

Annex 1  
referred to in Chapter 3

Schedules in relation to Article 14

Part 1  
General Notes

1. For the purposes of Article 14, the following categories indicated in Column 4 and applicable terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall be applied:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B12\*" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan;

- (g) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (h) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule;
- (i) 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 in each Party's Schedule;
- (j) customs duties on originating goods classified under the tariff lines indicated with "R" shall be subject to negotiation provided for in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule; and
- (k) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment such as reduction or elimination of customs duties.

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in HS 0203.19, 0203.22, 0203.29, 0206.49, 0703.10, 1602.41, 1602.42, 1602.49, 7403.11, 7403.13 and 7403.19, derived from the difference between the value for customs duty and the value specified in Note 2(b) in Section 1 of Part 2 or in Column 3 of the Schedule of Japan in Section 2 of Part 2.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2002.

4. For the purposes of this Annex, Base Rate, as specified in Column 3 of each Party's Schedule in Section 2 of Part 2 and Section 2 of Part 3, means only the starting point of elimination or reduction of customs duties.

5. For the purposes of implementing equal annual installments, 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 April 1 of each following year in the cases of this Part and Part 2, and on January 1 of each following year in the cases of this Part and Part 3.

6. For the purposes of this Part and Part 2, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

7. For the purposes of this Part and Part 3, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.

8. For the purposes of implementing tariff rate quota, where the first year is less than twelve months, the aggregate quota quantity for the first year set out in Section 1 of Part 2 and Section 1 of Part 3 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 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 Section 1 of Part 2 and Section 1 of Part 3 shall be applied.

Part 2

Section 1  
Notes for Schedule of Japan

The terms and conditions in the following notes indicated with a serial number from 1 through 11 shall apply to originating goods of Chile imported from Chile specified with that number in Column 5 of the Schedule of Japan, in Section 2.

1. A tariff rate quota shall be applied in accordance with the following:
  - (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
    - (i) 1,300 metric tons for the first year;
    - (ii) 1,950 metric tons for the second year;
    - (iii) 2,600 metric tons for the third year;
    - (iv) 3,250 metric tons for the fourth year; and
    - (v) 4,000 metric tons for the fifth year;
  - (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
    - (i) 34.6 percent for the first and second years; and
    - (ii) 30.8 percent for the third, fourth and fifth years;
  - (c) for the purposes of subparagraphs (a) and (b), 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;

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied; and
- (e) the tariff emergency measures on beef, stipulated in Article 7-5 of Temporary Tariff Measures Law of Japan (Law No. 36 of 1960), shall not be applied to the originating goods imported under this tariff rate quota.

2. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 32,000 metric tons for the first year;
  - (ii) 38,750 metric tons for the second year;
  - (iii) 45,500 metric tons for the third year;
  - (iv) 52,250 metric tons for the fourth year; and
  - (v) 60,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows:

- (i) 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 53.53 yen, shall be 482 yen per kilogram. 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 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. 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 535.53 yen by 1.022, shall be 2.2 percent;
  - (ii) 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 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. 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 577.15 yen by 0.643, shall be 4.3 percent; and
  - (iii) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 16.0 percent;
- (c) for the purposes of subparagraphs (a) and (b), 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;

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied; and
- (e) the tariff emergency measures on pork stipulated in paragraph 1 of Article 7-6 of Temporary Tariff Measures Law of Japan, 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, indicated with one asterisk ("\*") or two asterisks ("\*\*") in Column 2, imported under this tariff rate quota.

3. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 600 metric tons for the first year;
  - (ii) 637 metric tons for the second year;
  - (iii) 675 metric tons for the third year;
  - (iv) 712 metric tons for the fourth year; and
  - (v) 750 metric tons for the fifth year;
- (b) (i) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be as follows, respectively:
  - (A) 11.5 percent for the first and second years; and
  - (B) 7.6 percent for the third, fourth and fifth years; and
- (ii) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be as follows, respectively:

- (A) 19.1 percent for the first and second years; and
- (B) 12.7 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), 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; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

4. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.

5. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,500 metric tons for the first year;
  - (ii) 4,000 metric tons for the second year;
  - (iii) 4,500 metric tons for the third year;
  - (iv) 5,000 metric tons for the fourth year; and
  - (v) 5,500 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
  - (i) 10.7 percent for the first and second years; and
  - (ii) 8.5 percent for the third, fourth and fifth years;

- (c) for the purposes of subparagraphs (a) and (b), 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; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

6. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the third year, on issues such as improving market access conditions.

7. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 10.0 percent, as from the date of entry into force of this Agreement.

8. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,700 metric tons for the first year;
  - (ii) 3,900 metric tons for the second year;
  - (iii) 4,100 metric tons for the third year;
  - (iv) 4,300 metric tons for the fourth year; and
  - (v) 5,000 metric tons for the fifth year;
- (b) the in-quota rate of customs duty shall be free;
- (c) for the purposes of subparagraphs (a) and (b), 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 in cooperation with the exporting Party and the aggregate quota quantity shall be allocated by the importing Party; and

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall continue to be applied.

9. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 19.0 percent, as from the date of entry into force of this Agreement.

10. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 17.0 percent, as from the date of entry into force of this Agreement.

11. The customs duty shall be eliminated from the Base Rate to free in accordance with the following:

- (a) 13.8 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 50.25 yen per liter, as from the date of entry into force of this Agreement;
- (b) 12.7 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 33.50 yen per liter, as from the first day of the second year;
- (c) 11.5 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 16.75 yen per liter, as from the first day of the third year;
- (d) 10.4 percent or 125.00 yen per liter, whichever is the less, as from the first day of the fourth year;
- (e) 9.2 percent or 125.00 yen per liter, whichever is the less, as from the first day of the fifth year;
- (f) 8.1 percent or 125.00 yen per liter, whichever is the less, as from the first day of the sixth year;
- (g) 6.9 percent or 125.00 yen per liter, whichever is the less, as from the first day of the seventh year;





Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other		X	
0203.19	-- Other:			
	Of wild boars		A	
	Other *		Q	2
	- Frozen:			
0203.21	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other *		Q	2
0203.29	-- Other:			
	Of wild boars		A	
	Other *		Q	2
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0206.10	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues *		Q	3
0206.22	-- Livers *		Q	3
0206.29	-- Other:			
	Cheek meat and head meat		X	
	Other			
	Internal organs *		Q	3
	Other **		Q	3
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	
	Other		X	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		X	
0206.49	-- Other:			
	Of wild boars		A	
	Other:			
	Internal organs		X	
	Other *		Q	2
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 <i>Gallus domesticus</i> :			
0207.11	-- Not cut in pieces, fresh or chilled		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Livers		A	
	Other:			
	Legs with bone in		R	4
	Other		Q	5
	- 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, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
0209.00	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0210.20	- Meat of bovine animals  - Other, including edible flours and meals of meat and meat offal:		X	
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)	4.2%	B5	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish:  Carp and gold-fish  Other	3.5%	B5  A	
	- Other live fish:			
0301.91	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):  Fry for fish culture  Other	3.5%	A  B5	
0301.92	-- Eels ( <i>Anguilla spp.</i> ):  Fry for fish culture  Other		A  X	
0301.93	-- Carp:  Fry for fish culture  Other	3.5%	A  B5	
0301.99	-- Other:  Fry for fish culture  Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		R	4
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	
0302.12	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ):			
	Silver salmon( <i>Oncorhynchus kisutch</i> )	3.5%	B10	
	Other		R	4
	Atlantic salmon( <i>Salmo salar</i> ) and Danube salmon( <i>Hucho hucho</i> )		R	4
0302.19	-- Other		R	4
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.23	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0302.29	-- Other	3.5%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		X	
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		X	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X	
0302.39	-- Other		X	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			
	Of <i>Sardinops spp.</i>		X	
	Other	3.5%	B5	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0302.65	-- Dogfish and other sharks		R	4
0302.66	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
0302.69	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ), Samma ( <i>Cololabis spp.</i> ), Billfish and Swordfish		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Other:			
	Fugu	3.5%	B5	
	Other		R	4
0302.70	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	5.6%	B5	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		R	4
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		R	4
0303.19	-- Other:			
	Silver salmon ( <i>Oncorhynchus kisutch</i> )	3.5%	B10	
	Other		R	4
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0303.29	-- Other  - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		R	4
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	
0303.33	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0303.39	-- Other  - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	3.5%	B5	
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		X	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		X	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X	
0303.49	-- Other		X	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes  - Other fish, excluding livers and roes:		X	
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):  Of <i>Sardinops spp.</i>		X	
	Other	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks	2.5%	B10	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3.5%	B5	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):			
	Of <i>Merluccius spp.</i>		X	
	Of <i>Urophycis spp.</i>	3.5%	B5	
0303.79	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Shishamo	2.8%	B5	
	Other:			
	Billfish and swordfish		X	
	Spanish mackerel and hairtails		R	4
	Mero ( <i>Dissostichus spp.</i> )	3.5%	B10	
	Other	3.5%	B5	
0303.80	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	4%	B5	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ), Samma ( <i>Cololabis spp.</i> ), bluefin tunas ( <i>Thunnus thynnus</i> ), southern bluefin tunas ( <i>Thunnus maccoyii</i> ) and Itoyori (surimi)		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Dogfish and other sharks		R	4
	Shishamo	2.8%	B5	
	Other:			
	Spanish mackerel		R	4
	Fugu	3.5%	B5	
	Other	3.5%	B7	
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	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin ( <i>Clupea spp.</i> ) other than Nishin roes on the tangles	8.4%	B7	
	Hard roes of Salmonidae		R	4
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Nishin roes on the tangles	10%	B7	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Salmonidae		R	4
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	10.5%	B7	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	B7	
0305.49	-- Other:	10%	B7	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.59	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		R	4
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.63	-- Anchovies ( <i>Engraulis spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0305.69	-- Other:  Salmonidae  Other		R  X	4
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.  - Frozen:			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:  Ebi  Other	7%	A  B7	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):  Live, fresh or chilled  Other	4%	A  B5	
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):  Live, fresh or chilled  Other	4%	A  B5	
0306.23	-- Shrimps and prawns:  Live, fresh or chilled  Other	4%	A  B5	
0306.24	-- Crabs		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Frozen	5%	B7	
	Other	10%	B7	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B7	
	Other	10%	B7	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Live aquatic invertebrates other than crustaceans or molluscs		A	
	Adductors of shellfish, cuttle fish and squid		X	
	Other:			
	Hard clam		R	4
	Other:			
	Akagai ((bloody clam), live), sea urchins and abalone		R	4
	Jellyfish	7%	B7	
	Other:			
	Baby clam and fresh water clam		R	4
	Other:			
	Molluscs		X	
	Other	7%	B7	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins	7%	B15	
	Jellyfish	7%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7%	B10	
	Other:			
	Hard clam		R	4
	Other:			
	Abalone, baby clam and fresh water clam		R	4
	Other		X	
	Other:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins		R	4
