）を除く。）	ＣＴＨＸはＱＶＣ四〇		
八四・六〇	研削盤、ホーニング盤、ラップ盤、研磨盤その他の仕上げ用加工機械（砥石その他の研磨材料を使用して金属又はサーメットを加工するものに限るものとし、第八四・六一項の歯切り盤、歯車研削盤及び歯車仕上盤を除く。）	ＣＴＨＸはＱＶＣ四〇		
八四・六一	平削り盤、形削り盤、立削り盤、ブローチ盤、歯切り盤、歯車研削盤、歯車仕上盤、金切り盤、切断機その他の加工機械（金属又はサーメットを取り除くことにより加工するものとし、他の項に該当するものを除く。）	ＣＴＨＸはＱＶＣ四〇		
八四・六二	鍛造機、ハンマー、ダイスタンピングマシン、ベンディングマシン、フォールディングマシン、ストレートニングマシン、フラットニングマシン、剪断機、パンチングマシン及びノッチングマシン（プレスを含むものとし、金属加工用のものに限る。）並びにその他のプレス（金属又は金属炭化物の加工用のものに限る。）	ＣＴＨＸはＱＶＣ四〇		
八四・六三	その他の加工機械（金属又はサーメットの加工用のもので、これらを取り除くことなく加工するものに限る。）	ＣＴＨＸはＱＶＣ四〇		

8455.22	-- Cold	CTSH or QVC 40		
8455.30	- Rolls for rolling mills	CTSH or QVC 40		
8455.90	- Other parts	CTH or QVC 40		
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	CTH or QVC 40		
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH or QVC 40		
84.58	Lathes (including turning centres) for removing metal.	CTH or QVC 40		
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	CTH or QVC 40		
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	CTH or QVC 40		
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH or QVC 40		
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	CTH or QVC 40		
84.63	Other machine-tools for working metal or cermets, without removing material.	CTH or QVC 40		

八四・六四	石、陶磁器、コンクリート、石綿セメントその他これらに類する鉱物性材料の加工機械及びガラスの冷間加工機械	ＣＴＨ又はＱＶＣ四〇		
八四・六五	木材、コルク、骨、硬質ゴム、硬質プラスチックその他これらに類する硬質物の加工機械（くぎ打ち用、またくぎ打ち用、接着用その他の組立て用のものを含む。）	ＣＴＨ又はＱＶＣ四〇		
八四・六六	第八四・五六項から第八四・六五項までの機械に専ら又は主として使用する部分品及び附属品（工作物保持具、ツールホルダー、自動開きダイヘッド、割出台その他加工機械用の特殊な附属装置を含む。）並びに手持工具用ツールホルダー	ＣＴＨ又はＱＶＣ四〇		
八四・六七	手持工具（ニューマチックツール、液圧式のもの又は原動機（電気式であるかないかを問わない。）を自蔵するものに限る。）			
	ニューマチックツール			
八四六七・一一	回転工具（回転衝撃式工具を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四六七・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	電気式の原動機を自蔵するもの			
八四六七・二二	ドリル	ＣＴＳＨ又はＱＶＣ四〇		
八四六七・二三	のこぎり	ＣＴＳＨ又はＱＶＣ四〇		
八四六七・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	その他の工具			
八四六七・八一	チェーンソー	ＣＴＳＨ又はＱＶＣ四〇		
八四六七・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	部分品			
八四六七・九一	チェーンソーのもの	ＣＴＨ又はＱＶＣ四〇		
八四六七・九二	ニューマチックツールのもの	ＣＴＨ又はＱＶＣ四〇		
八四六七・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		

84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	CTH or QVC 40		
84.65	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	CTH or QVC 40		
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	CTH or QVC 40		
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic:			
8467.11	-- Rotary type (including combined rotary-percussion)	CTSH or QVC 40		
8467.19	-- Other	CTSH or QVC 40		
	- With self-contained electric motor:			
8467.21	-- Drills of all kinds	CTSH or QVC 40		
8467.22	-- Saws	CTSH or QVC 40		
8467.29	-- Other	CTSH or QVC 40		
	- Other tools:			
8467.81	-- Chain saws	CTSH or QVC 40		
8467.89	-- Other	CTSH or QVC 40		
	- Parts:			
8467.91	-- Of chain saws	CTH or QVC 40		
8467.92	-- Of pneumatic tools	CTH or QVC 40		
8467.99	-- Other	CTH or QVC 40		

八四・六八	はんだ付け用、ろう付け用又は溶接用の機器（切断に使用することができるかできないかを問わないものとし、第八五・一五項のものを除く。）及びガス式の表面熱処理用機器			
八四六八・一〇	手持ち式トーチ	ＣＴＳＨ又はＱＶＣ四〇		
八四六八・二〇	その他のガス式の機器	ＣＴＳＨ又はＱＶＣ四〇		
八四六八・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
八四六八・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四六九・〇〇	タイプライター（第八四・四三項のプリンターを除く。）及びワードプロセッサ	ＣＴＨ又はＱＶＣ四〇		
八四・七〇	計算機並びにデータを記録し、再生し及び表示するポケットサイズの機械（計算機能を有するものに限る。）並びに会計機、郵便料金計機、切符発行機その他これらに類する計算機構を有する機械並びに金銭登録機	ＣＴＨ又はＱＶＣ四〇		
八四・七一	自動データ処理機械及びこれを構成するユニット並びに磁気式又は光学式の読取機、データをデータ媒体に符号化して転記する機械及び符号化したデータを処理する機械（他の項に該当するものを除く。）	ＣＴＨ又はＱＶＣ四〇		
八四・七二	その他の事務用機器（例えば、謄写機、宛名印刷機、自動紙幣払機、硬貨分類機、硬貨計数機、硬貨包装機、鉛筆削り機、穴あけ機及びステープル打ち機）	ＣＴＨ又はＱＶＣ四〇		
八四・七三	第八四・六九項から第八四・七二項までの機械に専ら又は主として使用する部分品及び附属品（カバー、携帯用ケースその他これらに類する物品を除く。）	ＣＴＨ又はＱＶＣ四〇		
八四・七四	選別機、ふるい分け機、分離機、洗浄機、破砕機、粉砕機、混合機及び捏和（ねつわ）機（固体状、粉状又はペースト状の土壌、石、鉱石その他の鉱物性物質の処理用のものに限る。）、凝結機及び成形機（固体鉱物燃料、セラミックペースト、セメント、プラスターその他の粉状又はペースト状の鉱物性物品の処理用のものに限る。）並びに鋳物用砂型の造型機	ＣＴＳＨ又はＱＶＣ四〇		
八四七四・一〇	選別機、ふるい分け機、分離機及び洗浄機	ＣＴＳＨ又はＱＶＣ四〇		

84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10	- Hand-held blow pipes	CTSH or QVC 40		
8468.20	- Other gas-operated machinery and apparatus	CTSH or QVC 40		
8468.80	- Other machinery and apparatus	CTH or QVC 40		
8468.90	- Parts	CTH or QVC 40		
8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH or QVC 40		
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating function; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	CTH or QVC 40		
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	CTH or QVC 40		
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	CTH or QVC 40		
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	CTH or QVC 40		
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10	- Sorting, screening, separating or washing machines	CTSH or QVC 40		

八四七四・二〇	破砕機及び粉砕機	ＣＴＳＨ又はＱＶＣ四〇		
	混合機及び捏和機			
八四七四・三一	コンクリート又はモルタルの混合機	ＣＴＳＨ又はＱＶＣ四〇		
八四七四・三二	鉱物性物質とビチューメンとの混合機	ＣＴＳＨ又はＱＶＣ四〇		
八四七四・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四七四・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・七五	電球、電子管、せん光電球その他のガラス封入管の組立て用機械及びガラス又はその製品の製造用又は熱間加工用の機械			
八四七五・一〇	電球、電子管、せん光電球その他のガラス封入管の組立て用機械	ＣＴＳＨ又はＱＶＣ四〇		
	ガラス又はその製品の製造用又は熱間加工用の機械			
八四七五・二一	光ファイバー又はそのプリフォームの製造機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七五・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四七五・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・七六	物品の自動販売機（例えば、郵便切手用、たばこ用、食料品用又は飲料用のもの。両替機を含む。）			
	飲料の自動販売機			
八四七六・二一	加熱装置又は冷却装置を自蔵するもの	ＣＴＳＨ（第八四七六・二九号から第八四七六・八九号までの各号の材料からの変更を除く。）又はＱＶＣ四〇		

8474.20	- Crushing or grinding machines	CTSH or QVC 40		
	- Mixing or kneading machines:			
8474.31	--- Concrete or mortar mixers	CTSH or QVC 40		
8474.32	-- Machines for mixing mineral substances with bitumen	CTSH or QVC 40		
8474.39	-- Other	CTSH or QVC 40		
8474.80	- Other machinery	CTSH or QVC 40		
8474.90	- Parts	CTH or QVC 40		
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:			
8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or QVC 40		
	- Machines for manufacturing or hot working glass or glassware:			
8475.21	--- Machines for making optical fibres and preforms thereof	CTSH or QVC 40		
8475.29	--- Other	CTSH or QVC 40		
8475.90	- Parts	CTH or QVC 40		
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines:			
8476.21	-- Incorporating heating or refrigerating devices	CTSH except from subheadings 8476.29 through 8476.89, or QVC 40		

八四七六・二九	その他のもの	ＣＴＳＨ（第八四七六・二一号、第八四七六・八一号又は第八四七六・八九号の材料からの変更を除く。）又はＱＶＣ四〇	
	その他の自動販売機		
八四七六・八一	加熱装置又は冷却装置を自蔵するもの	ＣＴＳＨ（第八四七六・二一号、第八四七六・二九号又は第八四七六・八九号の材料からの変更を除く。）又はＱＶＣ四〇	
八四七六・八九	その他のもの	ＣＴＳＨ（第八四七六・二一号から第八四七六・八一号までの各号の材料からの変更を除く。）又はＱＶＣ四〇	
八四七六・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・七七	ゴム又はプラスチックの加工機械及びゴム又はプラスチックを材料とする物品の製造機械（この類の他の項に該当するものを除く。）		
八四七七・一〇	射出成形機	ＣＴＳＨ又はＱＶＣ四〇	
八四七七・二〇	押出成形機	ＣＴＳＨ又はＱＶＣ四〇	
八四七七・三〇	吹込み成形機	ＣＴＳＨ又はＱＶＣ四〇	
八四七七・四〇	真空成形機及びその他の熱成形機	ＣＴＳＨ又はＱＶＣ四〇	
	その他の機械（成形用機械に限る。）		
八四七七・五一	空気タイヤの更生用又は型を使用する成形用のもの及びインナーチューブの成形用のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四七七・五九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八四七七・八〇	その他の機械	ＣＴＳＨ又はＱＶＣ四〇	

8476.29	-- Other	CTSH except from subheading 8476.21, 8476.81 or 8476.89, or QVC 40	
	- Other machines:		
8476.81	-- Incorporating heating or refrigerating devices	CTSH except from subheading 8476.21, 8476.29 or 8476.89, or QVC 40	
8476.89	-- Other	CTSH except from subheading 8476.21 through 8476.81, or QVC 40	
8476.90	- Parts	CTH or QVC 40	
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
8477.10	- Injection-moulding machines	CTSH or QVC 40	
8477.20	- Extruders	CTSH or QVC 40	
8477.30	- Blow moulding machines	CTSH or QVC 40	
8477.40	- Vacuum moulding machines and other thermoforming machines	CTSH or QVC 40	
	- Other machinery for moulding or otherwise forming:		
8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or QVC 40	
8477.59	-- Other	CTSH or QVC 40	
8477.80	- Other machinery	CTSH or QVC 40	

八四七七・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・七八	たばこの調製用又は製造用の機械（この類の他の項に該当するものを除く。）			
八四七八・一〇	たばこの調製用又は製造用の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七八・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八四・七九	機械類（固有の機能を有するものに限るものとし、この類の他の項に該当するものを除く。）			
八四七九・一〇	土木事業、建築その他これらに類する用途に供する機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・二〇	動物性又は植物性の油脂の抽出用又は調製用の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・三〇	プレス（木材その他の木質材料製のパーティクルボード又は建築用繊維板の製造用のものに限る。）その他の木材又はコルクの処理用機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・四〇	綱又はケーブルの製造機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・五〇	産業用ロボット（他の号に該当するものを除く。）	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・六〇	蒸発式空気冷却装置	ＣＴＳＨ又はＱＶＣ四〇		
	旅客搭乗橋			
八四七九・七一	空港において使用する種類のもの	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・七九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	その他の機械類			
八四七九・八一	金属の処理用のもの（電線の巻線機を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・八二	混合用、捏和用、破砕用、粉砕用、ふるい分け用、均質化用、乳化用又はかくはん用の機械	ＣＴＳＨ又はＱＶＣ四〇		
八四七九・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		

8477.90	- Parts	CTH or QVC 40		
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	- Machinery	CTSH or QVC 40		
8478.90	- Parts	CTH or QVC 40		
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	- Machinery for public works, building or the like	CTSH or QVC 40		
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or QVC 40		
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH or QVC 40		
8479.40	- Rope or cable-making machines	CTSH or QVC 40		
8479.50	- Industrial robots, not elsewhere specified or included	CTSH or QVC 40		
8479.60	- Evaporative air coolers	CTSH or QVC 40		
	- Passenger boarding bridges:			
8479.71	-- Of a kind used in airports	CTSH or QVC 40		
8479.79	-- Other	CTSH or QVC 40		
	- Other machines and mechanical appliances:			
8479.81	-- For treating metal, including electric wire coil-winders	CTSH or QVC 40		
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or QVC 40		
8479.89	-- Other	CTSH or QVC 40		

八四七九・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八四・八〇	金属鋳造用鋳型枠、鋳型ベース、鋳造用パターン及び金属、金属炭化物、ガラス、鉱物性材料、ゴム又はプラスチックの成形用の型（金属インゴット用のものを除く。）	ＣＴＨ又はＱＶＣ四〇	
八四・八一	コック、弁その他これらに類する物品（減圧弁及び温度制御式弁を含むものとし、管、かん胴、タンクその他これらに類する物品用のものに限る。）	ＣＴＨ又はＱＶＣ四〇	
八四・八二	玉軸受及びころ軸受	ＣＴＨ又はＱＶＣ四〇	
八四・八三	ギヤボックスその他の変速機（トルクコンバーターを含む。）、伝動軸（カムシャフト及びクランクシャフトを含む。）、クランク、軸受箱、滑り軸受、歯車、歯車伝動機、ボールスクリュー、ローラースクリュー、はずみ車、プーリー（プーリーブロックを含む。）、クラッチ及び軸継手（自在継手を含む。）		
八四・八三・一〇	伝動軸（カムシャフト及びクランクシャフトを含む。）及びクランク	ＣＴＳＨ又はＱＶＣ四〇	
八四・八三・二〇	軸受箱（玉軸受又はころ軸受を有するものに限る。）	ＣＴＳＨ（第八四八三・一〇号から第八四八三・八〇号までの各号の材料からの変更を除く。）又はＱＶＣ四〇	
八四・八三・三〇	軸受箱（玉軸受又はころ軸受を有するものを除く。）及び滑り軸受	ＣＴＨ又はＱＶＣ四〇	
八四・八三・四〇	歯車及び歯車伝動機（単独で提示する歯付きホイール、チェーンスプロケットその他の伝動装置の構成部品を除く。）、ボールスクリュー、ローラースクリュー並びにギヤボックスその他の変速機（トルクコンバーターを含む。）	ＣＴＨ又はＱＶＣ四〇	
八四・八三・五〇	はずみ車及びプーリー（プーリーブロックを含む。）	ＣＴＨ又はＱＶＣ四〇	
八四・八三・六〇	クラッチ及び軸継手（自在継手を含む。）	ＣＴＳＨ又はＱＶＣ四〇	
八四・八三・九〇	単独で提示する歯付きホイール、チェーンスプロケットその他の伝動装置の構成部品及び部分品	ＣＴＨ又はＱＶＣ四〇	

8479.90	- Parts	CTH or QVC 40	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	CTH or QVC 40	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	CTH or QVC 40	
84.82	Ball or roller bearings.	CTH or QVC 40	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints);	CTH or QVC 40	
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH or QVC 40	
8483.20	- Bearing housings, incorporating ball or roller bearings	CTSH except from subheadings 8482.10 through 8482.80, or QVC 40	
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTH or QVC 40	
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	CTH or QVC 40	
8483.50	- Flywheels and pulleys, including pulley blocks	CTH or QVC 40	
8483.60	- Clutches and shaft couplings (including universal joints)	CTSH or QVC 40	
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or QVC 40	

八四・八四	ガスケットその他これに類するジョイント（他の材料と結合した金属板製のもの及び二層以上の金属から成るものに限る。）、材質の異なるガスケットその他これに類するジョイントをセットにし又は取りそろえて小袋入りその他これに類する包装にしたもの及びメカニカルシール	ＣＴＳＨ又はＱＶＣ四〇		
八四・八六	半導体ボール、半導体ウエハー、半導体デバイス、集積回路又はフラットパネルディスプレイの製造に専ら又は主として使用する機器、第八四類の注９(C)の機器並びに部分品及び附属品	ＣＴＳＨ又はＱＶＣ四〇		
八四・八七	機械類の部分品（接続子、絶縁体、コイル、接触子その他の電気用物品を有するもの及びこの類の他の項に該当するものを除く。）			
八四八七・一〇	船舶のプロペラ及びその羽根	ＣＴＳＨ又はＱＶＣ四〇		
八四八七・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇		
第八五類	電気機器及びその部分品並びに録音機、音声再生機並びにテレビジョンの映像及び音声の記録用又は再生用の機器並びにこれらの部分品及び附属品			
八五・〇一	電動機及び発電機（原動機とセットにした発電機を除く。）	ＣＴＨ又はＱＶＣ四〇		
八五・〇二	発電機（原動機とセットにしたものに限る。）及びロータリーコンバーター	ＣＴＨ又はＱＶＣ四〇		
八五〇三・〇〇	第八五・〇一項又は第八五・〇二項の機械に専ら又は主として使用する部分品	ＣＴＨ又はＱＶＣ四〇		
八五・〇四	トランスフォーマー、スタティックコンバーター（例えば、整流器）及びインダクター	ＣＴＨ又はＱＶＣ四〇		
八五・〇五	電磁石、永久磁石、永久磁石用の物品で磁化してないもの並びに電磁式又は永久磁石式のチャック、クランプその他これらに類する保持具並びに電磁式のカップリング、クラッチ、ブレーキ及びリフティングヘッド			
	永久磁石及び永久磁石用の物品で磁化してないもの			
八五〇五・一	金属製のもの	ＣＴＳＨ又はＱＶＣ四〇		

84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	CTSH or QVC 40		
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	CTSH or QVC 40		
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10	- Ships' or boats' propellers and blades therefor	CTSH or QVC 40		
8487.90	- Other	CTH or QVC 40		
Chapter 85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS AND PARTS AND ACCESSORIES OF SUCH ARTICLES			
85.01	Electric motors and generators (excluding generating sets)	CTH or QVC 40		
85.02	Electric generating sets and rotary converters.	CTH or QVC 40		
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or QVC 40		
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	CTH or QVC 40		
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.11	-- Of metal	CTSH or QVC 40		

八五〇五・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五〇五・二〇	電磁式のカップリング、クラッチ及びブレーキ	ＣＴＳＨ又はＱＶＣ四〇		
八五〇五・九〇	その他のもの（部分品を含む。）	ＣＴＨ又はＱＶＣ四〇		
八五・〇六	一次電池			
八五〇六・一〇	二酸化マンガンを使用したもの	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・三〇	酸化水銀を使用したもの	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・四〇	酸化銀を使用したもの	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・五〇	リチウムを使用したもの	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・六〇	空気・亜鉛電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・八〇	その他の一次電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇六・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八五・〇七	蓄電池（隔離板を含むものとし、長方形（正方形を含む。）であるかないかを問わない。）			
八五〇七・一〇	ピストンエンジンの始動に使用する種類の鉛蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・二〇	その他の鉛蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・三〇	ニッケル・カドミウム蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・四〇	ニッケル・鉄蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・五〇	ニッケル・水素蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・六〇	リチウム・イオン蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・八〇	その他の蓄電池	ＣＴＳＨ又はＱＶＣ四〇		
八五〇七・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		

8505.19	-- Other	CTSH or QVC 40		
8505.20	- Electro-magnetic couplings, clutches and brakes	CTSH or QVC 40		
8505.90	- Other, including parts	CTH or QVC 40		
85.06	Primary cells and primary batteries.			
8506.10	- Manganese dioxide	CTSH or QVC 40		
8506.30	- Mercuric oxide	CTSH or QVC 40		
8506.40	- Silver oxide	CTSH or QVC 40		
8506.50	- Lithium	CTSH or QVC 40		
8506.60	- Air-Zinc	CTSH or QVC 40		
8506.80	- Other primary cells and primary batteries	CTSH or QVC 40		
8506.90	- Parts	CTH or QVC 40		
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH or QVC 40		
8507.20	- Other lead-acid accumulators	CTSH or QVC 40		
8507.30	- Nickel-cadmium	CTSH or QVC 40		
8507.40	- Nickel-iron	CTSH or QVC 40		
8507.50	- Nickel-metal hydride	CTSH or QVC 40		
8507.60	- Lithium-ion	CTSH or QVC 40		
8507.80	- Other accumulators	CTSH or QVC 40		
8507.90	- Parts	CTH or QVC 40		

八五・〇八	真空式掃除機		
	電動装置を自蔵するもの		
八五〇八・一一	出力が一、五〇〇ワット以下のもの（ダストバッグ又はその他の容器（二〇リットル以下のもの）を有するものに限る。）	ＣＴＳＨ（第八五〇八・一九号の材料からの変更を除く。）又はＱＶＣ四〇	
八五〇八・一九	その他のもの	ＣＴＳＨ（第八五〇八・一一号の材料からの変更を除く。）又はＱＶＣ四〇	
八五〇八・六〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八五〇八・七〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・〇九	家庭用電気機器（電動装置を自蔵するものに限るものとし、第八五・〇八項の真空式掃除機を除く。）		
八五〇九・四〇	食物用グラインダー、食物用ミキサー及び果汁又は野菜ジュースの搾り機	ＣＴＳＨ又はＱＶＣ四〇	
八五〇九・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇	
八五〇九・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・一〇	かみそり、バリカン及び脱毛器（電動装置を自蔵するものに限る。）		
八五一〇・一〇	かみそり	ＣＴＳＨ又はＱＶＣ四〇	
八五一〇・二〇	バリカン	ＣＴＳＨ又はＱＶＣ四〇	
八五一〇・三〇	脱毛器	ＣＴＳＨ又はＱＶＣ四〇	
八五一〇・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・一一	火花点火式又は圧縮点火式の内燃機関の点火又は始動に使用する種類の電気機器（例えば、点火用磁石発電機、直流磁石発電機、イグニションコイル、点火プラグ、予熱プラグ及びスターター）並びにこれらの内燃機関に使用する種類の発電機（例えば、直流発電機及び交流発電機）及び開閉器		

85.08	Vacuum cleaners.		
	- With self-contained electric motor:		
8508.11	--- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH except from subheading 8508.19, or QVC 40	
8508.19	--- Other	CTSH except from subheading 8508.11, or QVC 40	
8508.60	- Other vacuum cleaners	CTSH or QVC 40	
8508.70	- Parts	CTH or QVC 40	
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	CTSH or QVC 40	
8509.80	- Other appliances	CTSH or QVC 40	
8509.90	- Parts	CTH or QVC 40	
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
8510.10	- Shavers	CTSH or QVC 40	
8510.20	- Hair clippers	CTSH or QVC 40	
8510.30	- Hair-removing appliances	CTSH or QVC 40	
8510.90	- Parts	CTH or QVC 40	
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		

八五・一一・一〇	点火プラグ	CTSH又はQVC四〇		8511.10	- Sparking plugs
				8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels
八五・一一・二〇	点火用磁石発電機、直流磁石発電機及びはずみ車式磁石発電機	CTSH又はQVC四〇		8511.30	- Distributors; ignition coils
				8511.40	- Starter motors and dual purpose starter-generators
八五・一一・三〇	ディストリビューター及びイグニションコイル	CTSH又はQVC四〇		8511.50	- Other generators
				8511.80	- Other equipment
八五・一一・四〇	スターター及び始動充電発電機	CTSH又はQVC四〇		8511.90	- Parts
八五・一一・五〇	その他の発電機	CTSH又はQVC四〇		85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.
八五・一一・八〇	その他の機器	CTSH又はQVC四〇		8512.10	- Lighting or visual signalling equipment of a kind used on bicycles
八五・一二・九〇	部分品	CTH又はQVC四〇			
八五・一二	電気式の照明用又は信号用の機器（第八五・三九項の物品を除く。）、ウインドスクリーンワイパー及び霜り除去装置（自転車又は自動車に使用する種類のものに限る。）			8512.20	- Other lighting or visual signalling equipment
八五・一二・一〇	照明用又は可視信号用の機器（自転車に使用する種類のものに限る。）	CTSH（第八五・一二・一一〇号又は第八五・一二・三〇号の材料からの変更を除く。）又はQVC四〇		8512.30	- Sound signalling equipment
				8512.40	- Windscreen wipers, defrosters and demisters
				8512.90	- Parts
八五・一二・二〇	その他の照明用又は可視信号用の機器	CTSH（第八五・一二・一〇号又は第八五・一二・三〇号の材料からの変更を除く。）又はQVC四〇		85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.
八五・一二・三〇	音響信号機器	CTSH又はQVC四〇		85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.
八五・一二・四〇	ウインドスクリーンワイパー及び霜り除去装置	CTH又はQVC四〇			
八五・一二・九〇	部分品	CTH又はQVC四〇			
八五・一三	携帯用電気ランプ（内蔵したエネルギー源（例えば、電池及び磁石発電機）により機能するように設計したものに限るものとし、第八五・一二項の照明用機器を除く。）	CTH又はQVC四〇			
八五・一四	工業用又は理化学用の電気炉（電磁誘導又は誘電損失により機能するものを含む。）及び工業用又は理化学用のその他の機器（電磁誘導又は誘電損失により物質を加熱処理するものに限る。）				

八五一四・一〇	抵抗加熱炉	ＣＴＳＨ又はＱＶＣ四〇		8514.10	- Resistance heated furnaces and ovens	CTSH or QVC 40	
				8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH or QVC 40	
八五一四・二〇	電磁誘導又は誘電損失により機能する炉	ＣＴＳＨ又はＱＶＣ四〇		8514.30	- Other furnaces and ovens	CTSH or QVC 40	
八五一四・三〇	その他の炉	ＣＴＳＨ又はＱＶＣ四〇		8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or QVC 40	
				8514.90	- Parts	CTH or QVC 40	
八五一四・四〇	その他の機器（電磁誘導又は誘電損失により物質を加熱処理するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
八五一四・九〇	部分品	ＣＴＨ又はＱＶＣ四〇			- Brazing or soldering machine and apparatus:		
八五一五	はんだ付け用、ろう付け用又は溶接用の機器（電気式（電気加熱ガス式を含む。）、レーザーその他の光子ビーム式、超音波式、電子ビーム式、磁気パルス式又はプラズマアーク式のものに限るものとし、切断に使用することができるかできないかを問わない。）及び金属又はサーメットの熱吹付け用電気機器			8515.11	-- Soldering irons and guns	CTSH or QVC 40	
				8515.19	-- Other	CTSH or QVC 40	
					- Machines and apparatus for resistance welding of metal:		
				8515.21	-- Fully or partly automatic	CTSH or QVC 40	
				8515.29	-- Other	CTSH or QVC 40	
	ろう付け用又ははんだ付け用の機器				- Machines and apparatus for arc (including plasma arc) welding of metals:		
				8515.31	-- Fully or partly automatic	CTSH or QVC 40	
八五一五・一一	はんだごて及びはんだ付けガン	ＣＴＳＨ又はＱＶＣ四〇		8515.39	-- Other	CTSH or QVC 40	
八五一五・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		8515.80	- Other machines and apparatus	CTSH or QVC 40	
	金属用抵抗溶接機器			8515.90	- Parts	CTH or QVC 40	
八五一五・二一	全自動式又は半自動式のもの	ＣＴＳＨ又はＱＶＣ四〇					
八五一五・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇					
	アーク溶接機器（プラズマアーク溶接機器を含むものとし、金属用のものに限る。）						
八五一五・三一	全自動式又は半自動式のもの	ＣＴＳＨ又はＱＶＣ四〇					
八五一五・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇					
八五一五・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇					
八五一五・九〇	部分品	ＣＴＨ又はＱＶＣ四〇					

八五・一六	電気式の瞬間湯沸器、貯蔵式湯沸器、浸せき式液体加熱器、暖房機器及び土壌加熱器、電熱式の調髪用機器（例えば、〈アドライヤー、〈アカーラー及びカール用こて）及び手用ドライヤー、電気アイロンその他の家庭において使用する種類の電熱機器並びに電熱用抵抗体（第八五・四五項のものを除く。）			
八五一六・一〇	電気式の瞬間湯沸器、貯蔵式湯沸器及び浸せき式液体加熱器	ＣＴＳＨ又はＱＶＣ四〇		
	電気式の暖房機器及び土壌加熱器			
八五一六・二一	蓄熱式ラジエーター	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	電熱式の調髪用機器及び手用ドライヤー			
八五一六・三一	〈アドライヤー	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・三二	その他の調髪用機器	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・三三	手用ドライヤー	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・四〇	電気アイロン	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・五〇	マイクロ波オーブン	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・六〇	その他のオーブン並びにクッカー、加熱調理板、煮沸リング、グリル及びロースター	ＣＴＳＨ又はＱＶＣ四〇		
	その他の電熱機器			
八五一六・七一	コーヒーメーカー及びティーメーカー	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・七二	トースター	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・七九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・八〇	電熱用抵抗体	ＣＴＳＨ又はＱＶＣ四〇		
八五一六・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		

85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
8516.10	- Electric instantaneous or storage water heaters and immersion heaters	CTSH or QVC 40		
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21	-- Storage heating radiators	CTSH or QVC 40		
8516.29	-- Other	CTSH or QVC 40		
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	-- Hair dryers	CTSH or QVC 40		
8516.32	-- Other hair-dressing apparatus	CTSH or QVC 40		
8516.33	-- Hand-drying apparatus	CTSH or QVC 40		
8516.40	- Electric smoothing irons	CTSH or QVC 40		
8516.50	- Microwave ovens	CTSH or QVC 40		
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or QVC 40		
	- Other electro-thermic appliances:			
8516.71	-- Coffee or tea makers	CTSH or QVC 40		
8516.72	-- Toasters	CTSH or QVC 40		
8516.79	-- Other	CTSH or QVC 40		
8516.80	- Electric heating resistors	CTSH or QVC 40		
8516.90	- Parts	CTH or QVC 40		

八五・一七	電話機（携帯回線網用その他の無線回線網用の電話を含む。）及びその他の機器（音声、画像その他のデータを送受信するものに限るものとし、有線又は無線回線網（例えば、ローカルエリアネットワーク（ＬＡＮ）又はワイドエリアネットワーク（ＷＡＮ））用の通信機器を含む。）（第八四・四三項、第八五・二五項、第八五・二七項及び第八五・二八項の送受信機器を除く。）			
	電話機（携帯回線網用その他の無線回線網用の電話を含む。）			
八五・一七・一一	コードレス送受話器付き有線電話機	ＣＴＳＨ又はＱＶＣ四〇		
八五・一七・一二	携帯回線網用その他の無線回線網用の電話	ＣＴＳＨ又はＱＶＣ四〇		
八五・一七・一八	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	その他の機器（音声、画像その他のデータを送受信するものに限るものとし、有線又は無線回線網（例えば、ローカルエリアネットワーク（ＬＡＮ）又はワイドエリアネットワーク（ＷＡＮ））用の通信機器を含む。）			
八五・一七・六一	基地局	ＣＴＳＨ又はＱＶＣ四〇		
八五・一七・六二	音声、画像その他のデータを受信し、変換し、送信し又は再生するための機械（スイッチング機器及びルーティング機器を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八五・一七・六九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五・一七・七〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八五・一八	マイクロホン及びそのスタンド、拡声器（エンクロージャーに取り付けてあるかないかを問わない。）、ヘッドホン及びイヤホン（マイクロホンを取り付けてあるかないかを問わない。）、マイクロホンと拡声器を組み合わせたもの、可聴周波増幅器並びに電気式音響増幅装置	ＣＴＨ又はＱＶＣ四〇		
八五・一九	音声の記録用又は再生用の機器			
八五・一九・二〇	硬貨、銀行券、バンクカード、トークンその他の支払手段により作動する機器	ＣＴＳＨ又はＱＶＣ四〇		

85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
	- Telephone sets, including telephones for cellular networks or for other wireless networks:			
8517.11	-- Line telephone sets with cordless handsets	CTSH or QVC 40		
8517.12	-- Telephones for cellular networks or for other wireless networks	CTSH or QVC 40		
8517.18	-- Other	CTSH or QVC 40		
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):			
8517.61	-- Base stations	CTSH or QVC 40		
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or QVC 40		
8517.69	-- Other	CTSH or QVC 40		
8517.70	- Parts	CTH or QVC 40		
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	CTH or QVC 40		
85.19	Sound recording or reproducing apparatus.			
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTSH or QVC 40		

八五・一九・三〇	レコードデッキ	ＣＴＨ又はＱＶＣ四〇		
八五・一九・五〇	留守番電話装置	ＣＴＨ又はＱＶＣ四〇		
	その他の機器			
八五・一九・八一	磁気媒体、光学媒体又は半導体媒体を使用するもの	ＣＴＨ又はＱＶＣ四〇		
八五・一九・八九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八五・二一	ビデオの記録用又は再生用の機器（ビデオチューナーを自蔵するかしないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八五・二二	部分品及び附属品（第八五・一九項又は第八五・二一項の機器に専ら又は主として使用するものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八五・二三	ディスク、テープ、不揮発性半導体記憶装置、スマートカードその他の媒体（記録してあるかないかを問わず、ディスク製造用の原盤及びマスターを含むものとし、第三七類の物品を除く。）	ＣＴＨ又はＱＶＣ四〇		
八五・二五	ラジオ放送用又はテレビジョン用の送信機器（受信機器、録音装置又は音声再生装置を自蔵するかしないかを問わない。）、テレビジョンカメラ、デジタルカメラ及びビデオカメラレコーダー	ＣＴＨ又はＱＶＣ四〇		
八五・二六	レーダー、航行用無線機器及び無線遠隔制御機器	ＣＴＨ又はＱＶＣ四〇		
八五・二七	ラジオ放送用の受信機器（同一のハウジングにおいて音声の記録用若しくは再生用の機器又は時計と結合してあるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八五・二八	モニター及びプロジェクター（テレビジョン受像機器を有しないものに限る。）並びにテレビジョン受像機器（ラジオ放送用受信機又は音声若しくはビデオの記録用若しくは再生用の装置を自蔵するかしないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八五・二九	第八五・二五項から第八五・二八項までの機器に専ら又は主として使用する部分品	ＣＴＨ又はＱＶＣ四〇		
八五・三〇	鉄道、軌道、道路、内陸水路、駐車施設、港湾設備又は空港の信号用、安全用又は交通管制用の電気機器（第八六・〇八項のものを除く。）			

8519.30	- Turntables (record-decks)	CTH or QVC 40		
8519.50	- Telephone answering machines	CTH or QVC 40		
	- Other apparatus:			
8519.81	-- Using magnetic, optical or semiconductor media	CTH or QVC 40		
8519.89	-- Other	CTH or QVC 40		
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	CTH or QVC 40		
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	CTH or QVC 40		
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	CTH or QVC 40		
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	CTH or QVC 40		
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	CTH or QVC 40		
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH or QVC 40		
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH or QVC 40		
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	CTH or QVC 40		
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			

八五三〇・一〇	鉄道用又は軌道用の機器	ＣＴＳＨ又はＱＶＣ四〇		
八五三〇・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
八五三〇・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八五・三二	電気式の音響信号用又は可視信号用の機器（例えば、ベル、サイレン、表示盤、盗難警報器及び火災警報器。第八五・一二項又は第八五・三〇項のものを除く。）			
八五二一・一〇	盗難警報器、火災警報器その他これらに類する機器	ＣＴＳＨ又はＱＶＣ四〇		
八五二一・二〇	表示盤（液晶デバイス又は発光ダイオードを自蔵するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八五二一・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
八五二一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八五・三三	固定式、可変式又は半固定式のコンデンサー			
八五三一・一〇	固定式コンデンサー（五〇又は六〇ヘルツ回路用に設計したもので、無効電力が〇・五キロバール以上のものに限る（電力用コンデンサー）。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他の固定式コンデンサー			
八五三一・二一	タンタルコンデンサー	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・二二	アルミニウム電解コンデンサー	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・二三	セラミックコンデンサー（単層のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・二四	セラミックコンデンサー（多層のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・二五	紙コンデンサー及びプラスチックコンデンサー	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・三〇	可変式又は半固定式のコンデンサー	ＣＴＳＨ又はＱＶＣ四〇		
八五三一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		

8530.10	- Equipment for railways or tramways	CTSH or QVC 40		
8530.80	- Other equipment	CTSH or QVC 40		
8530.90	- Parts	CTH or QVC 40		
85.31	Electric sound or visual signalling apparatus(for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10	- Burglar or fire alarms and similar apparatus	CTSH or QVC 40		
8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)	CTSH or QVC 40		
8531.80	- Other apparatus	CTSH or QVC 40		
8531.90	- Parts	CTH or QVC 40		
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	CTSH or QVC 40		
	- Other fixed capacitors:			
8532.21	-- Tantalum	CTSH or QVC 40		
8532.22	-- Aluminium electrolytic	CTSH or QVC 40		
8532.23	-- Ceramic dielectric, single layer	CTSH or QVC 40		
8532.24	-- Ceramic dielectric, multilayer	CTSH or QVC 40		
8532.25	-- Dielectric of paper or plastics	CTSH or QVC 40		
8532.29	-- Other	CTSH or QVC 40		
8532.30	- Variable or adjustable (pre-set) capacitors	CTSH or QVC 40		
8532.90	- Parts	CTH or QVC 40		

八五・三三	電気抵抗器（可変抵抗器及びポテンショメーターを含むものとし、電熱用抵抗体を除く。）			
八五三三・一〇	固定式炭素抵抗器（被膜抵抗器を含む。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他の固定式抵抗器			
八五三三・二一	容量が二〇ワット以下のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五三三・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	巻線形可変抵抗器（ポテンショメーターを含む。）			
八五三三・三一	容量が二〇ワット以下のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五三三・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
八五三三・四〇	その他の可変抵抗器（ポテンショメーターを含む。）	ＣＴＳＨ又はＱＶＣ四〇		
八五三三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
八五三四・〇〇	印刷回路	ＣＴＨ又はＱＶＣ四〇		
八五・三五	電気回路の開閉用、保護用又は接続用の機器（例えば、スイッチ、ヒューズ、避雷器、電圧リミッター、サージ抑制器、プラグその他の接続子及び接続箱。使用電圧が一、〇〇〇ボルトを超えるものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八五・三六	電気回路の開閉用、保護用又は接続用の機器（例えば、スイッチ、継電器、ヒューズ、サージ抑制器、プラグ、ソケット、ランプホルダーその他の接続子及び接続箱。使用電圧が一、〇〇〇ボルト以下のものに限る。）並びに光ファイバー（束にしたものを含む。）用又は光ファイバーケーブル用の接続子	ＣＴＨ又はＱＶＣ四〇		
八五・三七	電気制御用又は配電用の盤、パネル、コンソール、机、キャビネットその他の物品（第九〇類の機器を自蔵するものを含み、第八五・三五項又は第八五・三六項の機器を二以上装備するものに限る。）及び数値制御用の機器（第八五・一七項の交換機を除く。）	ＣＴＨ又はＱＶＣ四〇		

85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	- Fixed carbon resistors, composition or film types	CTSH or QVC 40		
	- Other fixed resistors:			
8533.21	-- For a power handling capacity not exceeding 20 W	CTSH or QVC 40		
8533.29	-- Other	CTSH or QVC 40		
	- Wirewound variable resistors, including rheostats and potentiometers:			
8533.31	-- For a power handling capacity not exceeding 20 W	CTSH or QVC 40		
8533.39	-- Other	CTSH or QVC 40		
8533.40	- Other variable resistors, including rheostats and potentiometers	CTSH or QVC 40		
8533.90	- Parts	CTH or QVC 40		
8534.00	Printed circuits.	CTH or QVC 40		
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, limiters, arresters, voltage suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH or QVC 40		
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	CTH or QVC 40		
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	CTH or QVC 40		

八五・三八	第八五・三五項から第八五・三七項までの機器に専ら又は主として使用する部分品	ＣＴＨ又はＱＶＣ四〇	
八五・三九	フィラメント電球及び放電管（シールドビームランプ、紫外線ランプ及び赤外線ランプを含む。）並びにアーク灯		
八五三九・一〇	シールドビームランプ	ＣＴＳＨ又はＱＶＣ四〇	
	その他のフィラメント電球（紫外線ランプ及び赤外線ランプを除く。）		
八五三九・二一	タングステンハロゲン電球	ＣＴＳＨ又はＱＶＣ四〇	
八五三九・二二	その他のもの（出力が二〇〇ワット以下のもので、使用電圧が一〇〇ボルトを超えるものに限る。）	ＣＴＨ又はＱＶＣ四〇	
八五三九・二九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
	放電管（紫外線ランプを除く。）		
八五三九・三一	熱陰極蛍光放電管	ＣＴＨ又はＱＶＣ四〇	
八五三九・三二	水銀ランプ、ナトリウムランプ及びメタルハライドランプ	ＣＴＨ又はＱＶＣ四〇	
八五三九・三九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
	紫外線ランプ、赤外線ランプ及びアーク灯		
八五三九・四一	アーク灯	ＣＴＨ又はＱＶＣ四〇	
八五三九・四九	その他のもの	ＣＴＨ又はＱＶＣ四〇	
八五三九・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・四〇	熱電子管、冷陰極管及び光電管（例えば、真空式のもの、蒸気又はガスを封入したもの、水銀整流管、陰極線管及びテレビジョン用撮像管）		
	テレビジョン受像用陰極線管（ビデオモニター用陰極線管を含む。）		
八五四〇・一一	カラーのもの	ＣＴＳＨ又はＱＶＣ四〇	

85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	CTH or QVC 40	
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
8539.10	- Sealed beam lamp units	CTSH or QVC 40	
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21	-- Tungsten halogen	CTSH or QVC 40	
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTH or QVC 40	
8539.29	-- Other	CTH or QVC 40	
	- Discharge lamps, other than ultra-violet lamps:		
8539.31	-- Fluorescent, hot cathode	CTH or QVC 40	
8539.32	-- Mercury or sodium vapour lamps; metal halide lamps	CTH or QVC 40	
8539.39	-- Other	CTH or QVC 40	
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539.41	--- Arc-lamps	CTH or QVC 40	
8539.49	-- Other	CTH or QVC 40	
8539.90	- Parts	CTH or QVC 40	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	-- Colour	CTSH or QVC 40	

八五四〇・一二	モノクロームのもの	ＣＴＳＨ又はＱＶＣ四〇		
八五四〇・二〇	テレビジョン用撮像管、イメージ変換管、イメージ増倍管その他の光電管	ＣＴＳＨ又はＱＶＣ四〇		
八五四〇・四〇	データ・グラフィックディスプレイ管（モノクロームのものに限る。）及びデータ・グラフィックディスプレイ管（カラーのもので、蛍光体のドットスクリーンピッチが〇・四ミリメートル未満のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
八五四〇・六〇	その他の陰極線管	ＣＴＳＨ又はＱＶＣ四〇		
	マイクロ波管（例えば、磁電管、クライストロン、進行波管及びカルシノトロン。格子制御式のものを除く。）			
八五四〇・七一	磁電管	ＣＴＳＨ又はＱＶＣ四〇		
八五四〇・七九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	その他の管			
八五四〇・八一	受信管及び増幅管	ＣＴＳＨ又はＱＶＣ四〇		
八五四〇・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
	部分品			
八五四〇・九二	陰極線管のもの	ＣＴＨ又はＱＶＣ四〇		
八五四〇・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八五・四一	ダイオード、トランジスターその他これらに類する半導体デバイス、光電性半導体デバイス（光電池（モジュール又はパネルにしてあるかないかを問わない。）を含む。）、発光ダイオード及び圧電結晶素子			
八五四一・一〇	ダイオード（光電性ダイオード及び発光ダイオードを除く。）	ＣＴＳＨ又はＱＶＣ四〇		
	トランジスター（光電性トランジスターを除く。）			
八五四一・二二	定格消費電力が一ワット未満のもの	ＣＴＳＨ又はＱＶＣ四〇		

8540.12	-- Monochrome	CTSH or QVC 40		
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or QVC 40		
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or QVC 40		
8540.60	- Other cathode-ray tubes	CTSH or QVC 40		
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			
8540.71	--Magnetrons	CTSH or QVC 40		
8540.79	-- Other	CTSH or QVC 40		
	- Other valves and tubes:			
8540.81	-- Receiver or amplifier valves and tubes	CTSH or QVC 40		
8540.89	--- Other	CTSH or QVC 40		
	- Parts:			
8540.91	-- of cathode-ray tubes	CTH or QVC 40		
8540.99	-- Other	CTH or QVC 40		
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals			
8541.10	- Diodes, other than photosensitive or light emitting diodes	CTSH or QVC 40		
	- Transistors, other than photosensitive transistors:			
8541.21	-- With a dissipation rate of less than 1 W	CTSH or QVC 40		

八五四一・二九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八五四一・三〇	サイリスター、ダイアック及びトライアック（光電性デバイスを除く。）	ＣＴＳＨ又はＱＶＣ四〇	
八五四一・四〇	光電性半導体デバイス（光電池（モジュール又はパネルにしてあるかないかを問わない。）を含む。）及び発光ダイオード	ＣＴＳＨ又はＱＶＣ四〇	
八五四一・五〇	その他の半導体デバイス	ＣＴＳＨ又はＱＶＣ四〇	
八五四一・六〇	圧電結晶素子	ＣＴＳＨ又はＱＶＣ四〇	
八五四一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・四二	集積回路		
	集積回路		
八五四二・三一	プロセッサー及びコントローラー（記憶素子、コンバーター、論理回路、増幅器、クロック回路、タイミング回路その他の回路と結合してあるかないかを問わない。）	ＣＴＳＨ又はＱＶＣ四〇	
八五四二・三二	記憶素子	ＣＴＳＨ又はＱＶＣ四〇	
八五四二・三三	増幅器	ＣＴＳＨ又はＱＶＣ四〇	
八五四二・三九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
八五四三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	
八五・四三	電気機器（固有の機能を有するものに限るものとし、この類の他の項に該当するものを除く。）		
八五四三・一〇	粒子加速器	ＣＴＳＨ又はＱＶＣ四〇	
八五四三・二〇	信号発生器	ＣＴＳＨ又はＱＶＣ四〇	
八五四三・三〇	電気めっき用、電気分解用又は電気泳動用の機器	ＣＴＳＨ又はＱＶＣ四〇	
八五四三・七〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇	
八五四三・九〇	部分品	ＣＴＨ又はＱＶＣ四〇	

8541.29	-- Other	CTSH or QVC 40	
8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or QVC 40	
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or QVC 40	
8541.50	- Other semiconductor devices	CTSH or QVC 40	
8541.60	- Mounted piezo-electric crystals	CTSH or QVC 40	
8541.90	- Parts	CTH or QVC 40	
85.42	Electronic integrated circuits.		
	- Electronic integrated circuits:		
8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or QVC 40	
8542.32	-- Memories	CTSH or QVC 40	
8542.33	-- Amplifiers	CTSH or QVC 40	
8542.39	-- Other	CTSH or QVC 40	
8542.90	- Parts	CTH or QVC 40	
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
8543.10	- Particle accelerators	CTSH or QVC 40	
8543.20	- Signal generators	CTSH or QVC 40	
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or QVC 40	
8543.70	- Other machines and apparatus	CTSH or QVC 40	
8543.90	- Parts	CTH or QVC 40	

八五・四四	電気絶縁をした線、ケーブル（同軸ケーブルを含む。）その他の電気導体（エナメルを塗布し又は酸化被膜処理をしたものを含むものとし、接続子を取り付けてあるかないかを問わない。）及び光ファイバーケーブル（個々に被覆したファイバーから成るものに限るものとし、電気導体を組み込んであるかないか又は接続子を取り付けてあるかないかを問わない。）			
八五四四・一一	銅のもの	ＣＴＨ又はＱＶＣ四〇		
八五四四・一九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八五四四・二〇	同軸ケーブルその他の同軸の電気導体	ＣＴＨ又はＱＶＣ四〇		
八五四四・三〇	点火用配線セットその他の配線セット（車両、航空機又は船舶に使用する種類のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
	その他の電気導体（使用電圧が一、〇〇〇ボルト以下のものに限る。）			
八五四四・四二	接続子を取り付けてあるもの	ＣＴＨ又はＱＶＣ四〇		
八五四四・四九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
八五四四・六〇	その他の電気導体（使用電圧が一、〇〇〇ボルトを超えるものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八五四四・七〇	光ファイバーケーブル	ＣＴＨ又はＱＶＣ四〇		
八五・四五	炭素電極、炭素ブラシ、ランプ用炭素棒、電池用炭素棒その他の製品で黒鉛その他の炭素のもの（電気的用途に供する種類のものに限るものとし、金属を取り付けてあるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八五・四六	がい子（材料を問わない。）	ＣＴＨ又はＱＶＣ四〇		
八五・四七	電気機器の電気絶縁用物品（成形中に金属製のさ細な部分（例えば、ねじを切ったソケット）を専ら組立てのため組み込んだものを含み、絶縁材料製のものに限るものとし、第八五・四六項のがい子を除く。）並びに電線用導管及びその継手（卑金属製のもので絶縁材料を内貼りしたものに限る。）	ＣＴＨ又はＱＶＣ四〇		

85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:			
	- Winding wire:			
8544.11	-- Of copper	C3TH or QVC 40		
8544.19	-- Other	C3TH or QVC 40		
8544.20	- Co-axial cable and other co-axial electric conductors	C3TH or QVC 40		
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	C3TSH or QVC 40		
	- Other electric conductors, for a voltage not exceeding 1,000 V:			
8544.42	-- Fitted with connectors	C3TH or QVC 40		
8544.49	-- Other	C3TH or QVC 40		
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	C3TH or QVC 40		
8544.70	- Optical fibre cables	C3TH or QVC 40		
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	C3TH or QVC 40		
85.46	Electrical insulators of any material.	C3TH or QVC 40		
85.47	Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	C3TH or QVC 40		

八五・四八	一次電池又は蓄電池のくず、使用済みの一次電池及び蓄電池並びに機器の電気式部分品（この類の他の項に該当するものを除く。）			
八五四八・一〇	一次電池又は蓄電池のくず並びに使用済みの一次電池及び蓄電池	ＣＴＨ		
八五四八・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇		
第八六類	鉄道用又は軌道用の機関車及び車両並びにこれらの部分品、鉄道又は軌道の線路用装備品及びその部分品並びに機械式交通信号用機器（電気機械式のものを含む。）	ＣＴＨ又はＱＶＣ四〇		
第八七類	鉄道用及び軌道用以外の車両並びにその部分品及び附属品			
八七・〇一	トラクター（第八七・〇九項のトラクターを除く。）	ＣＴＨ又はＱＶＣ四〇		
八七・〇二	一〇人以上の人員（運転手を含む。）の輸送用の自動車	ＣＴＨ又はＱＶＣ四〇		
八七・〇三	乗用自動車その他の自動車（ステーションワゴン及びレーシングカーを含み、主として人員の輸送用に設計したものに限るものとし、第八七・〇二項のものを除く。）	ＣＴＨ又はＱＶＣ四〇		
八七・〇四	貨物自動車	ＣＴＨ又はＱＶＣ四〇		
八七・〇五	特殊用途自動車（例えば、救難車、クレーン車、消防車、コンクリートミキサー車、道路清掃車、散水車、工作車及びレントゲン車。主として人員又は貨物の輸送用に設計したものを除く。）	ＣＴＨ又はＱＶＣ四〇		
八七〇六・〇〇	原動機付きシャシ（第八七・〇二項から第八七・〇五項までの自動車用のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八七・〇七	車体（運転室を含むものとし、第八七・〇一項から第八七・〇五項までの自動車用のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八七・〇八	部分品及び附属品（第八七・〇一項から第八七・〇五項までの自動車のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		

85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	CTH		
8548.90	- Other	CTH or QVC 40		
Chapter 86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	CTH or QVC 40		
Chapter 87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF			
87.01	Tractors (other than tractors of heading 87.09).	CTH or QVC 40		
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	CTH or QVC 40		
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	CTH or QVC 40		
87.04	Motor vehicles for the transport of goods.	CTH or QVC 40		
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	CTH or QVC 40		
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or QVC 40		
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	CTH or QVC 40		
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	CTSH or QVC 40		

八七・〇九	自走式作業トラック（工場、倉庫、埠頭又は空港において貨物の短距離の運搬に使用する種類のものに限るものとし、持上げ用又は衝撃い用の機器を装備したものを除く。）及び鉄道の駅のプラットホームにおいて使用する種類のトラクター並びにこれらの部分品	ＣＴＨ又はＱＶＣ四〇		
八七・一〇・〇〇	戦車その他の装甲車両（自走式のものに限るものとし、武器を装備しているかいないかを問わない。）及びその部分品	ＣＴＨ又はＱＶＣ四〇		
八七・一一	モーターサイクル（モペットを含むものとし、サイドカー付きであるかないかを問わない。）、補助原動機付きの自転車（サイドカー付きであるかないかを問わない。）及びサイドカー	ＣＴＨ又はＱＶＣ四〇		
八七・一二・〇〇	自転車（運搬用三輪自転車を含むものとし、原動機付きのものを除く。）	ＣＴＨ又はＱＶＣ四〇		
八七・一三	身体障害者用又は病人用の車両（原動機その他の機械式駆動機構を有するか有しないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
八七・一四	部分品及び附属品（第八七・一一項から第八七・一三項までの車両のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
八七・一五・〇〇	乳母車及びその部分品	ＣＴＨ又はＱＶＣ四〇		
八七・一六	トレーラー及びセミトレーラー並びにその他の車両（機械式駆動機構を有するものを除く。）並びにこれらの部分品	ＣＴＨ又はＱＶＣ四〇		
第八八類	航空機及び宇宙飛行体並びにこれらの部分品	ＣＴＨ又はＱＶＣ四〇		
第八九類	船舶及び浮き構造物	ＣＴＨ又はＱＶＣ四〇		
第九〇類	光学機器、写真用機器、映画用機器、測定機器、検査機器、精密機器及び医療用機器並びにこれらの部分品及び附属品			
九〇・〇一	光ファイバー（束にしたものを含む。）、光ファイバーケーブル（第八五・四四項のものを除く。）、偏光材料製のシート及び板並びにレンズ（コンタクトレンズを含む。）、プリズム、鏡その他の光学用品（材料を問わないものとし、取り付けたもの及び光学的に研磨してないガラス製のものを除く。）			

87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	CTH or QVC 40		
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or QVC 40		
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	CTH or QVC 40		
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or QVC 40		
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	CTH or QVC 40		
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	CTH or QVC 40		
8715.00	Baby carriages and parts thereof.	CTH or QVC 40		
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	CTH or QVC 40		
Chapter 88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	CTH or QVC 40		
Chapter 89	SHIPS, BOATS AND FLOATING STRUCTURES	CTH or QVC 40		
Chapter 90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF			
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			

九〇〇一・一〇	光ファイバー（束にしたものを含む。）及び光ファイバーケーブル	ＣＣ又はＱＶＣ四〇		
九〇〇一・二〇	偏光材料製のシート及び板	ＣＴＨ又はＱＶＣ四〇		
九〇〇一・三〇	コンタクトレンズ	ＣＴＨ又はＱＶＣ四〇		
九〇〇一・四〇	ガラス製の眼鏡用レンズ	ＣＴＨ又はＱＶＣ四〇		
九〇〇一・五〇	その他の材料製の眼鏡用レンズ	ＣＴＨ又はＱＶＣ四〇		
九〇〇一・九〇	その他のもの	ＣＴＨ又はＱＶＣ四〇		
九〇・〇二	レンズ、プリズム、鏡その他の光学用品（材料を問わないものとし、取り付けたもので機器に装着して又は機器の部分品として使用するものに限り、光学的に研磨してないガラス製のものを除く。）	ＣＴＨ又はＱＶＣ四〇		
九〇・〇三	眼鏡のフレーム及びその部分品			
九〇〇三・一一	プラスチック製のもの	ＣＴＨ又はＱＶＣ四〇		
九〇〇三・一九	その他の材料製のもの	ＣＴＨ又はＱＶＣ四〇		
九〇〇三・九〇	部分品	ＣＴＨ		
九〇・〇四	視力矯正用眼鏡、保護用眼鏡その他の眼鏡	ＣＣ又はＱＶＣ四〇		
九〇・〇五	双眼鏡、隻眼鏡その他の光学望遠鏡及びその支持具並びに天体観測用機器（電波観測用のものを除く。）及びその支持具			
九〇〇五・一〇	双眼鏡	ＣＴＳＨ		
九〇〇五・八〇	その他の機器	ＣＴＳＨ		
九〇〇五・九〇	部分品及び附属品（支持具を含む。）	ＣＴＨ又はＱＶＣ四〇		
九〇・〇六	写真機（映画用撮影機を除く。）並びに写真用のせん光器具及びせん光電球（第八五・三九項の放電管を除く。）			

9001.10	- Optical fibres, optical fibre bundles and cables	CC or QVC 40		
9001.20	- Sheets and plates of polarising material	CTH or QVC 40		
9001.30	- Contact lenses	CTH or QVC 40		
9001.40	- Spectacle lenses of glass	CTH or QVC 40		
9001.50	- Spectacle lenses of other materials	CTH or QVC 40		
9001.90	- Other	CTH or QVC 40		
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	CTH or QVC 40		
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	- Frames and mountings:			
9003.11	-- Of plastics	CTH or QVC 40		
9003.19	-- Of other materials	CTH or QVC 40		
9003.90	- Parts	CTH		
90.04	Spectacles, goggles and the like, corrective, protective or other.	CC or QVC 40		
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10	- Binoculars	CTSH		
9005.80	- Other instruments	CTSH		
9005.90	- Parts and accessories (including mountings)	CTH or QVC 40		
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			

九〇〇六・一〇	製版に使用する種類の写真機	ＣＴＳＨ又はＱＶＣ四〇		
九〇〇六・三〇	水中用、航空測量用又は内臓の医学的検診用に特に設計した写真機及び法廷用又は鑑識用の比較カメラ	ＣＴＳＨ		
九〇〇六・四〇	インスタントプリントカメラ	ＣＴＳＨ		
	その他の写真機			
九〇〇六・五一	一眼レフレックスのもの（幅が三五ミリメートル以下のロールフィルムを使用するものに限る。）	ＣＴＳＨ		
九〇〇六・五二	その他のもの（幅が三五ミリメートル未満のロールフィルムを使用するものに限る。）	ＣＴＳＨ		
九〇〇六・五三	その他のもの（幅が三五ミリメートルのロールフィルムを使用するものに限る。）	ＣＴＳＨ		
九〇〇六・五九	その他のもの	ＣＴＳＨ		
	写真用のせん光器具及びせん光電球			
九〇〇六・六一	せん光器具（放電管を使用したもの（電子式のもの）に限る。）	ＣＴＳＨ		
九〇〇六・六九	その他のもの	ＣＴＳＨ		
	部分品及び附属品			
九〇〇六・九二	写真機用のもの	ＣＴＨ又はＱＶＣ四〇		
九〇〇六・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
九〇・〇七	映画用の撮影機及び映写機（録音装置又は音声再生装置を自蔵するかしないかを問わない。）			
九〇〇七・一〇	撮影機	ＣＴＳＨ		
九〇〇七・二〇	映写機	ＣＴＳＨ		
	部分品及び附属品			

9006.10	- Cameras of a kind used for preparing printing plates or cylinders	CTSH or QVC 40		
9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH		
9006.40	- Instant print cameras	CTSH		
	- Other cameras:			
9006.51	-- With a through-the-lens viewfinder(single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTSH		
9006.52	-- Other, for roll film of a width less than 35 mm	CTSH		
9006.53	-- Other, for roll film of a width of 35 mm	CTSH		
9006.59	-- Other	CTSH		
	- Photographic flashlight apparatus and flashbulbs:			
9006.61	-- Discharge lamp ("electronic") flashlight apparatus	CTSH		
9006.69	-- Other	CTSH		
	- Parts and accessories:			
9006.91	-- For cameras	CTH or QVC 40		
9006.99	-- Other	CTH or QVC 40		
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10	- Cameras	CTSH		
9007.20	- Projectors	CTSH		
	- Parts and accessories:			

九〇〇七・九一	撮影機用のもの	ＣＴＨ又はＱＶＣ四〇		
九〇〇七・九二	映写機用のもの	ＣＴＨ又はＱＶＣ四〇		
九〇・〇八	投影機、写真引伸機及び写真縮小機（映画用のものを除く。）			
九〇〇八・五〇	投影機、引伸機及び縮小機	ＣＴＳＨ又はＱＶＣ四〇		
九〇〇八・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一〇	写真用又は映画用の材料の現像、焼付けその他の処理に使用する機器（この類の他の項に該当するものを除く。）、ネガトスコープ及び映写用又は投影用のスクリーン			
九〇一〇・一〇	写真用又は映画用の自動現像機（ロール状のフィルム及び紙を処理するものに限る。）及び現像したフィルムをロール状の写真用の紙に自動的に露光する機器	ＣＴＳＨ		
九〇一〇・五〇	その他の写真用又は映画用の材料の現像、焼付けその他の処理に使用する機器及びネガトスコープ	ＣＴＳＨ		
九〇一〇・六〇	映写用又は投影用のスクリーン	ＣＴＳＨ		
九〇一〇・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一一	光学顕微鏡（顕微鏡写真用、顕微鏡映画用又は顕微鏡投影用のものを含む。）			
九〇二一・一〇	双眼実体顕微鏡	ＣＴＳＨ		
九〇二一・二〇	その他の顕微鏡（顕微鏡写真用、顕微鏡映画用又は顕微鏡投影用のものに限る。）	ＣＴＳＨ		
九〇二一・八〇	その他の顕微鏡	ＣＴＳＨ		
九〇二一・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一二	顕微鏡（光学顕微鏡を除く。）及び回折機器			
九〇二二・一〇	顕微鏡（光学顕微鏡を除く。）及び回折機器	ＣＴＳＨ又はＱＶＣ四〇		
九〇二二・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		

9007.91	-- For cameras	CTH or QVC 40		
9007.92	-- For projectors	CTH or QVC 40		
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.50	- Projectors, enlargers and reducers	CTSH or QVC 40		
9008.90	- Parts and accessories	CTH or QVC 40		
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	CTSH		
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH		
9010.60	- Projection screens	CTSH		
9010.90	- Parts and accessories	CTH or QVC 40		
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10	- Stereoscopic microscopes	CTSH		
9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH		
9011.80	- Other microscopes	CTSH		
9011.90	- Parts and accessories	CTH or QVC 40		
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10	- Microscopes other than optical microscopes; diffraction apparatus	CTSH or QVC 40		
9012.90	- Parts and accessories	CTH or QVC 40		

九〇・一三	液晶デバイス（より特殊な限定をした項に該当するものを除く。）、レーザー（レーザーダイオードを除く。）及びその他の光学機器（この類の他の項に該当するものを除く。）			
九〇一三・一〇	武器用望遠照準器、潜望鏡及びこの類又は第一六部の機器の部分品として設計した望遠鏡	ＣＴＳＨ又はＱＶＣ四〇		
九〇一三・二〇	レーザー（レーザーダイオードを除く。）	ＣＴＳＨ又はＱＶＣ四〇		
九〇一三・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
九〇一三・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一四	羅針盤その他の航行用機器			
九〇一四・一〇	羅針盤	ＣＴＳＨ又はＱＶＣ四〇		
九〇一四・二〇	空中又は宇宙の航行用の機器（羅針盤を除く。）	ＣＴＳＨ		
九〇一四・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
九〇一四・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一五	土地測量（写真測量を含む。）用、水路測量用、海洋測量用、水理計測用、気象観測用又は地球物理学用の機器（羅針盤を除く。）及び測距儀			
九〇一五・一〇	測距儀	ＣＴＳＨ		
九〇一五・二〇	経緯儀及びタキメーター（視距儀）	ＣＴＳＨ		
九〇一五・三〇	水準器	ＣＴＳＨ		
九〇一五・四〇	写真測量用機器	ＣＴＳＨ		
九〇一五・八〇	その他の機器	ＣＴＳＨ		
九〇一五・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇一六・〇〇	はかり（感量が五〇ミリグラム以内のものに限るものとし、分銅を附属させてあるかないかを問わない。）	ＣＴＨ		

90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	CTSH or QVC 40		
9013.20	- Lasers, other than laser diodes	CTSH or QVC 40		
9013.80	- Other devices, appliances and instruments	CTSH or QVC 40		
9013.90	- Parts and accessories	CTH or QVC 40		
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10	- Direction finding compasses	CTSH or QVC 40		
9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH		
9014.80	- Other instruments and appliances	CTSH or QVC 40		
9014.90	- Parts and accessories	CTH or QVC 40		
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	- Rangefinders	CTSH		
9015.20	- Theodolites and tachymeters (tachometers)	CTSH		
9015.30	- Levels	CTSH		
9015.40	- Photogrammetrical surveying instruments and appliances	CTSH		
9015.80	- Other instruments and appliances	CTSH		
9015.90	- Parts and accessories	CTH or QVC 40		
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH		

九〇・一七	製図機器、けがき用具及び計算用具（例えば、写図機械、パントグラフ、分度器、製図用セット、計算尺及び計算盤）並びに手持ち式の測長用具（例えば、ものさし、巻尺、マイクロメーター及びバス。この類の他の項に該当するものを除く。）			
九〇一七・一〇	写図台及び写図機械（自動式であるかないかを問わない。）	ＣＴＳＨ		
九〇一七・二〇	その他の製図機器、けがき用具及び計算用具	ＣＴＳＨ又はＱＶＣ四〇		
九〇一七・三〇	マイクロメーター、バス及びゲージ	ＣＴＨ又はＱＶＣ四〇		
九〇一七・八〇	その他の機器	ＣＴＨ又はＱＶＣ四〇		
九〇一七・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・一八	医療用又は獣医用の機器（シンチグラフ装置その他の医療用電気機器及び視力検査機器を含む。）	ＣＴＨ又はＱＶＣ四〇		
九〇・一九	機械療法用、マッサージ用又は心理学的適性検査用の機器及びオゾン吸入器、酸素吸入器、エアゾール治療器、人工呼吸器その他の呼吸治療用機器	ＣＴＨ又はＱＶＣ四〇		
九〇二〇・〇〇	その他の呼吸用機器及びガスマスク（機械式部分及び交換式フィルターのいずれも有しない保護用マスクを除く。）	ＣＴＨ又はＱＶＣ四〇		
九〇・二一	整形外科用機器（松葉づえ、外科用ベルト及び脱腸帯を含む。）、補聴器その他器官の欠損又は不全を補う機器（着用し、携帯し又は人体内に埋めて使用するものに限る。）、人造の人体の部分及び副木その他の骨折治療具	ＣＴＨ又はＱＶＣ四〇		
九〇・二二	エックス線、アルファ線、ベータ線又はガンマ線を使用する機器（放射線写真用又は放射線療法用のものを含むものとし、医療用又は獣医用のものであるかないかを問わない。）、高電圧発生機、制御盤、スクリーン並びに検査用又は処置用の机、椅子その他これらに類する物品及びエックス線管その他のエックス線の発生機			
	エックス線を使用する機器（放射線写真用又は放射線療法用のものを含むものとし、医療用又は獣医用のものであるかないかを問わない。）			

90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
9017.10	- Drafting tables and machines, whether or not automatic	CTSH		
9017.20	- Other drawing, marking-out or mathematical calculating instruments	CTSH or QVC 40		
9017.30	- Micrometers, callipers and gauges	CTH or QVC 40		
9017.80	- Other instruments	CTH or QVC 40		
9017.90	- Parts and accessories	CTH or QVC 40		
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTH or QVC 40		
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTH or QVC 40		
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or QVC 40		
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	CTH or QVC 40		
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			

九〇二一・一二	コンピュータ断層撮影装置	ＣＴＳＨ		
九〇二一・一三	その他のもの（歯科用のものに限る。）	ＣＴＳＨ		
九〇二一・一四	その他のもの（医療用又は獣医用のものに限る。）	ＣＴＳＨ		
九〇二一・一九	その他のＳ用途に供するもの	ＣＴＳＨ		
	アルファ線、ベータ線又はガンマ線を使用する機器（放射線写真用又は放射線療法用のものを含むものとし、医療用又は獣医用のものであるかないかを問わない。）			
九〇二一・二一	医療用又は獣医用のもの	ＣＴＳＨ		
九〇二一・二九	その他のＳ用途に供するもの	ＣＴＳＨ		
九〇二一・三〇	エックス線管	ＣＴＳＨ		
九〇二一・九〇	その他のもの（部分品及び附属品を含む。）	ＣＴＨ又はＱＶＣ四〇		
九〇二二・〇〇	教育用、展示用その他の実物説明用のみに適する機器及び模型	ＣＴＨ又はＱＶＣ四〇		
九〇・二四	硬さ試験機、強度試験機、圧縮試験機、弾性試験機その他の材料試験機（材料（例えば、金属、木材、紡織用繊維、紙及びプラスチック）の機械的性質を試験するものに限る。）			
九〇二四・一〇	材料試験機（金属を試験するものに限る。）	ＣＴＳＨ		
九〇二四・八〇	その他の機器	ＣＴＳＨ		
九〇二四・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・二五	ハイドロメーターその他これに類する浮きばかり、温度計、パイロメーター、気圧計、湿度計及び乾湿球湿度計（記録装置を有するか有しないかを問わない。）並びにこれらを組み合わせた物品			
	温度計及びパイロメーター（その他の機器と組み合わせたものを除く。）			
九〇二五・二一	液体封入のもの（直読式のものに限る。）	ＣＴＳＨ		

9022.12	-- Computed tomography apparatus	CTSH		
9022.13	-- Other, for dental uses	CTSH		
9022.14	-- Other, for medical, surgical or veterinary uses	CTSH		
9022.19	-- For other uses	CTSH		
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21	-- For medical, surgical, dental or veterinary uses	CTSH		
9022.29	-- For other uses	CTSH		
9022.30	- X-ray tubes	CTSH		
9022.90	- Other, including parts and accessories	CTH or QVC 40		
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or QVC 40		
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	- Machines and appliances for testing metals	CTSH		
9024.80	- Other machines and appliances	CTSH		
9024.90	- Parts and accessories	CTH or QVC 40		
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments:			
9025.11	-- Liquid-filled, for direct reading	CTSH		

九〇二五・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
九〇二五・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇二五・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇	
九〇・二六	液体又は気体の流量、液位、圧力その他の変量の測定用又は検査用の機器（例えば、流量計、液位計、マノメーター及び熱流量計。第九〇・一四項、第九〇・一五項、第九〇・二八項又は第九〇・三二項の機器を除く。）	ＣＴＨ又はＱＶＣ四〇	
九〇・二七	物理分析用又は化学分析用の機器（例えば、偏光計、屈折計、分光計及びガス又は煙の分析機器）、粘度、多孔度、膨張、表面張力その他これらに類する性質の測定用又は検査用の機器、熱、音又は光の量の測定用又は検査用の機器（露出計を含む。）及びミクロトーム		
九〇二七・一〇	ガス又は煙の分析機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇二七・二〇	クロマトグラフ及び電気泳動装置	ＣＴＳＨ	
九〇二七・三〇	分光計、分光光度計及び分光写真器（紫外線、可視光線又は赤外線を使用するものに限る。）	ＣＴＳＨ	
九〇二七・五〇	その他の機器（紫外線、可視光線又は赤外線を使用するものに限る。）	ＣＴＳＨ	
九〇二七・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇二七・九〇	ミクロトーム並びに部分品及び附属品	ＣＴＨ	
九〇・二八	気体用、液体用又は電気用の積算計器及びその検定用計器		
九〇二八・一〇	ガス用計器	ＣＴＳＨ	
九〇二八・二〇	液体用計器	ＣＴＳＨ又はＱＶＣ四〇	
九〇二八・三〇	電気用計器	ＣＴＳＨ又はＱＶＣ四〇	
九〇二八・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇	

9025.19	--- Other	CTSH or QVC 40	
9025.80	- Other instruments	CTSH or QVC 40	
9025.90	- Parts and accessories	CTH or QVC 40	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	CTH or QVC 40	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
9027.10	- Gas or smoke analysis apparatus	CTSH or QVC 40	
9027.20	- Chromatographs and electrophoresis instruments	CTSH	
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH	
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH	
9027.80	- Other instruments and apparatus	CTSH or QVC 40	
9027.90	- Microtomes; parts and accessories	CTH	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
9028.10	- Gas meters	CTSH	
9028.20	- Liquid meters	CTSH or QVC 40	
9028.30	- Electricity meters	CTSH or QVC 40	
9028.90	- Parts and accessories	CTH or QVC 40	

九〇・二九	積算回転計、生産量計、タクシーメーター、走行距離計、歩数計その他これらに類する物品並びに速度計及び回転速度計（第九〇・一四項又は第九〇・一五項のものを除く。）並びにストロボスコープ	ＣＴＨ又はＱＶＣ四〇	
九〇・三〇	オシロスコープ、スペクトラムアナライザーその他の電気的量の測定用又は検査用の機器（第九〇・二八項の計器を除く。）及びアルファ線、ベータ線、ガンマ線、エックス線、宇宙線その他の電離放射線の測定用又は検出用の機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・一〇	電離放射線の測定用又は検出用の機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・二〇	オシロスコープ及びオシログラフ	ＣＴＳＨ又はＱＶＣ四〇	
	電圧、電流、抵抗又は電力の測定用又は検査用のその他の機器		
九〇三〇・三一	マルチメーター（記録装置を有しないもの）	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・三二	マルチメーター（記録装置を有するもの）	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・三三	その他のもの（記録装置を有しないもの）	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・三九	その他のもの（記録装置を有するもの）	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・四〇	遠隔通信用に特に設計したその他の機器（例えば、漏話計、利得測定装置、ひずみ率計及び雑音計）	ＣＴＳＨ又はＱＶＣ四〇	
	その他の機器		
九〇三〇・八二	半導体ウエハー又は半導体デバイスの測定用又は検査用の機器	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・八四	その他のもの（記録装置を有するものに限る。）	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・八九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
九〇三〇・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇	
九〇・三一	測定用又は検査用の機器（この類の他の項に該当するものを除く。）及び輪郭投影機		

90.29	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	CTH or QVC 40	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or QVC 40	
9030.20	- Oscilloscopes and oscillographs	CTSH or QVC 40	
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030.31	-- Multimeters without a recording device	CTSH or QVC 40	
9030.32	-- Multimeters with a recording device	CTSH or QVC 40	
9030.33	-- Other, without a recording device	CTSH or QVC 40	
9030.39	-- Other, with a recording device	CTSH or QVC 40	
9030.40	- Other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or QVC 40	
	- Other instruments and apparatus:		
9030.82	-- For measuring or checking semiconductor wafers or devices	CTSH or QVC 40	
9030.84	-- Other, with a recording device	CTSH or QVC 40	
9030.89	-- Other	CTSH or QVC 40	
9030.90	- Parts and accessories	CTH or QVC 40	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		

九〇三一・一〇	釣合試験機	ＣＴＳＨ		
九〇三一・二〇	テストベンチ	ＣＴＳＨ		
	その他の光学式機器			
九〇三一・四一	半導体ウエハー又は半導体デバイスの検査用の機器及びフォトマスク又はレチクル（半導体デバイスの製造に使用するものに限る。）の検査用の機器	ＣＴＳＨ又はＱＶＣ四〇		
九〇三一・四九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
九〇三一・八〇	その他の機器	ＣＴＳＨ又はＱＶＣ四〇		
九〇三一・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇・三二	自動調整機器			
九〇三二・一〇	サーモスタット	ＣＴＳＨ又はＱＶＣ四〇		
九〇三二・二〇	マノスタット	ＣＴＳＨ又はＱＶＣ四〇		
	その他の機器			
九〇三二・八一	液体式又は気体式のもの	ＣＴＳＨ又はＱＶＣ四〇		
九〇三二・八九	その他のもの	ＣＴＳＨ		
九〇三二・九〇	部分品及び附属品	ＣＴＨ又はＱＶＣ四〇		
九〇三二・〇〇（この類の機器の部分品及び附属品（この類の他の項に該当するものを除く。）		ＣＴＨ又はＱＶＣ四〇		
第九二類	時計及びその部分品			
九一・〇一	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、ケースに貴金属又は貴金属を貼った金属を使用したものに限る。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇二	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、第九一・〇一項のものを除く。）	ＣＴＨ又はＱＶＣ四〇		

9031.10	- Machines for balancing mechanical parts	CTSH		
9031.20	- Test benches	CTSH		
	- Other optical instruments and appliances:			
9031.41	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or QVC 40		
9031.49	-- Other	CTSH or QVC 40		
9031.80	- Other instruments, appliances and machines	CTSH or QVC 40		
9031.90	- Parts and accessories	CTH or QVC 40		
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	- Thermostats	CTSH or QVC 40		
9032.20	- Manostats	CTSH or QVC 40		
	- Other instruments and apparatus:			
9032.81	-- Hydraulic or pneumatic	CTSH or QVC 40		
9032.89	-- Other	CTSH		
9032.90	- Parts and accessories	CTH or QVC 40		
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or QVC 40		
Chapter 91	CLOCKS AND WATCHES AND PARTS THEREOF			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTH or QVC 40		
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	CTH or QVC 40		

九一・〇三	時計（ウォッチムーブメントを有するものに限るものとし、携帯用時計及び第九一・〇四項の時計を除く。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇四・〇〇	計器盤用時計その他これに類する時計（車両用、航空機用、宇宙飛行体用又は船舶用のものに限る。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇五	その他の時計（携帯用時計を除く。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇六	時刻の記録用又は時間の測定用、記録用若しくは表示用の機器（時計用ムーブメント又は同期電動機を有するものに限る。例えば、タイムレジスター及びタイムレコーダー）	ＣＴＨ又はＱＶＣ四〇		
九一〇七・〇〇	タイムスイッチ（時計用ムーブメント又は同期電動機を有するものに限る。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇八	ウォッチムーブメント（完成品に限る。）	ＣＴＨ又はＱＶＣ四〇		
九一・〇九	その他の時計用ムーブメント（完成品に限る。）	ＣＴＨ又はＱＶＣ四〇		
九一・一〇	時計用ムーブメントで、単に組み立てることにより完成品となるもの及びこれを一部組み立てたもの（ムーブメントセット）、未完成の時計用ムーブメントで組み立てたもの並びに時計用ラフムーブメント	ＣＴＨ又はＱＶＣ四〇		
九一・一一	携帯用時計のケース及びその部分品			
九一一・一〇	ケース（貴金属製又は貴金属を貼った金属製のものに限る。）	ＣＴＳＨ又はＱＶＣ四〇		
九一一・二〇	ケース（卑金属製のものに限るものとし、金又は銀をめっきしてあるかないかを問わない。）	ＣＴＳＨ又はＱＶＣ四〇		
九一一・八〇	その他のケース	ＣＴＳＨ又はＱＶＣ四〇		
九一一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		
九一・一二	時計（携帯用時計を除く。）のケース及びこれに類するケースでこの類のその他の物品に使用するもの並びにこれらの部分品			
九一二一・二〇	ケース	ＣＴＳＨ又はＱＶＣ四〇		
九一二一・九〇	部分品	ＣＴＨ又はＱＶＣ四〇		

91.03	Clocks with watch movements, excluding clocks of heading 91.04.	CTH or QVC 40		
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or QVC 40		
91.05	Other clocks.	CTH or QVC 40		
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	CTH or QVC 40		
9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH or QVC 40		
91.08	Watch movements, complete and assembled.	CTH or QVC 40		
91.09	Clock movements, complete and assembled.	CTH or QVC 40		
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	CTH or QVC 40		
91.11	Watch cases and parts thereof.			
9111.10	- Cases of precious metal or of metal clad with precious metal	CTSH or QVC 40		
9111.20	- Cases of base metal, whether or not gold- or silver-plated	CTSH or QVC 40		
9111.80	- Other cases	CTSH or QVC 40		
9111.90	- Parts	CTH or QVC 40		
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20	- Cases	CTSH or QVC 40		
9112.90	- Parts	CTH or QVC 40		

九一・一三	携帯用時計のバンド及びブレスレット並びにこれらの部分品			91.13	Watch straps, watch bands and watch bracelets, and parts thereof.
九一・一三・一〇	貴金属製又は貴金属を貼った金属製のもの	ＣＴＨ又は ＱＶＣ四〇		9113.10	- Of precious metal or of metal clad with precious metal
				9113.20	- - Of base metal, whether or not gold- or silver-plated
				9113.90	- - Other
九一・一三・二〇	卑金属製のもの（金又は銀をめっきしてあるかないかを問わない。）	ＣＴＨ又は ＱＶＣ四〇		91.14	Other clock or watch parts.
九一・一三・九〇	その他のもの	ＣＣ			
九一・一四	その他の時計の部分品	ＣＴＨ又は ＱＶＣ四〇		Chapter 92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES
第九二類	楽器並びにその部分品及び附属品	ＣＴＨ又は ＱＶＣ四〇		Chapter 93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
第九三類	武器及び銃砲弾並びにこれらの部分品及び附属品	ＣＴＨ又は ＱＶＣ四〇		Chapter 94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS
第九四類	家具、寝具、マットレス、マットレスサポート、クッションその他これらに類する詰物をした物品並びにランプその他の照明器具（他の類に該当するものを除く。）及びイルミネーションサイン、発光ネームプレートその他これらに類する物品並びにプレハブ建築物			94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:
九四・〇二	腰掛け（寝台として兼用することができるものであるかないかを問わないものとし、第九四・〇二項のものを除く。）及びその部分品			9401.10	- Seats of a kind used for aircraft
九四〇一・一〇	航空機に使用する種類の腰掛け	ＣＴＨ又は ＱＶＣ四〇		9401.20	- Seats of a kind used for motor vehicles
九四〇一・二〇	自動車に使用する種類の腰掛け	ＣＴＨ又は ＱＶＣ四〇		9401.30	- Swivel seats with variable height adjustment
九四〇一・三〇	回転腰掛け（高さを調節することができるものに限る。）	ＣＴＨ又は ＱＶＣ四〇		9401.40	- Seats other than garden seats or camping equipment, convertible into beds
九四〇一・四〇	腰掛け（寝台として兼用することができるものに限るものとし、庭園用又はキャンプ装具用のものを除く。）	ＣＴＨ又は ＱＶＣ四〇			- Seats of cane, osier, bamboo or similar materials:
	とう、オージア、竹その他これらに類する材料製の腰掛け			9401.51	-- Of bamboo or rattan
九四〇一・五一	竹製又はとう製のもの	ＣＴＨ又は ＱＶＣ四〇		9401.59	-- Other
九四〇一・五九	その他のもの	ＣＴＨ又は ＱＶＣ四〇			- Other seats, with wooden frames:
	その他の腰掛け（木製フレームのものに限る。）				

九四〇一・六一	アップホルスターのもの	ＣＴＨ又はＱＶＣ四〇		
九四〇一・六九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
	その他の腰掛け（金属製フレームのものに限る。）			
九四〇一・七一	アップホルスターのもの	ＣＴＨ又はＱＶＣ四〇		
九四〇一・七九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
九四〇一・八〇	その他の腰掛け	ＣＴＨ又はＱＶＣ四〇		
九四〇一・九〇	部分品	ＣＣ		
九四・〇二	医療用又は獣医用の備付品（例えば、手術台、検査台、病院用機構付きベッド及び歯科用椅子）及び理髪用椅子その他これに類する椅子で回転し、傾斜し、かつ、上下するための機構を有するもの並びにこれらの部分品			
九四〇一・一〇	歯科用又は理髪用の椅子その他これに類する椅子及びこれらの部分品	ＣＴＨ又はＱＶＣ四〇		
九四〇一・九〇	その他のもの	ＣＴＳＨ又はＱＶＣ四〇		
九四・〇三	その他の家具及びその部分品	ＣＴＨ又はＱＶＣ四〇		
九四・〇四	寝具その他これに類する物品（例えば、マットレス、布団、羽根布団、クッション、プフ及び枕、スプリング付きのもの、何らかの材料を詰物とし又は内部に入れたもの及びセルラーラバー製又は多泡性プラスチック製のものに限るものとし、被覆してあるかないかを問わない。）及びマットレスサポート			
九四〇四・一〇	マットレスサポート	ＣＴＨ又はＱＶＣ四〇		
	マットレス			
九四〇四・二二	セルラーラバー製又は多泡性プラスチック製のもの（被覆してあるかないかを問わない。）	ＣＣ		
九四〇四・二九	その他の材料製のもの	ＣＣ		
九四〇四・三〇	寝袋	ＣＴＨ又はＱＶＣ四〇		

9401.61	-- Upholstered	CTH or QVC 40		
9401.69	-- Other	CTH or QVC 40		
	- Other seats, with metal frames:			
9401.71	-- Upholstered	CTH or QVC 40		
9401.79	-- Other	CTH or QVC 40		
9401.80	- Other seats	CTH or QVC 40		
9401.90	- Parts	CC		
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movement; parts of the foregoing articles.			
9402.10	- Dentists', barbers' or similar chairs and parts thereof	CTH or QVC 40		
9402.90	- Other	CTSH or QVC 40		
94.03	Other furniture and parts thereof.	CTH or QVC 40		
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10	- Mattress supports	CTH or QVC 40		
	- Mattresses:			
9404.21	-- Of cellular rubber or plastics, whether or not covered	CC		
9404.29	-- Of other materials	CC		
9404.30	- Sleeping bags	CTH or QVC 40		

九四〇四・九〇	その他のもの	1　ＣＣ（第五〇・〇七項、第五一・一一項から第五一・一三項までの各項、第五二・〇八項から第五二・一二項までの各項、第五三・〇九項から第五三・一一項までの各項、第五四・〇七項、第五四・〇八項又は第五五・一二項から第五五・一六項までの各項の材料からの変更を除く。）（布団及び羽根布団に限る。） 2　ＣＴＨ（その他のもの）	1. CC (except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08 or 55.12 through 55.16 for quilts and elderdowns 2. CTH for any other good
九四〇五	ランプその他の照明器具及びその部分品（サーチライト及びスポットライトを含むものとし、他の項に該当するものを除く。）並びに光源を据え付けたイルミネーションサイン、発光ネームプレートその他これらに類する物品及びこれらの部分品（他の項に該当するものを除く。）	ＣＴＨ又はＱＶＣ四〇	CTH or QVC 40
九四〇六・〇〇	プレハブ建築物	ＣＴＨ又はＱＶＣ四〇	CTH or QVC 40
第九五類	玩具、遊戯用具及び運動用具並びにこれらの部分品及び附属品	ＣＴＨ又はＱＶＣ四〇	CTH or QVC 40
第九六類	雑品		
九六・〇一	アイボリー、骨、亀の甲、角、枝角、さんご、真珠光沢を有する貝殻その他の動物性の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これらの材料から製造したものに限る。）及び成形により得た製品を含む。）	ＣＣ	CC
九六〇二・〇〇	植物性又は鉱物性の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これらの材料から製造したものに限る。）、成形品、彫刻品及び細工品（ろう、ステアリン、天然ガム、天然レジン又はモデリングペーストから製造したものに限る。）、他の項に該当しないその他の成形品、彫刻品及び細工品並びに硬化させてないゼラチン（加工したものに限るものとし、第三五・〇三項のゼラチンを除く。）及び硬化させてないゼラチンの製品	ＣＴＨ又はＱＶＣ四〇	CTH or QVC 40

9404.90	- Other	1. CC (except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08 or 55.12 through 55.16 for quilts and elderdowns 2. CTH for any other good	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	CTH or QVC 40	
9406.00	Prefabricated buildings.	CTH or QVC 40	
Chapter 95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	CTH or QVC 40	
Chapter 96	MISCELLANEOUS MANUFACTURED ARTICLES		
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).	CC	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH or QVC 40	

九六・〇三	ほうき、ブラシ（機械類又は車両の部分品として使用するブラシを含む。）、動力駆動式でない手動床掃除機、モップ及び羽毛ダスター、ほうき又はブラシの製造用に結束し又は房状にした物品、ペイントパッド、ペイントローラー並びにスクイージー（ローラースクイージーを除く。）	ＣＴＨ又はＱＶＣ四〇	
九六〇四・〇〇	手ふるい	ＣＴＨ又はＱＶＣ四〇	
九六〇五・〇〇	トラベルセット（化粧用、洗面用、裁縫用又は靴若しくは衣服の清浄用のものに限る。）	ＣＣ	
九六・〇六	ボタン、プレスファスナー、スナップファスナー及びプレスタッド並びにこれらの部分品（ボタンモールドを含む。）並びにボタンのブランク	ＣＴＨ又はＱＶＣ四〇	
九六・〇七	スライドファスナー及びその部分品		
	スライドファスナー		
九六〇七・一一	卑金属製の務歯を取り付けたもの	ＣＴＳＨ又はＱＶＣ四〇	
九六〇七・一九	その他のもの	ＣＴＳＨ又はＱＶＣ四〇	
九六〇七・二〇	部分品	ＣＴＨ又はＱＶＣ四〇	
九六・〇八	ボールペン、フェルトペンその他の浸透性のペン先を有するペン及びマーカー、万年筆その他のペン、鉄筆、シャープペンシル並びにペン軸、ペンシルホルダーその他これらに類するホルダー並びにこれらの部分品（キャップ及びクリップを含むものとし、第九六・〇九項の物品を除く。）		
九六〇八・一〇	ボールペン	ＣＴＳＨ又はＱＶＣ四〇	
九六〇八・二〇	フェルトペンその他の浸透性のペン先を有するペン及びマーカー	ＣＴＳＨ又はＱＶＣ四〇	
九六〇八・三〇	万年筆その他のペン	ＣＴＳＨ又はＱＶＣ四〇	
九六〇八・四〇	シャープペンシル	ＣＴＳＨ又はＱＶＣ四〇	

96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	CTH or QVC 40	
9604.00	Hand sieves and hand riddles.	CTH or QVC 40	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CC	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	CTH or QVC 40	
96.07	Slide fasteners and parts thereof.		
	- Slide fasteners:		
9607.11	-- Fitted with chain scoops of base metal	CTSH or QVC 40	
9607.19	-- Other	CTSH or QVC 40	
9607.20	- Parts	CTH or QVC 40	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylographic pens and other pens; duplicating stylos; propelling or sliding pencils, pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
9608.10	- Ball point pens	CTSH or QVC 40	
9608.20	- Felt tipped and other porous-tipped pens and markers	CTSH or QVC 40	
9608.30	- Fountain pens, stylograph pens and other pens	CTSH or QVC 40	
9608.40	- Propelling or sliding pencils	CTSH or QVC 40	

九六〇八・五〇	第九六〇八・一〇号から第九六〇八・四〇号までの二以上の号の物品をセットにしたもの	ＣＴＨ又はＱＶＣ四〇		
九六〇八・六〇	ボールペン用中芯（ポイント及びインク貯蔵部から成るものに限る。）	ＣＴＨ又はＱＶＣ四〇		
	その他のもの			
九六〇八・九二	ペン先及びニブポイント	ＣＴＨ又はＱＶＣ四〇		
九六〇八・九九	その他のもの	ＣＴＨ又はＱＶＣ四〇		
九六・〇九	鉛筆（第九六・〇八項のシャープペンシルを除く。）、クレヨン、鉛筆の芯、パステル、図画用木炭、テーラースチョーク及び筆記用又は図画用のチョーク	ＣＴＨ又はＱＶＣ四〇		
九六一〇・〇〇	石盤、黒板その他これらに類する板（筆記用又は図画用のものに限るものとし、枠を有するか有しないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
九六一二・〇〇	日付印、封かん用の印、ナンバリングスタンプその他これらに類する物品（ラベルに印捺又は型押しをする器具を含むものとし、手動式のものに限る。）並びに手動式ニンポジションスティック及びこれを有する手動式印刷用セット	ＣＴＨ又はＱＶＣ四〇		
九六・一二	タイプライターリボンその他これに類するリボン（インキを付けたもの及びその他の方法により印字することができる状態にしたものに限るものとし、スプールに巻いてあるかないか又はカートリッジに入れてあるかないかを問わない。）及びインキパッド（インキを付けてあるかないか又は箱に入れてあるかないかを問わない。）	ＣＴＨ又はＱＶＣ四〇		
九六・一三	たばこ用ライターその他のライター（機械式であるかないか又は電気式であるかないかを問わない。）及びその部分品（着火石及び芯を除く。）	ＣＴＨ又はＱＶＣ四〇		
九六一四・〇〇	喫煙用パイプ（パイプボールを含む。）、シガーホルダー及びシガレットホルダー並びにこれらの部分品	ＣＴＨ又はＱＶＣ四〇		
九六・一五	くし、ヘアスライドその他これらに類する物品並びにヘアピン、カールピン、カールグリップ、ヘアカーラーその他これらに類する物品（第八五・一六項の物品を除く。）及びこれらの部分品	ＣＴＨ又はＱＶＣ四〇		

9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH or QVC 40		
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or QVC 40		
	- Other:			
9608.91	-- Pen nibs and nib points	CTH or QVC 40		
9608.99	-- Other	CTH or QVC 40		
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	CTH or QVC 40		
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or QVC 40		
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	CTH or QVC 40		
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	CTH or QVC 40		
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	CTH or QVC 40		
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or QVC 40		
96.15	Combs, hair-slides and the like; hairpins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	CTH or QVC 40		

九六・一六	香水用噴霧器その他これに類する化粧用噴霧器及びこれらの頭部並びに化粧用のパフ及びパッド	ＣＴＨ又はＱＶＣ四〇		
九六一七・〇〇	魔法瓶その他の真空容器（ケース入りのものに限る。）及びその部分品（ガラス製の内部容器を除く。）	ＣＴＨ又はＱＶＣ四〇		
九六一八・〇〇	マネキン人形その他これに類する物品及び自動人形その他ショーウインドー用の展示用品で作動するもの	ＣＴＨ又はＱＶＣ四〇		
九六一九・〇〇	生理用のナプキン（パッド）及びタンポン、乳児用のおむつ及びおむつ中敷きその他これらに類する物品（材料を問わない。）	ＣＣ		
第九七類	美術品、収集品及びこっとう	ＣＴＨ又はＱＶＣ四〇		

96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	CTH or QVC 40		
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	CTH or QVC 40		
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or QVC 40		
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CC		
Chapter 97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	CTH or QVC 40		

附属書三（第三章（原産地規則）関係）　原産地に関する証拠書類の基本的な記載事項

原産地証明書の基本的な記載事項

基本的な記載事項	説　明
輸出者又は生産者の詳細	輸出者又は生産者の氏名又は名称及び住所（必須）並びにその他の連絡先についての詳細（任意）
証明番号	輸出締約国の権限を与えられた機関又は他の発給機関によって発給される原産地証明書ごとに付する個別番号
品名及び統一システムの関税分類番号	品名（統一システムの関税分類番号（六桁）を含む。）、包装の個数及び種類、包装の記号及び番号、重量（総重量又は正味重量）、数量（数量単位）その他の計量値（リットル、立方メートル等）並びに仕入書の番号及び日付並びに積送される貨物を確認するための他の十分に詳細な情報
特恵の基準	適用される原産性の基準（WO、PEXはPSR）。原産地規則は、第三章（原産地規則）及び附属書三（品目別規則）に定める。 注釈　関税上の特恵待遇を受けるため、各産品は、次の基準のうち少なくとも一つの基準を満たさなければならない。 特恵の基準 WO　締約国において完全に得られる産品であって、この協定の第三・三条（原産地規則―完全に得られる産品）に規定するもの

Annex 3
Referred to in Chapter 3 (Rules of Origin)

DATA ELEMENTS FOR DOCUMENTARY EVIDENCE OF ORIGIN

Data Elements for Certificate of Origin

Data Elements	Description
Exporter or producer details	The name and address (required), and other contact details (optional), of the exporter or producer.
Certification number	A unique number assigned to each Certificate of Origin issued by the authorised body or other certification bodies of the exporting Party.
Description of good(s) and HS tariff classification number	Description of good(s) including HS tariff classification number (six digits); number and kind of packages; marks and numbers on packages; weight (gross or net weight), quantity (quantity unit) or other measurements (litres, m^3, etc.); invoice number(s) and date(s), or suffficient details to identify the consignment.
Preference criteria	Applicable origin criterion (WO, PE, or PSR). The rules of origin are contained in Chapter 3 (Rules of Origin) and Annex 2 (Product Specific Rules). NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below. Preference criteria: WO The good is wholly obtained in the Party, as provided for in Article 3.3 (Rules of Origin – Wholly Obtained Goods) of this Agreement.