	Jellyfish	7%	B7	
	Other		R	4
	Other:			
	Hard clam, salted or in brine		R	4
	Other:			
	Hard clam, dried		R	4
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
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%		X	
	- 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		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.29	-- Other		X	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurized containers		R	4
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurized containers		R	4
	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:			
	Frozen, treated appropriate to preserve or containing added sugar or other sweetening matter or flavoured or containing added fruit or nuts, excluding frozen yogurt		X	
	Other		R	4
0403.90	- Other		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	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		X	
0406.20	- Grated or powdered cheese, of all kinds		X	
0406.30	- Processed cheese, not grated or powdered		X	
0406.40	- Blue-veined cheese		X	
0406.90	- Other cheese		R	6
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other		R	4
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%	B15	
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B15	
	- Other:			
0408.91	-- Dried	21.3%	B15	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B15	
0409.00	Natural honey.		R	4
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	3%	B5	
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 73.7 yen/kg and the value for customs duty per kilogram, whichever is the less	B15	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic	3%	B5	
0703.90	- Leeks and other alliaceous vegetables:			
	Welsh onions ( <i>Allium fistulosum</i> L.)	3%	B5	
	Other		A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.10	- Globe artichokes		A	
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)	3%	B5	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other:			
	Matsutake		A	
	Other:			
	Shiitake mushrooms		X	
	Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	B5	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
0709.90	- Other:			
	Sweet corn	6%	B5	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B7	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B7	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B7	
0710.29	-- Other:			
	Green soybeans	6%	B5	
	Other	8.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B7	
0710.80	- Other vegetables:			
	Burdock	12%	B10	
	Other	6%	B5	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	Other	6%	B5	
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	4.5%	B7	
0711.30	- Capers	7.5%	B7	
0711.40	- Cucumbers and gherkins	9%	B7	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:			
	Aubergines (egg-plants)	6%	B15	
	Scallion and bracken	6%	B5	
	Other:			
	Burdock	12%	B10	
	Other:			
	Aubergines (egg-plants)	9%	B15	
	Other	9%	B7	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		X	
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	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 ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0714.20	- Sweet potatoes:			
	Frozen	12%	B10	
	Other	12.8%	B10	
0714.90	- Other:			
	Frozen:			
	Taros	10%	B7	
	Other	12%	B10	
	Other	9%	B7	
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	
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 ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	10%	B5	
0802.32	-- Shelled	10%	B5	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	9.6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other:			
	Betel nuts, macadamia nuts and pecans		A	
	Other	12%	B10	
0803.00	Bananas, including plantains, fresh or dried:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Fresh		R	4
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	3%	B7	
0804.30	- Pineapples		R	4
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
0805.40	- Grapefruit	10%	B12	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
0805.90	- Other:			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
	Other		R	4
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from March 1 to October 31	17%	B15	
	If imported during the period from November 1 to the last day of February	7.8%	B10	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B15	
0808.20	- Pears and quinces	4.8%	B7	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	8.5%	B7	
0809.30	- Peaches, including nectarines	6%	B7	
0809.40	- Plums and sloes	6%	B7	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
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 <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6.4%	B7	
0810.60	- Durians		A	
0810.90	- Other:			
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A	
	Other	6%	B5	
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%	B7	
	Other	12%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Bananas, oranges and grapefruit		R	4
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts	9.6%	B15	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, 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	6%	B10	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
	Other	12%	B10	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	9%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	Berries, papayas, pawpaws, durians, bilimbis, champeder, 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		A	
	Other	9%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40		A	
0814.00	Other Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	6%	B10 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.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee roasted:			
0901.21	-- Not decaffeinated		R	4
0901.22	-- Decaffeinated		R	4
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 3kg	17%	B10	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B10	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:			
	Black tea	12%	B10	
	Other	17%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed:  Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)  Other	4.5 yen/kg	A  B10	
1005.90	- Other:  Popcorn, corn which is explosive with heating under normal air pressure  Other:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs authority.  Other		A  A  X	
10.06	Rice.		X	
1007.00	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, sterilization, acceleration of germination)  Other	9%	A  E7	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:  Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Triticale		X	
	Other		A	
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.			
1102.10	- Rye flour	7.5%	B10	
1102.20	- Maize (corn) flour		X	
1102.30	- Rice flour		X	
1102.90	- Other:			
	Barley flour and triticale flour		X	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		X	
1103.13	-- Of maize (corn)		R	4