PE	締約国の原産材料のみから当該締約国において完全に生産される産品
PSR	一又は二以上の生産者によって一方又は双方の締約国において完全に各工程が行われた結果として附属書二（品目別規則）の全ての関連する要件を満たす産品であって、当該産品の生産の最終工程（この協定の第三・七条（原産地規則－原産資格を与えることとならない作業）に規定する作業を除く。）が輸出締約国において行われたもの
その他	その他の全ての関連する原産性の基準又は要件の明示（僅少の非原産材料又は累積の適用に関する記述を含む。） 該当する場合には第三国の仕入書の使用、遡及的な発給及び船積みの日並びに原産地証明書の再発給についての記述 両締約国で合意するその他の記述
申告	日本国とオーストラリアとの経済連携協定の規定の適用上、産品が原産品である旨を記載した輸出者、生産者又はその権限を与えられた代理人による申告
証明	輸出締約国の権限を与えられた機関又は他の発給機関によって発給される証明であって、原産地証明書に記載された産品が、提出された証拠に基づき、第三章（原産地規則）の全ての関連する要件を満たす旨を記載するもの

PE	The good is produced entirely in the Party exclusively from originating materials of the Party.
PSR	The good satisfies all applicable requirements of Annex 2 (Product Specific Rules), as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7 (Rules of Origin - Non-Qualifying Operations) of this Agreement, was performed in the exporting Party.
Other	Specifications of any other applicable origin criteria or requirements, including the indication of the application of *de minimis* or accumulation, and the usage of non-Party invoice, retrospective issuance and its date of shipment, duplication of the original certification of origin, if applicable, or other indication agreed by the Parties.
Declaration	Declaration by the exporter, or producer or their authorised representative stating that the good(s) is (are) (an) originating good(s) for the purposes of the Australia-Japan Economic Partnership Agreement.
Certification	Certification by the authorised body or other certification bodies of the exporting Party that, based on the evidence provided, the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin).

原産地証明文書の基本的な記載事項

基本的な記載事項	説　明
輸出者又は生産者の詳細	氏名又は名称及び住所
品名及び統一システムの関税分類番号	品名（統一システムの関税分類番号（六桁）を含む。）（必須）、包装の個数及び種類、包装の記号及び番号、重量（総重量又は正味重量）、数量（数量単位）その他の計量（リットル、立方メートル等）並びに仕入書の番号及び日付並びに積送される貨物を確認するための他の十分に詳細な情報（判明している場合）
特恵の基準	適用される原産性の基準（WO、PE又はPSR）。原産地規則は、第三章（原産地規則）及び附属書二（品目別規則）に定める。 注記　関税上の特恵待遇を受けるため、各産品は、次の基準のうち少なくとも一つの基準を満たさなければならない。 特恵の基準 WO　締約国において完全に得られる産品であって、この協定の第三・三条（原産地規則－完全に得られる産品）に規定するもの PE　締約国の原産材料のみから当該締約国において完全に生産される産品

Data Elements for Origin Certification Document

Data Elements	Description
Exporter or producer details	Name and address.
Description of good(s) and HS tariff classification number	Description of good(s) including HS tariff classification number (six digits) (required); number and kind of packages; marks and numbers on packages; weight (gross or net weight), quantity (quantity unit) or other measurements (litres, m^3, etc.); invoice number(s) and date(s), or sufficient details to identify the consignment (if known).
Preference criteria	Applicable origin criterion (WO, PE, or PSR). The rules of origin are contained in Chapter 3 (Rules of Origin) and Annex 2 (Product Specific Rules). NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below. Preference criteria: WO The good is wholly obtained in the Party, as provided for in Article 3.3 (Rules of Origin - Wholly Obtained Goods) of this Agreement. PE The good is produced entirely in the Party exclusively from originating materials of the Party.

PSR	一又は二以上の生産者によって一方又は双方の締約国において完全に各工程が行われた結果として附属書二（品目別規則）の全ての関連する要件を満たす産品であって、当該産品の生産の最終工程（この協定の第三・七条（原産地規則―原産資格を与えることとならない作業）に規定する作業を除く。）が輸出締約国において行われたもの
その他	その他の全ての関連する原産性の基準又は要件の明示（僅少の非原産材料又は累積の適用に関する記述を含む。） 該当する場合には第三国の仕入書の使用についての記述 両締約国で合意するその他の記述
証明	輸入者、輸出者又は生産者によって保持される証拠及び記録に基づいて作成される証明であって、原産地証明文書に記載された産品が、第三章（原産地規則）の全ての関連する要件を満たし、及び日本国とオーストラリアとの経済連携協定の適用上、当該産品が原産品である旨を記載するもの並びにその作成日 当該原産地証明文書を作成した輸入者、輸出者又は生産者の氏名又は名称及び住所

PSR	The good satisfies all applicable requirements of Annex 2 (Product Specific Rules), as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7 (Rules of Origin - Non-Qualifying Operations) of this Agreement, was performed in the exporting Party.
Other	Specifications of any other applicable origin criteria or requirements, including the indication of the application of *de minimis* or accumulation, and the usage of non-party invoice, if applicable, or other indication agreed by the Parties.
Certification	Certification, and its date of completion, by the importer, exporter, or producer, that, based on the evidence and records maintained, the goods specified in the origin certification documents meet all the relevant requirements of Chapter 3 (Rules of Origin) and are originating goods for the purposes of the Australia-Japan Economic Partnership Agreement. Name and address of the importer, exporter or producer who has completed the origin certification document.

注釈　この附属書における記載は、二千十二年一月一日に改正された統一システムに従ったものである。

関税率表番号	品名
〇二・〇一	牛の肉（生鮮のもの及び冷蔵したものに限る。）
〇二・〇二	牛の肉（冷凍したものに限る。）
〇二〇六・一〇	食用のくず肉（牛、豚、羊、やぎ、馬、ろ馬、らば又はヒニーのもので、生鮮のもの及び冷蔵しては冷凍したものに限る。）のうち、牛のもの（生鮮のもの及び冷蔵したものに限る。）
〇二〇六・二一	食用のくず肉（牛、豚、羊、やぎ、馬、ろ馬、らば又はヒニーのもので、生鮮のもの及び冷蔵しては冷凍したものに限る。）のうち、牛のもの（冷凍したものに限る。）で、舌
〇二〇六・二二	食用のくず肉（牛、豚、羊、やぎ、馬、ろ馬、らば又はヒニーのもので、生鮮のもの及び冷蔵しては冷凍したものに限る。）のうち、牛のもの（冷凍したものに限る。）で、肝臓
〇二〇六・二九	食用のくず肉（牛、豚、羊、やぎ、馬、ろ馬、らば又はヒニーのもので、生鮮のもの及び冷蔵しては冷凍したものに限る。）のうち、牛のもの（冷凍したものに限る。）で、その他のもの
〇四・〇二	ミルク及びクリーム（濃縮若しくは乾燥をし又は砂糖その他の甘味料を加えたものに限る。）
〇四・〇三	バターミルク、凝固したミルク及びクリーム、ヨーグルト、ケフィアその他の発酵させ又は酸性化したミルク及びクリーム（濃縮若しくは乾燥をしてあるかないか又は砂糖その他の甘味料、香味料、果実、ナッツ若しくはココアを加えてあるかないかを問わない。）
〇四・〇四	ホエイ（濃縮若しくは乾燥をしてあるかないか又は砂糖その他の甘味料を加えてあるかないかを問わない。）及びミルクの天然の組成分から成る物品（砂糖その他の甘味料を加えてあるかないかを問わないものとし、他の項に該当するものを除く。）
〇四・〇五	ミルクから得たバターその他の油脂及びデリースプレッド
〇四・〇六	チーズ及びカード
一〇・〇一	小麦及びメスリン

Annex 4
Referred to in Chapter 7 (Food Supply)

LIST OF ESSENTIAL FOOD

Note: This Annex is based on the Harmonized System, as amended on 1 January 2012.

Tariff item number	Description of Goods
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
0206.10	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, fresh or chilled
0206.21	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Tongues
0206.22	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Livers
0206.29	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Other
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
04.05	Butter and other fats and oils derived from milk; dairy spreads
04.06	Cheese and curd
10.01	Wheat and meslin

一〇・〇三	大麦及び裸麦
一七・〇一	甘しや糖、てん菜糖及び化学的に純粋なしよ糖（固体のものに限る。）

10.03	Barley
17.01	Cane or beet sugar and chemically pure sucrose, in solid form

附属書五（第八章（エネルギー及び鉱物資源）関係）　エネルギー・鉱物資源物品の表

注釈　この附属書における記載は、二千十二年一月一日に改正された統一システムに従ったものである。

附属書五（第八章（エネルギー及び鉱物資源）関係）エネルギー・鉱物資源物品の表

関税率表番号	品名
二五〇五・一〇	天然の砂（着色してあるかないかを問わないものとし、第二六類の砂状の金属鉱を除く。）のうち、けい砂
二五一九・一〇	天然の炭酸マグネシウム（マグネサイト）並びに溶融マグネシア、焼結マグネシア（焼結前に他の酸化物を少量加えてあるかないかを問わない。）及びその他の酸化マグネシウム（純粋であるかないかを問わない。）のうち、天然の炭酸マグネシウム（マグネサイト）
二五二〇・一〇	天然石膏及び天然無水石膏並びに天然石膏を焼いたもの又は硫酸カルシウムから成るプラスター（着色してあるかないか又は少量の促進剤若しくは遅緩剤を加えてあるかないかを問わない。）のうち、天然石膏及び天然無水石膏
二五二一・一〇	生石灰、消石灰及び水硬性石灰（第二八・二五項の酸化カルシウム及び水酸化カルシウムを除く。）のうち、生石灰
二五二六・一〇	ステアタイト（天然のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びタルクのうち、破砕してなく、かつ、粉状にしてないもの
二五二六・二〇	ステアタイト（天然のものに限るものとし、粗削りしてあるかないか又はのこぎりでひくことその他の方法により長方形（正方形を含む。）の塊状若しくは板状に単に切ってあるかないかを問わない。）及びタルクのうち、破砕し又は粉状にしたもの
二六〇一・一一	鉄鉱（精鉱及び焼いた硫化鉄鉱を含む。）のうち、鉄鉱（精鉱を含むものとし、焼いた硫化鉄鉱を除く。）で、凝結させてないもの
二六〇一・一二	鉄鉱（精鉱及び焼いた硫化鉄鉱を含む。）のうち、鉄鉱（精鉱を含むものとし、焼いた硫化鉄鉱を除く。）で、凝結させたもの
二六〇二・〇〇	マンガン鉱（精鉱を含む。）及び含鉄マンガン鉱（精鋼を含むものとし、マンガンの含有量が乾燥状態において全重量の二〇パーセント以上のものに限る。）
二六〇三・〇〇	銅鉱（精鉱を含む。）
二六〇四・〇〇	ニッケル鉱（精鉱を含む。）
二六〇五・〇〇	コバルト鉱（精鉱を含む。）

Annex 5

Referred to in Chapter 8 (Energy and Mineral Resources)

LIST OF ENERGY AND MINERAL RESOURCE GOODS

Note: This Annex is based on the Harmonized System, as amended on 1 January 2012.

Tariff item number	Description of Goods
2505.10	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26: Silica sands and quartz sands
2519.10	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure: Natural magnesium carbonate (magnesite)
2520.10	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: Gypsum; anhydrite
2522.10	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25: Quicklime
2526.10	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc: Not crushed, not powdered
2526.20	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc: Crushed or powdered
2601.11	Iron ores and concentrates, including roasted iron pyrites: Iron ores and concentrates, other than roasted iron pyrites: Non-agglomerated
2601.12	Iron ores and concentrates, including roasted iron pyrites: Iron ores and concentrates, other than roasted iron pyrites: Agglomerated
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry weight
2603.00	Copper ores and concentrates
2604.00	Nickel ores and concentrates
2605.00	Cobalt ores and concentrates

二六〇六・〇〇	アルミニウム鉱（精鉱を含む。）
二六〇七・〇〇	鉛鉱（精鉱を含む。）
二六〇八・〇〇	亜鉛鉱（精鉱を含む。）
二六〇九・〇〇	すず鉱（精鉱を含む。）
二六一〇・〇〇	クロム鉱（精鉱を含む。）
二六一一・〇〇	タングステン鉱（精鉱を含む。）
二六一二・一〇	モリブデン鉱（精鉱を含む。）のうち、焼いたもの
二六一二・九〇	モリブデン鉱（精鉱を含む。）のうち、その他のもの
二六一四・〇〇	チタン鉱（精鉱を含む。）
二六一六・一〇	貴金属鉱（精鉱を含む。）のうち、銀鉱（精鉱を含む。）
二六一六・九〇	貴金属鉱（精鉱を含む。）のうち、その他のもの
二六一七・一〇	その他の鉱（精鉱を含む。）のうち、アンチモン鉱（精鉱を含む。）
二六一七・九〇	その他の鉱（精鉱を含む。）のうち、その他のもの
二六二〇・一一	スラグ、灰及び残留物（砒素、金属又はこれらの化合物を含有するものに限るものとし、鉄鋼製造の際に生ずるものを除く。）のうち、亜鉛を主成分とするもので、ハードジンクスペルター
二六二〇・一九	スラグ、灰及び残留物（砒素、金属又はこれらの化合物を含有するものに限るものとし、鉄鋼製造の際に生ずるものを除く。）のうち、亜鉛を主成分とするもので、その他のもの
二六二〇・三〇	スラグ、灰及び残留物（砒素、金属又はこれらの化合物を含有するものに限るものとし、鉄鋼製造の際に生ずるものを除く。）のうち、銅を主成分とするもの
二六二〇・四〇	スラグ、灰及び残留物（砒素、金属又はこれらの化合物を含有するものに限るものとし、鉄鋼製造の際に生ずるものを除く。）のうち、アルミニウムを主成分とするもの
二六二〇・九九	スラグ、灰及び残留物（砒素、金属又はこれらの化合物を含有するものに限るものとし、鉄鋼製造の際に生ずるものを除く。）のうち、その他のもの
二七〇一・一一	石炭及び練炭、豆炭その他これらに類する固形燃料で石炭から製造したもののうち、石炭（粉状にしてあるかないかを問わないものとし、凝結させたものを除く。）で、無煙炭

2606.00	Aluminium ores and concentrates
2607.00	Lead ores and concentrates
2608.00	Zinc ores and concentrates
2609.00	Tin ores and concentrates
2610.00	Chromium ores and concentrates
2611.00	Tungsten ores and concentrates
2613.10	Molybdenum ores and concentrates: Roasted
2613.90	Molybdenum ores and concentrates: Other
2614.00	Titanium ores and concentrates
2616.10	Precious metal ores and concentrates: Silver ores and concentrates
2616.90	Precious metal ores and concentrates: Other
2617.10	Other ores and concentrates: Antimony ores and concentrates
2617.90	Other ores and concentrates: Other
2620.11	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly zinc: Hard zinc spelter
2620.19	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly zinc: Other
2620.30	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly copper
2620.40	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly aluminium
2620.99	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Other: Other
2701.11	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Anthracite

二七〇一・一二	石炭及び練炭、豆炭その他これらに類する固形燃料で石炭から製造したもののうち、石炭（粉状にしてあるかないかを問わないものとし、凝結させたものを除く。）で、歴青炭
二七〇一・一九	石炭及び練炭、豆炭その他これらに類する固形燃料で石炭から製造したもののうち、石炭（粉状にしてあるかないかを問わないものとし、凝結させたものを除く。）で、その他の石炭
二七〇一・二〇	石炭及び練炭、豆炭その他これらに類する固形燃料で石炭から製造したもののうち、練炭、豆炭その他これらに類する固形燃料で石炭から製造したもの
二七〇二・一〇	亜炭（凝結させてあるかないかを問わないものとし、黒玉を除く。）のうち、亜炭（粉状にしてあるかないかを問わないものとし、凝結させたものを除く。）
二七〇二・二〇	亜炭（凝結させてあるかないかを問わないものとし、黒玉を除く。）のうち、亜炭（凝結させたものに限る。）
二七〇三・〇〇	泥炭（ピートリッターを含むものとし、凝結させてあるかないかを問わない。）
二七〇四・〇〇	コークス及び半成コークス（石炭、亜炭又は泥炭から製造したものに限るものとし、凝結させてあるかないかを問わない。）並びにレトルトカーボン
二七〇九・〇〇	石油及び歴青油（原油に限る。）
二七一〇・一二	石油及び歴青油（原油を除く。）、これらの調製品（石油又は歴青油の含有量が全重量の七〇パーセント以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、他の項に該当するものを除く。）並びに廃油のうち、石油及び歴青油（原油を除く。）並びにこれらの調製品（石油又は歴青油の含有量が全重量の七〇パーセント以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、バイオディーゼルを含有するもの及び他の号に該当するものを除く。）で、軽質油及びその調整品
二七一〇・一九	石油及び歴青油（原油を除く。）、これらの調製品（石油又は歴青油の含有量が全重量の七〇パーセント以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、他の項に該当するものを除く。）並びに廃油のうち、石油及び歴青油（原油を除く。）並びにこれらの調製品（石油又は歴青油の含有量が全重量の七〇パーセント以上のもので、かつ、石油又は歴青油が基礎的な成分を成すものに限るものとし、バイオディーゼルを含有するもの及び他の号に該当するものを除く。）で、その他のもの
二七一一・一一	石油ガスその他のガス状炭化水素のうち、液化したもので、天然ガス
二七一一・一二	石油ガスその他のガス状炭化水素のうち、液化したもので、プロパン
二七一一・一三	石油ガスその他のガス状炭化水素のうち、液化したもので、ブタン
二七一一・一九	石油ガスその他のガス状炭化水素のうち、液化したもので、その他のもの

2701.12	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Bituminous coal
2701.19	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Other coal
2701.20	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Briquettes, ovoids and similar solid fuels manufactured from coal
2702.10	Lignite, whether or not agglomerated, excluding jet: Lignite, whether or not pulverised, but not agglomerated
2702.20	Lignite, whether or not agglomerated, excluding jet: Agglomerated lignite
2703.00	Peat (including peat litter), whether or not agglomerated
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude
2710.12	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Light oils and preparations
2710.19	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Other
2711.11	Petroleum gases and other gaseous hydrocarbons: Liquefied: Natural gas
2711.12	Petroleum gases and other gaseous hydrocarbons: Liquefied: Propane
2711.13	Petroleum gases and other gaseous hydrocarbons: Liquefied: Butanes
2711.19	Petroleum gases and other gaseous hydrocarbons: Liquefied: Other

二七一一・二二	石油ガスその他のガス状炭化水素のうち、ガス状のもので、天然ガス
二七一一・二九	石油ガスその他のガス状炭化水素のうち、ガス状のもので、その他のもの
二七一二・一〇	ペトロラタム並びにパラフィンろう、ミクロクリスタリン石油ワックス、スラックワックス、オゾケライト、モンタンろう、泥炭ろうその他の鉱物性ろう及びこれらに類する物品で合成その他の方法により得たもの（着色してあるかないかを問わない。）のうち、ペトロラタム
二七一二・二〇	ペトロラタム並びにパラフィンろう、ミクロクリスタリン石油ワックス、スラックワックス、オゾケライト、モンタンろう、泥炭ろうその他の鉱物性ろう及びこれらに類する物品で合成その他の方法により得たもの（着色してあるかないかを問わない。）のうち、パラフィンろう（油の含有量が全重量の〇・七五パーセント未満のものに限る。）
二七一二・九〇	ペトロラタム並びにパラフィンろう、ミクロクリスタリン石油ワックス、スラックワックス、オゾケライト、モンタンろう、泥炭ろうその他の鉱物性ろう及びこれらに類する物品で合成その他の方法により得たもの（着色してあるかないかを問わない。）のうち、その他のもの
二七二三・一一	石油コークス、石油アスファルトその他の石油又は歴青油の残留物のうち、石油コークスで、焼いてないもの
二七二三・一二	石油コークス、石油アスファルトその他の石油又は歴青油の残留物のうち、石油コークスで、焼いたもの
二七二三・二〇	石油コークス、石油アスファルトその他の石油又は歴青油の残留物のうち、石油アスファルト
二七二三・九〇	石油コークス、石油アスファルトその他の石油又は歴青油の残留物のうち、その他の石油又は歴青油の残留物
二八〇五・三〇	アルカリ金属及びアルカリ土類金属並びに希土類金属、スカンジウム及びイットリウム（これらの相互の混合物又は合金にしてあるかないかを問わない。）並びに水銀のうち、希土類金属、スカンジウム及びイットリウム（これらの相互の混合物又は合金にしてあるかないかを問わない。）
二八一八・三〇	人造コランダム（化学的に単一であるかないかを問わない。）、酸化アルミニウム及び水酸化アルミニウムのうち、水酸化アルミニウム
二八四六・一〇	希土類金属、イットリウム又はスカンジウムの無機又は有機の化合物及びこれらの金属の混合物の無機又は有機の化合物のうち、セリウム化合物
二八四六・九〇	希土類金属、イットリウム又はスカンジウムの無機又は有機の化合物及びこれらの金属の混合物の無機又は有機の化合物のうち、その他のもの
七五〇一・一〇	ニッケルのマット、焼結した酸化ニッケルその他ニッケル製錬の中間生産物のうち、ニッケルのマット
七六〇一・一〇	アルミニウムの塊のうち、アルミニウム（合金を除く。）

2711.21	Petroleum gases and other gaseous hydrocarbons: In gaseous state: Natural gas
2711.29	Petroleum gases and other gaseous hydrocarbons: In gaseous state: Other
2712.10	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Petroleum jelly
2712.20	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Paraffin wax containing by weight less than 0.75 per cent of oil
2712.90	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Other
2713.11	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum coke: Not calcined
2713.12	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum coke: Calcined
2713.20	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum bitumen
2713.90	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Other residues of petroleum oils or of oils obtained from bituminous minerals
2805.30	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury: Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed
2818.30	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide: Aluminium hydroxide
2846.10	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals: Cerium compounds
2846.90	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals: Other
7501.10	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy: Nickel mattes
7601.10	Unwrought aluminium: Aluminium, not alloyed

七六〇一・二〇	アルミニウムの塊のうち、アルミニウム合金
七六〇三・一〇	アルミニウムの粉及びフレークのうち、粉（薄片状のものを除く。）
八一〇五・二〇	コバルトのマットその他コバルト製錬の中間生産物並びにコバルト及びその製品（くずを含む。）のうち、コバルトのマットその他コバルト製錬の中間生産物並びにコバルトの塊及び粉

7601.20	Unwrought aluminium: Aluminium alloys
7603.10	Aluminium powders and flakes: Powders of non-lamellar structure
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap: Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders

附属書六（第九章（サービスの貿易）及び第十四章（投資）関係）

第九・七条１及び第十四・十条１の規定に関する適合しない措置

（第一編は、英語により作成され、この附属書の不可分の一部を成す。）

Annex 6
Referred to in Chapter 9 (Trade in Services) and Chapter 14 (Investment)

NON-CONFORMING MEASURES RELATING TO PARAGRAPH 1 OF ARTICLES 9.7 and 14.10

PART 1
SCHEDULE OF AUSTRALIA

Section 1
Notes for Sections 2 and 3

1. Section 2 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), Australia's existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (Trade in Services - Market Access);

(b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d) Article 9.6 (Trade in Services - Local Presence);

(e) Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f) Article 14.9 (Investment - Prohibition of Performance Requirements).

2. Section 3 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), Australia's additional existing measures with respect to or relating to trade in financial services that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (Trade in Services - Market Access);

(b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d) Article 9.6 (Trade in Services - Local Presence);

(e) Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f) Article 14.9 (Investment - Prohibition of Performance Requirements).

Note 1: Commitments on measures with respect to or relating to trade in financial services are undertaken subject to the limitations and conditions set forth in Chapter 9 (Trade in Services), Chapter 11 (Financial Services), Chapter 14 (Investment), this Section and the Schedule below.

Note 2: To clarify Australia's commitment with respect to Article 9.3 (Trade in Services - Market Access), enterprises supplying financial services and constituted under the laws of Australia are subject to non-discriminatory limitations on juridical form.[1]

Note 3: Without prejudice to other means of prudential regulation of cross-border trade in financial services, Australia reserves the right to require the non-discriminatory licensing or registration of cross-border financial service suppliers of Japan and of financial instruments in accordance with Article 11.4 (Financial Services - Domestic Regulation).

[1] For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in Australia. This note is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

Note 4: Australia reserves the right to adopt or maintain non-discriminatory limitations concerning admission to the market of new financial services where such measures are required to achieve prudential objectives. Australia may determine the institutional and juridical form through which a new financial service may be supplied and may require authorisation for the supply of the service. Where authorisation to supply a new financial service is required, the authorisation may only be refused for prudential reasons.

3. Each Schedule entry sets out the following elements:

(a) "Sector" refers to the sector for which the Schedule entry is made;

(b) "Obligations Concerned" specifies the obligation(s) referred to in paragraph 1 that, pursuant to subparagraph 1(a) of Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), do not apply to the listed measure(s);

(c) "Level of Government" indicates the level of government maintaining the listed measure(s);

(d) "Source of Measure" means the laws, regulations or other measures that are the source of the non-conforming measure for which the Schedule entry is made. A measure cited in the "Source of Measure" element:

(i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) "Description" sets out the non-conforming measure for which the Schedule entry is made.

Note 1: In accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the articles of this Agreement specified in the "Obligations Concerned" element of an entry do not apply to the non-conforming measure identified in the "Description" element of that entry.

Note 2: A reference to National Treatment in the "Obligations Concerned" element of an entry specifies Australia's obligations under Article 9.4 (Trade in Services - National Treatment) and Article 14.3 (Investment - National Treatment).

4. Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence (such as residency requirements) has not been reserved against National Treatment.

5. Where Australia maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 9.4 (Trade in Services - National Treatment), 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 9.6 (Trade in Services - Local Presence) shall operate as a Schedule entry with respect to Article 14.3 (Investment - National Treatment), 14.4 (Investment - Most-Favoured-Nation Treatment) or 14.9 (Investment - Prohibition of Performance Requirements) to the extent of that measure.

6. Australia reserves the right to maintain and to add to this Schedule any non-conforming measure at the regional level of government that existed at 1 January 2005, but was not listed in this Schedule at the date of entry into force of this Agreement, against the following obligations:

(a) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(b) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(c) Article 9.6 (Trade in Services - Local Presence);

(d) Article 14.8 (Investment - Senior Management and Boards of Directors); or

(e) Article 14.9 (Investment - Prohibition of Performance Requirements).

Section 2

1	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central and Regional
	Source of Measure:	Australia's foreign investment policy, which includes the *Foreign Acquisitions and Takeovers Act 1975* (Cth); *Foreign Acquisitions and Takeovers Regulations 1989* (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth) and Ministerial Statements. *Land Act 1994* (Qld); *Foreign Ownership of Land Register Act 1988* (Qld)
	Description:	Commonwealth A. The following investments may be subject to objections by the Australian Government and may also require notification to the Government[2]: (a) investments by foreign persons[3] of 5 per cent or more in the media sector, regardless of the value of the investment; (b) investments by foreign persons in existing[4] Australian businesses, or prescribed corporations,[5] the value of

[2] *Foreign Acquisitions and Takeovers Act 1975* (Cth) (FATA). "Investments" means activities covered by Part II of FATA or, where applicable, ministerial statements on foreign investment policy. Funding arrangements that include debt instruments having quasi-equity characteristics will be treated as direct foreign investment.

[3] A "foreign person" means, as defined in section 5 of the FATA:

(a) a natural person not ordinarily resident in Australia;

(b) a corporation in which a natural person not ordinarily resident in Australia or a foreign corporation holds a controlling interest;

(c) a corporation in which two or more persons, each of whom is either a natural person not ordinarily resident in Australia or a foreign corporation, hold an aggregate controlling interest;

(d) the trustee of a trust estate in which a natural person not ordinarily resident in Australia or a foreign corporation holds a substantial interest; or

(e) the trustee of a trust estate in which two or more persons, each of whom is either a natural person not ordinarily resident in Australia or a foreign corporation, hold an aggregate substantial interest.

[4] For the purposes of this entry, "existing" means in existence at the time the investment is proposed or made.

[5] For the purposes of this entry, "prescribed corporation" means:

(a) a trading corporation;

(b) a financial corporation;

(c) a corporation incorporated in a Territory under the law in force in that Territory relating to companies;

(d) a foreign corporation that, on its last accounting date, held assets the sum of the values of which exceeded 248 million Australian Dollars (for item (b) of the entry) or 1078 million Australian Dollars (for item (c) of the entry), being assets consisting of all or any of the following:

(i) land situated in Australia (including legal and equitable interests in such land);

(ii) mineral rights;

(iii) shares in a corporation incorporated in Australia;

(e) a foreign corporation that was, on its last accounting date, a holding corporation of an Australian corporation or Australian corporations, where the sum of the values on that date of the assets of the Australian corporation or Australian corporations exceeded 248 million Australian

whose assets exceeds 248 million[#] Australian Dollars in the following sectors:

(i) the telecommunications sector;

(ii) the transport sector, including airports, port facilities, rail infrastructure, international and domestic aviation and shipping services provided either within, or to and from, Australia;

(iii) the supply of training or human resources, or the manufacture or supply of military goods, equipment, or technology, to the Australian or other defence forces;

(iv) the manufacture or supply of goods, equipment or technologies able to be used for a military purpose;

(v) the development, manufacture or supply of, or provision of services relating to, encryption and security technologies and communication systems; and

(vi) the extraction of (or rights to extract) uranium or plutonium, or the operation of nuclear facilities;

(c) investments by foreign persons in existing Australian businesses, or prescribed corporations, in all other sectors, excluding financial sector companies[6], the value of whose total assets exceeds 1078 million[#] Australian Dollars;

(d) acquisitions by foreign

Dollars (for item (b) of the entry) or 1078 million Australian Dollars (for item (c) of the entry);

(f) a corporation that was, on its last accounting date, a holding corporation of a foreign corporation referred to in paragraph (d) or (e) of this footnote;

(g) a foreign corporation that, on its last accounting date, held assets of a kind or kinds referred to in paragraph (d) of this footnote, where the sum of the values on that date of those assets was not less than one-half of the sum of the values on that date of the assets of the foreign corporation and of all the subsidiaries of that corporation; or

(h) a foreign corporation that was, on its last accounting date, a holding corporation of an Australian corporation or Australian corporations, where the sum of the values on that date of the assets of that Australian corporation or those Australian corporations was not less than one-half of the sum of the values on that date of the assets of the foreign corporation and of all the subsidiaries of that corporation.

[#] This is the figure as at 1 January 2014. To be indexed on 1 January each year to the GDP implicit price deflator in the Australian National Accounts for the previous financial year. If the Agreement has not entered into force by 1 January 2015, this figure will be indexed on the date of entry into force.

[6] A "financial sector company" means, as defined in section 3 of the *Financial Sector (Shareholdings) Act 1998*:

(a) an authorised deposit-taking institution; or

(b) an authorised insurance company; or

(c) a holding company of a company covered by paragraph (a) or (b) of this footnote.

[#] This is the figure as at 1 January 2014. To be indexed on 1 January each year to the GDP implicit price deflator in the Australian National Accounts for the previous financial year. If the Agreement has not entered into force by 1 January 2015, this figure will be indexed on the date of entry into force.

persons of developed non-residential commercial real estate valued at more than 1078 million# Australian Dollars;

(e) direct investments by foreign government investors, irrespective of size;

Notified investments may be refused, subject to interim orders, and/or approved subject to compliance with certain conditions. Investments referred to in (a) through (e) for which no notification is required or received may be subject to orders under Sections 18 through 21 and 21A of the FATA.

B. The acquisition of a stake in an existing financial sector company by a foreign investor, or entry into an arrangement by a foreign investor, that would lead to an unacceptable shareholding situation or to practical control[7] of an existing financial sector company, may be refused, or be subject to certain conditions[8].

C. In addition to the measures identified in this entry, other entries in Annex 6 or Annex 7 set out additional non-conforming measures imposing specific limits on, or requirements relating to, foreign investment in the following areas:

(a) Telstra;

(b) Commonwealth Serum Laboratories;

(c) Qantas Airways Ltd.;

(d) Australian international airlines, other than Qantas;

(e) urban land;

(f) agricultural land;

(g) agribusiness;

(h) federal leased airports; and

(i) shipping.

Queensland

Certain leases (obtained at ballot), and other leases at the discretion of the Minister, may be subject to a condition that the lessee personally lives on the lease for the first seven years of its term.

While all changes to ownership of land must be registered, there is an additional duty on foreign land holders to disclose, through a prescribed notification, present interests in and acquisitions of land, disposal of interests in land and notification on ceasing to be or becoming a foreign person.

Failure to provide the information causes a breach of the Act that may result in prosecution, the imposition of financial penalties and/or forfeiture of the interest in the land to the Crown.

[7] "Unacceptable shareholding situation" and "practical control" as defined in the *Financial Sector (Shareholdings) Act 1998.*

[8] Ministerial statements on foreign investment policy including the Treasurer's Press Release No. 28 of 9 April 1997.

2	Sector:	All Sectors
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Central
	Source of Measure:	*Corporations Act 2001* (Cth) *Corporations Regulations 2001* (Cth)
	Description:	At least one director of a private company must be ordinarily resident in Australia. At least two directors of a public company must be ordinarily resident in Australia. At least one secretary of a private company (if such a private company appoints one or more secretaries) must be ordinarily resident in Australia. At least one secretary of a public company must be ordinarily resident in Australia.

3	Sector:	All Sectors
	Obligations Concerned:	National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	*Associations Act* (NT) *Associations Incorporations Act 1991* (ACT) *Associations Incorporations Act 1981* (Qld) *Association Incorporations Act 1985* (SA) *Associations Incorporation Act 1964* (Tas) *Associations Incorporation Reform Act 2012* (Vic)
	Description:	Northern Territory An application for the incorporation of an association[9] must be made by a person who is a resident of the Northern Territory. The public officer of an incorporated association must be a person who is a resident of the Northern Territory. Australian Capital Territory An application for incorporation of an association must be made by a person who is a resident of the Australian Capital Territory. The public officer of an incorporated association must be a person who is a resident of the Australian Capital

[9] "Association" includes a trading association.

Territory.

Queensland

The office of secretary shall become vacant if the person holding that office ceases to be a resident in Queensland, or in another State but not more than 65 km from the Queensland border.

The management committee of an incorporated association must ensure the secretary is an individual residing in Queensland, or in another State but not more than 65 km from the Queensland border.

The members of the management committee of an incorporated association must ensure that the association has an address nominated for the service of documents on the association. The nominated address must be a place in the State where a document can be served personally on a person. A post office box is not a place that can be shown as a nominated address.

South Australia

The public officer of an incorporated association must be a person who is a resident of South Australia.

Tasmania

A person is not eligible to be appointed as a public officer of an incorporated association unless the person is resident in Tasmania.

Victoria

A person applying for the incorporation of an association must be an Australian resident.

The first secretary and secretary of an incorporated association must be Australian residents and the first secretary of an association applying for incorporation must be an Australian resident.

The first secretary of an amalgamated association must be an Australian resident.

4	Sector:	All Sectors
	Obligations Concerned:	Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	*Cooperatives Act 2002* (ACT) *Co-operatives (Adoption of National Law) Act 2012 (NSW)* *Co-operatives Act* (NT) *Cooperatives Act 1997* (Qld) *Co-operatives Act 1997* (SA) *Cooperatives Act 1999* (Tas) *Co-operatives National Law Application Act 2013* (Vic) *Co-operatives Act 2009* (WA)
	Description:	All Australian States and Territories Except for South Australia, a cooperative must have a registered office in each state or territory in which it operates. In South Australia, registers must be kept at an office in South Australia. The secretary of a cooperative must be a person ordinarily resident in Australia. Excluding those states and territories which have implemented the Co-operatives National Law, a foreign cooperative must appoint a person who will act as agent of the cooperative in each state or territory in which it operates. Excluding those states and territories which have implemented the Co-operatives National Law, a foreign cooperative must appoint a person resident in each state or territory in which it operates as a person on whom all notices and legal process may be served on behalf of the cooperative. At least two of the directors of a cooperative must be Australian residents.

5 Sector: All Sectors

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Partnership Act 1963* (ACT)
Partnership Act 1892 (NSW)
Partnership Act 1997 (NT)
Partnership Act 1891 (Qld)
Partnership Act 1891 (SA)
Partnership Act 1891 (Tas)
Partnership Act 1958 (Vic)

Description: Australian Capital Territory, New South Wales, Northern Territory, Queensland, South Australia, Tasmania and Victoria

A limited partnership or an incorporated limited partnership established in a State or Territory must have an office, principal office or registered office in that State or Territory.

6 Sector: Security Services

Obligations Concerned: National Treatment

Level of Government: Regional

Source of Measure: *Security Industry Act 1997* (NSW)

Description: New South Wales

A person must be an Australian citizen or an Australian permanent resident to obtain a licence to carry on a security activity in New South Wales.

7 Sector: All Sectors

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Consumer Affairs and Fair Trading Act* (NT)
Consumer Affairs and Fair Trading (Trading Stamps) Regulations (NT)

Description: Northern Territory

A promoter of a third party trading scheme[10] must maintain an office in Australia.

[10] The term "third party trading scheme" means a scheme or arrangement under which the acquisition of goods or services by a consumer from a supplier is a condition, which gives rise, or apparently gives rise, to an entitlement to a benefit from a third party in the form of goods or services or some discount, concession or advantage in connection with the acquisition of goods or services.

8	Sector:	Professional Services
	Obligations Concerned:	National Treatment
	Level of Government:	Regional
	Source of Measure:	*Legal Practitioners Act 1981* (SA)
	Description:	South Australia A company that is a subsidiary of a foreign law firm is not permitted to obtain a practising certificate and is not permitted to share profits with any other company or firm. Foreign natural persons practising foreign law may only join a local law firm as a consultant and may not enter into partnership with or employ local lawyers in South Australia. (A person is not taken to be practising the profession of the law if he or she is only providing legal advice or services relating to the law of a place outside Australia.)

9	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Central
	Source of Measure:	*Patents Act 1990* (Cth) *Patent Regulations 1991* (Cth)
	Description:	In order to register to practise in Australia, patent attorneys must be ordinarily resident in Australia[11].

[11] For the purposes of this entry, a person is taken to be "ordinarily resident" in Australia if the person has his or her home in Australia or Australia is the country of his or her permanent abode even though he or she is temporarily absent from Australia. However, the person is taken not to be "ordinarily resident" in Australia if he or she resides in Australia for a special or temporary purpose only.

10	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	*Trustee Companies Act 1947* (ACT) *Trustee Companies Act 1964* (NSW) *Companies (Trustees and Personal Representatives) Act 1981* (NT) *Trustee Companies Act 1968* (Qld) *Trustee Companies Act 1988* (SA) *Trustee Companies Act 1953* (Tas) *Trustee Companies Act 1984* (Vic) *Trustee Companies Act 1987* (WA)
	Description:	Northern Territory A body corporate may not obtain a grant of probate or act as an executor of a will, or trustee of an estate of a deceased person unless it is a "licensed trustee company" as defined in section 601RAA of the *Corporations Act 2001* (Cth), or a body corporate authorised by a law of the Northern Territory to obtain a grant of probate and so act. Western Australia A company can only act as a trustee company in Western Australia if it is a "licensed trustee company" as defined in section 601RAA of the *Corporations Act 2001* (Cth). All other Australian States and Territories A body corporate may not obtain a grant of probate or act as an executor of a will and any codicil unless it is a "licensed trustee company" within the meaning of Chapter 5D of the *Corporations Act 2001* (Cth).

11	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Central and Regional
	Source of Measure:	*Corporations Act 2001* (Cth) *Co-operative Housing and Starr-Bowkett Societies Act 1998* (NSW) *Legal Practitioners Act 1981* (SA) *Legal Practitioners Regulations* (SA) *Estate Agents Act 1980* (Vic)
	Description:	Commonwealth A person who is not ordinarily resident in Australia may be refused registration as a company auditor or liquidator. At least one partner in a firm providing auditing services must be a registered company auditor who is ordinarily resident in Australia. New South Wales A person must be ordinarily resident in New South Wales in order to be an auditor of specified kinds of societies and associations. South Australia Persons who provide auditing services for legal practitioners' trust accounts must be public accountants engaged as a principal in practice in South Australia. Victoria A firm of auditors cannot audit an estate agent's accounts unless at least one member of the firm of auditors is an Australian resident.

12	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Architects Act* (NT)
	Description:	Northern Territory To qualify for registration as an architectural partnership or company, the partnership/company must have a place of business or be carrying on business within the Northern Territory.
13	Sector:	Professional Services
	Obligations Concerned:	National Treatment Most-Favoured-Nation Treatment (Article 9.5)
	Level of Government:	Central
	Source of Measure:	*Migration Act 1958* (Cth)
	Description:	To practise as a migration agent in Australia, a person must be an Australian citizen or permanent resident or a citizen of New Zealand with a special category visa.

14	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Central
	Source of Measure:	*Customs Act 1901* (Cth)
	Description:	To act as a customs broker in Australia, service suppliers must provide the service in and from Australia.
15	Sector:	Research and Development Services
	Obligations Concerned:	National Treatment
	Level of Government:	Regional
	Source of Measure:	*Biodiscovery Act 2004* (Qld)
	Description:	Queensland Benefit sharing agreements require sublicences for use of samples or derivates to conduct biodiscovery research and commercialisation to be offered first to Queensland-based entities, then to Australian-based entities, and then to overseas-based entities. Any entity with a benefit sharing agreement must obtain consent before granting a sublicence to an overseas-based entity.
16	Sector:	Real Estate and Distribution Services
	Obligations Concerned:	National Treatment Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Community Land Management Act 1989* (NSW) *Strata Schemes Management Act 1996* (NSW) *Property, Stock and Business Agents Act 2002* (NSW) *Agents Licensing Act* (NT) *Agents Act 2003* (ACT) *Property Agents and Motor Dealers Act 2000* (Qld) *Estate Agents Act 1980* (Vic) *Conveyancers Act 2006* (Vic) *Real Estate and Business Agents Act 1978* (WA) *Real Estate and Business Agents (General) Regulations 1979* (WA) *Settlement Agents Act 1981* (WA) *Settlement Agents Regulations 1982* (WA)

Description:

New South Wales

A person cannot be appointed as an agent (for a proprietor of a development lot, neighbourhood lot or strata lot) if they are not an Australian resident. A person cannot be appointed as an agent (for an owner of a lot, for dealings with the owner's corporation) if they are not an Australian resident. To be licensed as a property, stock, business, strata managing or community managing agent in NSW, licensees must have a registered office in New South Wales.

Northern Territory

A licensed agent[12] must maintain an office in Australia at or from which the conduct of business under the licence is to occur.

Australian Capital Territory

An estate agent must have their principal place of business in the Australian Capital Territory.

Queensland

In order to operate as a real estate agent, auctioneer, motor dealer or commercial agent, a person must have a business address in Queensland. This must be a physical address and not a post box.

Victoria

A person cannot be licensed as an estate agent unless they have a registered office in Victoria and they must maintain a principal office in Victoria. An agent's representative must have a registered address in Victoria to which documents can be sent.

A person cannot be licensed as a conveyancer or carry on a conveyancing business in Victoria unless they maintain a principal place of business in Victoria.

Western Australia

A person seeking to carry on business as a real estate or business agent in Western Australia must establish and maintain a registered office in the State.

A person seeking to carry on business as a settlement agent (conveyancer) in Western Australia must ordinarily reside in the State.

A licensed settlement agent must establish and maintain a registered office in the State.

[12] A "licensed agent" includes a real estate agent, business agent or conveyancing agent.

17	Sector:	Fishing and Pearling
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central and Regional
	Source of Measure:	*Fisheries Management Act 1991* (Cth) *Foreign Fishing Licences Levy Act 1991* (Cth) *Fisheries Management Act 1994* (NSW) *Fisheries Act 1995* (Vic) *Fish Resources Management Act 1994* (WA) *Pearling Act 1990* (WA) Ministerial Policy Guideline No. 17 of August 2001 (WA)
	Description:	Commonwealth Foreign fishing vessels[13] seeking to undertake fishing activity in the Australian Fishing Zone must be authorised. Where foreign fishing vessels are authorised to undertake such fishing activity, they may be subject to a levy[14]. New South Wales A foreign person or a foreign-owned body is not permitted to hold shares in a share management fishery. Victoria A fishery access licence or aquaculture licence can only be issued to a natural person who is an Australian resident, or to a single corporation that has a registered office in Australia. Western Australia Only an individual who is an Australian citizen or permanent resident may be a licensee within the Western Australian pearling industry. In the case of corporations, partnerships or trusts holding licences, these must be Australian owned and/or controlled (at least 51 per cent of the issued share capital, partnership interest or trust property must be owned by Australians; the chairman, majority of the board of directors and all the company officers must be Australians and must be nominated by, and represent, Australian interests).

[13] For the purposes of this reservation, a "foreign fishing vessel" is one that does not meet the definition of an Australian boat under the *Fisheries Management Act 1991* (Cth), that is, an Australian-flagged boat (not owned by a foreign resident) or a boat owned by an Australian resident or corporation and built, and whose operations are based, in Australia.

[14] The levy charged will be in accordance with the *Foreign Fishing Licences Levy Act* 1991 or any amendments thereto.

18 Sector: Mining and Related Services

Obligations Concerned: National Treatment

Prohibition of Performance Requirements (Article 14.9)

Level of Government: Regional

Source of Measure: *Mount Isa Mines Limited Agreement Act 1985* (Qld)

Description: Queensland

The operator of Mount Isa Mines shall, so far as is reasonably and economically practicable:

(a) use the services of professional consultants resident and available within Queensland;

(b) use labour available within Queensland;

(c) when preparing specifications, calling for tenders and letting contracts for works, materials, plant, equipment and supplies ensure that Queensland suppliers, manufacturers, and contractors are given reasonable opportunity to tender or quote; and

(d) give proper consideration and where possible preference to Queensland suppliers, manufacturers and contractors when letting contracts or placing orders for works, materials, plant, equipment and supplies where price, quality, delivery and service are equal to or better than that obtainable elsewhere.

19 Sector: Distribution Services

Obligations Concerned: National Treatment

Level of Government: Regional

Source of Measure: *Rice Marketing Act 1983* (NSW)
Marketing of Potatoes Act 1946 (WA)

Description: New South Wales and Western Australia

New South Wales retains marketing board arrangements for rice and Western Australia retains marketing board arrangements for potatoes.

20	Sector:	Other Business Services
	Obligations Concerned:	Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	*Prostitution Regulation Act* (NT)
	Description:	Northern Territory To be eligible for the grant of an operator's licence or a manager's licence in respect of an escort agency business, an individual must be resident in the Northern Territory. For a body corporate to be granted an operator's licence, its officers must also meet the residency requirement.

21	Sector:	Communication Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central
	Source of Measure:	*Telstra Corporation Act 1991* (Cth)
	Description:	Aggregate foreign equity is restricted to no more than 35 per cent of shares of Telstra. Individual or associated group foreign investment is restricted to no more than five per cent of shares. The chairperson and a majority of directors of Telstra must be Australian citizens and Telstra is required to maintain its head office, main base of operations and place of incorporation in Australia.

22	Sector:	Distribution Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Firearms Act* (NT)
	Description:	Northern Territory Grant of a firearms licence[15] requires residency in the Northern Territory. Licences and permits expire three months after the holder ceases to reside permanently in the Northern Territory.

[15] Firearms licences include but are not limited to firearms dealer's licence, armourer's licence, firearms museum licence, firearms collector's licence, firearms employee licence, and paintball operator's licence.

23	Sector:	Distribution Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Liquor Act* (NT) and policy and practice *Kava Management Act* (NT) *Tobacco Control Act* (NT) and policy and practice
	Description:	Northern Territory The Northern Territory Licensing Commission may require a liquor licensee where the licensee is an individual, or at least one of the licensees where the licence is held by a partnership, or the licence nominee where the licence is held by a corporation, to ordinarily reside within the general locality of the premises to which the licence relates. The holder of a tobacco retail licence may only sell tobacco products from the premises specified in the licence. A tobacco retail licence in relation to liquor licensed premises may only be granted to the liquor licensee of those premises. An applicant for a retail licence for kava must ordinarily reside or carry on business in the relevant licence area in the Northern Territory.

24	Sector:	Distribution Services
	Obligations Concerned:	Performance Requirements (Article 14.9)
	Level of Government:	Regional
	Source of Measure:	*Wine Industry Act 1994* (Qld)
	Description:	Queensland In order to obtain a wine merchant's licence to sell wine, the business conducted by a person under the licence must contribute to the Queensland wine industry in a substantial way. In order to obtain a wine producer's licence to sell wine, a person must be selling wine made from fruit grown by the person on the premises to which the licence relates, or selling wine made by the person on the premises to which the licence relates.

25	Sector:	Health Services
	Obligations Concerned:	National Treatment Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central
	Source of Measure:	*Commonwealth Serum Laboratories Act 1961* (Cth)
	Description:	The votes attached to significant foreign shareholdings[16] may not be counted in respect of the appointment, replacement or removal of more than one-third of the directors of Commonwealth Serum Laboratories (CSL) who hold office at a particular time. The head office, principal facilities used by CSL and any CSL subsidiaries used to produce products derived from human plasma collected from blood or plasma donated by individuals in Australia must remain in Australia. Two-thirds of the directors of the board of CSL and the chairperson of any meeting must be Australian citizens. CSL must not seek incorporation outside of Australia.

[16] For the purposes of this entry, the term "significant foreign shareholding" means a holding of voting shares in CSL in which a foreign person has a relevant interest, if the foreign person has relevant interests in at least five per cent of the voting shares in CSL.

26	Sector:	Tourism and Travel-related Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Travel Agents Act 1988* (Qld) *Travel Agents Act 1985* (WA) *Travel Agents Regulations 1986* (WA)
	Description:	Queensland In order to obtain a licence to operate as a travel agent, a person must have a business address in Queensland. Western Australia To carry on business in Western Australia as a travel agent, a person must have a principal place of business in the state.

27	Sector:	Recreational, Cultural and Sporting Services
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Nature Conservation Act 1992* (Qld) *Nature Conservation (Wildlife Management) Regulation 2006* (Qld) *Nature Conservation (Administration) Regulation 2006* (Qld) Nature Conservation (Protected Plants) Conservation Plan 2000 (Qld)
	Description:	Queensland The Chief Executive of the Queensland Department of Environment and Heritage Protection may grant a wildlife authority,[17] other than a wildlife movement permit, to a corporation only if the corporation has an office in the State. The chief executive may approve a person to be an authorised cultivator or propagator for protected plants only if: (a) in the case of a natural person, the person is a resident of the State; or (b) if the person is a corporation, the corporation has premises in the State at which the plants are to be cultivated or propagated.

[17] This term is defined in Schedule 7 of the *Nature Conservation (Administration) Regulation 2006* (Qld).

An individual or corporation is only taken to be a "person aggrieved" by a decision, failure to make a decision or conduct under the Act if the individual is an Australian citizen or ordinarily resident in Australia or, if a corporation, established in Australia.

28	Sector:	Transport Services
	Type of Reservation:	National Treatment Local Presence (Article 9.6)
	Level of Government:	Central
	Source of Measure:	*Competition and Consumer Act 2010* (Cth)
	Description:	Every ocean carrier who provides international liner cargo shipping services to or from Australia must, at all times, be represented by a natural person who is resident in Australia. Only a person[18] affected by a registered conference agreement or by a registered non-conference ocean carrier with substantial market power may apply to the Australian Competition and Consumer Commission to examine whether conference members, and non-conference operators with substantial market power, are hindering other shipping operators from engaging efficiently in the provision of outward liner cargo services to an extent that is reasonable. For greater certainty, matters which are relevant to the determination of 'reasonable' include Australia's national interest and the interests of Australian shippers.

[18] For the purposes of this entry, sections 10.48 and 10.58 of Part X of the *Competition and Consumer Act 2010* list the categories of persons to whom this reservation will apply.

29	Sector:	Transport Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central
	Source of Measure:	*Air Navigation Act 1920* (Cth) Ministerial Statements
	Description:	Total foreign ownership of individual Australian international airlines (other than Qantas) is restricted to a maximum of 49 per cent. Furthermore, it is required that: (a) at least two-thirds of the board members must be Australian citizens; (b) the chairperson of the board must be an Australian citizen; (c) the airline's head office must be in Australia; and (d) the airline's operational base must be in Australia.

30	Sector:	Transport Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central
	Source of Measure:	*Qantas Sale Act 1992* (Cth)
	Description:	Total foreign ownership of Qantas Airways Ltd is restricted to a maximum of 49 per cent in aggregate, with individual foreign holdings limited to 25 per cent and aggregate holdings by foreign airlines to 35 per cent. In addition: (a) the head office of Qantas must always be located in Australia; (b) the majority of Qantas' operational facilities must be located in Australia; (c) at all times, at least two-thirds of the directors of Qantas must be Australian citizens; (d) at a meeting of the board of directors of Qantas, the director presiding at the meeting (however described) must be an Australian citizen; and (e) Qantas is prohibited from taking any action to become incorporated outside Australia.

31	Sector:	Transport Services
	Obligations Concerned:	National Treatment Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Commercial Passenger (Road Transport) Act* (NT) *Road Transport (Public Passenger Services) Regulations 2002* (ACT)
	Description:	Northern Territory A taxi licence will be cancelled where the holder, being an individual, has not been ordinarily resident in the Northern Territory for more than 6 months or, being a body corporate, has ceased for more than 6 months to have its principal place of business in the Northern Territory. Australian Capital Territory An application for accreditation to run a public transport service must be made by an Australian citizen or permanent resident of Australia.

Section 3

32	Sector:	Financial Services
	Obligations Concerned:	National Treatment Market Access (Article 9.3)
	Level of Government:	Central
	Source of Measure:	*Banking Act 1959* (Cth) *Banking Amendment Regulations 2000 (No. 1)* *Payment Systems (Regulation) Act 1998* (Cth)
	Description:	To undertake banking business in Australia an entity must be a body corporate and authorised by the Australian Prudential Regulation Authority (APRA) as an authorised deposit-taking institution (ADI). Foreign deposit-taking institutions (including foreign banks) may only operate a banking business in Australia through locally incorporated deposit-taking subsidiaries or authorised branches (foreign ADIs), or through both structures. A foreign ADI is not permitted to accept initial deposits (and other funds) from individuals and non-corporate institutions of less than 250,000 Australian Dollars. A foreign deposit-taking institution that operates a representative office in Australia is not permitted to undertake any banking business, including advertising for deposits, in Australia. Such a representative office is only permitted to act as a liaison point.

Foreign banks located overseas may only raise funds in Australia through the issue of debt securities provided those securities are offered/traded in parcels of not less than 500,000 Australian Dollars and the securities and any associated information memoranda clearly state the issuing bank is not authorised under the *Banking Act 1959* in Australia.

33 Sector: Financial Services

Obligations Concerned: National Treatment

Level of Government: Central

Source of Measure: *Commonwealth Banks Act 1959* (Cth)

Description: Liabilities of the Commonwealth Bank, previously Commonwealth Government-owned, are covered by transitional guarantee arrangements.

34 Sector: Financial Services

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Credit (Administration) Act 1984* (WA)
Credit (Administration) Regulations 1985 (WA)
Debt Collectors Licensing Act 1964 (WA)
Debt Collectors Licensing Regulations 1964 (WA)
Finance Brokers Control Act 1975 (WA)
Finance Brokers (General) Regulations 1977 (WA)

Description: Western Australia

A natural person (whether alone or in partnership with other persons) or an incorporated body seeking to carry on a business of providing credit in Western Australia (including where the provision of the credit is connected with the carrying on of another business), must have a principal office in Australia and a principal place of business in Western Australia.

Any person (including an incorporated body) seeking to exercise or carry on the business or any functions of a debt collector in Western Australia, must have a principal place of business in the State.

A natural person seeking to carry on business as a finance broker in Western Australia must be ordinarily resident in Western Australia. A finance broker must have a registered office in Western Australia while carrying on business as a broker.

35	Sector:	Financial Services
	Obligations concerned:	Local Presence (Article 9.6)
	Level of Government:	Regional
	Source of Measure:	*Second-hand Dealers and Pawnbrokers Act 2003* (Qld)
	Description:	Queensland A person operating as a second-hand dealer or as a pawnbroker must have a principal place of business in Queensland where a document can be served personally. A post office box does not suffice.

第二編　日本国の表

第一節　第二節に関する注釈

1　次節の表は、次のいずれかの規定により課される義務に適合しない現行の措置に関して日本国が付する留保について、第九・七条（サービスの貿易－適合しない措置）及び第十四・十条（投資－適合しない措置及び例外）の規定に従って記載するものである。

(a)　第九・三条（サービスの貿易－市場アクセス）

(b)　第九・四条（サービスの貿易－内国民待遇）及び第十四・三条（投資－内国民待遇）

(c)　第九・五条（サービスの貿易－最恵国待遇）及び第十四・四条（投資－最恵国待遇）

(d)　第九・六条（サービスの貿易－現地における拠点）

(e)　第十四・八条（投資－経営幹部及び取締役会）

(f)　第十四・九条（投資－特定措置の履行要求の禁止）

2　留保には、次の事項を記載する。

(a)　分野。「分野」には、留保の対象となる一般的な分野を示す。

(b)　小分野。「小分野」には、留保の対象となる個別の分野を示す。

(c)　産業分類。「産業分類」には、留保の対象となる活動であって、該当する国内産業分類又は国際産業分類の下で行われるものを、透明性の観点からのみ示す。

PART 2
SCHEDULE OF JAPAN

Section 1
Notes for Section 2

1.　Section 2 of the Schedule of Japan sets out, in accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the reservations taken by Japan with respect to existing measures that do not conform with obligations imposed by:

(a)　Article 9.3 (Trade in Services - Market Access);

(b)　Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c)　Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d)　Article 9.6 (Trade in Services - Local Presence);

(e)　Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f)　Article 14.9 (Investment - Prohibition of Performance Requirements).

2.　Each reservation sets out the following elements:

(a)　"Sector" refers to the general sector in which the reservation is taken;

(b)　"Sub-Sector" refers to the specific sector in which the reservation is taken;

(c)　"Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

(d) 留保の種類。「留保の種類」には、1に規定する義務であって留保の対象となるものを特定する。

(e) 政府の段階。「政府の段階」には、留保の対象となる措置を維持する政府の段階を示す。

(f) 措置。「措置」には、留保の対象となる現行の法令その他の措置を明示する。「措置」の事項に記載する措置は、(i)この協定の効力発生の日に改正されており、継続しており、又は更新されている措置であり、また、(ii)当該措置の委任を受けて採用され、又は維持され、かつ、当該措置に適合する補助的な措置を含む。

(g) 概要。「概要」には、留保の対象となる現行の措置が1に規定する義務に適合しない点を記載する。

(d) "Type of Reservation" specifies the obligations referred to in paragraph 1 for which the reservation is taken;

(e) "Level of Government" indicates the level of government maintaining the measure for which the reservation is taken;

(f) "Measures" identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the "Measures" element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(g) "Description" sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.

3 留保の解釈に当たっては、当該留保に関する全ての事項を考慮する。留保は、当該留保が付される第九章（サービスの貿易）及び第十四章（投資）の関連規定に照らして解釈するものとし、「措置」がその他の全ての事項に優先する。

3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Chapters against which the reservation is taken, and the "Measures" element shall prevail over all the other elements.

4 金融サービスについては、

4. With respect to financial services:

(a) 日本国は、第十一・四条（金融サービス－国内規制）の文脈における信用秩序の維持を理由として、業務上の拠点の法的な形態に対する差別的でない制限等の措置をとることを妨げられない。日本国は、同様の理由により、新たな金融サービスの市場への進出に対する差別的でない制限（この
ような信用秩序の維持の目的を達成するための規制の枠組みに合致するもの）を課することを妨げられない。このこととの関連において、証券会社は、日本国の関係法律に定義する有価証券を取り扱うことを認められ、及び銀行は、当該関係法律に従って認められる場合を除くほか、当該有価証券を取り扱うことを認められない。

(b) サービス提供者が積極的な勧誘を行うことなくオーストラリアの区域内において日本国内のサービス消費者に提供するサービスについては、第九・二条（サービスの貿易－定義）(n)(ii)の規定に基づいて提供するサービスであると認める。

5 航空運送サービスに関し、運輸権に影響を及ぼす措置又は運輸権の行使に直接関係するサービスに影響を及ぼす措置については、第九・一条（サービスの貿易－適用範囲）2(a)の規定により第九章（サービスの貿易）の規定の適用範囲から除外されるので、この表には含まれない。

6 第九・三条（サービスの貿易－市場アクセス）の規定に基づく義務に影響を及ぼす周波数のスペクトルの利用可能性に関する法令については、特定の約束に係る表への記載のための指針（二千一年三月二十八日付けの世界貿易機関文書S／L／第九十二号）の別添六を考慮して、この表には含まれない。

7 この編の規定の適用上、「JSIC」とは、総務省が作成し、二千七年十一月六日に改定した日本標準産業分類の番号をいう。

(a) for prudential reasons within the context of Article 11.4 (Financial Services - Domestic Regulation), Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws.

(b) services supplied in the Area of Australia to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions).

5. With respect to air transport services, measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights are not listed in this Schedule, as these are excluded from the scope of Chapter 9 (Trade in Services) pursuant to subparagraph 2(a) of Article 9.1 (Trade in Services - Scope).

6. Laws and regulations with regard to spectrum availability affecting obligations under Article 9.3 (Trade in Services - Market Access) are not included in this Schedule, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of this Part, the term "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 6 November 2007.

第二節

一	分野	農林水産業及び関連するサービス（領海、内水、排他的経済水域及び大陸棚における漁業であつて、附属書七第二編（日本国の表）の十一の項で規定されているものを除く。）
	小分野	
	産業分類	ＩＳＩＣ　〇一　農業
		ＩＳＩＣ　〇二　林業
		ＩＳＩＣ　〇三　漁業（水産養殖業を除く。）
		ＩＳＩＣ　〇四　水産養殖業
		ＩＳＩＣ　六三二四　農業協同組合
		ＩＳＩＣ　六三二五　漁業協同組合、水産加工業協同組合
		ＩＳＩＣ　八七一　農林水産業協同組合（他に分類されないもの）
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条
		対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
	概要	サービスの貿易及び投資

Section 2

1	Sector:	Agriculture, Forestry and Fisheries, and Related Services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 12 in Part 2 (the Schedule of Japan) in Annex 7)
	Sub-Sector:	
	Industry Classification:	JSIC 01 Agriculture JSIC 02 Forestry JSIC 03 Fisheries, except aquaculture JSIC 04 Aquaculture JSIC 6324 Agricultural cooperatives JSIC 6325 Fishery and fishery processing cooperatives JSIC 871 Agriculture, forestry and fisheries cooperative associations, n.e.c.
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment

	外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の農林水産業及び関連するサービス（領海、内水、排他的経済水域及び大陸棚における漁業であって、附属書七第二編（日本国の表）の十二の項で規定されているものを除く。）への投資を行おうとする外国人投資家について適用する。

二	
分野	自動車整備業
小分野	自動車分解整備業
産業分類	JSIC 八九 自動車整備業
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	道路運送車両法（昭和二十六年法律第百八十五号）第六章
概要	サービスの貿易 自動車分解整備事業を営もうとする者は、日本国内に事業場を設置し、その事業場の所在地を管轄する地方運輸局長の認証を受けなければならない。

	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in Japan in agriculture, forestry and fisheries, and related services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 12 in Part 2 (the Schedule of Japan) in Annex 7).
2	
Sector:	Automobile Maintenance Business
Sub-Sector:	Motor Vehicle Disassembling Repair Business
Industry Classification:	JSIC 89 Automobile maintenance services
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Road Vehicle Law (Law No. 185 of 1951), Chapter 6
Description:	Trade in Services A person who intends to conduct motor vehicle disassembling repair businesses is required to establish a workplace in Japan and to obtain an approval of the Director-General of the District Transport Bureau having jurisdiction over the district where the workplace is located.

三	分野	事業サービス
	小分野	
	産業分類	ＪＳＩＣ　九一一一　職業紹介業
		ＪＳＩＣ　九一二一　労働者派遣業
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	職業安定法（昭和二十二年法律第百四十一号）第三条及び第三条の三
		労働者派遣事業の適正な運営の確保及び派遣労働者の保護等に関する法律（昭和六十年法律第八十八号）第二章
		港湾労働法（昭和六十三年法律第四十号）第四章
		船員職業安定法（昭和二十三年法律第百三十号）第三章
		建設労働者の雇用の改善等に関する法律（昭和五十一年法律第三十三号）第五章及び第六章
	概要	サービスの貿易 日本国内の企業に対しこのサービスを提供しようとする者は、日本国内に事業所を設置し、かつ、政令に定め、権限のある当局の許可を受け、又は当該当局に届出を行わなければならない。 (a) 民間の職業紹介サービス（建設業務有料職業紹介サービスを含む。）

3 Sector: Business Services

Sub-Sector:

Industry Classification: JSIC 9111 Employment services

JSIC 9121 Worker dispatching services

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Employment Security Law (Law No. 141 of 1947), Chapters 3 and 3-3

Law Concerning Securing the Proper Operation of Worker Dispatching Undertakings and Protecting Dispatched Workers (Law No. 88 of 1985), Chapter 2

Port Labour Law (Law No. 40 of 1988), Chapter 4

Mariner's Employment Security Law (Law No. 130 of 1948), Chapter 3

Law Concerning the Improvement of Employment of Construction Workers (Law No. 33 of 1976), Chapters 5 and 6

Description: Trade in Services

A person who intends to supply the following services for enterprises in Japan is required to have an establishment in Japan and to obtain permission from, or to submit notification to, the competent authority, as applicable:

(a) private job placement services including fee-charging job placement services for construction workers; or

		(b) 労働者派遣サービス（港湾労働者派遣サービス、船員派遣サービス及び建設業務労働者就業機会確保サービスを含む。） 職業安定法又は船員職業安定法に基づいて権限のある当局の許可を受けた労働組合のみが、労働者供給サービスを提供することができる。

		(b) worker dispatching services including stevedore dispatching services, mariner dispatching services and work opportunities securing services for construction workers. Labour supply services may be supplied only by a labour union which has obtained permission from the competent authority pursuant to the Employment Security Law or Mariner's Employment Security Law.

四	分野	回収代行のサービス
	小分野	
	産業分類	ＪＳＩＣ　六六一九　その他の補助的金融業・金融附帯業
		ＪＳＩＣ　七二九九　他に分類されない専門サービス業
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	債権管理回収業に関する特別措置法（平成十年法律第百二十六号）第三条及び第四条
		弁護士法（昭和二十四年法律第二百五号）第七十二条及び第七十三条
	概要	サービスの貿易
		法律事件に係る法律業務を構成する回収代行のサービスを提供しようとする者は、日本国の法令により弁護士としての資格を有しているか、日本国の法令による弁護士法人であるか、又は債権管理回収業に関する特別措置法に基づいて設立された法人であり、かつ、日本国内に事務所を設置していなければならない。 いかなる者も、事業として他の者の債権を譲り受けて回収してはならない。ただし、同法に基づいて債権を取り扱うものを除く。

4	Sector:	Collection Agency Services
	Sub-Sector:	
	Industry Classification:	JSIC 6619 Miscellaneous financial auxiliaries
		JSIC 7299 Professional services, n.e.c.
	Type of Reservation:	Market Access (Article 9.3)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998), Articles 3 and 4
		Attorney Law (Law No. 205 of 1949), Articles 72 and 73
	Description:	Trade in Services
		A person who intends to supply collection agency services which constitute the practice of law in respect of legal cases is required to be qualified as a lawyer under the laws and regulations of Japan (“Bengoshi”), a legal professional corporation under the laws and regulations of Japan (“Bengoshi-hojin”) or an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business and to establish an office in Japan.
		No person may take over and recover other person’s credits as business except an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business that handles credits pursuant to provisions of that Law.

分野	建設業
小分野	
産業分類	ＪＳＩＣ　〇六　総合工事業 ＪＳＩＣ　〇七　職別工事業（設備工事業を除く。） ＪＳＩＣ　〇八　設備工事業
留保の種類	市場アクセス（第九・三条）
	現地における拠点（第九・六条）
政府の段階	中央政府
措置	建設業法（昭和二十四年法律第百号）第二章 建設工事に係る資材の再資源化等に関する法律（平成十二年法律第百四号）第五章
概要	サービスの貿易 1　建設業を営もうとする者は、日本国内に営業所を設置し、国土交通大臣又はその営業所の所在地を管轄する都道府県知事の許可を受けなければならない。 2　解体工事業を営もうとする者は、日本国内に営業所を設置し、その営業所の所在地を管轄する都道府県知事の登録を受けなければならない。

5　Sector:　Construction

Sub-Sector:

Industry Classification:　JSIC 06　Construction work, general, including public and private construction work

JSIC 07　Construction work by specialist contractor, except equipment installation work

JSIC 08　Equipment installation work

Type of Reservation:　Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government:　Central Government

Measures:　Construction Business Law (Law No. 100 of 1949), Chapter 2

Law Concerning Recycling of Construction Materials (Law No. 104 of 2000), Chapter 5

Description:　Trade in Services

1. A person who intends to conduct construction business is required to establish a place of business in Japan and to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the place of business is located.

2. A person who intends to conduct demolition work business is required to establish a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.

六	分野	流通サービス
	小分野	アルコール飲料に関連する卸売サービス、小売サービス及び飲食サービス
	産業分類	ＩＳＩＣ　五二二二　酒類卸売業 ＩＳＩＣ　五八五一　酒小売業
	留保の種類	市場アクセス（第九・三条）
	政府の段階	中央政府
	措置	酒税法（昭和二十八年法律第六号）第九条から第十一条まで
	概要	サービスの貿易 この小分野のサービス提供者に付与する免許の数は、制限することができる。

七	分野	流通サービス
	小分野	公共卸売市場において提供される卸売サービス
	産業分類	ＩＳＩＣ　五二一　農産物・水産物卸売業
	留保の種類	市場アクセス（第九・三条）
	政府の段階	中央政府
	措置	卸売市場法（昭和四十六年法律第三十五号）第十五条、第十七条及び第三十三条
	概要	サービスの貿易 公共卸売市場におけるサービス提供者に付与する許可の数は、制限することができる。

6 Sector: Distribution Services

Sub-Sector: Wholesale Trade Services, Retailing Services, Commission Agents' Services, Related to Alcoholic Beverages

Industry Classification: JSIC 5222 Liquors

JSIC 5851 Liquor stores

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Liquor Tax Law (Law No. 6 of 1953), Articles 9, 10 and 11

Description: Trade in Services

The number of licences conferred to service suppliers in those sub-sectors may be limited.

7 Sector: Distribution Services

Sub-Sector: Wholesale Trade Services supplied at Public Wholesale Market

Industry Classification: JSIC 521 Agricultural, animal and poultry farm and aquatic products

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Wholesale Market Law (Law No. 35 of 1971), Articles 15, 17 and 33

Description: Trade in Services

The number of licences conferred to wholesale trade service suppliers at public wholesale markets may be limited.

八	
分野	教育、学習支援業
小分野	高等教育サービス
産業分類	ＪＳＩＣ　八一六　高等教育機関
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	教育基本法（平成十八年法律第百二十号）第六条 学校教育法（昭和二十二年法律第二十六号）第二条 私立学校法（昭和二十四年法律第二百七十号）第三条
概要	サービスの貿易 日本国において学校教育として提供される高等教育サービスは、学校教育機関が提供しなければならない。学校教育機関は、学校法人が設置しなければならない。 「学校教育機関」とは、小学校、中学校、中等教育学校、高等学校、大学、短期大学、高等専門学校、特別支援学校及び幼稚園をいう。 「学校法人」とは、日本国の法律に基づき教育サービスを提供する目的で設立される法人であって、営利目的でないものをいう。

8	
Sector:	Education, Learning Support
Sub-Sector:	Higher Educational Services
Industry Classification:	JSIC 816　Institution of higher education
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6 School Education Law (Law No. 26 of 1947), Article 2 Private School Law (Law No. 270 of 1949), Article 3
Description:	Trade in Services Higher educational services supplied as formal education in Japan must be supplied by formal education institutions. Formal education institutions must be established by school juridical persons. The term "formal education institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, special support schools and kindergartens. The term "school juridical person" means a non-profit juridical person established for the purposes of supplying educational services under the law of Japan.

九	分野	金融サービス
	小分野	銀行サービスその他の金融サービス（保険及び保険関連のサービスを除く。）
	産業分類	ＪＳＩＣ　六二二　銀行（中央銀行を除く。）
		ＪＳＩＣ　六三一　中小企業等金融業
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	預金保険法（昭和四十六年法律第三十四号）第二条
	概要	サービスの貿易及び投資 預金保険制度は、外国銀行の支店が受け入れる預金については、対象としない。

9	Sector:	Financial Services
	Sub-Sector:	Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)
	Industry Classification:	JSIC 622 Banks, except central bank
		JSIC 631 Financial institutions for small-businesses
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Deposit Insurance Law (Law No. 34 of 1971), Article 2
	Description:	Trade in Services and Investment The deposit insurance system does not cover deposits taken by branches of foreign banks.

十

分野	金融サービス
小分野	保険及び保険関連のサービス
産業分類	ＪＳＩＣ　六七二　損害保険業 ＪＳＩＣ　六七四二　損害保険代理業
留保の種類	市場アクセス（第九・三条）
政府の段階	現地における拠点（第九・六条）
措置	中央政府
	保険業法（平成七年法律第百五号）第百八十五条、第百八十六条、第二百七十五条から第二百七十七条まで、第二百八十六条及び第二百八十七条
	保険業法施行令（平成七年政令第四百二十五号）第十九条及び第三十九条の二
	保険業法施行規則（平成八年大蔵省令第五号）第百十六条及び第二百十二条の六
概要	サービスの貿易
	次に掲げるもの及びこれらのものから生ずる責任に係る保険契約については、原則として業務上の拠点が必要である。
	(a)　日本国内で運送される貨物
	(b)　国際海上運送に使用されない日本国籍の船舶

10 Sector:	Financial Services
Sub-Sector:	Insurance and Insurance-Related Services
Industry Classification:	JSIC 672 Non-life insurance institutions
	JSIC 6742 Non-life insurance agents and brokers
Type of Reservation:	Market Access (Article 9.3)
	Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287
	Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2
	Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6
Description:	Trade in Services
	Commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:
	(a) goods being transported within Japan; and
	(b) ships of Japanese registration which are not used for international maritime transport.

十一	分野	熱供給業
	小分野	
	産業分類	ＪＳＩＣ　三五一一　熱供給業
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
	概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の熱供給業への投資を行おうとする外国投資家について適用する。

11	Sector:	Heat Supply
	Sub-Sector:	
	Industry Classification:	JSIC 3511 Heat supply
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the heat supply industry in Japan.

分野	情報通信業
小分野	電気通信業
産業分類	ＪＳＩＣ　三七〇〇　主として管理事務を行う本社等 ＪＳＩＣ　三七一一　地域電気通信業（有線放送電話業を除く。） ＪＳＩＣ　三七二一　電気通信に附帯するサービス
留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条及び第十四・三条）
政府の段階	経営幹部及び取締役会（第十四・八条） 中央政府
措置の概要	日本電信電話株式会社等に関する法律（昭和五十九年法律第八十五号）第六条及び第十条 サービスの貿易及び投資 1　日本電信電話株式会社は、次の(a)から(c)までに掲げる者により直接又は間接に占められる議決権の割合の合計が三分の一以上となるときは、これらの者の氏名又は名称及び住所を株主名簿に記載してはならない。 (a)　日本国の国籍を有しない自然人 (b)　外国政府又はその代表者 (c)　外国の法人又は団体

12 Sector:	Information and Communications
Sub-Sector:	Telecommunications
Industry Classification:	JSIC 3700 Head offices primarily engaged in managerial operations JSIC 3711 Regional telecommunications, except wired broadcast telephones JSIC 3731 Services incidental to telecommunications
Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central Government
Measures:	Law Concerning Nippon Telegraph and Telephone Corporation, etc. (Law No. 85 of 1984), Articles 6 and 10
Description:	Trade in Services and Investment 1. Nippon Telegraph and Telephone Corporation may not enter the name and address in its register of shareholders if the aggregate of the ratio of the voting rights directly and/or indirectly held by the persons set forth in subparagraphs (a) through (c) reaches or exceeds one third: (a) a natural person who does not have Japanese nationality; (b) a foreign government or its representative; and (c) a foreign legal person or a foreign entity.

		2　日本国の国籍を有しない自然人は、日本電信電話株式会社、東日本電信電話株式会社及び西日本電信電話株式会社の取締役又は監査役に就任してはならない。

2. Any natural person who does not have Japanese nationality may not assume the office of director or auditor of Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation and Nippon Telegraph and Telephone West Corporation.

十三		
分野	情報通信業	
小分野	電気通信業及びインターネット付随サービス業	
産業分類	ＪＳＩＣ　三七一一　地域電気通信業（有線放送電話業を除く。）	
	ＪＳＩＣ　三七一二　長距離電気通信業	
	ＪＳＩＣ　三七一九　その他の固定電気通信業	
	ＪＳＩＣ　三七二一　移動電気通信業	
	ＪＳＩＣ　四〇一　インターネット付随サービス業	
	注　ＪＳＩＣ三七一一、三七一二、三七一九、三七二一又は四〇一の下での活動のうち留保の対象となる活動は、電気通信事業法（昭和五十九年法律第八十六号）第九条の規定に基づく登録が求められるものに限られる。	
留保の種類	内国民待遇（第九・四条及び第十四・三条）	
政府の段階	中央政府	
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条	
	対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条	
概要	サービスの貿易及び投資	
	外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の電気通信業及びインターネット付随サービス業への投資を行おうとする外国投資家について適用する。	

13	Sector:	Information and Communications
	Sub-Sector:	Telecommunications and Internet Based Services
	Industry Classification:	JSIC 3711 Regional telecommunications, except wired broadcast telephones
		JSIC 3712 Long-distance telecommunications
		JSIC 3719 Miscellaneous fixed telecommunications
		JSIC 3721 Mobile telecommunications
		JSIC 401 Internet based services
		Note: The activities covered by the reservation under JSIC 3711, 3712, 3719, 3721 or 401 are limited to the activities which are subject to the registration obligation under Article 9 of the Telecommunications Business Law (Law No. 86 of 1984).
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment
		The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in telecommunications business and internet based services in Japan.

十四	分野	製造業
	小分野	船舶製造・修理業、船用機関製造業
	産業分類	ＪＳＩＣ　三一三一　船舶製造・修理業
	留保の態様	市場アクセス（第九・三条）
	政府の段階	中央政府
	措置	造船法（昭和二十五年法律第百二十九号）第二条から第三条の二まで
	概要	サービスの貿易 総トン数五百トン以上又は長さ五十メートル以上の船舶の製造又は修理に利用することができるドックの設置又は拡張を行おうとする者は、国土交通大臣の許可を受けなければならない。許可の発給は、経済上の需要を考慮しなければならない。

14	Sector:	Manufacturing
	Sub-Sector:	Shipbuilding and Repairing, and Marine Engines
	Industry Classification:	JSIC 3131 Shipbuilding and repairing
	Type of Reservation:	Market Access (Article 9.3)
	Level of Government:	Central Government
	Measures:	Shipbuilding Law (Law No. 129 of 1950), Articles 2, 3 and 3-2
	Description:	Trade in Services A person who intends to establish or extend docks, which can be used to manufacture or repair vessels of 500 gross tonnage or more and/or 50 metres in length or more, is required to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to the requirements of an economic needs test.

十五		
分野	製造業	
小分野	医薬品製造業	
産業分類	ＪＳＩＣ　一六五三　生物学的製剤製造業	
留保の種類	内国民待遇（第九・四条及び第十四・三条）	
政府の段階	中央政府	
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条	
概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の生物学的製剤製造業への投資を行おうとする外国投資家について適用する。この場合において、「生物学的製剤製造業」とは、主としてワクチン、血清、毒素、抗毒素又はこれらに類似する製剤及び血液製剤を製造する事業所において行われる経済活動をいう。	

15		
Sector:	Manufacturing	
Sub-Sector:	Drugs and Medicines Manufacturing	
Industry Classification:	JSIC 1653 Biological preparations	
Type of Reservation:	National Treatment (Articles 9.4 and 14.3)	
Level of Government:	Central Government	
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	
Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the biological preparations manufacturing industry in Japan. For greater certainty, "biological preparations manufacturing industry" deals with economic activities in establishment which mainly produces vaccine, serum, toxoid, antitoxin and some preparations similar to the aforementioned products, or blood products.	

十六	分野	製造業
	小分野	皮革製造業及び皮革製品製造業
	産業分類	ＪＳＩＣＣ　一一八九　他に分類されない衣服・繊維製身の回り品製造業
		ＪＳＩＣＣ　一六九四　ゼラチン・接着剤製造業
		ＪＳＩＣＣ　一九二一　ゴム製・プラスチック製履物・同附属品製造業
		ＪＳＩＣＣ　二〇一一　なめし革製造業
		ＪＳＩＣＣ　二〇二一　工業用革製品製造業（手袋を除く。）
		ＪＳＩＣＣ　二〇三一　革製履物用材料・同附属品製造業
		ＪＳＩＣＣ　二〇四一　革製履物製造業
		ＪＳＩＣＣ　二〇五一　革製手袋製造業
		ＪＳＩＣＣ　二〇六一　かばん製造業
		ＪＳＩＣＣ　二〇七一　袋物製造業
		ＪＳＩＣＣ　二〇八一　毛皮製造業
		ＪＳＩＣＣ　二〇九九　その他のなめし革製品製造業
		ＪＳＩＣＣ　三二五三　運動用具製造業
		注１　ＪＳＩＣＣ　一一八九又は三二五三の下での活動のうち留保の対象となる活動は、皮革製造業及び皮革製品製造業に限定するものに限られる。
		注２　ＪＳＩＣＣ　一六九四の下での活動のうち留保の対象となる活動は、動物系接着剤（にかわ）及びゼラチン製造業に関連するものに限られる。

16	Sector:	Manufacturing
	Sub-Sector:	Leather and Leather Products Manufacturing
	Industry Classification:	JSIC 1189 Textile apparel and accessories, n.e.c.
		JSIC 1694 Gelatine and adhesives
		JSIC 192 Rubber and plastic footwear and its findings
		JSIC 2011 Leather tanning and finishing
		JSIC 2021 Mechanical leather products, except gloves and mittens
		JSIC 2031 Cut stock and findings for boots and shoes
		JSIC 2041 Leather footwear
		JSIC 2051 Leather gloves and mittens
		JSIC 2061 Baggage
		JSIC 207 Handbags and small leather cases
		JSIC 2081 Fur skins
		JSIC 2099 Miscellaneous leather products
		JSIC 3253 Sporting and athletic goods
		Note 1: The activities covered by the reservation under JSIC 1189 or 3253 are limited to the activities related to leather and leather products manufacturing.
		Note 2: The activities covered by the reservation under JSIC 1694 are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.

留保の種類	内国民待遇（第九・四条及び第十四・三条）
政府の段階	中央政府
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の皮革製造業及び皮革製品製造業への投資を行おうとする外国投資家について適用する。

Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the leather and leather products manufacturing industry in Japan.

十七	分野	船舶の国籍に関する事項
	小分野	
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		経営幹部及び取締役会（第十四・八条）
	政府の段階	中央政府
	措置	船舶法（明治三十二年法律第四十六号）第一条
	概要	サービスの質及び拡充 日本国を旗国とする船舶を運航する法人の設立を通じて国際海上運送サービス（旅客及び貨物運送サービスを含む。）を提供する場合については、国籍要件を適用する。 「国籍要件」とは、日本国の国民又は日本国の法令に基づいて設立された会社であって、その代表者の全員及び業務を執行する役員の三分の二以上が日本国の国民であるものにより、船舶が所有されなければならないことをいう。

17	Sector:	Matters Related to the Nationality of a Ship
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Articles 9.4 and 14.3)
		Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 1
	Description:	Trade in Services and Investment Nationality requirement applies to the supply of international maritime transport services (including services of passenger transportation and freight transportation) through establishment of a registered company operating a fleet flying the flag of Japan. The term “nationality requirement” means that the ship must be owned by a Japanese national, or a company established under the laws and regulations of Japan, of which all the representatives and not less than two-thirds of the executives administering the affairs are Japanese nationals.

十八

分野	計量サービス
小分野	
産業分類	ＪＳＩＣ　七四四一　商品検査業 ＪＳＩＣ　七四五　計量証明業
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	計量法（平成四年法律第五十一号）第三章、第五章、第六章及び第八章 計量法施行規則（平成五年通商産業省令第六十九号） 指定定期検査機関、指定検定機関、指定計量証明検査機関及び特定計量証明認定機関の指定等に関する省令（平成五年通商産業省令第七十二号）
概要	サービスの貿易 １　特定計量器の定期検査のサービスを提供しようとする者は、日本国内に法人を設立し、定期検査を行おうとする場所を管轄する都道府県知事（その場所が特定市町村の区域にある場合にあっては、特定市町村の長）の指定を受けなければならない。

18 Sector: Measuring Services

Sub-Sector:	
Industry Classification:	JSIC 7441 Commodity inspection service JSIC 745 Surveyor certification
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Measurement Law (Law No. 51 of 1992), Chapters 3, 5, 6 and 8 Regulations on Measurement Law (Ministerial Ordinance of the Ministry of International Trade and Industry No. 69 of 1993) Ministerial Ordinance for Designated Inspection Body, Designated Verification Body, Designated Measurement Certification Inspection Body and Specified Measurement Certification Accreditation Body (Ministerial Ordinance of the Ministry of International Trade and Industry No. 72 of 1993)
Description:	Trade in Services 1. A person who intends to supply services of conducting the periodic inspection of specified measuring instruments is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct such inspection, or by the head of a specified municipality in case the place where the person intends to conduct such inspection is located within the district of such specified municipality.

2　特定計量器の検定のサービスを提供しようとする者は、日本国内に法人を設立し、経済産業大臣の指定を受けなければならない。 3　計量証明事業（特定計量証明事業を含む。）を行おうとする者は、日本国内に事業所を設置し、その事業所の所在地を管轄する都道府県知事の登録を受けなければならない。 4　計量証明に使用する特定計量器の検査のサービスを提供しようとする者は、日本国内に法人を設立し、検査を行おうとする場所を管轄する都道府県知事の指定を受けなければならない。 5　特定計量証明事業者に対する認定を行おうとする者は、日本国内に法人を設立し、経済産業大臣の指定を受けなければならない。 6　計量器の校正等のサービスを提供しようとする者は、日本国内に法人を設立し、経済産業大臣の指定を受けなければならない。	

2. A person who intends to supply services of conducting the verification of specified measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

3. A person who intends to conduct measurement certification business, including specified measurement certification business, is required to have an establishment in Japan and to be registered with the prefectural governor having jurisdiction over the district where the establishment is located.

4. A person who intends to supply services of conducting the inspection of specified measuring instruments used for the measurement certification is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct such inspection.

5. A person who intends to supply services of conducting the accreditation for a person engaged in specified measurement certification business is required to establish a legal person in Japan, and to be designated by the Minister of Economy, Trade and Industry.

6. A person who intends to supply services of conducting the calibration of measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

十九		
分野	医療及び福祉	
小分野		
産業分類	ＪＳＩＣ　八五九九　他に分類されない社会保険・社会福祉・介護事業	
留保の種類	市場アクセス（第九・三条）	
	現地における拠点（第九・六条）	
政府の段階	中央政府	
措置	労働保険の保険料の徴収等に関する法律（昭和四十四年法律第八十四号）第四章	
	労働保険の保険料の徴収等に関する法律施行規則（昭和四十七年労働省令第八号）	
概要	サービスの貿易	
	日本国の法令に基づいて厚生労働大臣の認可を得た事業主の団体又はその連合団体のみが、事業主の委託を受けて労働保険業務を行うことができる。日本国の法令によりそのような労働保険業務を行おうとする団体は、日本国内に事務所を設置し、厚生労働大臣の認可を受けなければならない。	

19		
Sector:	Medical, Health Care and Welfare	
Sub-Sector:		
Industry Classification:	JSIC 8599 Miscellaneous social insurance, social welfare and care services	
Type of reservation:	Market Access (Article 9.3)	
	Local Presence (Article 9.6)	
Level of Government:	Central Government	
Measures:	Law Concerning Collection of Labour Insurance Premium (Law No. 84 of 1969), Chapter 4	
	Enforcement Regulations for the Law Concerning Collection of Labour Insurance Premium (Ministerial Ordinance of the Ministry of Labour No. 8 of 1972)	
Description:	Trade in Services	
	Only an association of business proprietors or a federation of such associations approved by the Minister of Health, Labour and Welfare under the laws and regulations of Japan may conduct labour insurance businesses entrusted by business proprietors. An association which intends to conduct such labour insurance businesses under the laws and regulations of Japan is required to establish an office in Japan, and to obtain the approval of the Minister of Health, Labour and Welfare.	

二十	分野	鉱業
	小分野	
	産業分類	ＪＳＩＣ　〇五　鉱業、採石業、砂利採取業
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	鉱業法（昭和二十五年法律第二百八十九号）第二章及び第三章
	概要	サービスの貿易及び投資 日本国の国民又は日本国の企業のみが、鉱業権又は租鉱権を保有することができる。

20 Sector: Mining

Sub-Sector:

Industry Classification: JSIC 05 Mining and quarrying of stone and gravel

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Mining Law (Law No. 289 of 1950), Chapters 2 and 3

Description: Trade in Services and Investment

Only a Japanese national or an enterprise of Japan may have mining rights or mining lease rights.

二十一	分野 小分野 産業分類	石油業 ＪＳＩＣ　〇五三　原油・天然ガス鉱業 ＪＳＩＣ　一七一一　石油精製業 ＪＳＩＣ　一七二一　潤滑油・グリース製造業（石油精製業によるならないもの） ＪＳＩＣ　一七四一　舗装材料製造業 ＪＳＩＣ　一七九九　その他の石油製品・石炭製品製造業 ＪＳＩＣ　四七一一　倉庫業（冷蔵倉庫業を除く。） ＪＳＩＣ　四七二一　冷蔵倉庫業 ＪＳＩＣ　五三三一　石油卸売業 ＪＳＩＣ　六〇五一　ガソリンスタンド ＪＳＩＣ　六〇五二　燃料小売業（ガソリンスタンドを除く。） ＪＳＩＣ　九二九九　他に分類されないその他の事業サービス業 注１　ＪＳＩＣ一七四二、一七九九、四七一一、四七二一又は六〇五二の下での活動のうち留保の対象となる活動は、石油業に関連するものに限られる。 注２　ＪＳＩＣ九二九九の下での活動のうち留保の対象となる活動は、液化石油ガス産業に関連するものに限られる。
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条

21	Sector:	Oil Industry
	Sub-Sector:	
	Industry Classification:	JSIC 053 Crude petroleum and natural gas production JSIC 1711 Petroleum refining JSIC 1721 Lubricating oils and greases (not made in petroleum refineries) JSIC 1741 Paving materials JSIC 1799 Miscellaneous petroleum and coal products JSIC 4711 Ordinary warehousing JSIC 4721 Refrigerated warehousing JSIC 5331 Petroleum JSIC 6051 Petrol stations (gasoline service stations) JSIC 6052 Fuel stores, except gasoline service stations JSIC 9299 Miscellaneous business services, n.e.c.
	Note 1:	The activities covered by the reservation under JSIC 1741, 1799, 4711, 4721 or 6052 are limited to those related to the oil industry.
	Note 2:	The activities covered by the reservation under JSIC 9299 are limited to those related to the liquefied petroleum gas industry.
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

	概要	対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条 サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の石油業への投資を行おうとする投資について適用する。もっとも、エチレン、エチレングリコール、ポリカーボネートその他の全ての有機化学工業製品は、石油業の範囲外である。したがって、これらの製品の製造に対する投資について、外国為替及び外国貿易法に基づく事前届出は必要とされない。

二十二	分野 小分野 産業分類 留保の種類 政府の段階 措置 概要	自由職業サービス ＪＳＩＣ　七二一一　法律事務所 市場アクセス（第八・三条） 既存にない制限（第九・六条） 中央政府 弁護士法（昭和二十四年法律第二百五号）第三章から第五章まで及び第九章 サービスの貿易 法律サービスを提供しようとする自然人は、日本国の法令により弁護士としての資格を有しなければならず、その所属する弁護士会の地域内に事務所を設置しなければならない。 法律サービスを提供しようとする企業は、日本国の法令に基づく弁護士法人を設立しなければならない。

		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the oil industry in Japan. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for investments in the manufacture of these products.
22	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7211 Lawyers' offices
	Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Attorney Law (Law No. 205 of 1949), Chapters 3, 4, 4-2, 5 and 9
	Description:	Trade in Services A natural person who intends to supply legal services is required to be qualified as a lawyer under the laws and regulations of Japan ("Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs. An enterprise which intends to supply legal services is required to establish a legal professional corporation under the laws and regulations of Japan ("Bengoshi-Hojin").

二十三	
分野	自由職業サービス
小分野	
産業分類	JSIC　七二一一　法律事務所
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	外国弁護士による法律事務の取扱いに関する特別措置法（昭和六十一年法律第六十六号）第二章及び第四章
概要	サービスの貿易 外国法に関する法的な助言サービスを提供しようとする自然人は、日本国の法令により外国法事務弁護士としての資格を有しなければならず、その所属する弁護士会の地域内に事務所を設置しなければならない。 日本国の法令に基づく外国法事務弁護士は、一年のうち百八十日以上日本国内に滞在しなければならない。

23	
Sector:	Professional Services
Sub-Sector:	
Industry Classification:	JSIC 7211 Lawyers' offices
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Law on Special Measures Concerning the Handling of Legal Services by Foreign Lawyers (Law No. 66 of 1986), Chapters 2 and 4
Description:	Trade in Services A natural person who intends to supply legal advisory services concerning foreign laws is required to be qualified as a registered foreign lawyer under the laws and regulations of Japan ("Gaikoku-Ho-Jimu-Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs. A registered foreign lawyer under the laws and regulations of Japan is required to stay in Japan for not less than 180 days per year.

二十四	分野	自由職業サービス
	小分野	
	産業分類	JSIC 七二一二 特許事務所
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	弁理士法（平成十二年法律第四十九号）第三章、第六章及び第八章
	概要	サービスの貿易
		弁理士サービスを提供しようとする自然人は、日本国の法令により弁理士としての資格を有しなければならない。
		弁理士サービスを提供しようとする企業は、日本国の法令に基づく特許業務法人を設立しなければならない。

24	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7212 Patent attorneys' offices
	Type of Reservation:	Market Access (Article 9.3)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Patent Attorney Law (Law No. 49 of 2000), Chapters 3, 6 and 8
	Description:	Trade in Services
		A natural person who intends to supply patent attorney services is required to be qualified as a patent attorney under the laws and regulations of Japan ("Benrishi").
		An enterprise which intends to supply patent attorney services is required to establish a patent business corporation under the laws and regulations of Japan ("Tokkyo-Gyomu-Hojin").

二十五	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二二一　公証人役場、司法書士事務所
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	公証人法（明治四十一年法律第五十三号）第二章及び第三章
	概要	サービスの貿易 日本国の国民のみが、日本国内において公証人に任命されることができる。 公証人は、法務大臣が指定する場所に事務所を設置しなければならない。

25 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7221 Notaries public's and judicial scriveners' offices

Type of Reservation: Market Access (Article 9.3)

National Treatment (Article 9.4)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Notary Law (Law No. 53 of 1908), Chapters 2 and 3

Description: Trade in Services

Only a Japanese national may be appointed as a notary in Japan.

The notary is required to establish an office in the place designated by the Minister of Justice.

二十六	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二二一　公証人役場、司法書士事務所
	留保の種類	市場アクセス（第九・三条）
	措置の概要	現地における拠点（第九・六条） 政府の段階 中央政府 司法書士法（昭和二十五年法律第百九十七号）第三章から第五章まで、第七章及び第十章 サービスの貿易 司法書士サービスを提供しようとする自然人は、日本国の法令により司法書士としての資格を有しなければならず、その所属する司法書士会の地域内に事務所を設置しなければならない。 司法書士サービスを提供しようとする企業は、日本国の法令に基づく司法書士法人を設立しなければならない。

26 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7221 Notaries public's and judicial scriveners' offices

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Judicial Scrivener Law (Law No. 197 of 1950), Chapters 3, 4, 5, 7 and 10

Description: Trade in Services

A natural person who intends to supply judicial scrivener services is required to be qualified as a judicial scrivener under the laws and regulations of Japan ("Shiho-Shoshi") and to establish an office within the district of the judicial scrivener association to which the natural person belongs.

An enterprise which intends to supply judicial scrivener services is required to establish a judicial scrivener corporation under the laws and regulations of Japan ("Shiho-Shoshi-Hojin").

二十七	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二四一　公認会計士事務所
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	公認会計士法（昭和二十三年法律第百三号）第三章、第五章の二及び第七章
	概要	サービスの貿易 公認会計士サービスを提供しようとする自然人は、日本国の法令により公認会計士としての資格を有しなければならない。 公認会計士サービスを提供しようとする企業は、日本国の法令に基づく監査法人を設立しなければならない。

27 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7241 Certified public accountants' offices

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Certified Public Accountant Law (Law No. 103 of 1948), Chapters 3, 5-2 and 7

Description: Trade in Services

A natural person who intends to supply certified public accountants services is required to be qualified as a certified public accountant under the laws and regulations of Japan ("Koninkaikeishi").

An enterprise which intends to supply certified public accountants services is required to establish an audit corporation under the laws and regulations of Japan ("Kansa-Hojin").

二十八	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二四二　税理士事務所
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	税理士法（昭和二十六年法律第二百三十七号）第三章、第四章及び第五章の二から第七章まで
		税理士法施行規則（昭和二十六年大蔵省令第五十五号）
	概要	サービスの貿易
		税理士サービスを提供しようとする自然人は、日本国の法令により税理士としての資格を有しなければならず、その所属する税理士会の地域内に事務所を設置しなければならない。
		税理士サービスを提供しようとする企業は、日本国の法令に基づく税理士法人を設立しなければならない。

28	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7242 Auditors' offices
	Type of Reservation:	Market Access (Article 9.3)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Certified Public Tax Accountant Law (Law No. 237 of 1951), Chapters 3, 4, 5-2, 6 and 7
		Enforcement Regulation on Certified Public Tax Accountant Law (Ministerial Ordinance of the Ministry of Finance No. 55 of 1951)
	Description:	Trade in Services
		A natural person who intends to supply certified public tax accountant services is required to be qualified as a certified public tax accountant under the laws and regulations of Japan ("Zeirishi") and to establish an office within the district of certified public tax accountant association to which the natural person belongs.
		An enterprise which intends to supply certified public tax accountant services is required to establish a certified public tax accountant corporation under the laws and regulations of Japan ("Zeirishi-Hojin").

二十九	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二三一　行政書士事務所
		ＪＳＩＣ　七二九四　不動産鑑定業
		ＪＳＩＣ　七二九九　他に分類されない専門サービス業
		ＪＳＩＣ　七四二一　建築設計業
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	建築士法（昭和二十五年法律第二百二号）第一章、第二章及び第六章
	概要	サービスの貿易 日本国の法令に基づく資格を有する建築士又はこれを使用する者が、他人の求めに応じ報酬を得て、設計、工事監理、建築工事契約に関する事務、建築工事の指導監督、建築物に関する調査若しくは鑑定又は建築に関する法令に基づく手続の代理を行うことを業としようとする場合には、日本国内に事務所を設置しなければならない。

29	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' offices
		JSIC 7294 Certified real estate appraisers
		JSIC 7299 Professional services, n.e.c.
		JSIC 7421 Architectural design services
	Type of Reservation:	Market Access (Article 9.3)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapters 1, 2 and 6
	Description:	Trade in Services An architect and/or building engineer, qualified as such under the laws and regulations of Japan ("Kenchikushi"), or a person employing such an architect and/or building engineer, who intends to conduct business of design, superintendence of construction work, administrative work related to construction work contracts, supervision of building construction work, survey and evaluation of buildings, and representation in procedure under the laws and regulations concerning construction, upon request from others for remuneration, is required to establish an office in Japan.

三十	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二五一　社会保険労務士事務所
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	社会保険労務士法（昭和四十三年法律第八十九号）第二章の二及び第四章の二から第五章まで
	概要	サービスの貿易
		社会保険労務士サービスを提供しようとする自然人は、日本国の法令により社会保険労務士としての資格を有しなければならず、日本国内に事務所を設置しなければならない。
		社会保険労務士サービスを提供しようとする企業は、日本国の法令に基づく社会保険労務士法人を設立しなければならない。

30 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7251 Certified social insurance and labour consultants' offices

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Certified Social Insurance and Labour Consultant Law (Law No. 89 of 1968), Chapters 2-2, 4-2, 4-3 and 5

Description: Trade in Services

A natural person who intends to supply social insurance and labour consultant services is required to be qualified as a certified social insurance and labour consultant under the laws and regulations of Japan ("Shakai-Hoken-Romushi") and to establish an office in Japan.

An enterprise which intends to supply social insurance and labour consultant services is required to establish a certified social insurance and labour consultant corporation under the laws and regulations of Japan ("Shakai-Hoken-Romushi-Hojin").

三十一	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二三一　行政書士事務所
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	行政書士法（昭和二十六年法律第四号）第三章から第五章まで及び第八章
	概要	サービスの貿易 行政書士サービスを提供しようとする自然人は、日本国の法令により行政書士としての資格を有しなければならず、その所属する行政書士会の地域内に事務所を設置しなければならない。 行政書士サービスを提供しようとする企業は、日本国の法令に基づく行政書士法人を設立しなければならない。

31	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' office
	Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Administrative Scrivener Law (Law No. 4 of 1951), Chapters 3, 4, 5 and 8
	Description:	Trade in Services A natural person who intends to supply administrative scrivener services is required to be qualified as an administrative scrivener under the laws and regulations of Japan ("Gyousei-Shoshi") and to establish an office within the district of the administrative scrivener association to which the natural person belongs. An enterprise which intends to supply administrative scrivener services is required to establish an administrative scrivener corporation under the laws and regulations of Japan ("Gyousei-Shoshi-Hojin").

三十二	分野	自由職業サービス
	小分野	
	産業分類	ＪＳＩＣ　七二九九　他に分類されない専門サービス業
	留保の種類	市場アクセス（第九・三条）
	政府の段階	中央政府
	措置	海事代理士法（昭和二十六年法律第三十二号）第十七条
	概要	サービスの貿易 海事代理士サービスは、日本国の法令により海事代理士としての資格を有する自然人が提供しなければならない。

32 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7299 Professional services n.e.c.

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Maritime Procedure Agents Law (Law No. 32 of 1951), Article 17

Description: Trade in Services

Maritime procedure agent services must be supplied by a natural person who is qualified as a maritime procedure agent under the laws and regulations of Japan ("Kaijidairishi").

三十三	分野	自由職業サービス
	小分野	
	産業分類	JSIC 七二二二　土地家屋調査士事務所
	留保の種類	市場アクセス（第九・三条）
		現地となるための拠点（第九・六条）
	政府の段階	中央政府
	措置	土地家屋調査士法（昭和二十五年法律第二百二十八号）第三章から第五章まで、第七章及び第十章
	概要	サービスの貿易 土地家屋調査士サービスを提供しようとする自然人は、日本国の法令により土地家屋調査士としての資格を有しなければならず、その所属する土地家屋調査士会の地域内に事務所を設置しなければならない。 土地家屋調査士サービスを提供しようとする会社は、日本国の法令に基づく土地家屋調査士法人を設立しなければならない。

33	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7222 Land and house surveyors' offices
	Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Land and House Surveyor Law (Law No. 228 of 1950), Chapters 3, 4, 5, 7 and 10
	Description:	Trade in Services A natural person who intends to supply land and house surveyor services is required to be qualified as a land and house surveyor under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi") and to establish an office within the district of the land and house surveyor association to which the natural person belongs. An enterprise which intends to supply land and house surveyor services is required to establish a land and house surveyor corporation under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi-Hojin").

三十四	分野	不動産業
	小分野	
	産業分類	ＪＳＩＣ　六八一一　建物売買業
		ＪＳＩＣ　六八一二　土地売買業
		ＪＳＩＣ　六八二一　不動産代理業・仲介業
		ＪＳＩＣ　六九四一　不動産管理業
	留保の種類	市場アクセス（第九・三条）
		異動における拠点（第九・六条）
	政府の段階	中央政府
	措置	宅地建物取引業法（昭和二十七年法律第百七十六号）第二章
		不動産特定共同事業法（平成六年法律第七十七号）第二章及び第四章の二
		マンションの管理の適正化の推進に関する法律（平成十二年法律第百四十九号）第三章
	概要	サービスの貿易
		１　宅地建物取引業を営もうとする者は、日本国内に事務所を設置し、国土交通大臣又はその事務所の所在地を管轄する都道府県知事の免許を受けなければならない。

34 Sector: Real Estate

Sub-Sector:

Industry Classification: JSIC 6811 Sales agents of buildings and houses

JSIC 6812 Land subdividers and developers

JSIC 6821 Real estate agents and brokers

JSIC 6941 Real estate managers

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Building Lots and Buildings Transaction Business Law (Law No. 176 of 1952), Chapter 2

Real Estate Syndication Law (Law No. 77 of 1994), Chapters 2 and 4-2

Law Concerning Improving Management of Condominiums (Law No. 149 of 2000), Chapter 3

Description: Trade in Services

1. A person who intends to conduct building lots and buildings transaction business is required to establish an office in Japan and to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the office is located.

2　不動産特定共同事業を営もうとする者は、日本国内に事務所を設置し、かつ、主務大臣若しくはその事務所の所在地を管轄する都道府県知事の許可を受け、又は当該主務大臣に届出を行わなければならない。 3　マンション管理業を営もうとする者は、日本国内に事務所を設置し、国土交通省に備える登録簿に登録を受けなければならない。	

三十五	分野	不動産鑑定業
	小分野	
	産業分類	ＪＳＩＣ　七二九四　不動産鑑定業
	留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	不動産の鑑定評価に関する法律（昭和三十八年法律第百五十二号）第三章
	概要	サービスの貿易 不動産鑑定業を営もうとする者は、日本国内に事務所を設置し、国土交通省又はその事務所の所在地を管轄する都道府県に備える登録簿に登録を受けなければならない。

2. A person who intends to conduct real estate syndication business is required to establish an office in Japan, and to obtain permission from the competent Minister or from the prefectural governor having jurisdiction over the district where the office is located or to submit notification to the competent Minister.	
3. A person who intends to conduct condominiums management business is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism.	

35	Sector:	Real Estate Appraisal Services
	Sub-Sector:	
	Industry Classification:	JSIC 7294 Certified real estate appraisers
	Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Law Concerning the Appraisal of Real Estate (Law No. 152 of 1963), Chapter 3
	Description:	Trade in Services A person who intends to supply real estate appraisal services is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism or the prefecture having jurisdiction over the district where the office is located.

三十六	分野	船員
	小分野	
	産業分類	ＪＳＩＣ　〇三一　漁獲業
		ＪＳＩＣ　四五一　外航海運業
		ＪＳＩＣ　四五二　沿海海運業
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条）
	政府の段階	中央政府
	措置	船員法（昭和二十二年法律第百号）第四章
		運輸省海上技術安全局船員部長通達（平成二年第百十五号）
		運輸省海上技術安全局船員部長通達（平成二年第三百二十七号）
		国土交通省港湾局長通達（平成十六年第百五十三号）
	概要	サービスの留保 日本国の企業により雇用された外国人は、関連の通達に掲げる船員を除くほか、日本国を旗国とする船舶において働くことはできない。

36	Sector:	Seafarers
	Sub-Sector:	
	Industry Classification:	JSIC 031 Marine fisheries
		JSIC 451 Oceangoing transport
		JSIC 452 Coastwise transport
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Article 9.4)
	Level of Government:	Central Government
	Measures:	Mariners Law (Law No. 100 of 1947), Chapter 4
		Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 115, 1990
		Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 327, 1990
		Official Notification of the Director General of Maritime Bureau of the Ministry of Land, Infrastructure and Transport, No. 153, 2004
	Description:	Trade in Services
		Foreign nationals employed by Japanese enterprises except for the seafarers referred to in the relevant official notifications may not work on vessels flying the Japanese flag.

三十七

分野	警備業
小分野	
産業分類	ＪＳＩＣ　九二三　警備業
留保の種類	内国民待遇（第九・四条及び第十四・三条）
政府の段階	中央政府
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
概要	外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の警備業への投資を行おうとする外国投資家について適用する。

37 Sector:	Security Guard Services
Sub-Sector:	
Industry Classification:	JSIC 923 Guard services
Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in security guard services in Japan.

三十八	分野	職業上の安全及び衛生に関連するサービス
	小分野	
	産業分類	ＪＳＩＣ　七二九九　他に分類されない専門サービス業
		ＪＳＩＣ　七四四一　商品検査業
		ＪＳＩＣ　七四五二　環境計量証明業
		ＪＳＩＣ　八二二二　職業訓練施設
	留保の種類	市場アクセス（第九・三条）
		現地における業務（第九・六条）
	政府の段階	中央政府
	措置	労働安全衛生法（昭和四十七年法律第五十七号）第五章及び第八章
		労働安全衛生法及びこれに基づく命令に係る審査及び指定に関する省令（昭和四十七年労働省令第四十四号）
		作業環境測定法（昭和五十年法律第二十八号）第二章及び第三章
		作業環境測定法施行規則（昭和五十年労働省令第二十号）
	概要	サービスの貿易

38 Sector: Services Related to Occupational Safety and Health

Sub-Sector:

Industry Classification: JSIC 7299 Professional services, n.e.c.

JSIC 7441 Commodity inspection services

JSIC 7452 Environmental surveying certification

JSIC 8222 Vocational guidance centers

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Industrial Safety and Health Law (Law No. 57 of 1972), Chapters 5 and 8

Ministerial Ordinance for Registration and Designation related to Industrial Safety and Health Law and Orders based on the Law (Ministerial Ordinance of the Ministry of Labour No. 44 of 1972)

Working Environment Measurement Law (Law No. 28 of 1975), Chapters 2 and 3

Enforcement Regulation of the Working Environment Measurement Law (Ministerial Ordinance of the Ministry of Labour No. 20 of 1975)

Description: Trade in Services

	作業機械の検査及び検定のサービス、職業上の安全及び衛生に関連する技能講習等のサービス又は作業環境測定サービスを提供しようとする者は、日本国内に居住し、又は事務所を設置し、かつ、厚生労働大臣又は都道府県労働局長の登録を受けなければならない。

	A person who intends to supply inspection or verification services for working machines, skill training courses and other related services in connection with occupational safety and health, or working environment measurement services is required to be resident or to establish an office in Japan, and to be registered with the Minister of Health, Labour and Welfare or Director-General of the Prefectural Labour Bureau.

三十九	
分野	測量業
小分野	
産業分類	ＪＳＩＣ　七四二二　測量業
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	測量法（昭和二十四年法律第百八十八号）第六章
概要	サービスの貿易 測量業を営もうとする者は、日本国内に営業所を設置し、国土交通大臣の登録を受けなければならない。

39	
Sector:	Surveying Services
Sub-Sector:	
Industry Classification:	JSIC 7422 Surveying services
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Survey Law (Law No. 188 of 1949), Chapter 6
Description:	Trade in Services A person who intends to supply surveying services is required to establish a place of business in Japan and to be registered with the Minister of Land, Infrastructure, Transport and Tourism.

四十	分野	運輸業
	小分野	航空運輸業
	産業分類	ＩＳＩＣ　四六〇〇　主として管理事務を行う本社等
		ＩＳＩＣ　四六一一　航空運送業
	留保の種類	内国民待遇（第十四・三条）
		最恵国待遇（第十四・四条）
		経営幹部並びに高経営会（第十四・八条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条
		対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
		航空法（昭和二十七年法律第二百三十一号）第七章及び第八章
	概要	投資
		１　外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の航空運送事業への投資を行おうとする外国投資家について適用する。
		２　日本国の航空運送事業者として航空運送事業を営むための国土交通大臣の許可は、これを申請するための自然人又は団体には与えられない。
		(a) 日本国の国籍を有しない自然人
		(b) 外国又は外国の公共団体若しくはこれに準ずるもの

40	Sector:	Transport
	Sub-Sector:	Air Transport
	Industry Classification:	JSIC 4600 Head office primarily engaged in managerial operations
		JSIC 4611 Air transport
	Type of Reservation:	National Treatment (Article 14.3)
		Most-Favoured-Nation Treatment (Article 14.4)
		Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
		Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8
	Description:	Investment
		1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in air transport businesses in Japan.
		2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting air transport businesses as a Japanese air carrier is not granted to the following natural persons or entities applying for the permission:
		(a) a natural person who does not have Japanese nationality;
		(b) a foreign country, or a foreign public entity or its

(c) 外国の法令に基づいて設立された法人その他の団体

(d) (a)から(c)までに掲げる自然人若しくは団体により代表される法人、役員の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により構成される法人又は議決権の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により所有される法人

航空運送事業者が(a)から(d)までに掲げる自然人又は団体に該当するに至ったときは、この許可は、効力を失う。許可を受けるためのこれらの条件は、航空運送事業者を実質的に支配する持株会社等についても適用する。

3 日本国の航空運送事業者又は日本国の航空運送事業者を実質的に支配する持株会社等の会社は、2(a)から(c)までに掲げる自然人又は団体であって当該航空運送事業者又は当該会社の株式を所有するものからその氏名及び住所を株主名簿に記載することの請求を受けた場合において、その請求に応ずることにより2(d)に掲げる法人に該当することとなるときは、当該請求を拒むことができる。

4 外国の航空運送事業者は、国際航空運送事業を営むためには、国土交通大臣の許可を受けなけ

equivalent;

(c) a legal person or other entity constituted under the laws of any foreign country; and

(d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of voting rights are held by natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event an air carrier falls into a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies such as holding companies, which have substantial control over the air carriers.

3. A Japanese air carrier or a company having substantial control over such air carrier, such as a holding company, may reject the request from a natural person or an entity set forth in subparagraphs 2(a) through (c), who owns equity investments in such air carrier or company, to enter its name and address in the register of shareholders, in the event such air carrier or company falls into a legal person referred to in subparagraph 2(d) by accepting such request.

4. Foreign air carriers are required to obtain permission of the Minister of Land, Infrastructure, Transport and Tourism to conduct international air

		5　外国の国籍を有する航空機を使用して日本国内から出発し、又は日本国内に到着する旅客又は貨物を有償で運送する場合には、国土交通大臣の許可を受けなければならない。 6　外国の国籍を有する航空機は、日本国内の各地間において航空の用に供してはならない。

transport businesses.

5. Permission of the Minister of Land, Infrastructure, Transport and Tourism is required for the use of foreign aircraft for air transportation of passengers or cargoes to and from Japan for remuneration.

6. A foreign aircraft may not be used for a flight between points within Japan.

分野	運輸業
小分野	航空運輸業
産業分類	JSIC　四六〇〇　主として管理事務を行う本社等 JSIC　四六二一　航空機使用業（航空運送業を除く。）
市場アクセス（第九・三条）	
留保の種類	内国民待遇（第九・四条及び第十四・三条）
	経営幹部及び取締役会（第十四・八条）
政府の段階	中央政府
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条 航空法（昭和二十七年法律第二百三十一号）第七章及び第八章
概要	サービスの貿易及び投資 1　外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の航空機使用業への投資を行おうとする外国投資家について適用する。 2　航空機使用業を営むための国土交通大臣の許可は、これを申請する次の自然人又は団体には与えられない。 (a)　日本国の国籍を有しない自然人 (b)　外国又は外国の公共団体若しくはこれに準ずるもの

Sector:	Transport
Sub-Sector:	Air Transport
Industry Classification:	JSIC 4600 Head offices primarily engaged in managerial operations
	JSIC 4621 Aircraft service, except air transport
Type of Reservation:	Market Access (Article 9.3)
	National Treatment (Articles 9.4 and 14.3)
	Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
	Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8
Description:	Trade in Services and Investment
	1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in aerial work business in Japan.
	2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting aerial work business is not granted to the following natural persons or entities applying for the permission: (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent;

(d) (c) 外国の法令に基づいて設立された法人その他の団体

(a)から(c)までに掲げる自然人若しくは団体により代表される法人、役員の三分の一以上が(a)からいまでに掲げる自然人若しくは団体により構成される法人又は議決権の三分の一以上が(a)からいまでに掲げる自然人若しくは団体により所有される法人

航空機使用事業者が(a)から(d)までに掲げる自然人又は団体に該当するに至ったときは、この許可は、効力を失う。許可を受けるためのこれらの条件は、航空機使用事業者を実質的に支配する持株会社等についても適用する。

3 外国の国籍を有する航空機は、日本国内の各地間において航空の用に供してはならない。

(c) a legal person or other entity constituted under the laws of any foreign country; and

(d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event a person conducting aerial work business falls into a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies, such as holding companies, which have substantial control over the person conducting aerial work business.

3. A foreign aircraft may not be used for a flight between points within Japan.

四十二	分野	運輸業
	小分野	航空運輸業（航空機登録原簿への航空機の登録）
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		経営幹部及び取締役会（第十四・八条）
	政府の段階	中央政府
	措置	航空法（昭和二十七年法律第二百三十一号）第二章
	概要	サービスの貿易及び投資
		1　次の自然人又は団体が所有する航空機の航空機登録原簿への登録は、認められない。
		(a)　日本国の国籍を有しない自然人
		(b)　外国又は外国の公共団体若しくはこれに準ずるもの
		(c)　外国の法令に基づいて設立された法人その他の団体

42 Sector: Transport

Sub-Sector: Air Transport (Registration of Aircraft in the National Register)

Industry Classification:

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2

Description: Trade in Services and Investment

1. An aircraft owned by any of the following natural persons or entities may not be registered in the national register:

(a) a natural person who does not have Japanese nationality;

(b) a foreign country, or a foreign public entity or its equivalent;

(c) a legal person or other entity constituted under the laws of any foreign country; and

		(d) から(a)から(c)までに掲げる自然人若しくは団体により代表される法人、役員の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により構成される法人又は議決権の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により所有される法人 2 外国の国籍を有する航空機の航空機登録原簿への登録は、認められない。

四十三	分野	運輸業
	小分野	通関業
	産業分類	ＩＳＩＣ 四八九九 他に分類されない運輸に附帯するサービス業
	留保の種類	市場アクセス（第九・三条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	通関業法（昭和四十二年法律第百二十二号）第二章
	概要	サービスの貿易 通関業を営もうとする者は、日本国内に営業所を設置し、その業に従事しようとする地を管轄する税関長の許可を受けなければならない。

43	Sector:	Transport
	Sub-Sector:	Customs Brokerage
	Industry Classification:	JSIC 4899 Services incidental to transport, n.e.c.
	Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Customs Brokerage Law (Law No. 122 of 1967), Chapter 2
	Description:	Trade in Services A person who intends to conduct customs brokerage business is required to have a place of business in Japan and to obtain permission of the Director-General of Customs having jurisdiction over the district where the person intends to conduct customs brokerage business.

(d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. A foreign aircraft may not be registered in the national register.

四十四	分野	運輸業
	小分野	貨物利用運送事業（航空運送を利用する貨物利用運送事業を除く。）
	産業分類	ＪＳＩＣ　四四四一　集配利用運送業 ＪＳＩＣ　四八二一　利用運送業（集配利用運送業を除く。）
	留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条及び第十四・三条） 最恵国待遇（第九・五条及び第十四・四条） 現地における拠点（第九・六条） 経営幹部及び取締役会（第十四・八条）
	政府の段階	中央政府
	措置	貨物利用運送事業法（平成元年法律第八十二号）第二章から第四章まで
	概要	貨物利用運送事業法施行規則（平成二年運輸省令第二十号） サービスの貿易及び投資 1　次の自然人又は団体は、外航海運を利用する貨物利用運送事業を営むためには、国土交通大臣の登録、許可又は認可を受けなければならない。この登録は、相互主義に基づいて行われ、また、この許可又は認可は、相互主義に基づいて与えられる。 (a)　日本国の国籍を有しない自然人

Sector:	Transport
Sub-Sector:	Freight Forwarding Business (excluding freight forwarding business using air transportation)
Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport
Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Most-Favoured-Nation Treatment (Articles 9.5 and 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central Government
Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2, 3 and 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990)
Description:	Trade in Services and Investment 1. The following natural persons or entities are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding business using international shipping. Such registration shall be made, or such permission or approval shall be granted, on the basis of reciprocity: (a) a natural person who does not have Japanese nationality;

(b) 外国又は外国の公共団体若しくはこれに準ずるもの
(c) 外国の法令に基づいて設立された法人その他の団体
(d) (a)から(c)までに掲げる自然人若しくは団体により代表される法人、役員の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により構成される法人又は議決権の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により所有される法人

2 貨物利用運送事業を営もうとする者は、日本国内に事務所を設置し、国土交通大臣の登録、許可又は認可を受けなければならない。

(b) a foreign country, or a foreign public entity or its equivalent;

(c) a legal person or other entity constituted under the laws of any foreign country; and

(d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. A person who intends to conduct freight forwarding business is required to establish an office in Japan, and to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism.

四十五	
分野	運輸業
小分野	貨物利用運送事業（航空運送を利用する貨物利用運送事業に限る。）
産業分類	ＪＳＩＣ　四四四一　集配利用運送業 ＪＳＩＣ　四八二一　利用運送業（集配利用運送業を除く。）
留保の種類	内国民待遇（第十四・三条） 最恵国待遇（第十四・四条） 経営幹部及び取締役会（第十四・八条）
政府の段階	中央政府
措置	貨物利用運送事業法（平成元年法律第八十二号）第二章から第四章まで 貨物利用運送事業法施行規則（平成二年運輸省令第二十号）
概要	投資 １　次の自然人又は団体は、日本国内の各地間において航空運送を利用する貨物利用運送事業を営むことはできない。 (a)　日本国の国籍を有しない自然人 (b)　外国又は外国の公共団体若しくはこれに準ずるもの (c)　外国の法令に基づいて設立された法人その他の団体

45	
Sector:	Transport
Sub-Sector:	Freight Forwarding Business (only freight forwarding business using air transportation)
Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport
Type of Reservation:	National Treatment (Article 14.3) Most-Favoured-Nation Treatment (Article 14.4) Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central Government
Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2, 3 and 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of Ministry of Transport No. 20 of 1990)
Description:	Investment 1. The following natural persons or entities may not conduct freight forwarding businesses using air transportation between points within Japan: (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws of any foreign country; and

(d) (a)から(c)までに掲げる自然人若しくは団体により代表される法人、役員の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により構成される法人又は議決権の三分の一以上が(a)から(c)までに掲げる自然人若しくは団体により所有される法人

2 1(a)から(d)までに掲げる自然人又は団体は、国際航空運送を利用する貨物利用運送事業を営むためには、国土交通大臣の登録、許可又は認可を受けなければならない。この登録は、相互主義に基づき行われ、この許可又は認可は、相互主義に基づき与えられる。

(d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. The natural persons or entities referred to in subparagraphs 1(a) through (d) are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding businesses using international air transportation. Such registration shall be permitted, or such permission or approval shall be granted, on the basis of reciprocity.

四十六	分野	運輸業
	小分野	鉄道業
	産業分類	ＪＳＩＣ　四二一　鉄道業 ＪＳＩＣ　四八五一　鉄道施設提供業
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
	概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の鉄道業への投資を行おうとする外国投資家について適用する。鉄道業の用に供される車両の全部又は一部及び部品の製造は、鉄道業に含まれない。したがって、これらの製品の製造に対する投資について、外国為替及び外国貿易法に基づく事前届出は、必要とされない。

46	Sector:	Transport
	Sub-Sector:	Railway Transport
	Industry Classification:	JSIC 421 Railway transport JSIC 4851 Railway facilities services
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the railway transport industry in Japan. The manufacture of vehicles, parts and components for the railway transport industry is not included in the railway transport industry. Therefore, the prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

四十七	分野	運輸業
	小分野	道路旅客運送業
	産業分類	ＪＳＩＣ　四三一一　一般乗合旅客自動車運送業
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
	概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の一般乗合旅客自動車運送業における投資またはこれらを支配する外国投資家について適用する。一般乗合旅客自動車運送業の用に供される車両の全部又は一部及び部品の製造は、一般乗合旅客自動車運送業に含まれない。したがって、これらの製品の製造に対する投資について、外国為替及び外国貿易法に基づく事前届出は、必要とされないこと。

47 Sector: Transport

Sub-Sector: Road Passenger Transport

Industry Classification: JSIC 4311 Common omnibus operators

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the omnibus industry in Japan. The manufacture of vehicles, parts and components for the omnibus industry is not included in the omnibus industry. Therefore, the prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

分野	運輸業
小分野	道路運送業
産業分類	ＪＳＩＣ　四三一　一般乗合旅客自動車運送業 ＪＳＩＣ　四三一一　一般乗用旅客自動車運送業 ＪＳＩＣ　四三一二　一般貸切旅客自動車運送業 ＪＳＩＣ　四三九一　特定旅客自動車運送業 ＪＳＩＣ　四四一　一般貨物自動車運送業 ＪＳＩＣ　四四二　特定貨物自動車運送業 ＪＳＩＣ　四四三　貨物軽自動車運送業
留保の種類	市場アクセス（第九・三条） 現地における拠点（第九・六条）
政府の段階	中央政府
措置	道路運送法（昭和二十六年法律第百八十三号）第二章 特定地域及び準特定地域における一般乗用旅客自動車運送事業の適正化及び活性化に関する特別措置法（平成二十一年法律第六十四号）（以下この項において「法律」という。）第二章及び第七章 貨物自動車運送事業法（平成元年法律第八十三号）第二章
概要	サービスの貿易 1　道路旅客運送事業又は道路貨物運送事業を営もうとする者は、日本国内に営業所を設置し、かつ、国土交通大臣の許可を受け、又は同大臣に届出を行わなければならない。

Sector:	Transport
Sub-Sector:	Road transport
Industry Classification:	JSIC 431 Common omnibus operators JSIC 432 Common taxicab operators JSIC 433 Contracted omnibus operators JSIC 4391 Motor passenger transport (particularly-contracted) JSIC 441 Common motor trucking JSIC 442 Motor trucking(particularly-contracted) JSIC 443 Mini-sized vehicle freight transport
Type of Reservation:	Market Access (Article 9.3) Local Presence (Article 9.6)
Level of Government:	Central Government
Measures:	Road Transport Law (Law No. 183 of 1951), Chapter 2 Special Measures Law Concerning the Proper Management and Revitalization of the Taxi Business in Specified and Semi-specified Regions (Law No. 64 of 2009)(hereinafter referred to in this reservation as "the Law"), Chapters 2 and 7 Trucking Business Law (Law No. 83 of 1989), Chapter 2
Description:	Trade in Services 1. A person who intends to conduct road passenger transport business or road freight transport business is required to establish a place of business in Japan, and to obtain permission of, or to submit notification to, the Minister of Land, Infrastructure, Transport and Tourism.

		2　一般乗用旅客自動車運送業に関しては、国土交通大臣は、同大臣が「特定地域」として指定した地域及び「準特定地域」として指定した地域において当該運送業を営もうとする者に許可を与えてはならず、また、当該運送業の事業計画の変更を認可してはならない。ただし、「準特定地域」については、一般乗用旅客自動車運送業の供給輸送力が輸送需要量を超えない場合等法律に基づく基準を満たす場合には、当該許可が与えられ、又は当該事業計画の変更が認可される。 それらの指定は、当該地域における一般乗用旅客自動車運送業の供給輸送力が輸送の安全及び旅客の利便を確保することが困難となる程度にまで輸送需要量に対して過剰となっているか、又は過剰となるおそれがある場合に行われる。 3　一般貨物自動車運送業又は特定貨物自動車運送業に関しては、国土交通大臣は、同大臣が「緊急需給調整地域」として指定した地域においてこれらの運送業を営もうとする者に許可を与えてはならず、また、これらの運送業の事業計画の変更を認可してはならない。その指定は、当該地域における一般貨物自動車運送業又は特定貨物自動車運送業の供給輸送力が医療の事業が困難となる程度にまで輸送需要量に対して著しく過剰となっていると認める場合に行われる。

2. In respect of common taxicab operators business, the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of such businesses in the “specified regions” and in the “semi-specified regions” designated by the Minister of Land, Infrastructure, Transport and Tourism. Such permission may be granted, or such modification of the business plan may be approved with respect to “semi-specified regions” when the standards set out in the Law are met, including those that the capacity of common taxicab operators businesses in that region does not exceed the volumes of the traffic demand.

Such designation would be made when the capacity of common taxicab transportation businesses in that region exceeds or is likely to exceed the volumes of traffic demand to the extent that it would become difficult to secure the safety of transportation and the benefits of passengers.

3. In respect of common motor trucking business or motor trucking business (particularly-contracted), the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of such businesses, in the “emergency supply/demand adjustment area” designated by the Minister of Land, Infrastructure, Transport and Tourism. Such designation would be made when the capacity of common motor trucking businesses or motor trucking businesses (particularly-contracted) in that area has significantly exceeded the volumes of transportation demand to the extent that the operation of existing businesses would become difficult.

四十九	分野	運輸業
	小分野	運輸に附帯するサービス業
	産業分類	ＩＳＩＣ　四八五二　道路運送固定施設業
	留保の種類	市場アクセス（第九・三条）
	政府の段階	中央政府
	措置	道路運送法（昭和二十六年法律第百八十三号）第四章
	概要	サービスの貿易 自動車運送事業を営もうとする者は、国土交通大臣の免許を受けなければならない。免許の発給は、該当する一般自動車道の規模が、該当する地区における交通需要の量及び性質に適合するものであるかどうかといった経済上の需要を考慮しなければならない。

49	Sector:	Transport
	Sub-Sector:	Services Incidental to Transport
	Industry Classification:	JSIC 4852 Fixed facilities for road transport
	Type of Reservation:	Market Access (Article 9.3)
	Level of Government:	Central Government
	Measures:	Road Transport Law (Law No. 183 of 1951), Chapter 4
	Description:	Trade in Services A person who intends to conduct motorway businesses is required to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to an economic needs test, such as whether the proposed motorway is appropriate in scale compared with the volume and nature of traffic demand in the proposed area.

五十	分野	運輸業
	小分野	運輸に附帯するサービス業
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条）
		現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	水先法（昭和二十四年法律第百二十一号）第二章から第四章まで
	概要	サービスの質の
		日本国の国民のみが、日本国内において水先人になることができる。
		同一の水先区において船舶を誘導する水先人は、水先人会を設立しなければならない。

50	Sector:	Transport
	Sub-Sector:	Services Incidental to Transport
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Article 9.4)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Pilotage Law (Law No. 121 of 1949), Chapters 2, 3 and 4
	Description:	Trade in Services
		Only a Japanese national may become a pilot in Japan.
		Pilots directing ships in the same pilotage district are required to establish a pilot association for the pilotage district.

五十一	
分野	運輸業
小分野	水運業
産業分類	ＪＳＩＣ　四五一　外航海運業
留保の種類	市場アクセス（第九・三条）
	内国民待遇（第九・四条）
	最恵国待遇（第九・五条）
政府の段階	中央政府
措置	外国等による本邦外航船舶運航事業者に対する不利益な取扱いに対する特別措置に関する法律（昭和五十二年法律第六十号）
概要	サービスの貿易 オーストラリアにより日本国の外航船舶運航事業者が差別的な取扱いを受けている場合には、オーストラリアの外航船舶運航事業者は、日本国内の港への寄港及び日本国内における貨物の積込み又は取卸しを制限され、又は禁止される。

51	
Sector:	Transport
Sub-Sector:	Water Transport
Industry Classification:	JSIC 451 Oceangoing transport
Type of Reservation:	Market Access (Article 9.3) National Treatment (Article 9.4) Most-Favoured-Nation Treatment (Article 9.5)
Level of Government:	Central Government
Measures:	Law Concerning Special Measures Against Unfavourable Treatment to Japanese Oceangoing Ship Operators by Foreign Government (Law No. 60 of 1977)
Description:	Trade in Services Australian oceangoing ship operators may be restricted or prohibited from entering ports in Japan or from loading and unloading cargoes in Japan in cases where Japanese oceangoing ship operators are prejudiced by Australia.

分野	運輸業
小分野	水運業
産業分類	ＩＳＩＣ　四五二　　沿海運送業
	ＩＳＩＣ　四五三　　内陸水運業
	ＩＳＩＣ　四五四二　内航船舶賃貸業
留保の種類	内国民待遇（第九・四条及び第十四・三条）
政府の段階	中央政府
措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条
	対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
概要	サービスの貿易及び投資
	外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の水運業への投資を行おうとする外国投資家についても適用する。この場合において、「水運業」とは、外航海運業、沿海海運業（日本国内の港の間の港土運送）、内陸水運業及び船舶賃貸業をいう。ただし、外航海運業、沿海海運業及び船舶賃貸業（内航船舶賃貸業を除く。）は、事前届出の要件の適用から除外される。

52 Sector:	Transport
Sub-Sector:	Water Transport
Industry Classification:	JSIC 452 Coastwise transport
	JSIC 453 Inland water transport
	JSIC 4542 Coastwise ship leasing
Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
	Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Description:	Trade in Services and Investment
	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the water transport industry in Japan. For greater certainty, "water transport industry" refers to the oceangoing/seagoing transport, the coastwise transport (i.e. maritime transport between ports in Japan), the inland water transport and the ship leasing industry. However, the oceangoing/seagoing transport industry and the ship leasing industry excluding the coastwise ship leasing industry are exempted from the prior notification requirement.

五十三		
分野		運輸業
小分野		水運業
産業分類		
留保の種類		市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		最恵国待遇（第九・五条及び第十四・四条）
政府の段階		中央政府
措置		船舶法（明治三十二年法律第四十六号）第三条
概要		サービスの貿易及び投資 日本国の法令又は日本国が締結している国際協定に別段の定めがある場合を除くほか、日本国を旗国としない船舶は、日本国内の不開港場への寄港及び日本国内の港の間の貨物又は旅客の運送を行ってはならない。

53	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 3
	Description:	Trade in Services and Investment Unless otherwise specified in the laws and regulations of Japan, or international agreements to which Japan is a party, ships not flying the Japanese flag are prohibited from entering ports in Japan which are not open to foreign commerce and from carrying cargoes or passengers between ports in Japan.

五十四	分野	技能検定
	小分野	
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		現地における設立（第九・六条）
	政府の段階	中央政府
	措置	職業能力開発促進法（昭和四十四年法律第六十四号）第五章
	概要	サービスの貿易 営利を目的としない一部の特定の団体（事業主の団体又はその連合団体、一般社団法人又は一般財団法人、法人である労働組合その他の営利を目的としない法人）は、当該サービスを提供することについて、労働者の技能検定試験に関する業務を行おうとする当該団体は、日本国内に事務所を設置し、厚生労働大臣の指定を受けなければならない。

54	Sector:	Vocational Skills Test
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)
		Local Presence (Article 9.6)
	Level of Government:	Central Government
	Measures:	Human Resources Development Promotion Law (Law No. 64 of 1969), Chapter 5
	Description:	Trade in Services Some specific types of non-profit organization (the employers' organizations or federations thereof, general incorporated associations or general incorporated foundations, labour unions that are juridical persons, or other non-profit juridical persons) can supply the service. Any such organization which intends to carry out the vocational skills test for workers is required to establish an office in Japan and to be designated by the Minister of Health, Labour and Welfare.

五十五		
	分野	上水道業
	小分野	
	産業分類	ＩＳＩＣ　三六一一　上水道業
	留保の種類	内国民待遇（第九・四条及び第十四・三条）
	政府の段階	中央政府
	措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条
	概要	サービスの貿易及び投資 外国為替及び外国貿易法に基づく事前届出の要件は、日本国内の上水道業への投資を行おうとする外国投資家について適用する。

55	Sector:	Water Supply and Waterworks
	Sub-Sector:	
	Industry Classification:	JSIC 3611 Water for end users, except industrial users
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Trade in Services and Investment The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the water supply and waterworks industry in Japan.

五十六	分野	卸売業及び小売業
	小分野	家畜
	産業分類	ＪＳＩＣ　五二一九　その他の農畜産物・水産物卸売業
	留保の種類	現地における拠点（第九・六条）
	政府の段階	中央政府
	措置	家畜商法（昭和二十四年法律第二百八号）第三条
	概要	サービスの貿易 家畜の取引の事業を営もうとする者は、日本国内に住所を有しなければならず、その住所地を管轄する都道府県知事の免許を受けなければならない。この場合において、「家畜の取引」とは、家畜の売買若しくは交換又はそのあっせんをいう。

56 Sector: Wholesale and Retail Trade

Sub-Sector: Livestock

Industry Classification: JSIC 5219 Miscellaneous agricultural, animal and poultry farm and aquatic products

Type of Reservation: Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Livestock Dealer Law (Law No. 208 of 1949), Article 3

Description: Trade in Services

A person who intends to conduct livestock trading business is required to be resident in Japan, and to obtain a licence from the prefectural governor having jurisdiction over the place of residence. For greater certainty, the term "livestock trading" means the trading or exchange of livestock, or the good offices for such trading or exchange.

Annex 7
Referred to in Chapter 9 (Trade in Services) and Chapter 14 (Investment)

NON-CONFORMING MEASURES RELATING TO PARAGRAPH 2 OF ARTICLES 9.7 AND 14.10

PART 1
SCHEDULE OF AUSTRALIA

Section 1
Notes for Sections 2 and 3

1. Section 2 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions) the specific sectors, sub-sectors or activities for which Australia may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 9.3 (Trade in Services - Market Access);

(b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d) Article 9.6 (Trade in Services - Local Presence);

(e) Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f) Article 14.9 (Investment - Prohibition of Performance Requirements).

（第一編は、英語により作成され、この附属書の不可分の一部を成す。）

2. Section 3 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), additional financial services sectors or activities for which Australia may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 9.3 (Trade in Services - Market Access);

(b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d) Article 9.6 (Trade in Services - Local Presence);

(e) Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f) Article 14.9 (Investment - Prohibition of Performance Requirements).

Note 1: Commitments on financial services are undertaken subject to the limitations and conditions set forth in Chapter 9 (Trade in Services), Chapter 11 (Financial Services), Chapter 14 (Investment), this Section and the Schedule below.

Note 2: To clarify Australia's commitment with respect to Article 9.3 (Trade in Services - Market Access), enterprises supplying financial services and constituted under the laws of Australia are subject to non-discriminatory limitations on juridical form.[1]

[1] For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in Australia. This note is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

Note 3: Without prejudice to other means of prudential regulation of cross-border trade in financial services, Australia reserves the right to require the non-discriminatory licensing or registration of cross-border financial service suppliers of Japan and of financial instruments in accordance with Article 11.4 (Financial Services - Domestic Regulation).

Note 4: Australia reserves the right to adopt or maintain non-discriminatory limitations concerning admission to the market of new financial services where such measures are required to achieve prudential objectives. Australia may determine the institutional and juridical form through which a new financial service may be supplied and may require authorisation for the supply of the service. Where authorisation to supply a new financial service is required, the authorisation may only be refused for prudential reasons.

3. Each Schedule entry sets out the following elements:

(a) "Sector" refers to the sector for which the entry is made;

(b) "Obligations Concerned" specifies the obligation(s) referred to in paragraph 1 that, pursuant to paragraph 2 of Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), do not apply to the sectors, sub-sectors or activities listed in the entry;

(c) "Description" sets out the scope of the sector, sub-sector or activities covered by the entry; and

(d) "Existing Measures" identifies for transparency purposes, where relevant and practical, existing measures that apply to the sector, sub-sector or activities covered by the entry.

Note 1: In accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the articles of this Agreement specified in the "Obligations Concerned" element of an entry do not apply to the non-conforming measure identified in the Description element of that entry.

Note 2: A reference to National Treatment in the "Obligations Concerned" element of an entry specifies Australia's obligations under Article 9.4 (Trade in Services - National Treatment) and Article 14.3 (Investment - National Treatment).

Section 2

1 Sector: All Sectors

Obligations Concerned: Market Access (Article 9.3)

Description: Australia reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including entry or temporary stay, subject to the provisions of Chapter 12 (Movement of Natural Persons).

Existing Measures:

2 Sector: All Sectors

Obligations Concerned: Market Access (Article 9.3)

National Treatment

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure according preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation in relation to acquisition, establishment or operation of any commercial or industrial undertaking in the service sector.

Australia reserves the right to adopt or maintain any measure with respect to investment that accords preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation.

For the purpose of this reservation, an Indigenous person means a person of the Aboriginal and Torres Strait Islander peoples.

Existing Measures: Legislation and ministerial statements at all levels of government including:

Australia's Foreign Investment Policy
Native Title Act 1993 (Cth)
Aboriginal Land Rights (Northern Territory) Act 1976 (Cth)
Aboriginal Land Rights Act 1983 (NSW)
Native Title (New South Wales) Act

		1994 (NSW) *Aboriginal Land Act 1991* (Qld) *Torres Strait Islander Land Act 1991* (Qld) *Native Title (South Australia) Act 1994* (SA) *Maralinga Tjarutja Land Rights Act 1984* (SA) *Anangu Pitjantjatjara Yankunytjatjara Land Rights Act 1981* (SA) *Anangu Pitjantjatjara Yankunytjatjara Land Rights Regulations 2010* (SA) *Pitjantjatjara Land Rights Regulations 2003* (SA) The statutory bodies that administer the Anangu Pitjantjatjara Yankunytjatjara lands and the Maralinga Tjarutja lands *Mining Act 1971* (SA) *Opal Mining Act 1995* (SA) *Aboriginal Lands Act 1995* (Tas) *Traditional Owner Settlement Act 2010* (Vic)
3	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3)
	Description:	Australia reserves the right to adopt or maintain any measure at the regional level of government that is not inconsistent with Australia's Revised Services Offer of 31 May 2005 in the World Trade Organization Doha Development Agenda negotiations (WTO Document - TN/S/O/AUS/Rev.1).
	Existing Measures:	
4	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to proposals by 'foreign persons[2]' and foreign government investors to invest in Australian urban land[3] (including interests that arise via leases, financing and profit sharing arrangements, and the acquisition of interests in urban land corporations and trusts), other than developed non-residential commercial real estate.
	Existing Measures:	Australia's foreign investment policy, which includes the *Foreign Acquisitions and Takeovers Act 1975* (Cth) (FATA); *Foreign Acquisitions and Takeovers Regulations 1989* (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth); and Ministerial Statements. *Economic Development Act 2012* (Qld) *Sustainable Planning Act 2009* (Qld) *Integrated Resort Development Act 1997* (Qld) *Mixed Use Development Act 1992* (Qld) *Sanctuary Cove Resort Act 1995* (Qld) *Townsville City Council (Douglas Land Development) Act 1993* (Qld)

[2] The term "foreign person" has the meaning set out in the FATA.

[3] The term "Australian urban land" has the meaning set out in the FATA.

5	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure that it considers necessary for the protection of its essential security interests with respect to proposals by foreign persons[4] and foreign government investors to invest in Australia.
	Existing Measures:	Australia's foreign investment policy, which includes the *Foreign Acquisitions and Takeovers Act 1975* (Cth); *Foreign Acquisitions and Takeovers Regulations 1989* (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth); and Ministerial Statements.

[4] The term "foreign person" has the meaning set out in the FATA.

6	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure to allow the screening of proposals, by foreign persons[5], to invest 15 million Australian Dollars or more in Australian agricultural land and 53 million Australian Dollars or more in Australian agribusinesses.
	Existing Measures:	Australia's foreign investment policy, which includes the *Foreign Acquisitions and Takeovers Act 1975* (Cth); *Foreign Acquisitions and Takeovers Regulations 1989* (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth) and Ministerial Statements.

[5] The term "foreign person" has the meaning set out in the FATA.

7	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to: (a) the devolution to the private sector of services provided in the exercise of governmental authority at the time that the Agreement comes into force; and (b) the privatisation of government owned entities or assets.
	Existing Measures:	

8	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services[6] to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health and child care.
	Existing Measures:	

[6] For the avoidance of doubt, this includes any measure with respect to: the collection of blood and its components; the distribution of blood and blood-related products, including plasma derived products; plasma fractionation services; and the procurement of blood and blood-related products and services.

9	Sector:	Broadcasting and Audiovisual Services[7] Advertising Services Live Performance[8]
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)[9] Local Presence (Article 9.6)[10] Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to: (a) transmission quotas for local content on free-to-air commercial television broadcasting services; (b) non-discriminatory expenditure requirements for Australian production on subscription television broadcasting services; (c) transmission quotas for local content on free-to-air radio broadcasting services; (d) other audiovisual services transmitted electronically, in order to make Australian audiovisual content reasonably available to Australian consumers;[11] (e) spectrum management and licensing of broadcasting services; and[12] (f) subsidies or grants for investment in Australian cultural activity. This entry does not apply to foreign investment restrictions in the broadcasting and audiovisual services sector.
	Existing Measures:	*Broadcasting Services Act 1992*(Cth) *Radiocommunications Act 1992* (Cth) *Income Tax Assessment Act 1936* (Cth) *Income Tax Assessment Act 1997* (Cth) *Screen Australia* Act 2008 (Cth) Broadcasting Services (Australian Content) Standard 2005 Children's Television Standards 2009 Television Program Standard 23 - Australian Content in Advertising Commercial Radio Codes of Practice and Guidelines Community Broadcasting Codes of Practice

[7] For greater certainty, Australia reserves the right to adopt or maintain measures under subparagraphs (a)-(f) with respect to the services supplied by the Australian Broadcasting Corporation and the Special Broadcasting Service Corporation.

[8] Applies only in respect of subparagraph (f).

[9] Applies only to the treatment as local content of New Zealand programs or productions.

[10] Applies only in respect of subparagraph (e) and in respect of the licensing of services covered by subparagraph (d).

[11] Any such measure will be implemented in a manner that is consistent with Australia's commitments under Articles XVI and XVII of the GATS.

[12] In respect of subparagraph (e), Australia's entry applies only in respect of the Market Access and Local Presence obligations.

10	Sector:	Broadcasting and Audiovisual Services
	Obligations Concerned:	Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain, under the International Co-Production Program, preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co-production produced under these co-production arrangements, confers national treatment on works covered by these arrangements.
	Existing Measures:	International Co-Production Program

11	Sector:	Recreational, Cultural and Sporting Services (other than Audiovisual Services)
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to the creative arts[13] and cultural heritage[14].
	Existing Measures:	

[13] For the purposes of this entry, the term "creative arts" means: the performing arts (including live theatre, dance and music); visual arts and craft; literature; Indigenous traditional cultural expressions and; hybrid art work, including those that use new technologies to transcend discrete art form divisions.

[14] For the purposes of this entry, the term "cultural heritage" means: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.

12 Sector: Distribution Services

Obligations Concerned: Market Access (Article 9.3)

Description: Australia reserves the right to adopt or maintain any measure with respect to wholesale and retail trade services of tobacco products, alcoholic beverages, or firearms.

Existing Measures:

13 Sector: Education Services

Obligations Concerned: Market Access (Article 9.3)

National Treatment

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to primary education.

Existing Measures:

14 Sector: Education Services

Obligations Concerned: National Treatment

Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to:

(a) the ability of individual education and training institutions to maintain autonomy in admissions policies (including in relation to considerations of equal opportunity for students and recognition of credits and degrees), in setting tuition rates and in the development of curricula or course content;

(b) non-discriminatory accreditation and quality assurance procedures for education and training institutions and their programs, including the standards that must be met;

(c) government funding, subsidies or grants, such as land grants, preferential tax treatment and other public benefits, provided to education and training institutions; or

(d) the need for education and training institutions to comply with non-discriminatory requirements related to the establishment and operation of a facility in a particular jurisdiction.

Existing Measures:

15 Sector: Gambling and Betting

Obligations Concerned: Market Access (Article 9.3)

National Treatment

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to gambling and betting.

Existing Measures: Legislation and ministerial statements including:

Interactive Gambling Act 2001(Cth)
Gambling and Racing Control Act 1999 (ACT)
Unlawful Gambling Act 2009 (ACT)
Race & Sports Bookmaking Act 2001 (ACT)
Betting (ACTTAB Limited) Act 1964 (ACT)
Racing Act 1999 (ACT)
Casino Control Act 2006 (ACT)
Gaming Machine Act 2004 (ACT)
Interactive Gambling Act 1998 (ACT)
Lotteries Act 1964 (ACT)
Pool Betting Act 1964 (ACT)
Casino Control Act 1992 (NSW)
Gaming Machines Act 2001 (NSW)
Public Lotteries Act 1996 (NSW)
Lotteries and Art Unions Act 1901 (NSW)
Racing Administration Act 1998 (NSW)
Greyhound Racing Act 2009 (NSW)
Harness Racing Act 2009 (NSW)
Thoroughbred Racing Act 1996 (NSW)
Totalizator Act 1987 (NSW)
Unlawful Gambling Act 1998 (NSW)
Gambling Control Act (NT)

Gaming Machine Act (NT)
Racing and Betting Act (NT)
Totaliser Licensing and Regulation Act (NT)
Soccer Football Pools Act (NT)
TAB Queensland Limited Privatisation Act 1999 (Qld)
Casino Control Act 1982 (Qld)
Jupiters Casino Agreement Act 1983 (Qld)
Brisbane Casino Agreement Act 1992 (Qld)
Breakwater Island Casino Agreement Act 1984 (Qld)
Lotteries Act 1997 (Qld)
Cairns Casino Agreement Act 1993 (Qld)
Charitable and Non-Profit Gaming Act 1999 (Qld)
Keno Act 1996 (Qld)
Wagering Act 1998 (Qld)
Gaming Machine Act 1991 (Qld)
Racing Act 2002 (Qld)
Casino Act 1997 (SA)
Lottery and Gaming Act 1936 (SA)
Independent Gambling Authority Act 2001 (SA)
Gaming Machines Act 1992 (SA)
State Lotteries Act 1966 (SA)
Racing (Proprietary Business Licensing) Act 2000 (SA)
Racing Act 1976 (SA)
Authorised Betting Operations Act 2000 (SA)
TAB (Disposal) Act 2000 (SA)
Gaming Control Act 1993 (Tas)
TT-Line Gaming Act 1993 (Tas)
Gambling Regulation Act 2003 (Vic)
Racing Act 1958 (Vic)
Casino Control Act 1991 (Vic)
Casino (Management Agreement) Act 1993 (Vic)
Casino (Burswood Island) Agreement Act 1985 (WA)
Racing and Wagering Western Australia Act 2003 (WA)
Gaming and Wagering Commission Act 1987 (WA)
Betting Control Act 1954 (WA)
Casino Control Act 1984 (WA)
Lotteries Commission Act 1990 (WA)

16	Sector:	Maritime Transport
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to maritime cabotage services and offshore transport services.[15]
	Existing Measures:	*Customs Act 1901* (Cth) *Workplace Relations Act 1996* (Cth) *Seafarers' Compensation and Rehabilitation Act 1992* (Cth) *Occupational Health and Safety (Maritime Industry) Act 1993* (Cth) *Shipping Registration Act 1981* (Cth) *Income Tax Assessment Act 1936* (Cth) *Coastal Trading (Revitalising Australian Shipping) Act 2012* (Cth) *Coastal Trading (Revitalising Australian Shipping)(Consequential Amendments and Transitional Provisions) Act 2012* (Cth) *Shipping Reform (Tax Incentive) Act 2012* (Cth)

[15] For the purposes of this entry, the term "cabotage" means the transportation of passengers or goods between a port located in Australia and another port located in Australia and traffic originating and terminating in the same port located in Australia. The term "offshore transport" means shipping services involving the transportation of passengers or goods between a port located in Australia and any location associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of Australia, the seabed of the Australian coastal sea and the subsoil of that seabed.

17	Sector:	Maritime Transport
	Obligations Concerned:	National Treatment
	Description:	Australia reserves the right to adopt or maintain any measure with respect to the registration of vessels in Australia.
	Existing Measures:	
18	Sector:	Transport Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Senior Management and Boards of Directors (Article 14.8)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to investment in federal leased airports.
	Existing Measures:	*Airports Act 1996* (Cth) *Airports (Ownership-Interests in Shares) Regulations 1996* (Cth) *Airports Regulations 1997* (Cth)

19	Sector:	All Sectors
	Obligations Concerned:	Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)
	Description:	Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to the service suppliers or investors of non-Parties under any bilateral or multilateral international agreement in force on, or signed prior to, the date of entry into force of this Agreement.[16] Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to the service suppliers or investors of non-Parties under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.
	Existing Measures:	

[16] For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the *Australia New Zealand Closer Economic Relations - Trade Agreement* (ANZCERTA).

20	Sector:	Financial Services
	Obligations Concerned:	National Treatment
	Description:	Australia reserves the right to adopt or maintain any measure[17] with respect to the guarantee by government of government-owned entities, including guarantees related to the privatisation of such entities, which may conduct financial operations.
	Existing Measures:	

[17] That is, measures that would be excluded from the application of Chapter 9 (Trade in Services) under subparagraph 2(e) of Article 9.1, (Trade in Services - Scope) as modified by subparagraph 2(c) and paragraph 3 of Article 11.2 (Financial Services - Definitions), except for the application of Australia's policy on competitive neutrality which in general allows competition and avoids providing a net competitive advantage to an entity by virtue of its public sector ownership.

21	Sector:	Financial Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Description:	Banking and other Financial Services (excluding Insurance and Insurance-related Services): Except as provided in paragraphs 2 and 3 Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) ("cross-border supply mode") for banking and other financial services. Australia shall permit, under terms and conditions that accord national treatment, a services supplier of Japan to undertake the cross-border provision and transfer of financial information and financial data processing as referred to in paragraph (o) of Annex 9 (Financial Services) and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in paragraph (p) of Annex 9 (Financial Services).

In relation to the following services Australia shall ensure a services supplier of Japan, upon obtaining an Australian financial services licence and any other necessary authorisations, or exemptions therefrom, in accordance with prescribed Australian laws and regulations, may undertake:

(a) securities related transactions on a wholesale basis between and among financial institutions and other entities;

(b) the following services to a collective investment scheme located in Australia:

(i) investment advice; and

(ii) portfolio management services, excluding:

(A) trustee services; and

(B) custodial services and execution services that are not related to managing a collective investment scheme.

Note: For the purposes of this entry, the term "collective investment scheme" means a managed investment scheme as defined under section 9 of the Corporations Act 2001 (Cth), other than a managed investment scheme operated in contravention of subsection 601ED (5) of the Corporations Act 2001 (Cth), or an entity that:

		(i) carries on a business of investment in securities, interests in land, or other investments; and (ii) in the course of carrying on that business, invests funds subscribed, whether directly or indirectly, after an offer or invitation to the public (within the meaning of section 82 of the *Corporations Act 2001* (Cth)) made on terms that the funds subscribed would be invested.
	Existing Measures:	
22	Sector:	Financial Services
	Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
	Description:	Insurance and Insurance-related Services: Except as provided in paragraph 2, Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) ("cross-border supply mode") and in subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions) ("consumption abroad mode") in each case for insurance and insurance related services. Australia shall ensure a services supplier of Japan, under terms and conditions that accord national treatment may provide via cross-border supply mode or consumption abroad mode and whether as a principal, through an intermediary or as an intermediary, the following services: (a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession and the services auxiliary to insurance as referred to in paragraph (d) of Annex 9 (Financial Services); and

(c) insurance intermediation, such as brokerage and agency as referred to in paragraph (c) of Annex 9 (Financial Services) in relation to the services referred to in subparagraphs (a) and (b).

Existing Measures:

23 Sector: Financial Services

Obligations Concerned: Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to financial services.

Existing Measures:

24 Sector: Financial Services

Obligations Concerned: Market Access (Article 9.3)

National Treatment

Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)

Local Presence (Article 9.6)

Description: Australia reserves the right to adopt or maintain any measure regarding solicitation in its Area.

Existing Measures:

第二編　日本国の表

第一節　第二節に関する注釈

1　次節の表は、日本国が次のいずれかの規定により課される義務に適合しない現行の措置を維持し、又は新たな若しくは一層制限的な措置を採用することができる特定の分野、小分野又は活動に関する留保について、第九・七条（サービスの貿易－適合しない措置）及び第十四・十条（投資－適合しない措置及び例外）の規定に従って記載するものである。

(a)　第九・三条（サービスの貿易－市場アクセス）

(b)　第九・四条（サービスの貿易－内国民待遇）及び第十四・三条（投資－内国民待遇）

(c)　第九・五条（サービスの貿易－最恵国待遇）及び第十四・四条（投資－最恵国待遇）

(d)　第九・六条（サービスの貿易－現地における拠点）

(e)　第十四・八条（投資－経営幹部及び取締役会）

(f)　第十四・九条（投資－特定措置の履行要求の禁止）

2　留保には、次の事項を記載する。

(a)　分野。「分野」には、留保の対象となる一般的な分野を示す。

(b)　小分野。「小分野」には、留保の対象となる個別の分野を示す。

(c)　産業分類。「産業分類」には、留保の対象となる活動であって、該当する国内産業分類又は国際産業分類の下で行われるものを、透明性の観点からのみ示す。

PART 2
SCHEDULE OF JAPAN

Section 1
Notes for Section 2

1.　Section 2 of the Schedule of Japan sets out, in accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a)　Article 9.3 (Trade in Services - Market Access);

(b)　Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);

(c)　Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

(d)　Article 9.6 (Trade in Services - Local Presence);

(e)　Article 14.8 (Investment - Senior Management and Boards of Directors); or

(f)　Article 14.9 (Investment - Prohibition of Performance Requirements).

2.　Each reservation sets out the following elements:

(a)　"Sector" refers to the general sector in which the reservation is taken;

(b)　"Sub-Sector" refers to the specific sector in which the reservation is taken;

(c)　"Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

(d) 留保の種類。「留保の種類」には、1に規定する義務であって留保の対象となるものを特定する。

(e) 概要。「概要」には、留保の対象となる分野、小分野又は活動の範囲を記載する。

(f) 現行の措置。「現行の措置」には、留保の対象となる分野、小分野又は活動について適用する現行の措置を、透明性の観点から明示する。

3 留保の解釈に当たっては、当該留保に関する全ての事項を考慮する。「概要」がその他の全ての事項に優先する。

4 金融サービスについては、

(a) 日本国は、第十一・四条（金融サービス－国内規制）の文脈における信用秩序の維持を理由として、業務上の拠点の法的な形態に対する差別的でない制限等の措置をとることを妨げられない。日本国は、同様の理由により、新たな金融サービスの市場への進出に対する差別的でない制限（このような信用秩序の維持の目的を達成するための規制の枠組みに合致するもの）を課することを妨げられない。このことの関連において、証券会社は、日本国の関係法律に定義する有価証券を取り扱うことを認められ、及び銀行は、当該関係法律に従って認められる場合を除くほか、当該有価証券を取り扱うことを認められない。

(b) サービス提供者が積極的な勧誘を行うことなくオーストラリアの区域内において日本国内のサービス消費者に提供するサービスについては、第九・二条（サービスの貿易－定義）(n)(ii)の規定に基づいて提供するサービスであると認める。

(d) "Type of Reservation" specifies the obligations referred to in paragraph 1 for which the reservation is taken;

(e) "Description" sets out, the scope of the sector, sub-sector or activities covered by the reservation; and

(f) "Existing Measures" identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The "Description" element shall prevail over all other elements.

4. With respect to financial services:

(a) for prudential reasons within the context of Article 11.4 (Financial Services - Domestic Regulation), Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws.

(b) services supplied in the Area of Australia to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions).

5　航空運送サービスに関し、運輸権に影響を及ぼす措置又は運輸権の行使に直接関係するサービスに影響を及ぼす措置については、第九・一条（サービスの貿易―適用範囲）2(a)の規定により第九章（サービスの貿易）の規定の適用範囲から除外されるので、この表には含まれない。

6　第九・三条（サービスの貿易―市場アクセス）の規定に基づく義務に影響を及ぼす周波数のスペクトルの利用可能性に関する法令については、特定の約束に係る表への記載のための指針（二千一年三月二十八日付けの世界貿易機関文書S／L／第九十二号）の別添六を考慮して、この表には含まれない。

7　この編の規定の適用上、

(a)　「JSIC」とは、総務省が作成し、二千七年十一月六日に改定した日本標準産業分類の番号をいう。

(b)　「CPC」とは、暫定的な中央生産物分類（統計文書M第七十七号、国際連合国際経済社会局統計部、ニューヨーク、千九百九十一年）をいう。

5. With respect to air transport services, measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights are not listed in this Schedule, as these are excluded from the scope of Chapter 9 (Trade in Services) pursuant to subparagraph 2(a) of Article 9.1 (Trade in Services - Scope).

6. Laws and regulations with regard to spectrum availability affecting obligations under Article 9.3 (Trade in Services - Market Access) are not included in the Schedule, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of this Part:

(a)　the term "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 6 November 2007; and

(b)　the term "CPC" means the Provisional Central Product Classification (Statistical paper Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

第二節

一	分野	全ての分野
	小分野	
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		経営幹部及び取締役会（第十四・八条）
	概要	サービスの貿易及び投資 日本国は、公的企業又は政府機関の持分又は資産を移転し、又は処分する場合には、次のことを行う権利を留保する。 (a) オーストラリアの投資家又はその投資財産がそのような持分又は資産を所有することを禁止し、又は制限すること。 (b) オーストラリアの投資家又はその投資財産がそのような持分又は資産の所有者として後継企業を支配する能力を制限すること。 (c) 後継企業の取締役、理事又は役員の国籍に関する措置を採用し、又は維持すること。
	現行の措置	

Section 2

1	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Senior Management and Boards of Directors (Article 14.8)
	Description:	Trade in Services and Investment When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to: (a) prohibit or impose limitations on the ownership of such interests or assets by investors of Australia or their investments; (b) impose limitations on the ability of investors of Australia or their investments as owners of such interests or assets to control any resulting enterprise; or (c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.
	Existing Measures:	

分野	全ての分野
小分野	
産業分類	
留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条及び第十四・三条） 現地における拠点（第九・六条） 経営幹部及び取締役会（第十四・八条）
概要	サービスの貿易及び投資 1　日本国は、指定された企業又は政府機関（以下「企業等」という。）にのみ認められている日本国内における電信サービス、郵便サービス及び公営競技等に係るサービスの提供又はこれらの投資、たばこの製造、日本銀行券の製造並びに貨幣の製造及び販売に関する措置を採用し、又は維持する権利を留保する。 2　指定された企業等にのみ認められている日本国内における電信サービス、郵便サービス及び公営競技等に係るサービスの提供、たばこの製造、日本銀行券の製造並びに貨幣の製造及び販売がこれらの指定された企業等以外の企業等に対して自由化される場合又はこれらの指定された企業等が非商業的な原則に基づいて運営されなくなる場合には、日本国は、これらの活動に関する措置を採用し、又は維持する権利を留保する。
現行の措置	電気通信事業法（昭和五十九年法律第八十六号）附則第五条

2 Sector:	All Sectors
Sub-Sector:	
Industry Classification:	
Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
Description:	Trade in Services and Investment 1. Japan reserves the right to adopt or maintain any measure relating to investments in or the supply of telegraph services, postal services, betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes and minting and sale of coinage in Japan, which are restricted to designated enterprises or governmental entities. 2. In the event where the supply of telegraph services, postal services, betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes, and minting and sale of coinage in Japan, which are restricted to designated enterprises or governmental entities, are liberalised to those other than the designated enterprises or governmental entities, or in the event where such designated enterprises or governmental entities no longer operate on a non-commercial basis, Japan reserves the right to adopt or maintain any measure relating to those activities.
Existing Measures:	Telecommunications Business Law (Law No. 86 of 1984) Supplementary Provisions, Article 5

		郵便法（昭和二十二年法律第百六十五号）第二条 競馬法（昭和二十三年法律第百五十八号）第一条 モーターボート競走法（昭和二十六年法律第二百四十一号）第二条 自転車競技法（昭和二十三年法律第二百九号）第一条 小型自動車競走法（昭和二十五年法律第二百八号）第三条 当せん金付証票法（昭和二十三年法律第百四十四号）第四条 通貨の単位及び貨幣の発行等に関する法律（昭和六十二年法律第四十二号）第十条

Postal Law (Law No. 165 of 1947), Article 2

Horse Racing Law (Law No. 158 of 1948), Article 1

Law relating to Motorboat Racing (Law No. 242 of 1951), Article 2

Bicycle Racing Law (Law No. 209 of 1948), Article 1

Auto Racing Law (Law No. 208 of 1950), Article 3

Lottery Law (Law No. 144 of 1948), Article 4

The Law relating to Unit of Currency and Issue of Coin (Law No. 42 of 1987), Article 10

三

分野　全ての分野

小分野

産業分類

留保の種類　最恵国待遇（第九・五条及び第十四・四条）

概要　サービスの貿易及び投資

1　日本国は、この協定の効力発生の日において効力を有し、又はこの協定の効力発生の日の前に署名された全ての二国間又は多数国間の協定に基づき各国に対し異なる待遇を与える措置を採用し、又は維持する権利を留保する。

注　当該留保の対象には、当該二国間又は多数国間の協定の枠組みの下においてこの協定の効力発生の日の後に行われた見直し、改正又は自由化の結果として与えられる異なる待遇が、当該見直し、改正又は自由化の結果として新たに与えられるものである限りにおいて、当該異なる待遇を含まない。

2　日本国は、1の注の規定にかかわらず、二国間又は多数国間の協定に基づき各国に対し異なる待遇を与える措置であって、次のいずれかの事項に関係するものを採用し、又は維持する権利を留保する。

(a)　航空

(b)　漁業

(c)　海事（海難救助を含む。）

現行の措置

3　Sector:　All Sectors

Sub-Sector:

Industry Classification:

Type of Reservation:　Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)

Description:　Trade in Services and Investment

1. Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement in force on, or signed prior to, the date of entry into force of this Agreement.

Note: This reservation does not include the differential treatment accorded as a result of subsequent reviews, amendments, or liberalisation under the framework of any such agreement, to the extent that the differential treatment is newly accorded as a result of such subsequent reviews, amendments, or liberalisation.

2. Notwithstanding the Note to paragraph 1, Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement involving:

(a)　aviation;

(b)　fisheries; or

(c)　maritime matters, including salvage.

Existing Measures:

四	分野	全ての分野（記載されていないか又は技術的に提供可能でないサービス）
	小分野	
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条）
		最恵国待遇（第九・五条）
		現地における拠点（第九・六条）
	概要	サービスの貿易
		1　日本国は、この協定の効力発生時の状況の下で日本国政府が設置していた、又は設置した サービス以外のサービスに関する措置を採用し、又は維持する権利を留保する。 この協定の効力発生時にJSIC又はCPCにおいて明示的かつ具体的な記述により分類され ているサービスは、その時点で日本国政府が設置し得たものとする。
		2　日本国は、この協定の効力発生時には技術的に提供可能でなかつたあらゆる態様でのサービス の提供に関する措置を採用し、又は維持する権利を留保する。
		注　この留保は、第十一・三条（金融サービス－新たな金融サービス）に規定する新たな金融 サービスについては、適用しない。
	現行の措置	

4	Sector:	All Sectors (Unrecognised or Technically Unfeasible Services)
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Article 9.4)
		Most-Favoured-Nation Treatment (Article 9.5)
		Local Presence (Article 9.6)
	Description:	Trade in Services
		1. Japan reserves the right to adopt or maintain any measure relating to services other than those recognised or other than those should have been recognised owing to the circumstances at the time of entry into force of this Agreement by the Government of Japan. Any services classified positively and explicitly in JSIC or CPC, at the time of entry into force of this Agreement should have been recognised by the Government of Japan at that time. 2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible at the time of entry into force of this Agreement. Note: This reservation does not apply to new financial services covered by Article 11.3 (Financial Services - New Financial Services).
	Existing Measures:	

五

分野	航空宇宙産業
小分野	航空機産業 宇宙開発産業
産業分類	
留保の種類	市場アクセス（第九・四条及び第十四・三条） 内国民待遇（第九・四条及び第十四・三条） 現地における拠点（第九・六条） 経営幹部及び取締役会（第十四・八条） 特定措置の履行要求の禁止（第十四・九条）
概要	サービスの貿易及び投資 1　日本国は、航空機産業及び宇宙開発産業への投資に関する措置を採用し、又は維持する権利を留保する。 2　日本国は、サービスの貿易一般協定第十六条及び第十七条の規定に基づく自国の約束に反しない限りにおいて、次に掲げるサービスを含む航空機産業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保し、及び次に掲げるサービスを含む宇宙開発産業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。 (a)　設計、製造又は使用に関する技術を輸入するための技術導入契約に基づくサービス (b)　報酬を受けて、又は契約に基づいて行う生産に係るサービス (c)　修理及び保守のサービス (d)　宇宙輸送サービス

5 Sector: Aerospace Industry

Sub-Sector: Aircraft Industry

Space Industry

Industry Classification:

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description:

Trade in Services and Investment

1. Japan reserves the right to adopt or maintain any measure relating to investments in the aircraft industry and the space industry.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in the aircraft industry to the extent not inconsistent with its obligations under Articles XVI and XVII of the GATS, and the space industry, including:

(a) services based on technological inducement contracts for importing technology for development, production or use;

(b) production services on fee or contract basis;

(c) repair and maintenance services; and

(d) space transportation services.

	現行の措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条及び第三十条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条及び第五条 航空機製造事業法（昭和二十七年法律第二百三十七号）第二条から第五条まで

Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5 Aircraft Manufacturing Industry Law (Law No. 237 of 1952), Articles 2 through 5

分野	武器・火薬産業
小分野	武器産業 火薬類製造業
産業分類	
留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条及び第十四・三条） 現地における拠点（第九・六条） 経営幹部及び取締役会（第十四・八条） 特定措置の履行要求の禁止（第十四・九条）
概要	サービスの貿易及び投資 1　日本国は、武器産業及び火薬類製造業への投資に関する措置を採用し、又は維持する権利を留保する。 2　日本国は、次のサービスを含む武器産業及び火薬類製造業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。 (a)　設計、製造又は使用に関する技術を輸入するための技術導入契約に基づくサービス (b)　報酬を受けて、又は契約に基づいて行う生産に係るサービス (c)　修理及び保守のサービス
現行の措置	武器等製造法（昭和二十八年法律第百四十五号）第五条 外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条及び第三十条

Sector:	Arms and Explosives Industry
Sub-Sector:	Arms Industry Explosives Manufacturing Industry
Industry Classification:	
Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9) Trade in Services and Investment
Description:	1. Japan reserves the right to adopt or maintain any measure relating to investment in the arms industry and the explosives manufacturing industry. 2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in the arms industry and the explosives manufacturing industry, including: (a) services based on technological inducement contracts for importing technology for development, production or use; (b) production services on fee or contract basis; and (c) repair and maintenance services.
Existing Measures:	Ordnance Manufacturing Law (Law No. 145 of 1953), Article 5 Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30

		対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条及び第五条

七	分野	情報通信業
	小分野	放送業
	産業分類	ＪＳＩＣ　三八〇　管理、補助的経済活動を行う事業所
		ＪＳＩＣ　三八一　公共放送業（有線放送業を除く。）
		ＪＳＩＣ　三八二　民間放送業（有線放送業を除く。）
		ＪＳＩＣ　三八三　有線放送業
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		現地における拠点（第九・六条）
		経営幹部及び取締役会（第十四・八条）
		特定措置の履行要求の禁止（第十四・九条）
	概要	サービスの貿易及び投資 日本国は、放送業への投資又は放送業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。
	現行の措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条 電波法（昭和二十五年法律第百三十一号）第二章 放送法（昭和二十五年法律第百三十二号）第二章及び第五章から第八章まで

		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
7	Sector:	Information and Communications
	Sub-Sector:	Broadcasting Industry
	Industry Classification:	JSIC 380 Establishments engaged in administrative or ancillary economic activities
		JSIC 381 Public broadcasting, except cablecasting
		JSIC 382 Private-sector broadcasting, except cablecasting
		JSIC 383 Cablecasting
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Articles 9.4 and 14.3)
		Local Presence (Article 9.6)
		Senior Management and Boards of Directors (Article 14.8)
		Prohibition of Performance Requirements (Article 14.9)
	Description:	Trade in Services and Investment
		Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in broadcasting industry.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
		Radio Law (Law No. 131 of 1950), Chapter 2
		Broadcast Law (Law No. 132 of 1950), Chapters 2 and 5 through 8

八

分野	教育、学習支援業
小分野	初等及び中等教育サービス
産業分類	ＪＳＩＣ　八一一　幼稚園
	ＪＳＩＣ　八一二　小学校
	ＪＳＩＣ　八一三　中学校
	ＪＳＩＣ　八一四　高等学校、中等教育学校
	ＪＳＩＣ　八一五　特別支援学校
留保の種類	市場アクセス（第九・三条）
	内国民待遇（第九・四条及び第十四・三条）
	現地における拠点（第九・六条）
概要	サービスの貿易及び投資
	日本国は、初等及び中等教育サービス（への投資又は初等及び中等教育サービスの提供に関する措置を採用し、又は維持する権利を留保する。
現行の措置	教育基本法（平成十八年法律第百二十号）第六条
	学校教育法（昭和二十二年法律第二十六号）第一条
	私立学校法（昭和二十四年法律第二百七十号）第三条

8

Sector:	Education, Learning Support
Sub-Sector:	Primary and Secondary Educational Services
Industry Classification:	JSIC 811 Kindergartens
	JSIC 812 Elementary schools
	JSIC 813 Lower secondary schools
	JSIC 814 Upper secondary schools, secondary schools
	JSIC 815 School for special needs education
Type of Reservation:	Market Access (Article 9.3)
	National Treatment (Articles 9.4 and 14.3)
	Local Presence (Article 9.6)
Description:	Trade in Services and Investment
	Japan reserves the right to adopt or maintain any measure relating to investments in, or the supply of, primary and secondary educational services.
Existing Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6
	School Education Law (Law No. 26 of 1947), Article 2
	Private School Law (Law No. 270 of 1949), Article 3

9	Sector:	Energy
	Sub-Sector:	Electricity Utility Industry
		Gas Utility Industry
		Nuclear Energy Industry
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)
		National Treatment (Articles 9.4 and 14.3)
		Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)
		Local Presence (Article 9.6)
		Senior Management and Boards of Directors (Article 14.8)
		Prohibition of Performance Requirements (Article 14.9)
	Description:	Trade in Services and Investment
		Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in the energy industry listed in the "sub-sector" element.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
		Electricity Business Law (Law No. 170 of 1964), Articles 3 and 5
		Gas Business Law (Law No. 51 of 1954), Articles 3 and 5
		Specified Radioactive Waste Final Disposal Act (Law No. 117 of 2000), Chapter 5

ル	分野	エネルギー産業
	小分野	電気業
		ガス業
		原子力産業
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		最恵国待遇（第九・五条及び第十四・四条）
		現地における拠点（第九・六条）
		経営幹部及び取締役会（第十四・八条）
		特定措置の履行要求の禁止（第十四・九条）
	概要	サービスの貿易及び投資 日本国は、小分野に掲げるエネルギー産業への投資又は当該エネルギー産業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。
	現行の措置	外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条及び第三十条
		対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条及び第五条
		電気事業法（昭和三十九年法律第百七十号）第三条及び第五条
		ガス事業法（昭和二十九年法律第五十一号）第三条及び第五条
		特定放射性廃棄物の最終処分に関する法律（平成十二年法律第百十七号）第五章

分野	金融サービス
小分野	銀行サービスその他の金融サービス（保険を除く。）
産業分類	
留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条） 現地における拠点（第九・六条）
概要	サービスの貿易 日本国は、次の事項を除き、銀行サービスその他の金融サービスに関して第九・三条（サービスの貿易―定義）(n)(i)に定義するサービスの貿易に関する措置を採用し、又は維持する権利を留保する。 (a) 日本国内の金融機関その他の団体であって日本国の関係法令に定めるものを相手方とする証券関連の取引 (b) 投資信託の受益証券及び投資証券の日本国内の証券会社を通じた販売 注 勧誘は、日本国内の証券会社によって行われなければならない。 (c) 集団投資計画に対する次のサービス (i) 投資助言 (ii) 資産運用サービス（次のものを除く。） (A) 信託サービス

10 Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding Insurance)
Industry Classification:	
Type of Reservation:	Market Access (Article 9.3) National Treatment (Article 9.4) Local Presence (Article 9.6)
Description:	Trade in Services Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) for banking and other financial services, other than: (a) securities-related transactions with financial institutions and other entities in Japan as prescribed by the relevant laws and regulations of Japan; (b) sales of a beneficiary certificate of an investment trust and an investment security, through securities firms in Japan; Note: Solicitation must be conducted by securities firms in Japan. (c) the following services to a collective investment scheme; and (i) investment advice; and (ii) portfolio management services, excluding: (A) trustee services; and

(B) 集団投資計画の運用に関係しない保管及び執行サービス

注　この留保において「集団投資計画」とは、金融商品取引法（昭和二十三年法律第二十五号）に基づき、投資運用業務に従事する金融商品取引業者と解される。

(d) 附属書九（金融サービス）(o)に規定する金融情報の提供及び処理並びに金融データの処理並びに附属書九（金融サービス）(p)に規定する銀行サービスその他の金融サービスについての助言その他の補助的な金融サービス（仲介を除く。）

注　この留保の(a)から(d)までの規定について、日本国は、オーストラリアの国境を越える金融サービスの提供者及び金融商品の販売又は承認を要求することができる。

日本国は、附属書九（金融サービス）(a)から(p)までに規定するサービスを除き、銀行サービスその他の金融サービスに関して附属書九・二条（サービスの貿易－定義）(n)(ii)に定義するサービスの貿易に関する措置を採用し、又は維持する権利を留保する。

(B) custodial services and execution services that are not related to managing a collective investment scheme.

Note: The term "collective investment scheme" in this reservation is construed as a financial instruments business operator engaged in investment management business under the Financial Instruments and Exchange Law (Law No. 25 of 1948).

(d) provision and transfer of financial information and financial data processing as referred to in paragraph (o) of Annex 9 (Financial Services) and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in paragraph (p) of Annex 9 (Financial Services).

Note: With respect to paragraphs (a) through (d) of this reservation, Japan may require the registration or authorization of cross-border financial service suppliers of Australia and of financial instruments.

Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions) of banking and other financial services, other than the services as referred to in paragraphs (e) through (p) of Annex 9 (Financial Services).

現行の措置	金融商品取引法第二十九条、第二十九条の二及び第六十一条
十一 分野 小分野 産業分類 留保の種類 概要	金融サービス 保険及び保険関連のサービス 市場アクセス（第九・三条） 内国民待遇（第九・四条） 現地における拠点（第九・六条） サービスの貿易 日本国は、オーストラリア内において設立されたオーストラリアの金融サービス提供者が提供する次のサービスを除き、保険及び保険関連のサービスに関して第九・二条（サービスの貿易－定義）(n)(i)及び(n)(ii)に定義するサービスの貿易に関する措置を採用し、又は維持する権利を留保する。 (a) 次の事項に関連する危険に対する保険 (i) 海上運送、商業航空並びに宇宙空間への打上げ及び運送貨物（衛星を含む。）。当該保険は、運送される貨物及び貨物を運送する手段並びにこれらのものから生ずる責任のいずれか又は全てを対象とする。 (ii) 国際間の運送中の貨物

Existing Measures:	Financial Instruments and Exchange Law, Articles 29, 29bis and 61
11 Sector:	Financial Services
Sub-Sector:	Insurance and Insurance-Related Services
Industry Classification:	
Type of Reservation:	Market Access (Article 9.3) National Treatment (Article 9.4) Local Presence (Article 9.6)
Description:	Trade in Services Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) and trade in services as defined in subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions) for insurance and insurance-related services, other than the following services supplied by a financial service supplier of Australia established in Australia: (a) insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit;

	現行の措置	(c) (b) 再保険、再々保険及び附属書九（金融サービス）(d)に規定する保険の補助的なサービス (c) 附属書九（金融サービス）(c)に規定する保険仲介業（例えば、保険仲立業、代理店業）であってこの留保の(a)及び(b)に記載されるサービスに関するもの 注　保険仲介サービスは、日本国内において提供が認められている保険契約についてのみ提供することができる。 保険業法（平成七年法律第百五号）第百八十五条、第百八十六条、第二百七十五条から第二百七十七条まで、第二百八十六条及び第二百八十七条

(b) reinsurance, retrocession and the services auxiliary to insurance as referred to in paragraph (d) of Annex 9 (Financial Services); and

(c) insurance intermediation, such as brokerage and agency as referred to in paragraph (c) of Annex 9 (Financial Services), of insurance risks related to services listed in subparagraphs (a) and (b) of this reservation.

Note: Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

Existing Measures: Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287

十二	
分野	漁業及び漁業に付随するサービス
小分野	領海、内水、排他的経済水域及び大陸棚における漁業
産業分類	ＪＳＩＣ　〇三一　海面漁業 ＪＳＩＣ　〇三二　内水面漁業 ＪＳＩＣ　〇四一　海面養殖業 ＪＳＩＣ　〇四二　内水面養殖業 ＪＳＩＣ　八〇九三　遊漁船業
留保の種類	市場アクセス（第九・三条） 内国民待遇（第九・四条及び第十四・三条） 最恵国待遇（第九・五条及び第十四・四条） 現地における拠点（第九・六条） 経営幹部及び取締役会（第十四・八条） 特定措置の履行要求の禁止（第十四・九条） サービスの貿易及び投資
概要	日本国は、領海、内水、排他的経済水域及び大陸棚における漁業への投資又はこれらの漁業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。 この留保の適用上、「漁業」とは、水産資源の採取及び養殖の事業をいい、漁業に関連する次のサービスを含む。 (a)　水産資源の採取を伴わない調査

12	
Sector:	Fisheries and Services Incidental to Fisheries
Sub-Sector:	Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf
Industry Classification:	JSIC 031 Marine fisheries JSIC 032 Inland water fisheries JSIC 041 Marine aquaculture JSIC 042 Inland water aquaculture JSIC 8093 Recreational fishing guide business
Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Most-Favoured-Nation Treatment (Articles 9.5 and 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9) Trade in Services and Investment
Description:	Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan. For the purposes of this reservation, the term "fisheries" means the work of taking and cultivation of aquatic resources, including the following fisheries related services: (a)　investigation of aquatic resources without taking such resources;

	現行の措置	(b) 漁業資源の誘引 (c) 漁獲物の保蔵及び加工 (d) 漁獲物及びその製品の輸送 (e) 漁業に使用される他の船舶への補給 外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十七条 対内直接投資等に関する政令（昭和五十五年政令第二百六十一号）第三条 外国人漁業の規制に関する法律（昭和四十二年法律第六十号）第二条、第四条及び第六条 排他的経済水域における漁業等に関する主権的権利の行使等に関する法律（平成八年法律第七十六号）第四条、第五条、第七条から第十二条まで及び第十四条

(b) luring of aquatic resources;

(c) preservation and processing of fish catches;

(d) transportation of fish catches and fish products; and

(e) provision of supplies to other vessels used for fisheries.

Existing Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Law for Regulation of Fishing Operation by Foreign Nationals (Law No. 60 of 1967), Articles 3, 4 and 6

Law concerning the Exercise of Sovereign Rights concerning Fisheries in the Exclusive Economic Zones (Law No. 76 of 1996), Articles 4, 5, 7, 8, 9, 10, 11, 12 and 14

十三	分野	土地取引に関する事項
	小分野	
	産業分類	
	留保の種類	内国民待遇（第九・四条及び第十四・三条） 最恵国待遇（第九・五条及び第十四・四条） サービスの貿易及び投資
	概要	政令により日本国における外国人又は外国の法人による土地の取得又は賃貸借を禁止し、又は制限することができる。ただし、日本国の国民又は法人が、その外国において、同一又は類似の禁止又は制限を課されている場合に限る。
	現行の措置	外国人土地法（大正十四年法律第四十二号）第一条

13	Sector:	Land Transaction
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Articles 9.4 and 14.3) Most-Favoured-Nation Treatment (Articles 9.5 and 14.4) Trade in Services and Investment
	Description:	With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on foreign nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in the foreign country.
	Existing Measures:	Alien Land Law (Law No. 42 of 1925), Article 1

十四	分野	法の執行及び矯正に係るサービス並びに社会事業サービス
	小分野	
	産業分類	
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条及び第十四・三条）
		最恵国待遇（第九・五条及び第十四・四条）
		現地における拠点（第九・六条）
		経営幹部及び取締役会（第十四・八条）
		特定措置の履行要求の禁止（第十四・九条）
	概要	サービスの貿易及び投資 日本国は、法の執行及び矯正に係るサービスくの投資又はこれらのサービスに係るサービスの提供に関する措置並びに所得に関する保護、社会保障又は社会保険、社会福祉、公衆のための訓練、保健、保育等の社会事業サービスくの投資又はこれらのサービスに係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。
	現行の措置	

14 Sector: Public Law Enforcement and Correctional Services and Social Services

Sub-Sector:

Industry Classification:

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Trade in Services and Investment

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in public law enforcement and correctional services, and in social services such as income security or insurance, social security or insurance, social welfare, public training, health and child care.

Existing Measures:

十五	分野	警備業
	小分野	
	産業分類	ＪＳＩＣ　九二三　警備業
	留保の種類	市場アクセス（第九・三条）
		内国民待遇（第九・四条）
		現地における拠点（第九・六条）
	概要	サービスの貿易
		日本国は、警備業に係るサービスの提供に関する措置を採用し、又は維持する権利を留保する。
	現行の措置	警備業法（昭和四十七年法律第百十七号）第四条及び第五条

15 Sector: Security Guard Services

Sub-Sector:

Industry Classification: JSIC 923 Guard Services

Type of Reservation: Market Access (Article 9.3)

National Treatment (Article 9.4)

Local Presence (Article 9.6)

Description: Trade in Services

Japan reserves the right to adopt or maintain any measure relating to the supply of security guard services.

Existing Measures: Security Business Law (Law No. 117 of 1972), Articles 4 and 5

附属書八（第九章（サービスの貿易）関係）　サービス提供者の資格の承認

第一条　適用範囲

この附属書の規定は、第九・八条（サービスの貿易－国内規制）及び第九・九条（サービスの貿易－承認）の規定に加え、一方の締約国による措置であって、いずれかの締約国の自然人により他方の締約国において得られたサービス提供者の資格を承認することに関連するものについて適用する。

第二条　情報の提供

1　一方の締約国は、次の事項に関する情報（関係する法的根拠への言及を含む。）を他方の締約国のサービス提供者の要請に応じて提供する一又は二以上の照会所を指定する。

(a)　自由職業家に対して免許及び資格証明を与えるための基準（教育、試験、経験、行動及び倫理、専門能力の開発及び資格証明の更新、業務の範囲、現地に関する知識並びに消費者保護に関する要件を含む。）

(b)　(a)に規定する基準について相談するための適当な権限のある当局その他の機関

(c)　少なくとも規制されたサービスに関して、免許の取得、更新若しくは保持のための要件及び手続又は資格要件

2　一方の締約国は、そのような照会所の連絡先の詳細を他方の締約国に提供する。

3　一方の締約国は、他方の締約国の要請があった場合には、資格の承認のための自国の手続に関する協議を行い、及び承認に関する情報を他方の締約国に提供する。

Annex 8
Referred to in Chapter 9 (Trade in Services)
RECOGNITION OF QUALIFICATIONS OF SERVICE SUPPLIERS

Article 1
Scope

Further to Articles 9.8 (Trade in Services - Domestic Regulation) and 9.9 (Trade in Services - Recognition), this Annex shall apply to measures by a Party relating to recognition of qualifications of service suppliers obtained in the other Party by natural persons of either Party.

Article 2
Provision of Information

1. Each Party shall designate one or more enquiry points that provide, on request of a service supplier of the other Party, information, including reference to the applicable legal basis, on:

(a) standards and criteria for the licensing and certification of professionals, which may include requirements regarding education, examinations, experience, conduct and ethics, professional development and re-certification, scope of practice, local knowledge, and consumer protection;

(b) the appropriate competent authority or other body to consult regarding the standards and criteria referred to in subparagraph (a); and

(c) requirements and procedures to obtain, renew or retain any licence or qualification requirements, at least for regulated services.

2. Each Party shall provide the other Party with the contact details of such enquiry points.

3. On request of the other Party, a Party shall hold consultations regarding its procedures for recognising qualifications and provide any relevant information regarding recognition to the other Party.

第三条　資格の承認

1　一方の締約国は、特に自由職業サービスの分野において、サービス提供者に対し許可、免許又は資格証明を与えるための自国の関連する基準の全部又は一部を適用する上で、自国の区域内の権限のある当局及び専門機関に対し、特に同等性に基づいて他方の締約国において得られたサービス提供者の資格を承認するよう奨励する。そのような承認は、一方的に又は二国間若しくは多数国間の承認のための協定若しくは取決めにより行うことができる。

2　各締約国は、利用可能な資源の範囲内で、自国の職業団体が主導する相互承認のための自発的活動を支援する。

Article 3
Recognition of Qualifications

1. Each Party shall encourage the competent authorities and the professional bodies in its Area to recognise qualifications of services suppliers obtained in the other Party, based *inter alia* upon equivalence, for the purposes of the fulfilment, in whole or in part, of its relevant standards or criteria for the authorisation, licensing or certification of service suppliers, in particular in the sector of professional services. Such recognition could be accorded unilaterally, or through bilateral or multilateral recognition agreements or arrangements.

2. Each Party shall support mutual recognition initiatives led by professional bodies of the Party subject to its available resources.

附属書九（第十一章（金融サービス）関係）　金融サービス

保険及び保険関連のサービス

(a) 元受保険（共同して行う保険を含む。）

(i) 生命保険

(ii) 生命保険以外の保険

(b) 再保険及び再々保険

(c) 保険仲介業（例えば、保険仲立業、代理店業）

(d) 保険の補助的なサービス（例えば、相談サービス、保険数理サービス、危険評価サービス、請求の処理サービス）

銀行サービスその他の金融サービス（保険及び保険関連のサービスを除く。）

(e) 公衆からの預金その他払戻しを要する資金の受入れ

(f) 全ての種類の貸付け（消費者信用、不動産担保貸付け、債権買取り及び商業取引に係る融資を含む。）

(g) ファイナンス・リース

(h) 全ての支払及び送金のサービス（クレジット・カード、旅行小切手及び銀行小切手を含む。）

(i) 保証

(j) 自らの又は顧客のために行う次のものの取引（取引所取引、店頭取引その他の方法のいずれで行われるかを問わない。）

(i) 短期金融市場商品（小切手、手形及び預金証書を含む。）

Annex 9
Referred to in Chapter 11 (Financial Services)

FINANCIAL SERVICES

Insurance and insurance-related services

(a) direct insurance (including co-insurance):

(i) life;

(ii) non-life;

(b) reinsurance and retrocession;

(c) insurance intermediation, such as brokerage and agency;

(d) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

(e) acceptance of deposits and other repayable funds from the public;

(f) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(g) financial leasing;

(h) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(i) guarantees and commitments;

(j) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(i) money market instruments (including cheques, bills, certificates of deposits);

(ii) 外国為替

(iii) 派生商品（先物及びオプションを含む。）

(iv) 為替及び金利の商品（例えば、スワップ、金利先渡取引の商品）

(v) 譲渡可能な有価証券

(vi) その他の譲渡可能な証書及び金融資産（金銀を含む。）

(k) 全ての種類の有価証券の発行への参加（公募で行うか私募で行うかを問わず委託を受けた者として行う引受け及び売付け並びに当該発行に関連するサービスの提供を含む。）

(l) 資金媒介業

(m) 資産運用（例えば、現金又はポートフォリオの運用、全ての形態の集合投資運用、年金基金運用、保管、預託及び信託のサービス）

(n) 金融資産（有価証券、派生商品その他の譲渡可能な証書を含む。）のための決済及び清算のサービス

(o) 他の金融サービスを提供する者による金融情報の提供及び移転、金融データの処理並びに関連ソフトウェアのサービス

(p) (e)から(o)までに規定する全ての活動についての助言、仲介その他の補助的な金融サービス（信用照会及び分析、投資及びポートフォリオの調査並びにそれらについての助言並びに企業の取得、再編及び戦略についての助言を含む。）

(ii) foreign exchange;

(iii) derivative products including, but not limited to, futures and options;

(iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(v) transferable securities;

(vi) other negotiable instruments and financial assets, including bullion;

(k) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(l) money broking;

(m) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(n) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(o) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

(p) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

附属書十（第十二章（自然人の移動）関係）　自然人の移動に関する特定の約束

（第一編は、英語により作成され、この附属書の不可分の一部を成す。）

Annex 10
Referred to in Chapter 12 (Movement of Natural Persons)

SPECIFIC COMMITMENTS
ON THE MOVEMENT OF NATURAL PERSONS

PART 1
SPECIFIC COMMITMENTS OF AUSTRALIA

1. Australia requires a natural person of Japan seeking entry and temporary stay in Australia under the provisions of Chapter 12 (Movement of Natural Persons) and this Annex to obtain, prior to entry, an appropriate visa or permit or other document or electronic authority granting entry and temporary stay and comply with any relevant requirements.

2. For the categories of specific commitments in Part 1 of this Annex Australia shall not impose or maintain any limitations on the total number of visas to be granted to natural persons in the form of numerical quotas or the requirement of an economic needs test.

Note: For the purposes of this Part, the term "actively operating" means that the enterprise concerned is engaged in substantive business operations in Australia.

Section 1
Business Visitors of Japan

1. Entry and temporary stay shall be granted to a natural person of Japan referred to in subparagraph 3(a) for a period of up to 90 days.

2. Entry and temporary stay shall be granted to a natural person of Japan referred to in subparagraph 3(b) for a period of up to six months, with the possibility of further stay.

3. A business visitor of Japan means a natural person of Japan who is:

(a) a natural person seeking to travel to Australia for business purposes, including for investment purposes, whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who must not engage in making direct sales to the general public or in supplying goods or services themselves; or

(b) a service seller, who is a natural person not based in Australia whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who is a sales representative of a service supplying enterprise, seeking entry and temporary stay for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplying enterprise.

Section 2
Intra-Corporate Transferees of Japan

1. Entry and temporary stay shall be granted to an intra-corporate transferee of Japan referred to in subparagraph 3(a) for a period of up to four years, with the possibility of further stay.

2. Entry and temporary stay shall be granted to an intra-corporate transferee of Japan referred to in subparagraph 3(b) for a period of up to two years, with the possibility of further stay.

3. An intra-corporate transferee of Japan means an employee of an enterprise of Japan established in Australia through a branch, subsidiary or affiliate which is lawfully and actively operating in Australia, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Australia, and who is:

(a) an executive or a senior manager, who is a natural person responsible for the entire or a substantial part of the operations of the enterprise in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise; or

(b) a specialist, who is a natural person with advanced trade, technical or professional skills and experience who must be assessed as having the necessary qualifications, or alternative credentials accepted as meeting the domestic standards in Australia, for that occupation, and who must have been employed by the employer for not less than two years immediately preceding the date of the application for entry and temporary stay.

4. Entry and temporary stay of such a natural person who is seeking entry and temporary stay in accordance with paragraph 1 or 2 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

Section 3
Investors of Japan

1. Entry and temporary stay shall be granted to an investor of Japan for a period of up to two years.

2. An investor of Japan means an executive of an enterprise headquartered in Japan who is establishing a branch or subsidiary of that enterprise in Australia, and who is a natural person that will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.

3. Entry and temporary stay of a natural person who is seeking entry and temporary stay pursuant to paragraph 1 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

Section 4
Contractual Service Suppliers of Japan

1. Entry and temporary stay shall be granted to a contractual service supplier of Japan for a period of up to one year, with the possibility of further stay.

2. A contractual service supplier of Japan means a natural person of Japan:

(a) who has trade, technical or professional skills and experience and:

(i) who is an employee of an enterprise of Japan that has concluded a contract for the supply of a service within Australia and which does not have a commercial presence within Australia; or

(ii) who is engaged by an enterprise lawfully and actively operating in Australia in order to supply a service under a contract within Australia; and

(b) who is assessed as having the necessary qualifications, skills and work experience accepted as meeting the domestic standard in Australia for their nominated occupation.

3. Entry and temporary stay of a natural person who is seeking entry and temporary stay pursuant to paragraph 1 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

Section 5
Accompanying Spouse and Dependents

For a natural person of Japan who has been granted the right of entry and temporary stay under this Chapter for a period of longer than 12 months and who has a spouse or dependent, Australia shall, upon application, grant the accompanying spouse or dependent the right of entry and temporary stay, movement and work for an equal period to that of the natural person.

日本国は、この編の各節に規定する条件に従って入国及び一時的な滞在を求めるオーストラリアの自然人に対し、入国前に適当な査証又はこれに相当するものを取得することを要求することができる。

第一節　オーストラリアの短期の商用訪問者

業務連絡（物品又はサービスの販売のための交渉を含む。）その他これに類似する活動（日本国において業務上の拠点を設けるための準備活動を含む。）に参加するため、日本国内から報酬を得ることなく、かつ、一般公衆に対する直接の販売に従事せず、又は自ら物品若しくはサービスを提供することなく日本国に滞在するオーストラリアの自然人については、九十日を超えない期間（この期間は、更新することができる。）、入国及び一時的な滞在が許可される。

第二節　オーストラリアの企業内転勤者

1　オーストラリアの自然人（日本国への入国及び日本国における一時的な滞在に係る申請を行った日の直前の一年以上の期間にわたり、日本国において物品若しくはサービスを提供し、又は投資を行う企業によって雇用されているものに限る。）であって、当該企業の日本国における支店若しくは代表事務所に転任するもの又は当該企業が所有し、若しくは支配し、若しくは当該企業と関連し、かつ、日本国において設立され、若しくは組織される企業に転任するものについては、日本国における一時的な滞在の間に次のいずれかの活動に従事する場合には、一年間又は三年間（この期間は、更新することができる。）、入国及び一時的な滞在が許可される。

(a)　長として支店又は代表事務所を管理する活動

(b)　役員又は監査役として企業を管理する活動

Japan may require a natural person of Australia seeking entry and temporary stay under the terms and conditions set out in each Section of this Part to obtain an appropriate visa or its equivalent prior to entry.

Section 1
Short-Term Business Visitors of Australia

Entry and temporary stay for a period not exceeding 90 days, which may be extended, shall be granted to a natural person of Australia who stays in Japan without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying goods or services himself or herself, for the purposes of participating in business contacts including negotiations for the sale of goods or services, or other similar activities including those to prepare for establishing commercial presence in Japan.

Section 2
Intra-Corporate Transferees of Australia

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who has been employed by an enterprise that supplies goods or services in Japan or by an enterprise that invests in Japan for a period of not less than one year immediately preceding the date of his or her application for entry and temporary stay in Japan, who is being transferred to its branch office or its representative office in Japan, or an enterprise constituted or organised in Japan owned or controlled by or affiliated with the aforementioned enterprise, and who will engage in one of the following activities during his or her temporary stay in Japan:

(a)　activities to direct a branch office or a representative office as its head;

(b)　activities to direct an enterprise as its board member or auditor;

(c) 企業の一又は二以上の部門を管理する活動

(d) 物理学、工学その他の自然科学に関する高度の水準の技術又は知識を必要とする活動であって、出入国管理及び難民認定法（昭和二十六年政令第三百十九号）に定める「技術」の在留資格において認められるもの

(e) 法律学、経済学、経営学、会計学その他の人文科学に関する高度の水準の知識を必要とする活動又は日本国以外の国の文化に基盤を有する思考若しくは感受性を必要とする活動であって、出入国管理及び難民認定法に定める「人文知識・国際業務」の在留資格において認められるもの

注釈　この附属書の適用上、企業が他の企業と「関連」するとは、当該他の企業が、当該企業の財務及び事業の方針の決定に対して重要な影響を与えることができる場合をいう。

2　1(d)又は(e)に規定する自然科学又は人文科学に関する高度の水準の技術又は知識を必要とする活動とは、1に規定する自然人が、原則として、大学教育（学士）又はそれ以上の教育を修了することによって得た自然科学又は人文科学の専門的な技術又は知識を用いることなく従事することができない活動をいう。

第三節　オーストラリアの投資家

日本国における一時的な滞在の間に次のいずれかの活動に従事するオーストラリアの自然人については、一年間又は三年間（この期間は、更新することができる。）、入国及び一時的な滞在が許可される。

(a) 日本国における事業に投資してその経営を行う活動

(c) activities to direct one or more departments of an enterprise;

(d) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, recognised under the status of residence of "Engineer" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951); or

(e) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Annex, an enterprise is "affiliated" with another enterprise when the latter can significantly affect the decision making of the former on finance and business policy.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs 1(d) and (e) mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, by, in principle, completing college education (i.e. bachelor's degree) or higher education.

Section 3
Investors of Australia

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who will engage in one of the following activities during his or her temporary stay in Japan:

(a) activities to invest in business in Japan and manage such business;

(b) 日本国の者以外の者であって日本国における事業に投資しているものに代わって当該事業の経営を行う活動

(c) 日本国における事業であって日本国の者以外の者が投資しているものの管理

第四節　自由職業サービスに従事するオーストラリアの自然人

法律、会計又は税務のサービスの提供者として日本国の法令に基づく次に定める資格を有するオーストラリアの自然人であって、日本国における一時的な滞在の間に次のいずれかの活動を行うもの（サービスを提供するための契約を締結していることを必ずしも要求されない。）については、一年間又は三年間（この期間は、更新することができる。）、入国及び一時的な滞在が許可される。

(a) 「弁護士」としての資格を有する弁護士が提供する法律サービス

(b) サービス提供者が弁護士としての資格を有する管轄地の法律に関する法的な助言サービス。ただし、当該サービス提供者については、「外国法事務弁護士」としての資格を有することを条件とする。

(c) 「弁理士」としての資格を有する弁理士が提供する法律サービス

(d) 「海事代理士」としての資格を有する海事代理士が提供する法律サービス

(e) 「公認会計士」としての資格を有する会計士が提供する会計、監査及び簿記のサービス

(f) 「税理士」としての資格を有する税理士が提供する税務サービス

(g) 「司法書士」としての資格を有する司法書士が提供する法律サービス

(b) activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or

(c) conduct of business in Japan in which a person other than that of Japan has invested.

Section 4
Natural Persons of Australia Who Engage in Professional Services

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who is a legal, accounting or taxation service supplier qualified under the laws and regulations of Japan (as specified in the subparagraphs below) and who, not necessarily obtaining a contract to provide services, will engage in one of the following activities during his or her temporary stay in Japan:

(a) legal services supplied by a lawyer qualified as "Bengoshi";

(b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as "Gaikoku-Ho-Jimu-Bengoshi";

(c) legal services supplied by a patent attorney qualified as "Benrishi";

(d) legal services supplied by a maritime procedure agent qualified as "Kaijidairishi";

(e) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi";

(f) taxation services supplied by a tax accountant qualified as "Zeirishi";

(g) legal services supplied by a judicial scrivener qualified as "Shiho-Shoshi";

(h) 「行政書士」としての資格を有する行政書士が提供する法律サービス

(i) 「社会保険労務士」としての資格を有する社会保険労務士が提供する法律サービス

(j) 「土地家屋調査士」としての資格を有する土地家屋調査士が提供する法律サービス

第五節　日本国にある公私の機関との間の個人的な契約に基づき高度の水準の技術又は知識を必要とする事業活動に従事するオーストラリアの自然人

1　日本国にある公私の機関との間の個人的な契約に基づき、日本国における一時的な滞在の間に次のいずれかの事業活動に従事するオーストラリアの自然人については、一年間又は三年間（ⅰ）の期間は、更新することができる。）、入国及び一時的な滞在が許可される。

(a) 物理学、工学その他の自然科学に関する高度の水準の技術又は知識を必要とする活動であって、出入国管理及び難民認定法に定める「技術」の在留資格に基づくもの

(b) 法律学、経済学、経営学、会計学その他の人文科学に関する高度の水準の知識を必要とする活動又は日本国以外の国の文化に基盤を有する思考若しくは感受性を必要とする活動であって、出入国管理及び難民認定法に定める「人文知識・国際業務」の在留資格に基づくもの

2　1に規定する自然科学又は人文科学に関する高度の水準の技術又は知識を必要とする活動とは、1に規定する自然人が、原則として、大学教育（学士）又はそれ以上の教育を修了することによって得た自然科学又は人文科学の専門的な技術又は知識を用いることなく従事することができない活動をいう。

(h) legal services supplied by an administrative scrivener qualified as "Gyousei-Shoshi";

(i) legal services supplied by a certified social insurance and labour consultant qualified as "Shakai-Hoken-Romushi"; or

(j) legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi".

Section 5
Natural Persons of Australia Who Engage in Business Activities, Which Require Technology or Knowledge at an Advanced Level, on the Basis of a Personal Contract with Public or Private Organisations in Japan

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who will engage in one of the following business activities, during his or her temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:

(a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of "Engineer" provided for in the Immigration Control and Refugee Recognition Act; or

(b) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of "Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, by, in principle, completing college education (i.e. bachelor's degree) or higher education.

注釈　1(a)に定める要件を満たす活動には、建築サービス、土木サービス並びに都市計画及び景観設計サービスに関連する活動を含む。1(b)に定める要件を満たす活動には、会計、監査及び簿記のサービス、専門デザイン・サービス、貿易見本市及び展覧会の開催に係るサービス、旅行業サービス並びに観光客の案内サービスに関連する活動を含む。

第六節　同行する配偶者及び子

1　第二節から前節までの規定に基づき入国及び一時的な滞在が許可されたオーストラリアの自然人に同行する配偶者及び子については、原則として当該自然人に許可された一時的な滞在の期間と同一の期間、入国及び一時的な滞在が許可される。ただし、当該配偶者及び子が、当該自然人から扶養を受け、かつ、出入国管理及び難民認定法に定める「家族滞在」の在留資格において認められる日常的な活動に従事することを条件とする。

2　1の規定に基づき入国及び一時的な滞在が許可された配偶者については、申請があった場合には、出入国管理及び難民認定法に従って日本国政府の許可を受けることを条件として、その在留資格を就労することが認められるものに変更することができる。

注釈　この節の規定の適用上、「配偶者」又は「子」とは、それぞれ日本国の法令に基づいて認められた配偶者又は子をいう。

Note: Activities that meet the requirement specified in subparagraph 1(a) include those related to architectural services, civil engineering services, and urban planning and landscape architectural services. Activities that meet the requirement specified in subparagraph 1(b) include those related to accounting, auditing and bookkeeping services, specialty design services, trade fair and exhibition organisation services, travel agencies and tour operator services, and tourist guide services.

Section 6
Accompanying Spouse and Children

1. Entry and temporary stay shall be granted to a spouse and children accompanying a natural person of Australia who has been granted entry and temporary stay in accordance with Sections 2 through 5, in principle for the same period as the period of temporary stay granted to the natural person, provided that such spouse and children obtain maintenance from the natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act.

2. A spouse who has been granted entry and temporary stay in accordance with paragraph 1 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Section, the terms "spouse" and "children" respectively mean a spouse or children recognised as such in accordance with the laws and regulations of Japan.

附属書十一（第十四章（投資）関係）　補助金

1　第十四・十条（投資－適合しない措置及び例外）７の規定に関し、各締約国の投資家及び対象投資財産に関する補助金は、第十四・十八条（投資－投資に関する小委員会）に規定する投資に関する小委員会が見直すことができる。

2　いずれか一方の締約国が、自国の利益が他方の締約国の補助金によって悪影響を受けていると認める場合には、両締約国は、当該一方の締約国の要請に基づき、問題を解決するために協議を行う。

3　２に規定する協議において、補助金を交付している締約国は、適当と認める場合には、次の事項を含む当該補助金の制度に関する情報についての他方の締約国からの要請を考慮する。

(a)　当該補助金を交付するための国内法令

(b)　当該補助金の形態（例えば、贈与、貸付け、税の軽減）

(c)　政策目的又は当該補助金の目的

(d)　当該補助金の交付日及び交付期間並びに当該補助金に係るその他の期間

(e)　補助金の交付を受ける資格要件

4　第十九章（紛争解決）に定める紛争解決手続は、この附属書の規定については、適用しない。

Annex 11
Referred to in Chapter 14 (Investment)

SUBSIDIES

1. With respect to paragraph 7 of Article 14.10 (Investment - Non-Conforming Measures and Exceptions), the treatment of subsidies related to investors of each Party and covered investments may be subject to the review by the Sub-Committee on Investment referred to in Article 14.18(Investment - Sub-Committee on Investment).

2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, on request, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy program, such as:

(a)　the domestic laws and regulations under which the subsidy is granted;

(b)　the form of the subsidy (e.g. grant, loan, tax concession);

(c)　the policy objective and/or purpose of the subsidy;

(d)　the dates and duration of the subsidy and any other time limits attached to it; and

(e)　the eligibility requirements of the subsidy.

4. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Annex.

附属書十二（第十四章（投資）関係）　収用

附属書十二（第十四章（投資）関係）　収用

1　締約国による一又は一連の行為は、投資財産における有体又は無体の財産権又は財産権の持分を害さない限り、収用を構成しない。

2　第十四・十一条（投資－収用及び補償）１の規定は、次の二の事態を取り扱う。

(a)　第一の事態は、直接的な収用である。直接的な収用とは、投資財産が正式な権原の移転又は明白な差押えを通じて国有化され、又はその他の方法により直接的に収用される場合をいう。

(b)　第二の事態は、間接的な収用である。間接的な収用とは、締約国による一又は一連の行為が正式な権原の移転又は明白な差押えなしに直接的な収用と同等の効果を有する場合をいう。

3　締約国による一又は一連の行為が特定の事実関係において間接的な収用を構成するか否かを決定するに当たっては、特に次の事項を考慮し、事案ごとに、事実に基づいて調査するものとする。

(a)　政府の行為の経済的な影響（ただし、締約国による一又は一連の行為が投資財産の経済的価値に悪影響を及ぼすという事実のみをもって間接的な収用が行われたことが確定するものではない。）

(b)　政府の行為が明確な及び投資に基づく合理的な期待を害する程度

(c)　政府の行為の性質（その目的を含む。）

Annex 12
Referred to in Chapter 14 (Investment)
EXPROPRIATION

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.

2. Paragraph 1 of Article 14.11 (Investment - Expropriation and Compensation) addresses two situations:

(a) direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure; and

(b) indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.

3. The determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:

(a) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(b) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and

(c) the character of the government action, including its objectives.

4　締約国による一又は一連の措置がその目的に照らして過度に厳しいものであるため誠実に適用されたものと合理的にみなすことができない場合等の極めて限られた場合を除くほか、公共の福祉に係る正当な目的（公衆の衛生、公共の安全及び環境の保護等）のために締約国が立案し、及び適用する無差別的な規制措置は、間接的な収用を構成しない。

4. Except in rare circumstances, such as when an action or a series of actions by a Party is so severe in light of its purpose that it cannot be reasonably viewed as having been applied in good faith, non-discriminatory regulatory actions designed and applied by the Party for the purpose of legitimate public welfare objectives, such as the protection of public health, safety, and the environment, do not constitute indirect expropriation.

（第一編は、英語により作成され、この附属書の不可分の一部を成す。）

Annex 13
Referred to in Chapter 17 (Government Procurement)

GOVERNMENT PROCUREMENT

PART 1
LIST OF AUSTRALIA

Section 1
Central Government Entities

Thresholds

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

(a) for procurement of goods and services, 130,000 SDR; and

(b) for procurement of construction services, 5,000,000 SDR.

Procuring Entities

Administrative Appeals Tribunal
Attorney-General's Department
Australian Aged Care Quality Agency
Australian Bureau of Statistics
Australian Centre for International Agricultural Research
Australian Crime Commission
Australian Customs and Border Protection Service
Australian Electoral Commission
Australian Federal Police
Australian Institute of Criminology
Australian Law Reform Commission
Australian National Audit Office
Australian Office of Financial Management (AOFM)
Australian Public Service Commission
Australian Radiation Protection and Nuclear Safety Agency (ARPANSA)
Australian Research Council
Australian Taxation Office
Australian Trade Commission (Austrade)
Australian Transaction Reports and Analysis Centre (AUSTRAC)

Bureau of Meteorology
Commonwealth Grants Commission
ComSuper
CrimTrac Agency
Defence Materiel Organisation
Department of Agriculture
Department of Communications
Department of Defence
Department of Education
Department of Employment
Department of Environment
Department of Finance
Department of Foreign Affairs and Trade
Department of Health
Department of Human Services
Department of Immigration and Border Protection
Department of Industry
Department of Infrastructure and Regional Development
Department of Parliamentary Services
Department of Social Services
Department of the House of Representatives
Department of the Prime Minister and Cabinet
Department of the Senate
Department of the Treasury
Department of Veterans' Affairs
Fair Work Commission
Family Court and Federal Circuit Court
Federal Court of Australia
Geoscience Australia
Inspector-General of Taxation
IP Australia
Migration Review Tribunal and Refugee Review Tribunal
National Archives of Australia
National Blood Authority
National Capital Authority
National Competition Council
Office of Parliamentary Counsel
Office of the Australian Accounting Standards Board
Office of the Australian Information Commissioner
Office of the Commonwealth Ombudsman
Office of the Director of Public Prosecutions
Office of the Fair Work Ombudsman
Office of the Inspector-General of Intelligence and Security
Office of the Official Secretary to the Governor-General
Productivity Commission
Professional Services Review Scheme
Royal Australian Mint
Safe Work Australia
Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)
Workplace Gender Equality Agency

Notes to Section 1

1. Chapter 17 (Government Procurement) covers only those entities specifically listed in this Schedule.

2. Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles by any entity listed in this Section.

3. Department of Defence and Defence Materiel Organisation

(a) Chapter 17 (Government Procurement) does not cover Department of Defence and Defence Materiel Organisation procurement of the following goods due to paragraph 1 of Article 17.20 (Government Procurement - Exceptions):

	Approximately equivalent to:
Weapons	FSC 10
Fire Control Equipment	FSC 12
Ammunition and Explosives	FSC 13
Guided Missiles	FSC 14
Aircraft and Airframe Structural Components	FSC 15
Aircraft Components and Accessories	FSC 16
Aircraft Launching, Landing, and Ground Handling Equipment	FSC 17
Space Vehicles	FSC 18
Ships, Small Craft, Pontoons and Floating Docks	FSC 19
Ship and Marine Equipment	FSC 20
Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles	FSC 23
Engines, Turbines, and Components	FSC 28
Engines Accessories	FSC 29
Bearings	FSC 31

Water Purification and Sewage Treatment Equipment	FSC 46
Valves	FSC 48
Maintenance and Repair Shop Equipment	FSC 49
Prefabricated Structures and Scaffolding	FSC 54
Communication, Detection, and Coherent Radiation Equipment	FSC 58
Electrical and Electronic Equipment Components	FSC 59
Fiber Optics Materials, Components, Assemblies, and Accessories	FSC 60
Electric Wire, and Power and Distribution Equipment	FSC 61
Alarm, Signal and Security Detection Systems	FSC 63
Instruments and Laboratory Equipment	FSC 66
Specialty Metals	No Code

Note: Whether a good is included within the scope of this Note shall be determined solely according to the descriptions provided in the left column above. U.S. Federal Supply Codes are provided for reference purposes only. (For a complete listing of the United States Federal Supply Codes, to which the Australian categories are approximately equivalent, see http://www.fbo.gov).

(b) for Australia, Chapter 17 (Government Procurement) does not cover the following services, as elaborated in the Common Classification System and the WTO system of classification - MTN.GNS/W/120, due to paragraph 1 of Article 17.20 (Government Procurement - Exceptions). (For a complete listing of Common Classification System, see: http://www.sice.oas.org/trade/nafta/chap-105.asp).

(i) design, development, integration, test, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment (approximately equivalent to relevant parts of U.S. Product Service Codes A & J);

(ii) operation of Government-owned Facilities (approximately equivalent to U.S. Product Service Code M);

(iii) space services (AR, B4 & V3); and

(iv) services in support of military forces overseas.

(c) Chapter 17 (Government Procurement) does not cover the procurement of goods and services by, or on behalf of, the Australian Signals Directorate, the Defence Imagery and Geospatial Organisation, or the Defence Intelligence Organisation.

(d) in respect of Article 17.3 (Government Procurement - National Treatment and Non-Discrimination) the Australian Government reserves the right, pursuant to paragraph 1 of Article 17.20 (Government Procurement - Exceptions), to maintain the Australian industry capability program and its successor programs and policies.

Section 2
Sub-Central Government Entities

Thresholds

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

(a) for procurement of goods and services, 355,000 SDR; and

(b) for procurement of construction services, 5,000,000 SDR.

Procuring Entities and Notes to Section 2

Chapter 17 (Government Procurement) covers only those entities specifically listed in this Schedule.

Australian Capital Territory

ACT Gambling and Racing Commission
ACT Insurance Authority
ACTION
ACT Auditor-General
Chief Minister and Treasury Directorate
Commerce and Works Directorate
Community Services Directorate
Cultural Facilities Corporation
Economic Development Directorate
Education and Training Directorate
Environment and Sustainable Development Directorate
Health Directorate
Housing ACT
Independent Competition and Regulatory Commission
Justice and Community Safety Directorate
Legal Aid Commission
Ombudsman of the ACT
Territory and Municipal Services Directorate

Notes to Section 2

1. For the entities listed for the Australian Capital Territory, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, utility services, or motor vehicles.

New South Wales

Commission for Children and Young People
Community Relations Commission
Department of Attorney General and Justice
Department of Education and Communities
Department of Family and Community Services
Department of Finance and Services
Department of Planning and Infrastructure
Department of Premier and Cabinet
Department of Trade and Investment, Regional Infrastructure and Services
Fire and Rescue NSW
Health Care Complaints Commission
Information and Privacy Commission (for the Information and Privacy Commission, Chapter 17 (Government Procurement) does not cover procurement related to the functions of the Privacy Commission)
Legal Aid NSW
Ministry for Police and Emergency Services
Ministry of Health
Motor Accidents Authority of NSW
New South Wales Crime Commission
New South Wales Electoral Commission
New South Wales Ombudsman
New South Wales Rural Fire Service
NSW Food Authority
NSW Rural Assistance Authority
Office of the Board of Studies
Office of the Director of Public Prosecutions NSW
Office of the Environment Protection Authority
Police Integrity Commission
Public Service Commission
State Emergency Service
Sydney Harbour Foreshore Authority
Sydney Olympic Park Authority
Transport for NSW (for Transport for NSW, Chapter 17 (Government Procurement) does not cover procurement related to the functions of The Transport Construction Authority, and The Country Rail Infrastructure Authority)

The Audit Office of New South Wales
The Treasury
WorkCover NSW

Notes to Section 2

1. For the entities listed for New South Wales, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, or motor vehicles.

2. For the entities listed for New South Wales, Chapter 17 (Government Procurement) does not apply to procurements undertaken by a covered entity on behalf of a non-covered entity.

Northern Territory

Aboriginal Areas Protection Authority
Auditor-General's Office
Central Australian Hospital Network
Department of Arts and Museums
Department of the Attorney-General and Justice
Department of Business
Department of Correctional Services
Department of Health
Department of Housing
Department of Land Resource Management
Department of Lands, Planning and the Environment
Department of Local Government
Department of Mines and Energy
Department of Primary Industry and Fisheries
Department of Regional Development and Women's Policy
Department of Sport and Recreation
Department of Treasury and Finance
Department of the Chief Minister
Department of the Legislative Assembly
Health and Community Services Complaints Commission
Land Development Corporation
Museum and Art Galleries Board
Northern Territory Electoral Commission
Northern Territory Emergency Service
Northern Territory Employment and Training Authority
Northern Territory Fire and Rescue Service
Northern Territory Licensing Commission
Office of the Commissioner for Public Employment
Ombudsman's Office
Parks and Wildlife Commission of the Northern Territory
Police Force of the Northern Territory
Racing Commission
Remuneration Tribunal
Strehlow Research Centre Board
Top End Hospital Network
Tourism NT
Utilities Commission of the Northern Territory
Work Health Authority

Notes to Section 2

1. For the entities listed for the Northern Territory, Chapter 17 (Government Procurement) does not cover set-asides on behalf of the Charles Darwin University pursuant to Partnership Agreements between the Northern Territory Government and Charles Darwin University.

Queensland

Entities declared to be departments pursuant to section 14 of the *Public Service Act 2008* (Qld)
Motor Accident Insurance Commission
Nominal Defendant
Public Service Commission
Public Trust Office

Notes to Section 2

1. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not apply to procurements by covered entities on behalf of non-covered entities.

2. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not apply to procurements undertaken by departments, or parts of departments, which deliver health, education, training and/or arts services.

3. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not cover the procurement of health services, education services, training services, arts services, welfare services, government advertising and motor vehicles.

South Australia

Aboriginal Affairs and Reconciliation Division

Arts SA
Attorney-General's Department
Auditor-General's Department
Country Fire Service
Courts Administration Authority
Defence SA
Department for Communities and Social Inclusion
Department for Correctional Services
Department of Education and Child Development
Department of Environment, Water and Natural Resources
Department of Further Education, Employment, Science and Technology
Department of Health and Ageing
Department for Manufacturing, Innovation, Trade, Resources and Energy
Department of Planning, Transport and Infrastructure
Department of Primary Industries and Regions of South Australia
Department of the Premier and Cabinet
Department of Treasury and Finance
Electoral Commission SA
Environment Protection Authority
Independent Gambling Authority
Legal Services Commission
Office for State / Local Government Relations
Parliament of South Australia
South Australian Fire and Emergency Services Commission
South Australian Metropolitan Fire Services
South Australia Police
South Australian Tourism Commission
State Emergency Services
State Procurement Board
TAFE SA

Notes to Section 2

1. For the entities listed for South Australia, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, advertising services, or motor vehicles.

Tasmania

Department of Economic Development, Tourism and the Arts
Department of Education
Department of Health and Human Services
Department of Infrastructure, Energy and Resources
Department of Justice
Department of Police and Emergency Management
Department of Premier and Cabinet
Department of Primary Industries, Parks, Water and Environment
Department of Treasury and Finance
House of Assembly
Legislative Council
Legislature-General
Office of the Director of Public Prosecutions
Office of the Governor
Office of the Ombudsman
Tasmanian Audit Office
Tasmanian Health Organisation - North
Tasmanian Health Organisation - North West
Tasmanian Health Organisation - South

Notes to Section 2

1. For the entities listed for Tasmania, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, or advertising services.

Victoria

Commissioner for Environmental Sustainability
Department of Education, Early Childhood and Development
Department of Environment and Primary Industries
Department of Health
Department of Human Services
Department of Justice
Department of Premier and Cabinet
Department of State Development, Business and Innovation
Department of Transport, Planning and Local Infrastructure
Department of Treasury and Finance
Independent Broad-based Anti-corruption Commission
Office of the Chief Commissioner of Police (Victoria Police)
Office of the Commission for Children and Young People
Office of the Essential Services Commission
Office of the Fire Services Levy Monitor
Office of the Legal Services Commissioner
Office of the Ombudsman
Office of the Privacy Commissioner
Office of Public Prosecutions
Office of the Road Safety Camera Commissioner

Office of the Taxi Service Commission
Office of the Victorian Commission for Gambling and Liquor Regulation
Office of the Victorian Responsible Gambling Foundation
State Services Authority
Victorian Auditor-General's Office
Victorian Electoral Commission
Victorian Equal Opportunity and Human Rights Commission
Victorian Inspectorate

Notes to Section 2

1. For the entities listed for Victoria, Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles.

2. For the entities listed for Victoria, Chapter 17 (Government Procurement) does not apply to procurements by covered entities on behalf of non-covered entities.

Western Australia

Botanic Gardens and Parks Authority
Corruption and Crime Commission (Western Australia)
Country High Schools Hostels Authority
Department of Agriculture and Food
Department for Child Protection
Department for Communities
Department of Commerce
Department of Corrective Services
Department of Culture and the Arts
Department of Education
Department of Education Services
Department of Environment and Conservation
Department of Fire and Emergency Services
Department of Finance
Department of Fisheries
Department of Health
Department of Housing
Department of Indigenous Affairs
Department of Local Government
Department of Mines and Petroleum
Department of Planning
Department of Racing, Gaming and Liquor
Department of Regional Development and Lands
Department of Sport and Recreation
Department of State Development
Department of Training and Workforce Development
Department of Treasury
Department of Water
Department of the Attorney General
Department of the Premier and Cabinet
Department of the Registrar Western Australian Industrial Relations Commission
Disability Services Commission
Equal Opportunity Commission
Gascoyne Development Commission
Goldfields Esperance Development Commission
Governor's Establishment
Great Southern Development Commission
Heritage Council of Western Australia
Kimberley Development Commission
Law Reform Commission of Western Australia
Legislative Assembly
Legislative Council
Main Roads Western Australia
Mid West Development Commission
Minerals and Energy Research Institute of Western Australia
National Trust of Australia (WA)
Office of the Auditor General
Office of the Director of Public Prosecutions
Office of the Information Commissioner
Office of the Inspector of Custodial Services
Office of the Parliamentary Commissioner for Administrative Investigations
Parliamentary Services Department
Peel Development Commission
Pilbara Development Commission
Public Sector Commission
Public Transport Authority
Rottnest Island Authority
Rural Business Development Corporation
Salaries and Allowances Tribunal
School Curriculum and Standards Authority
Small Business Development Corporation
South West Development Commission
State Library of Western Australia
Swan River Trust
Western Australia Police
Western Australian Electoral Commission
Western Australian Land Information Authority (Landgate)
Western Australian Planning Commission
Western Australian Sports Centre Trust (trading as VenuesWest)

Western Australian Tourism Commission
Wheatbelt Development Commission
Zoological Parks Authority

Section 3
Other Covered Entities

Thresholds

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

(a) for procurement of goods and services, 450,000 SDR; and

(b) for procurement of construction services, 5,000,000 SDR.

Procuring Entities

Australian Communications and Media Authority
Australian Competition and Consumer Commission
Australian Financial Security Authority
Australian Fisheries Management Authority
Australian Human Rights Commission
Australian Institute of Health and Welfare
Australian Institute of Marine Science
Australian Maritime Safety Authority
Australian National Maritime Museum
Australian Nuclear Science and Technology Organisation
Australian Pesticides and Veterinary Medicines Authority
Australian Prudential Regulation Authority
Australian Securities and Investments Commission
Australian War Memorial
Comcare
Commonwealth Scientific and Industrial Research Organisation
Corporations and Markets Advisory Committee
Export Finance and Insurance Corporation
Grains Research and Development Corporation
Great Barrier Reef Marine Park Authority
National Gallery of Australia
National Museum of Australia
Reserve Bank of Australia
Sydney Harbour Federation Trust
The Director of National Parks
Tourism Australia

Notes to Section 3

1. For the entities listed in this Section, Chapter 17 (Government Procurement) covers only those entities listed in this Schedule.

2. For the entities listed in this Section, Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles.

3. Chapter 17 (Government Procurement) does not cover procurement of telecommunications services by the Australian War Memorial.

Section 4
Goods

1. Chapter 17 (Government Procurement) applies to all goods procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. Chapter 17 (Government Procurement) does not cover the procurement of blood and blood-related products, including plasma derived products.

Section 5
Services

1. Chapter 17 (Government Procurement) applies to all services procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. Chapter 17 (Government Procurement) does not cover the procurement of:

(a) plasma fractionation services;

(b) government advertising services;

(c) health and welfare services;

(d) legal services;

(e) telecommunications;

(f) education services;

(g) financial services; and

(h) transport services.

Section 6
Construction Services

1. Chapter 17 (Government Procurement) applies to all construction services procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. For the purposes of Article 17.9 (Government Procurement - Conditions for Participation) Australia requires, as a condition for participation in procurement of building and construction services, compliance with the National Code of Practice for the Construction Industry and related implementation guidelines at the central and sub-central government levels, and their successor policies and guidelines. In this respect Australia shall accord to the goods, services and suppliers of Japan, treatment no less favourable than the treatment it accords to its domestic goods, services and suppliers.

Section 7
General Notes

1. Unless otherwise specified herein, the following General Notes apply without exception to Chapter 17 (Government Procurement), including to all Sections of Part 1 of this Annex.

2. Chapter 17 (Government Procurement) does not apply to:

(a) any form of preference to benefit small and medium enterprises;

(b) measures to protect national treasures of artistic, historic, or archaeological value;

(c) measures for the health and welfare of Indigenous people;

(d) measures for the economic and social advancement of Indigenous people; and

(e) procurement of financial advisory and asset management services pertaining to reserves held, including for the purposes of funding retirement benefits, by any entity listed in Part 1 of this Annex.

Section 8
Value of Thresholds

1. The value of the thresholds set out in Sections 1 through 3 shall be adjusted at two-year intervals with each adjustment taking effect in January, beginning January 2016.

2. Australia shall calculate and convert the value of the thresholds into Australian Dollars using the conversion rates published by the International Monetary Fund in its monthly "International Financial Statistics". Except where paragraph 3 applies, the conversion rates will be the average of the daily values of the Australian Dollar in terms of the Special Drawing Rights (SDR) over the two-year period preceding 1 October or 1 November of the year before the thresholds are to take effect.

3. In respect of thresholds for sub-central entities, Australia may set its thresholds to align with thresholds that apply to equivalent categories of procurement listed in Section 2 of Annex 15-A of the Australia-United States Free Trade Agreement, expressed in Australian Dollars.

4. Calculations for thresholds covered by this Part may be rounded to the nearest thousand Australian Dollars.

5. Australia shall notify Japan of the applicable value of thresholds in Australian Dollars and the period of its validity upon the entry into force of this Agreement and shall thereafter notify the value of the newly calculated thresholds in Australian Dollars in a timely manner.

6. The Parties shall consult if a major change in a national currency relative to the SDR or to the national currency of the other Party were to create a significant problem with regard to the application of Chapter 17 (Government Procurement).

第二編　日本国の表

第一節　中央政府の機関

1　物品

(a)　基準額

十万特別引出権

(b)　調達機関

会計法（昭和二十二年法律第三十五号）の適用を受ける次に掲げる全ての機関

衆議院
参議院
最高裁判所
会計検査院
内閣
復興庁
人事院
内閣府
宮内庁
国家公安委員会（警察庁）
金融庁
消費者庁
総務省
法務省
外務省
財務省
文部科学省
厚生労働省

PART 2
LIST OF JAPAN

Section 1
Central Government Entities

1. Goods

(a) threshold: 100,000 SDR

(b) procuring entities: all entities covered by the Accounts Law (Law No. 35 of 1947) as follows:

House of Representatives
House of Councillors
Supreme Court
Board of Audit
Cabinet
Reconstruction Agency
National Personnel Authority
Cabinet Office
Imperial Household Agency
National Public Safety Commission (National Police Agency)
Financial Services Agency
Consumer Affairs Agency
Ministry of Internal Affairs and Communications
Ministry of Justice
Ministry of Foreign Affairs
Ministry of Finance
Ministry of Education, Culture, Sports, Science and Technology
Ministry of Health, Labour and Welfare

農林水産省
経済産業省
国土交通省
環境省
防衛省

2　サービス

(a)　基準額

(i)　建設サービス

四百五十万特別引出権

(ii)　第十七章（政府調達）の規定の適用を受ける建築のためのサービス、エンジニアリング・サービスその他の技術的サービス

四十五万特別引出権

(iii)　その他のサービス

十万特別引出権

(b)　調達機関

1に掲げる調達機関

第一節に関する注釈

1　この節に掲げる調達機関には、国家行政組織法（昭和二十三年法律第百二十号）及び内閣府設置法（平成十一年法律第八十九号）に定める全ての内部部局、外局及び附属機関その他の機関並びに地方支分部局を含む。

2　第十七章（政府調達）の規定は、この協定が効力を生ずる時に有効な法令に従って協同組合又は連合会と締結する契約については、適用しない。

Ministry of Agriculture, Forestry and Fisheries
Ministry of Economy, Trade and Industry
Ministry of Land, Infrastructure, Transport and Tourism
Ministry of Environment
Ministry of Defense

2. Services

(a)　threshold:

(i)　construction services: 4,500,000 SDR

(ii)　architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 450,000 SDR

(iii)　other services: 100,000 SDR

(b)　procuring entities: procuring entities set out in paragraph 1

Notes to Section 1:

1. The procuring entities set out in this Section include all their internal sub-divisions, independent organs, attached organisations and other organisations and local branch offices provided for in the National Government Organization Law (Law No. 120 of 1948) and the Law establishing the Cabinet Office (Law No. 89 of 1999).

2. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.

第二節　地方政府の機関

1　物品

(a)　基準額

二十万特別引出権

(b)　調達機関

地方自治法（昭和二十二年法律第六十七号）の適用を受ける次に掲げる全ての都道府県及び指定都市

北海道
青森県
岩手県
宮城県
秋田県
山形県
福島県
茨城県
栃木県
群馬県
埼玉県
千葉県
東京都
神奈川県
新潟県
富山県
石川県
福井県
山梨県

Section 2
Sub-Central Government Entities

1. Goods

(a) threshold: 200,000 SDR

(b) procuring entities: all prefectural governments entitled “To”, “Do”, “Fu” and “Ken”, and all designated cities entitled “Shitei-toshi”, covered by the Local Autonomy Law (Law No. 67 of 1947) as follows:

Hokkaido
Aomori-ken
Iwate-ken
Miyagi-ken
Akita-ken
Yamagata-ken
Fukushima-ken
Ibaraki-ken
Tochigi-ken
Gunma-ken
Saitama-ken
Chiba-ken
Tokyo-to
Kanagawa-ken
Niigata-ken
Toyama-ken
Ishikawa-ken
Fukui-ken
Yamanashi-ken

長野県	Nagano-ken
岐阜県	Gifu-ken
静岡県	Shizuoka-ken
愛知県	Aichi-ken
三重県	Mie-ken
滋賀県	Shiga-ken
京都府	Kyoto-fu
大阪府	Osaka-fu
兵庫県	Hyogo-ken
奈良県	Nara-ken
和歌山県	Wakayama-ken
鳥取県	Tottori-ken
島根県	Shimane-ken
岡山県	Okayama-ken
広島県	Hiroshima-ken
山口県	Yamaguchi-ken
徳島県	Tokushima-ken
香川県	Kagawa-ken
愛媛県	Ehime-ken
高知県	Kochi-ken
福岡県	Fukuoka-ken
佐賀県	Saga-ken
長崎県	Nagasaki-ken
熊本県	Kumamoto-ken
大分県	Oita-ken
宮崎県	Miyazaki-ken
鹿児島県	Kagoshima-ken
沖縄県	Okinawa-ken

大阪市
名古屋市
京都市
横浜市
神戸市
北九州市
札幌市
川崎市
福岡市
広島市
仙台市
千葉市

2　サービス

(a)　基準額

(i)　建設サービス

千五百万特別引出権

(ii)　第十七章（政府調達）の規定の適用を受ける建築のためのサービス、エンジニアリング・サービスその他の技術的サービス

百五十万特別引出権

(iii)　その他のサービス

二十万特別引出権

(b)　調達機関

1に掲げる調達機関

Osaka-shi
Nagoya-shi
Kyoto-shi
Yokohama-shi
Kobe-shi
Kitakyushu-shi
Sapporo-shi
Kawasaki-shi
Fukuoka-shi
Hiroshima-shi
Sendai-shi
Chiba-shi

2.　Services

(a)　threshold:

(i)　construction services: 15,000,000 SDR

(ii)　architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 1,500,000 SDR

(iii)　other services: 200,000 SDR

(b)　procuring entities: procuring entities set out in paragraph 1

第二節に関する注釈

1　この節に掲げる調達機関には、地方自治法に定める知事又は市長、委員会及びその他の機関の全ての内部部局、附属機関並びに支庁、地方事務所、支所及び出張所を含む。

2　第十七章（政府調達）の規定は、この協定が効力を生ずる時に有効な法令に従って協同組合又は連合会と締結する契約については、適用しない。

3　第十七章（政府調達）の規定は、調達機関が市場における競争にさらされている日常の営利活動のために締結する契約については、適用しない。この3の規定は、同章の規定の適用を回避する目的で利用してはならない。

4　運送における運転上の安全に関連する調達は、含まない。

5　発電、送電又は配電に関連する調達は、含まない。

第三節　その他の全ての機関

1　物品

(a)　基準額

十三万特別引出権

(b)　調達機関

(i)　A群

独立行政法人水資源機構

独立行政法人鉄道建設・運輸施設整備支援機構（注a、注d、注e）

成田国際空港株式会社

東日本高速道路株式会社

Notes to Section 2:

1. The procuring entities set out in this Section include all internal sub-divisions, attached organisations and branch offices of their governors or mayors, committees and other organisations provided for in the Local Autonomy Law.

2. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.

3. Chapter 17 (Government Procurement) shall not apply to contracts which the procuring entities award for purposes of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of Chapter 17 (Government Procurement).

4. Procurement related to operational safety of transportation is not included.

5. Procurement related to the production, transport or distribution of electricity is not included.

Section 3
All Other Entities

1. Goods

(a)　threshold: 130,000 SDR

(b)　procuring entities:

(i)　Group A

Japan Water Agency

Japan Railway Construction, Transport and Technology Agency (a)(d)(e)

Narita International Airport Corporation

East Nippon Expressway Company Limited

中日本高速道路株式会社	Central Nippon Expressway Company Limited
西日本高速道路株式会社	West Nippon Expressway Company Limited
首都高速道路株式会社	Metropolitan Expressway Company Limited
阪神高速道路株式会社	Hanshin Expressway Company Limited
本州四国連絡高速道路株式会社	Honshu-Shikoku Bridge Expressway Company Limited
独立行政法人日本高速道路保有・債務返済機構	Japan Expressway Holding and Debt Repayment Agency
独立行政法人都市再生機構	Urban Renaissance Agency
独立行政法人科学技術振興機構	Japan Science and Technology Agency
独立行政法人日本原子力研究開発機構（注b）	Japan Atomic Energy Agency (b)
日本環境安全事業株式会社	Japan Environmental Safety Corporation
独立行政法人国際協力機構	Japan International Cooperation Agency
独立行政法人福祉医療機構	Welfare and Medical Service Agency
年金積立金管理運用独立行政法人	Government Pension Investment Fund
独立行政法人農畜産業振興機構	Agriculture and Livestock Industries Corporation
独立行政法人石油天然ガス・金属鉱物資源機構（注c）	Japan Oil, Gas and Metals National Corporation (c)
独立行政法人中小企業基盤整備機構	Organization for Small & Medium Enterprises and Regional Innovation, JAPAN
日本郵政株式会社	Japan Post Holdings Company Limited
日本郵便株式会社	Japan Post Company Limited
株式会社ゆうちょ銀行	Japan Post Bank Company Limited
株式会社かんぽ生命保険	Japan Post Insurance Company Limited
独立行政法人郵便貯金・簡易生命保険管理機構	Management Organization for Postal Savings and Postal Life Insurance
独立行政法人労働者健康福祉機構	Japan Labour Health and Welfare Organization
独立行政法人高齢・障害・求職者雇用支援機構	Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers
沖縄振興開発金融公庫	Okinawa Development Finance Corporation
株式会社日本政策金融公庫	Japan Finance Corporation
株式会社国際協力銀行	Japan Bank for International Cooperation

独立行政法人住宅金融支援機構	Japan Housing Finance Agency
地方公共団体金融機構	Japan Finance Organization for Municipalities
株式会社日本政策投資銀行	Development Bank of Japan Inc.
東京地下鉄株式会社（注a）	Tokyo Metro Co., Ltd. (a)
独立行政法人北方領土問題対策協会	Northern Territories Issue Association
独立行政法人国民生活センター	National Consumer Affairs Center of Japan
独立行政法人理化学研究所（注b）	RIKEN (b)
独立行政法人環境再生保全機構	Environmental Restoration and Conservation Agency
独立行政法人奄美群島振興開発基金	Fund for the Promotion and Development of the Amami Islands
独立行政法人国際交流基金	Japan Foundation
独立行政法人日本学生支援機構	Japan Student Services Organization
独立行政法人日本芸術文化振興会	Japan Arts Council
独立行政法人日本学術振興会	Japan Society for the Promotion of Science
放送大学学園	The Open University of Japan Foundation
独立行政法人日本スポーツ振興センター	Japan Sport Council
社会保険診療報酬支払基金	Health Insurance Claims Review & Reimbursement Services
独立行政法人国立重度知的障害者総合施設のぞみの園	National Center for Persons with Severe Intellectual Disabilities, Nozominosono
日本中央競馬会	Japan Racing Association
農林漁業団体職員共済組合	Mutual Aid Association of Agriculture, Forestry and Fishery Corporation Personnel
地方競馬全国協会	The National Association of Racing
独立行政法人農業者年金基金	Farmers' Pension Fund
公益財団法人JKA	JKA
独立行政法人日本貿易振興機構	Japan External Trade Organization
独立行政法人新エネルギー・産業技術総合開発機構	New Energy and Industrial Technology Development Organization
日本アルコール産業株式会社	Japan Alcohol Corporation

独立行政法人国際観光振興機構

独立行政法人労働政策研究・研修機構

日本私立学校振興・共済事業団

独立行政法人勤労者退職金共済機構

(ii) B群

独立行政法人国立公文書館

独立行政法人情報通信研究機構

独立行政法人酒類総合研究所

独立行政法人大学入試センター

独立行政法人国立特別支援教育総合研究所

独立行政法人国立青少年教育振興機構

独立行政法人国立女性教育会館

独立行政法人国立科学博物館

独立行政法人物質・材料研究機構

独立行政法人防災科学技術研究所

独立行政法人放射線医学総合研究所

独立行政法人国立美術館

独立行政法人国立文化財機構

独立行政法人教員研修センター

独立行政法人国立健康・栄養研究所

独立行政法人労働安全衛生総合研究所

独立行政法人農林水産消費安全技術センター

独立行政法人種苗管理センター

独立行政法人家畜改良センター

Japan National Tourism Organization

The Japan Institute for Labour Policy and Training

The Promotion and Mutual Aid Corporation for Private Schools of Japan

Organization for Workers' Retirement Allowance Mutual Aid

(ii) Group B

National Archives of Japan

National Institute of Information and Communications Technology

National Research Institute of Brewing

National Center for University Entrance Examinations

National Institute of Special Needs Education

National Institution for Youth Education

National Women's Education Center

National Museum of Nature and Science

National Institute for Materials Science

National Research Institute for Earth Science and Disaster Prevention

National Institute of Radiological Sciences

National Museum of Art

National Institutes for Cultural Heritage

National Center for Teachers' Development

National Institute of Health and Nutrition

National Institute of Occupational Safety and Health

Food and Agricultural Materials Inspection Center

National Center for Seeds and Seedlings

National Livestock Breeding Center

独立行政法人農業・食品産業技術総合研究機構	National Agriculture and Food Research Organization
独立行政法人水産大学校	National Fisheries University
独立行政法人農業生物資源研究所	National Institute of Agrobiological Sciences
独立行政法人農業環境技術研究所	National Institute for Agro-Environmental Sciences
独立行政法人国際農林水産業研究センター	Japan International Research Center for Agricultural Sciences
独立行政法人森林総合研究所	Forestry and Forest Products Research Institute
独立行政法人水産総合研究センター	Fisheries Research Agency
独立行政法人経済産業研究所	Research Institute of Economy, Trade and Industry
独立行政法人工業所有権情報・研修館	National Center for Industrial Property Information and Training
独立行政法人日本貿易保険	Nippon Export and Investment Insurance
独立行政法人産業技術総合研究所	National Institute of Advanced Industrial Science and Technology
独立行政法人製品評価技術基盤機構	National Institute of Technology and Evaluation
独立行政法人土木研究所	Public Works Research Institute
独立行政法人建築研究所	Building Research Institute
全国健康保険協会	Japan Health Insurance Association
日本年金機構	Japan Pension Service
独立行政法人国立がん研究センター	National Cancer Center
独立行政法人国立循環器病研究センター	National Cerebral and Cardiovascular Center
独立行政法人国立精神・神経医療研究センター	National Center for Neurology and Psychiatry
独立行政法人国立国際医療研究センター	National Center for Global Health and Medicine
独立行政法人国立成育医療研究センター	National Center for Child Health and Development
独立行政法人国立長寿医療研究センター	National Center for Geriatrics and Gerontology
独立行政法人交通安全環境研究所	National Traffic Safety and Environment Laboratory
独立行政法人海上技術安全研究所	National Maritime Research Institute
独立行政法人港湾空港技術研究所	Port and Airport Research Institute

独立行政法人電子航法研究所

独立行政法人海技教育機構

独立行政法人航海訓練所

独立行政法人航空大学校

独立行政法人国立環境研究所

独立行政法人駐留軍等労働者労務管理機構

自動車検査独立行政法人

独立行政法人統計センター

独立行政法人造幣局

独立行政法人国立印刷局

独立行政法人国立病院機構

国立大学法人

大学共同利用機関法人

独立行政法人国立高等専門学校機構

独立行政法人大学評価・学位授与機構

独立行政法人国立大学財務・経営センター

Electronic Navigation Research Institute

Marine Technical Education Agency

National Institute for Sea Training

Civil Aviation College

National Institute for Environmental Studies

Labor Management Organization for USFJ Employees

National Agency of Vehicle Inspection

National Statistics Center

Japan Mint

National Printing Bureau

National Hospital Organization

National University Corporation

Inter-University Research Institute Corporation

Institute of National Colleges of Technology, Japan

National Institution for Academic Degrees and University Evaluation

Center for National University Finance and Management

2　サービス

(a)　基準額

(i)　建設サービス

(A)　A節に掲げる日本郵政株式会社、日本郵便株式会社、株式会社ゆうちょ銀行、株式会社かんぽ生命保険及び独立行政法人郵便貯金・簡易生命保険管理機構による調達については、四百五十万特別引出権

(B)　A節に掲げるその他の全ての機関による調達については、千五百万特別引出権

2.　Services

(a)　threshold:

(i)　construction services:

(A)　4,500,000 SDR for Japan Post Holdings Company Limited, Japan Post Company Limited, Japan Post Bank Company Limited, Japan Post Insurance Company Limited, and Management Organization for Postal Savings and Postal Life Insurance in Group A

(B)　15,000,000 SDR for all other entities in Group A

(C) B群に掲げる機関による調達については、四百五十万特別引出権

(ii) 第十七章（政府調達）の規定の適用を受ける建築のためのサービス、エンジニアリング・サービスその他の技術的サービス
四十五万特別引出権

(iii) その他のサービス
十三万特別引出権

(b) 調達機関
1に掲げる調達機関

第三節に関する注釈

1 第十七章（政府調達）の規定は、この協定が効力を生ずる時に有効な法令に従って協同組合又は連合会と締結する契約については、適用しない。

2 第十七章（政府調達）の規定は、A群に掲げる調達機関が市場における競争にさらされている日常の営利活動のために締結する契約については、適用しない。この2の規定は、同章の規定の適用を回避する目的で利用してはならない。

3 特定の調達機関に関する注釈

注a 運送における運転上の安全に関連する調達は、含まない。

注b 核兵器の不拡散に関する条約の目的又は知的財産に関する国際的な合意に反する情報の開示がもたらされることのある調達は、含まない。放射性物質の利用及び管理又は原子力施設の緊急事態への対応を目的とする安全に関連する活動のための調達は、含まない。

注c 地質調査及び地球物理学的調査に関連する調達は、含まない。

(C) 4,500,000 SDR for entities in Group B

(ii) architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 450,000 SDR

(iii) other services: 130,000 SDR

(b) procuring entities: procuring entities set out in paragraph 1

Notes to Section 3:

1. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.

2. Chapter 17 (Government Procurement) shall not apply to contracts which the procuring entities in Group A award for purposes of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of Chapter 17 (Government Procurement).

3. Notes to specific procuring entities:

(a) procurement related to operational safety of transportation is not included.

(b) procurement which could lead to the disclosure of information incompatible with the purpose of the Treaty on the Non-Proliferation of Nuclear Weapons or with international agreements on intellectual property rights is not included. Procurement for safety-related activities aiming at utilisation and management of radioactive materials and responding to emergencies of nuclear installation is not included.

(c) procurement related to geological and geophysical survey is not included.

注ｄ　広告サービス、建設サービス及び不動産に係るサービスの調達は、含まない。

注ｅ　民間会社との共同所有となる船舶の調達は、含まない。

(d)　procurement of advertising services, construction services and real estate services is not included.

(e)　procurement of ships to be jointly owned with private companies is not included.

第四節　物品

Section 4
Goods

第十七章（政府調達）の規定は、前三節に掲げる調達機関によって調達される全ての物品について適用する。ただし、防衛省による調達に関しては、次の物品のみが同章の規定の適用範囲に含まれる。

Chapter 17 (Government Procurement) shall apply to all goods that are procured by the procuring entities set out in Sections 1 through 3. However, for procurement by the Ministry of Defense, only the following goods are included in the coverage of Chapter 17 (Government Procurement):

連邦供給分類（ＦＳＣ）	品名
二二	鉄道用機器
二四	トラクター
三二	木工機器
三四	金属加工機器
三五	サービス提供機器及び販売機器
三六	特別の工業用機器
三七	農業用機器
三八	建設用、鉱山用、掘削用及び道路維持用の機器
三九	物資取扱用機器
四〇	ロープ、ケーブル、鎖及びこれらの取付具
四一	冷凍用機器、エアコンディショナー（その構成品を含む。）及び空気循環用機器
四三	ポンプ及び圧縮機
四五	配管用、加熱用及び衛生用の機器
四六	浄水用及び下水処理用の機器
四七	素管、管、ホース及びこれらの取付具
四八	弁

Federal Supply Classification (FSC)	*Description*
22	Railway Equipment
24	Tractors
32	Woodworking Machinery and Equipment
34	Metalworking Machinery
35	Service and Trade Equipment
36	Special Industry Machinery
37	Agricultural Machinery and Equipment
38	Construction, Mining, Excavating, and Highway Maintenance Equipment
39	Materials Handling Equipment
40	Rope, Cable, Chain, and Fittings
41	Refrigeration, Air Conditioning, and Air Circulating Equipment
43	Pumps and Compressors
45	Plumbing, Heating and Sanitation Equipment
46	Water Purification and Sewage Treatment Equipment
47	Pipe, Tubing, Hose, and Fittings
48	Valves

五一	手道具及び手工具	51	Hand Tools
五二	計測工具	52	Measuring Tools
五五	用材、木工品、合板及びベニヤ板	55	Lumber, Millwork, Plywood and Veneer
六一	電線並びに発電用及び配電用の機器	61	Electric Wire, and Power and Distribution Equipment
六二	照明設備及び電球	62	Lighting Fixtures and Lamps
六五	医療用及び獣医用の機器及び物品	65	Medical, Dental, and Veterinary Equipment and Supplies
六六三〇	化学分析用機器	6630	Chemical Analysis Instruments
六六三五	物理的材料試験機器	6635	Physical Properties Testing Equipment
六六四〇	実験室用の機器及び物品	6640	Laboratory Equipment and Supplies
六六四五	時間測定用機器	6645	Time Measuring Instruments
六六五〇	光学機器	6650	Optical Instruments
六六五五	地球物理学用及び天文学用の機器	6655	Geophysical and Astronomical Instruments
六六六〇	気象観測機器	6660	Meteorological Instruments and Apparatus
六六七〇	はかり	6670	Scales and Balances
六六七五	製図機器、土地測量機器及び地図作成用機器	6675	Drafting, Surveying, and Mapping Instruments
六六八〇	液体及び気体の流量計、液面計並びに機械的運動計測機器	6680	Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments
六六八五	圧力、温度及び湿度の測定用及び調整用の機器	6685	Pressure, Temperature, and Humidity Measuring and Controlling Instruments
六六九五	組み合わせた機器及びその他の機器	6695	Combination and Miscellaneous Instruments
六七	写真用機器	67	Photographic Equipment
六八	化学工業生産品	68	Chemicals and Chemical Products
七一	家具	71	Furniture
七二	家庭用及び一般用の備品及び器具	72	Household and Commercial Furnishings and Appliances
七三	調理用及び配膳用の機器	73	Food Preparation and Serving Equipment
七四	事務用機器及び可視記録装置	74	Office Machines and Visible Record Equipment
七五	事務用品	75	Office Supplies and Devices
七六	書籍、地図その他の出版物	76	Books, Maps, and Other Publications
七七	楽器、蓄音機及び家庭用ラジオ	77	Musical Instruments, Phonographs, and Home-type Radios

七九	清掃用器具及び清掃用品
八〇	ブラシ、ペイント、封止剤及び接着剤
八一一〇	ドラム及び缶
八一一五	箱、厚紙製の箱及びクレート
八一二五	瓶及びジャー
八一三〇	リール及びスプール
八一三五	包装用の材料
八五	化粧用品
八七	農業用品
九三	非金属加工品
九四	非金属原材料
九九	その他のもの

79	Cleaning Equipment and Supplies
80	Brushes, Paints, Sealers, and Adhesives
8110	Drums and Cans
8115	Boxes, Cartons, and Crates
8125	Bottles and Jars
8130	Reels and Spools
8135	Packaging and Packing Bulk Materials
85	Toiletries
87	Agricultural Supplies
93	Non-metallic Fabricated Materials
94	Non-metallic Crude Materials
99	Miscellaneous

第十七章（政府調達）の規定は、第一節から第三節までに掲げる調達機関によって調達され、かつ、千九百九十一年の国際連合の暫定的な中央生産物分類（電気通信サービスについては、文書ＭＴＮ・ＧＮＳ－Ｗ－一二〇）によって特定される次の全てのサービスについて適用する。

（千九百九十一年の暫定的な中央生産物分類（ＣＰＣ））

五一　建設工事

六一一一　自動車の保守及び修理のサービス（注1）

六一二一　モーターサイクル（原動機付自転車を含む。）及びスノーモービルの保守及び修理のサービス（注1）

七一一　その他の陸上運送サービス（七一一三五（郵便の陸上運送）を除く。）

七一二一　運転者を伴う海上航行船舶の賃貸サービス

七一二三一　海上航行船舶以外の船舶（運転者を伴うもの）の賃貸サービス

七三　航空運送サービス（七三三一〇（郵便の航空運送）を除く。）

七四八　貨物運送取扱いサービス

七五一一　クーリエ・サービス（注2）

電気通信サービス

ＭＴＮ・ＧＮＳ（対応するＣＰＣ）－Ｗ－一二〇

2・C・h　七五二一三　電子メール

2・C・i　七五二一一　ボイスメール

2・C・j　七五二一三　情報及びデータベースのオンラインでの検索

2・C・k　七五二一三　電子データ交換（ＥＤＩ）

Chapter 17 (Government Procurement) shall apply to all the following services, which are identified in accordance with the United Nations Provisional Central Product Classification (CPC) 1991, as well as document MTN.GNS/W/120 for Telecommunications services, that are procured by the procuring entities set out in Sections 1 through 3:

(Provisional Central Product Classification (CPC), 1991)

51　Construction work

6112　Maintenance and repair services of motor vehicles (Note 1)

6122　Maintenance and repair services of motorcycles and snowmobiles (Note 1)

712　Other land transport services (except 71235 Mail transportation by land)

7213　Rental services of sea-going vessels with operator

7223　Rental services of non-sea-going vessels with operator

73　Air transport services (except 73210 Mail transportation by air)

748　Freight transport agency services

7512　Courier services (Note 2)

Telecommunications services

MTN.GNS/W/120 Corresponding CPC

2.C.h.　- 7523 Electronic mail;

2.C.i.　- 7521 Voice mail;

2.C.j.　- 7523 On-line information and data base retrieval;

2.C.k.　- 7523 Electronic data interchange (EDI);

２・Ｃ・ｌ	七五二九	高度ファクシミリ・サービス
２・Ｃ・ｍ	七五二三	コード及びプロトコルの変換
２・Ｃ・ｎ	七五二三	情報及びデータのオンラインでの処理（トランザクション処理を含む。）
八四		電子計算機サービス及び関連のサービス
八六四		市場調査及び世論調査のサービス
八六七		建築のためのサービス、エンジニアリング・サービスその他の技術的サービス（注３）
八七一		広告サービス
八七三〇四		装甲車による運送サービス
八七四		建築物の清掃サービス
八八四二		出版及び印刷のサービス（注４）
八八六		金属製品、機械及び機器の修理のサービス
九四		汚水及び廃棄物の処理、衛生その他の環境保護のサービス

第五節の特定のサービスに関する注釈

注１　特別に改良され、かつ、調達機関の規則に従って点検されている自動車、モーターサイクル（原動機付自転車を含む。）及びスノーモービルの保守及び修理のサービスは、含まない。

注２　信書に係るクーリエ・サービスは、含まない。

注３　建設サービスに関連する建築のためのサービス、エンジニアリング・サービスその他の技術的サービスに限る。ただし、独立して調達される場合の次のサービスを除く。

建築設計サービス（ＣＰＣ八六七一二）の実施設計サービス

契約監理サービス（ＣＰＣ八六七一三）

2.C.l.	- 7529 Enhanced facsimile services;
2.C.m.	- 7523 Code and protocol conversion; and
2.C.n.	- 7523 On-line information and/or data processing (including transaction processing)
84	Computer and related services
864	Market research and public opinion polling services
867	Architectural, engineering and other technical services (Note 3)
871	Advertising services
87304	Armoured car services
874	Building-cleaning services
88442	Publishing and printing services (Note 4)
886	Repair services incidental to metal products, machinery and equipment
94	Sewage and refuse disposal, sanitation and other environmental protection services

Notes to specific services of Section 5:

Note 1: Maintenance and repair services are not included with respect to those motor vehicles, motorcycles and snowmobiles which are specifically modified and inspected to meet regulations of the procuring entities.

Note 2: Courier services are not included with respect to letters.

Note 3: Only architectural, engineering and other technical services related to construction services, with the exception of the following services when procured independently, are included:
- Final design services of CPC 86712 Architectural design services;
- CPC 86713 Contract administration services;

基礎及び建築構造物の建設のためのエンジニアリングデザイン・サービス（ＣＰＣ八六七二二）、建築物の機械及び電気の設備のためのエンジニアリングデザイン・サービス（ＣＰＣ八六七二三）又は土木建設工事のためのエンジニアリングデザイン・サービス（ＣＰＣ八六七二四）のうちのいずれかの実施設計、仕様書の作成若しくは費用見積り又はこれらの組合せから成る設計サービス

建設及び設置工事段階におけるその他のエンジニアリング・サービス（ＣＰＣ八六七二七）

この編の規定の適用上、「ＣＰＣ」とは、暫定的な中央生産物分類（統計文書Ｍ第七十七号、国際連合国際経済社会局統計部、ニューヨーク、千九百九十一年）をいう。

注４　秘密の情報を含む資料に係る出版及び印刷のサービスは、含まない。

第六節　建設サービス

第十七章（政府調達）の規定は、第一節から第三節までに掲げる調達機関によって調達される次の全ての建設サービスについて適用する。

建設工事（ＣＰＣ五一）

第六節に関する注釈

１　建設サービス契約とは、その手段のいかんを問わず、暫定的な中央生産物分類（ＣＰＣ）第五一区分に掲げる土木工事又は建築物の工事の実施を目的とする契約をいう。

２　二千十一年十一月三十日の時点の民間資金等の活用による公共施設等の整備等の促進に関する法律（平成十一年法律第百十七号）に基づく建設事業に係る調達について適用する。

- Design services consisting of one or a combination of final plans, specifications and cost estimates of either CPC 86722 Engineering design services for the construction of foundations and building structures, or CPC 86723 Engineering design services for mechanical and electrical installations for buildings, or CPC 86724 Engineering design services for the construction of civil engineering works; and

- CPC 86727 Other engineering services during the construction and installation phase.

For the purposes of this Part, the term "CPC" means the Provisional Central Product Classification (Statistical Paper Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

Note 4: Publishing and printing services are not included with respect to materials containing confidential information.

Section 6
Construction Services

Chapter 17 (Government Procurement) shall apply to all the following construction services that are procured by the procuring entities set out in Sections 1 through 3:

CPC 51 Construction work

Notes to Section 6:

1. A construction services contract is a contract which has as its objective the realisation by whatever means of civil or building works, in the sense of Division 51 of the Provisional Central Product Classification (CPC).

2. Procurement with regard to a construction project based on the Act on Promotion of Private Finance Initiative (Act No. 117 of 1999) as of 30 November 2011 is covered.

第七節　一般的注釈

前節をその注釈2の規定に従って適用する場合を除くほか、二千十年十二月十日の時点の民間資金等の活用による公共施設等の整備等の促進に関する法律（平成十一年法律第百十七号）の適用範囲内の事業に係る調達について、この協定を適用する。

Section 7
General Note

Notwithstanding the Note 2 to Section 6, procurement with regard to a project within the scope of the Act on Promotion of Private Finance Initiative (Act No. 117 of 1999) as of 10 December 2010 is covered.

第八節　基準額の価額

1　第一節から第三節までに掲げる基準額の価額は、前々年の一月一日に開始し、前年の十二月三十一日に終了する直近二年間の特別引出権に対する円の価額の平均値に基づき、西暦における偶数の年ごとに円建てに換算する。

Section 8
Value of Thresholds

1. The value of thresholds set out in Sections 1 through 3 shall be calculated and converted into Yen in every even-numbered year, based on an average value of Yen in terms of SDRs in the most recent two-year period starting on 1 January of the year before the preceding year and ending on 31 December of the preceding year.

2　日本国は、オーストラリアに対し、この協定の効力発生の時に円建てに換算した基準額及びその有効期間を通報し、その後はオーストラリアに対し、新たに換算した基準額を当該新たに換算した基準額の効力が生ずる遅くとも一箇月前までに通報する。

2. Japan shall notify Australia of such value of thresholds and the period of its validity upon the entry into force of this Agreement and then notify Australia of the value of the newly calculated thresholds no later than one month before the respective thresholds take effect.

協定第一・十二条に基づく実施取極

経済上の連携に関する日本国とオーストラリアとの間の協定第一・十二条に基づく日本国政府とオーストラリア政府との間の実施取極

目次

前文

第一章　総則

第一・一条　適用範囲及び基本協定との関係

第二章　原産地規則

第二・一条　原産地証明書の発給

第二・二条　修正

第二・三条　原産地に関する証拠書類の言語

第二・四条　積送

第二・五条　軽微な誤り

第二・六条　原産品であるとみなすことについての確認における連絡

第三章　税関手続

第三・一条　相互支援

第三・二条　情報通信技術

第三・三条　危険度に応じた管理手法

第三・四条　事前教示

第三・五条　不法な取引の取締り

第三・六条　知的財産権

第三・七条　情報の交換及び秘密性

第四章　最終規定

第四・一条　実施

IMPLEMENTING AGREEMENT
BETWEEN THE GOVERNMENT OF JAPAN AND
THE GOVERNMENT OF AUSTRALIA
PURSUANT TO ARTICLE 1.12 OF THE AGREEMENT
BETWEEN JAPAN AND AUSTRALIA
FOR AN ECONOMIC PARTNERSHIP

TABLE OF CONTENTS

PREAMBLE

CHAPTER 1　GENERAL PROVISIONS

Article 1.1　Scope and Relationship to the Basic Agreement

CHAPTER 2　RULES OF ORIGIN

Article 2.1　Issuance of Certificate of Origin

Article 2.2　Modification

Article 2.3　Language of Documentary Evidence of Origin

Article 2.4　Consignment

Article 2.5　Minor Errors

Article 2.6　Communications on Origin Verification

CHAPTER 3　CUSTOMS PROCEDURES

Article 3.1　Mutual Assistance

Article 3.2　Information and Communications Technology

Article 3.3　Risk Management

Article 3.4　Advance Rulings

Article 3.5　Enforcement Against Illegal Trafficking

Article 3.6　Intellectual Property Rights

Article 3.7　Exchange of Information and Confidentiality

CHAPTER 4　FINAL PROVISIONS

Article 4.1　Implementation

第四・二条　効力発生

第四・三条　改正

Article 4.2　Entry into Force

Article 4.3　Amendment

前文

日本国政府及びオーストラリア政府（以下「両締約国政府」という。）は、

経済上の連携に関する日本国とオーストラリアとの間の協定（以下「基本協定」という。）第一・十二条（総則―実施取極）の規定に従って、

次のとおり協定した。

第一章　総則

第一・一条　適用範囲及び基本協定との関係

1　この取極は、基本協定の特定の規定を実施するための詳細及び手続を定める。

2　この取極に別段の定めがある場合を除くほか、基本協定において定める定義は、この取極について準用する。

3　基本協定第十九章（紛争解決）の規定は、この取極の規定の実施、解釈又は適用に関する両締約国政府間の紛争の解決について準用する。

PREAMBLE

The Government of Japan and the Government of Australia (hereinafter referred to as "the Parties"),

In accordance with Article 1.12 (General Provisions - Implementing Agreement) of the Agreement between Japan and Australia for an Economic Partnership (hereinafter referred to as "the Basic Agreement"),

HAVE AGREED as follows:

CHAPTER 1
GENERAL PROVISIONS

Article 1.1
Scope and Relationship to the Basic Agreement

1. This Agreement sets out the details and procedures for the implementation of certain provisions of the Basic Agreement.

2. Unless otherwise provided for in this Agreement, the definitions set out in the Basic Agreement shall apply to this Agreement, *mutatis mutandis*.

3. Chapter 19 (Dispute Settlement) of the Basic Agreement shall apply *mutatis mutandis* with respect to the settlement of disputes between the Parties concerning the implementation, interpretation or application of this Agreement.

第二章　原産地規則

第二・一条　原産地証明書の発給

1　輸出締約国政府の権限を与えられた機関又は他の発給機関の代表者による原産地証明書への署名は、自筆のものとし又は電子的に印刷されたものとする。権限を与えられた機関又は他の発給機関の公の印章についても、電子的に印刷されたものとすることができる。

2　原産地証明書は、原則として、船積みの時までに発給する。

3　原産地証明書が船積みの時までに発給されなかった例外的な場合において、輸出者又は生産者の要請があったときは、輸出締約国政府の国内法令に従って原産地証明書を船積みの日から十二箇月以内に遡及して発給することができる。この場合には、当該原産地証明書の関連する欄に「ISSUED RETROSPECTIVELY」と記載しなければならない。遡及して発給された原産地証明書は、その関連する欄に船積みの日を記載する。

4　遡及して発給された原産地証明書は、船積みの日から一年間有効なものとする。

5　輸出者、生産者又はそれらの者の権限を与えられた代理人は、発給された原産地証明書がその有効期間の満了前に盗まれ、亡失し、又は著しく損傷した場合には、輸出締約国政府の権限を与えられた機関又は他の発給機関に対し、当該権限を与えられた機関又は他の発給機関が保有する文書に基づいて当該原産地証明書の再発給として新たな原産地証明書を発給するよう要請することができる。このような方法によって発給される原産地証明書については、当該原産地証明書の関連する欄に「DUPLICATE OF THE ORIGINAL CERTIFICATE OF ORIGIN NUMBER_DATED_」の文言を記載する。当初の原産地証明書の発給日については、新たな原産地証明書に記載する。当該新たな原産地証明書については、当該当初の原産地証明書の有効期間中は有効なものとする。

CHAPTER 2
RULES OF ORIGIN

Article 2.1
Issuance of Certificate of Origin

1. Signatures of the representatives of the authorised body of the exporting Party or its other certification bodies on a Certificate of Origin shall be autographed or electronically printed. Stamps or official seals of the authorised body or other certification bodies may be printed electronically as well.

2. In principle, a Certificate of Origin shall be issued by the time of shipment.

3. In exceptional cases where the Certificate of Origin has not been issued by the time of shipment, on request of the exporter or producer, the Certificate of Origin may be issued retrospectively in accordance with the domestic laws and regulations of the exporting Party within 12 months from the date of shipment, in which case it shall be necessary to indicate "ISSUED RETROSPECTIVELY" in the relevant field of the Certificate of Origin. The Certificate of Origin issued retrospectively shall indicate the date of shipment in the relevant field of the Certificate of Origin.

4. A Certificate of Origin issued retrospectively shall remain valid for one year from the date of shipment.

5. In the event of theft, loss or destruction of an issued Certificate of Origin before the expiration of its validity, the exporter, the producer or their authorised representative may request the authorised body of the exporting Party or its other certification bodies to issue a new Certificate of Origin as a duplicate of the original Certificate of Origin on the basis of the documents in their possession. The Certificate of Origin issued in this way shall bear the word "DUPLICATE OF THE ORIGINAL CERTIFICATE OF ORIGIN NUMBER_DATED_" in the relevant field of the Certificate of Origin. The date of issuance of the original Certificate of Origin shall be indicated in the new Certificate of Origin. The new Certificate of Origin shall be valid during the term of the validity of the original Certificate of Origin.

第二・二条　修正

1　原産地に関する証拠書類に不正確な情報が含まれている場合には、

(a)　輸出者、生産者又はそれらの者の権限を与えられた代理人は、新たな原産地証明書の発給及び当初の原産地証明書を無効とすることを申請することができる。

(b)　輸入者、輸出者又は生産者は、新たな原産地証明文書を作成し、当初の原産地証明文書を撤回することができる。

2　1(a)の規定にかかわらず、輸出締約国政府の権限を与えられた機関又は他の発給機関は、新たな原産地証明書の発給申請に応じて又は自己の発意により、誤りを抹消し、及び必要な加筆をすることにより、原産地証明書を修正することができる。その修正は、輸出締約国政府の権限を与えられた機関又は他の発給機関の公認された署名及び公の印章により認証される。

3　発給された原産地証明書に関し、2に規定するものを除くほか、消去、重複した記載及び修正は、認めない。

第二・三条　原産地に関する証拠書類の言語

1　原産地に関する証拠書類は、英語により作成する。

2　1の規定にかかわらず、日本国への輸入については、輸入者は、原産地証明文書を日本語により作成することができる。

Article 2.2
Modification

1. In case a Documentary Evidence of Origin contains incorrect information:

(a) the exporter, producer or their authorised representative may request the issuance of a new Certificate of Origin and the invalidation of the original Certificate of Origin; or

(b) the importer, exporter, or producer may complete a new origin certification document and withdraw the original origin certification document.

2. Notwithstanding paragraph 1(a), the authorised body of the exporting Party or its other certification bodies may, in response to the request for the issuance of a new Certificate of Origin or at their own initiative, make modifications to the Certificate of Origin by striking out errors and making any additions required. Such modifications shall be certified by the authorised signature and stamp or official seal of the authorised body of the exporting Party or its other certification bodies.

3. Erasures, superimpositions and modifications other than those referred to in paragraph 2 shall not be allowed on the issued Certificate of Origin.

Article 2.3
Language of Documentary Evidence of Origin

1. The Documentary Evidence of Origin shall be completed in the English language.

2. Notwithstanding paragraph 1, in the case of importation into Japan, an importer may complete an origin certification document in the Japanese language.

第二・四条　積送

基本協定第三・八条（原産地規則－積送）(a)の規定の適用上、輸入者は、産品の再こん包、ラベルの貼替え又は分割を行う場合には、輸入締約国政府の税関当局の要請に基づき、その作業が行われた後の積送される貨物の状態に合致する原産地に関する証拠書類を提供する。

第二・五条　軽微な誤り

輸入締約国政府の税関当局は、軽微な誤り（例えば、軽微な表現の相違若しくは語句の欠落、タイプの誤り又は指定された欄からのはみ出し）を考慮しないものとする。ただし、当該軽微な誤りが原産地に関する証拠書類に含まれる情報の正確性に疑いを生じさせるようなものではないことを条件とする。

第二・六条　原産品であることについての確認における連絡

1　基本協定第三・二十一条（原産地規則－原産品であることについての確認）及び第三・二十二条（原産地規則－原産品であるか否かについての確認のための訪問）の規定の適用上、輸入締約国政府の税関当局と輸出者、生産者又は輸出締約国政府の権限を与えられた機関若しくは税関当局との間の連絡は、両締約国政府が別段の合意をする場合を除くほか、外交上の経路を通じて行う。

2　1の規定にかかわらず、基本協定第三・二十一条（原産地規則－原産品であることについての確認）及び第三・二十二条（原産地規則－原産品であるか否かについての確認のための訪問）の規定の適用上、輸入締約国政府の税関当局は、輸出締約国政府の権限を与えられた機関又は税関当局及び原産地証明書の発給を申請し、又は原産地証明文書を作成した輸出者又は生産者と、1に規定する連絡と併せて、いずれかの方法（受領を確認することのできるものに限る。）により連絡することができる。

Article 2.4
Consignment

For the purposes of subparagraph (a) of Article 3.8 (Rules of Origin – Consignment) of the Basic Agreement, in case a good undergoes repacking, relabeling or splitting up, an importer shall provide, on request of the customs administration of the importing Party, a Documentary Evidence of Origin which is consistent with the state of consignment after such operations.

Article 2.5
Minor Errors

The customs administration of the importing Party shall disregard minor errors, such as slight discrepancies or omissions, typing errors or protrusions from the designated field, provided that these minor errors are not such as to create doubts concerning the accuracy of the information included in the Documentary Evidence of Origin.

Article 2.6
Communications on Origin Verification

1. For the purposes of Articles 3.21 (Rules of Origin – Origin Verification) and 3.22 (Rules of Origin – Verification Visit) of the Basic Agreement, communication between the customs administration of the importing Party and the exporters, the producers, the authorised body or the customs administration of the exporting Party shall be made through diplomatic channels unless otherwise agreed by the Parties.

2. Notwithstanding paragraph 1, for the purposes of Articles 3.21 (Rules of Origin – Origin Verification) and 3.22 (Rules of Origin – Verification Visit) of the Basic Agreement, the customs administration of the importing Party may communicate with the authorised body or customs administration of the exporting Party and the exporter or the producer of the good who applied for the certificate of Origin or completed the origin certification document, by any method with a confirmation of receipt, in parallel with the communications set out in paragraph 1.

3　1及び2の規定にかかわらず、オーストラリアの税関当局は、日本国において発給された原産地証明書が真正なものであることを確認するため、日本国の経済産業省が提供する経済連携協定に基づく原産地証明書情報参照システムを利用することができる。

4　基本協定第三・二十一条（原産地規則―原産品であることについての確認）及び第三・二十二条（原産地規則―原産品であるか否かについての確認のための訪問）の規定に基づく両締約国政府間の連絡に使用される言語は、英語とする。

第三章　税関手続

第三・一条　相互支援

1　両締約国政府は、関税法令の適正な適用を確保するため、並びに関税法令の違反及びその未遂を防止し、調査し、並びにこれらに対応するため、各締約国政府の税関当局の権限及び利用可能な資源の範囲内で、両締約国政府の税関当局を通じて相互に支援する。

2　両締約国政府は、必要かつ適当な場合には、両締約国政府の税関当局を通じて、研究、開発及び試験であって、新たな税関手続並びに取締りのための新たな装置及び技術に関するもの、税関職員の訓練活動並びに税関当局間の人的交流の分野において協力する。

第三・二条　情報通信技術

1　両締約国政府の税関当局は、その税関手続における情報通信技術の利用（両税関当局間において可能な電子データの交換を含む。）を促進するため、関税協力理事会、国際標準化機構、貿易手続簡易化及び電子ビジネスのための国際連合センターその他の国際機関又は国際的な場の下で作成される国際的な標準又は手法を考慮して、協同の努力を払う。

3. Notwithstanding paragraphs 1 and 2, the customs administration of Australia may access the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan for the purposes of verifying the authenticity of Certificates of Origin issued in Japan.

4. The language to be used for communications between the Parties in accordance with Articles 3.21 (Rules of Origin – Origin Verification) and 3.22 (Rules of Origin – Verification Visit) of the Basic Agreement shall be English.

CHAPTER 3
CUSTOMS PROCEDURES

Article 3.1
Mutual Assistance

1. To the extent permitted by the competence and available resources of their respective customs administrations, the Parties shall assist each other through their customs administrations to ensure proper application of customs laws, and to prevent, investigate and combat any violation or attempted violation of customs laws.

2. The Parties shall cooperate through their customs administrations, when necessary and appropriate, in the area of research, development, and testing of new customs procedures and new enforcement aids and techniques, training activities of customs officers, and exchange of personnel between them.

Article 3.2
Information and Communications Technology

1. The customs administrations of the Parties shall make cooperative efforts to promote the use of information and communications technology in their customs procedures, including possible electronic data interchange between the customs administrations, taking into account international standards or methods developed under the auspices of international organisations or fora such as the Customs Cooperation Council, the International Organization for Standardization, and the United Nations Centre for Trade Facilitation and Electronic Business.

2　両締約国政府の税関当局は、税関手続を改善するため、情報通信技術の利用に関する情報（最良の慣行を含む。）を交換する。

3　両締約国政府の税関当局による個別の情報通信技術の導入及び強化については、最大限可能な範囲で、関係当事者が表明する見解を考慮して行う。

第三・三条　危険度に応じた管理手法

1　日本国とオーストラリアとの間で取引される物品の通関を容易にするため、両締約国政府の税関当局は、引き続き危険度に応じた管理手法を用い、及び危険度に応じた管理手法に関する技術の向上を促進する。

2　両締約国政府の税関当局は、危険度に応じた管理手法に関する技術その他の取締りのための技術に関して情報（最良の慣行を含む。）を交換する。

第三・四条　事前教示

1　基本協定第四・五条（税関手続－事前教示）2の規定の適用上、事前の教示に係る手続は、次のことを確保するものとする。

(a)　事前の教示の申請に係る要件（提供する情報及び申請の様式を含む。）が公に利用可能であること。

(b)　輸入締約国政府の税関当局が、事前の教示の申請を評価する過程において、いつでも、その評価に必要と認められる情報を提供するよう申請者に要請することができること。

2. The customs administrations of the Parties shall exchange information, including best practices, on the use of information and communications technology for the purpose of improving customs procedures.

3. The introduction and enhancement of individual information and communications technology by the customs administrations of the Parties shall, to the greatest extent possible, be carried out taking into account the views expressed by relevant parties.

Article 3.3
Risk Management

1. In order to facilitate customs clearance of goods traded between Australia and Japan, the customs administrations of the Parties shall continue to use risk management and promote the improvement of risk management techniques.

2. The customs administrations of the Parties shall exchange information, including best practices, on risk management techniques and other enforcement techniques.

Article 3.4
Advance Rulings

1. For the purposes of paragraph 2 of Article 4.5 (Customs Procedures - Advance Rulings) of the Basic Agreement, procedures for issuing advance rulings shall ensure that:

(a) the requirements for the application for an advance ruling, including the information to be provided and the format, are publicly available;

(b) the customs administration of the importing Party is allowed to request, at any time during the course of the evaluation of the application for an advance ruling, the applicant to provide additional information deemed necessary for such evaluation;

(c) 事前の教示が、申請者が提示する事実及び状況並びに事前の教示について責任を有する税関職員が保有するその他の関連情報に基づくものであること。

(d) 輸入締約国政府の税関当局が、全ての必要な情報を伴った申請を受領した日から三十日以内（関税評価に係るものについては九十日以内）に事前の教示を行うよう努めること及び当該三十日又は当該九十日の期間内に事前の教示を行うことができない場合には申請者に対しその旨の通報を行うこと。

(e) 事前の教示が、書面により行われ、かつ、当該教示の理由を含むこと。

(f) 事前の教示を使用する条件（その有効期間等）について定めること。

2 基本協定第四・五条（税関手続―事前教示）4の規定の適用上、輸入締約国政府の税関当局は、次の場合には、既に行われた事前の教示を修正し、又は撤回することができる。

(a) 当該事前の教示が誤った事実に基づいて行われた場合又は当該事前の教示の申請者が全ての関連する情報の提供を行わなかった場合

(b) 当該事前の教示がその根拠とした法令、事実又は状況に変更が生じた場合

(c) 当該事前の教示が行われた後に、当該事前の教示に影響を及ぼす基本協定又はこの取極の改正が行われた場合

(c) an advance ruling is based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the customs officers responsible for the issuance of the advance rulings;

(d) the customs administration of the importing Party endeavours to issue an advance ruling within 30 days, or 90 days for customs valuation, from the date of receipt of the application with all the necessary information, and in cases where the customs administration of the importing Party fails to issue the advance ruling within the aforementioned 30 or 90 days, the applicant is informed accordingly;

(e) an issued advance ruling is provided in writing and includes the reasons for the ruling; and

(f) the conditions for the use of an issued advance ruling, such as the period of validity thereof, are specified.

2. For the purposes of paragraph 4 of Article 4.5 (Customs Procedures - Advance Rulings) of the Basic Agreement, the customs administration of the importing Party may modify or revoke the issued advance ruling in the following cases:

(a) if the advance ruling has been issued based on erroneous facts or the applicant for the advance ruling omitted to provide all relevant information;

(b) if there has been a change in the law, facts or circumstances on which the issued advance ruling was based;

(c) if there has been an amendment of the Basic Agreement or this Agreement which affects the issued advance ruling, since the issuance of the ruling;

(d) 当該事前の教示が行われた後に、事前の教示に関する手続につき、当該事前の教示に影響を及ぼす変更が生じた場合。ただし、当該変更が基本協定及びこの取極の規定（特に1に規定する要件）に反しない場合に限る。

(e) 輸入締約国政府の税関当局が、当該事前の教示を修正し、又は撤回するに足りる他の合理的な理由を有する場合

第三・五条　不法な取引の取締り

1 両締約国政府は、各締約国政府の税関当局の権限及び利用可能な資源の範囲内で、次の事項の取締りに関して、協力し、及び情報を交換する。

(a) 不正な薬物その他の禁制品の取引

(b) 規制物品の不法な取引

2 両締約国政府は、不正な薬物その他の禁制品の取引への対応のため、関税協力理事会の下での地域的な協力を促進するよう努める。

第三・六条　知的財産権

両締約国政府の税関当局は、それぞれの権限及び利用可能な資源の範囲内で、基本協定第十六・十八条（知的財産－国境措置に係る権利行使）の規定に基づく国境措置の適用に当たり、協力し、及び情報を交換する。

(d) if there has been a change in the procedures relating to advance rulings which affects the issued advance ruling, since the issuance of the ruling, provided that such change is not inconsistent with the provisions of the Basic Agreement and this Agreement, including the requirements specified in paragraph 1; or

(e) if the customs administration of the importing Party has other reasonable grounds to modify or revoke the issued advance ruling.

Article 3.5
Enforcement Against Illegal Trafficking

1. The Parties shall, to the extent permitted by the competence and available resources of their respective customs administrations, cooperate and exchange information in their enforcement against:

(a) the trafficking of illicit drugs and other prohibited goods; and

(b) the illegal trafficking of controlled goods.

2. The Parties shall endeavour to promote regional cooperation under the Customs Cooperation Council in combating trafficking of illicit drugs and other prohibited goods.

Article 3.6
Intellectual Property Rights

The customs administrations of the Parties shall, within their respective competence and available resources, cooperate and exchange information in the application of border measures under the provisions of Article 16.18 (Intellectual Property – Enforcement – Border Measures) of the Basic Agreement.

第三・七条　情報の交換及び秘密性

1　いずれの締約国政府も、自国の関税法令に従って当該締約国政府の税関当局の職務を遂行する場合又は情報を提供した税関当局の同意がある場合を除くほか、この章の規定に従って提供される情報を使用し、又は開示してはならない。

2　一方の締約国政府は、秘密性の保持又は情報の使用目的の制限に関し、自己が要請する保証を他方の締約国政府から得ることができない場合には、当該他方の締約国政府に提供する情報を限定することができる。

3　情報を要請する一方の締約国政府は、同様の要請が他方の締約国政府により行われたならば応ずることができない場合には、自己の要請においてその事実について注意を喚起する。当該要請に応ずるか否かについては、当該他方の締約国政府の裁量に委ねられる。

4　この章の規定に従って一方の締約国政府の税関当局から他方の締約国政府の税関当局に提供される情報については、当該他方の締約国政府は、裁判所又は裁判官が行う刑事手続において使用してはならない。ただし、当該他方の締約国政府が当該情報を提供した税関当局の書面による事前の同意を得ている場合は、この限りでない。

5　4の規定は、一方の締約国政府が、外交上の経路又は他方の締約国政府の国内法令に従って設けられたその他の経路を通じて、4に規定する情報に係る要請を、当該他方の締約国政府に提出することを妨げるものではない。

6　この条の規定は、情報を入手した税関当局が属する締約国政府の国内法令により必要とされる限度において、この章の規定に従って提供された情報が使用され、又は開示されることを妨げるものではない。当該税関当局は、可能な限り、情報を提供した税関当局に対し、その開示について事前に通報する。

7　両締約国政府は、次の場合には、この章の規定に従って情報を提供することを拒否することができる。

Article 3.7
Exchange of Information and Confidentiality

1. Neither Party shall use or disclose information provided pursuant to this Chapter except for the purpose of discharging the functions of its customs administration in accordance with its customs laws, or otherwise with the consent of the providing customs administration.

2. Each Party may limit the information it communicates to the other Party when the other Party is unable to give the assurance requested by the former Party with respect to the maintenance of confidentiality or the limitations of purposes for which the information will be used.

3. If a Party that requests information would be unable to comply with a similar request in case such a request were made by the other Party, the requesting Party shall draw attention to that fact in its request. Responding to such a request shall be at the discretion of the other Party.

4. Information provided by the customs administration of a Party to the customs administration of the other Party pursuant to this Chapter shall not be used by the other Party in criminal proceedings carried out by a court or a judge, unless the other Party has obtained prior written consent of the customs administration which provided the information.

5. Nothing in paragraph 4 shall prevent a Party from submitting a request for such information to the other Party through diplomatic channels or other channels established in accordance with the domestic laws and regulations of the other Party.

6. This Article shall not preclude the use or disclosure of information provided pursuant to this Chapter to the extent such use or disclosure is required by the domestic laws and regulations of the Party of the customs administration receiving the information. Such customs administration shall, wherever possible, give advance notice of any such disclosure to the customs administration providing the information.

7. The Parties may refuse to communicate information pursuant to this Chapter, where to do so would:

(a) 自国の主権、公の秩序、安全その他の重大な利益を害するおそれがある場合

(b) 正当な産業上、商業上若しくは職業上の利益に反し、又は当該利益を害することとなる場合

(c) 被要請締約国政府の国内法令に反する場合

(d) 法令の実施を妨げる場合

(a) be likely to prejudice sovereignty, public policy, security or other essential interests;

(b) violate or prejudice a legitimate industrial, commercial or professional interest;

(c) be contrary to the domestic laws and regulations of the Party receiving the request for information; or

(d) impede law enforcement.

第四章　最終規定

第四・一条　実施

この取極は、両締約国政府により、基本協定及び両締約国において効力を有する国内法令に従い、実施される。

第四・二条　効力発生

この取極は、基本協定の効力発生の時に効力を生じ、基本協定が有効である限り効力を有する。

第四・三条　改正

この取極は、両締約国政府の書面による合意により改正することができる。両締約国政府は、いずれかの締約国政府の要請に基づき、この取極の改正について相互に協議する。

以上の証拠として、下名は、正当に委任を受けてこの取極に署名した。

二千十四年七月八日にキャンベラで、ひとしく正文である日本語及び英語により本書二通を作成した。

日本国政府のために
安倍晋三

オーストラリア政府のために
トニー・アボット

CHAPTER 4
FINAL PROVISIONS

Article 4.1
Implementation

This Agreement shall be implemented by the Parties in accordance with the Basic Agreement and their respective domestic laws and regulations in force.

Article 4.2
Entry into Force

This Agreement shall enter into force at the same time as the Basic Agreement and shall remain in force as long as the Basic Agreement remains in force.

Article 4.3
Amendment

This Agreement may be amended by written agreement between the Parties. The Parties shall, on request of a Party, consult as to whether to amend this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Canberra on this eighth day of July in the year 2014, in duplicate in the Japanese and English languages, both texts being equally authentic.

For the Government of Japan:
安倍晋三

For the Government of Australia:
Tony Abbott

（参考）

この協定は、日本国とオーストラリアとの間で、貿易の自由化及び円滑化を促進するとともに、幅広い分野において互恵的な経済連携を構築することを通じ、両国経済が一段と活性化し、ひいては両国関係全般が一層緊密化するための法的枠組みについて定めるものである。