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	6%	B10	
	Other	8.5%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	6%	B10	
	Of maize (corn)	21.3%	B10	
	Other	8.5%	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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Rolled or flaked grains:			
1104.12	-- Of oats	6%	B10	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	8.5%	B10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	6%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B10	
	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		X	
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		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.			
	Other		X	
	Other	21.3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 authority.  Other  Other	15%  15%	A  B10 B10	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201.00	Soybeans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.  Other		A  X	
1202.20	- Shelled, whether or not broken:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.  Other		A  X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other:  <i>Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.:</i>			
	Of <i>Gloiopeltis spp.</i>		A	
	Other	3.5%	B5	
	Other		A	
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other:			
	Tubers of konnyaku ( <i>Amorphophalus</i> ), 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			
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone		A	
1302.19	-- Other:  Bases for beverage:  Obtained from a single material of vegetable origin  Other  Other	10%	B10  R  A	4
1302.20	- Pectic substances, pectinates and pectates  - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A	
1302.31	-- Agar-agar	112 yen/kg	B7	
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, Shichitoui ( <i>Cyperus tegetiformis</i> ) and Wanguru ( <i>Cyperus exaltatus</i> )  Other	8.5%	B7  A	
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.		A	
14.04	Vegetable products not elsewhere specified or included.		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.  Pig fat:  Of an acid value exceeding 1.3  Other  Other	6.4%	A  R  E7	4
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions		R	4
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals:  Whale oil  Other	3.5%	A  B5	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B7	
15.07	Soybean oil and its fractions, whether or not refined, but not chemically modified.		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	4
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
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		R	4
1512.19	-- Other		R	4
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	4
1512.29	-- Other:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	4
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		R	4
1515.19	-- Other		R	4
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		R	4
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		R	4
1515.90	- Other:			
	Oiticica oil, camellia oil, Urushi wax, haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:			
	Rice bran oil and its fractions		X	
	Other		R	4
	Other:			
	Rice bran oil and its fractions		X	
	Other		R	4
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		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1517.90	- Other:  Mixtures of animal fats and oils and their fractions, not otherwise prepared  Mixtures of vegetable fats and oils and their fractions, not otherwise prepared  Oils of a kind used as mould release  Other	6.4%    2.9%	B5  R  B7  R	    4   4
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  Other		R  A	  4
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.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.20	- Of liver of any animal		X	
	- 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		X	
	Other		A	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
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		X	
	Other	6%	B5	
	- Of swine:			
1602.41	-- Hams and cuts thereof:			
	Hams 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 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.42	-- Shoulders and cuts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hams 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 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Hams 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 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	Extracts and juices of meat		X	
	Other		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon		R	4
1604.12	-- Herrings		R	4
1604.13	-- Sardines, sardinella and brisling or sprats		R	4
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		X	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	Eel		X	
	Boiled and dried fish		R	4
	Other	7.2%	B10	
1604.20	- Other prepared or preserved fish		R	4
1604.30	- Caviar and caviar substitutes		R	4
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked		R	4
	Other:			
	Containing rice		X	
	Other		R	4
1605.20	- Shrimps and prawns:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		R	4
	Other:			
	Containing rice		X	
	Other		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
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		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, sugar syrup, artificial honey and 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	3%	B5	
	Other		X	
	Other:			
	Containing added flavouring or colouring matter		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Sorbose	12%	B10	
	Other		X	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			





Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p>	<p>4</p>
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	<p>- Preparations for infant use, put up for retail sale:</p> <p>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</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p>	<p>4</p>
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B7	
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.		X	
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		X	
1905.20	- Gingerbread and the like		X	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers	15%	P	7
1905.40	- Rusks, toasted bread and similar toasted products		X	
1905.90	- Other:			
	Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X	
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X	
	Other:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
	Other:			
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
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	12%	B10	
	Other	9%	B10	
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%	B15	
	Other	12%	B10	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sweet corn	7.5%	B7	
	Young corncobs	9%	B10	
	Other:			
	Ginger		R	4
	Other	9%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	7.6%	B15	
2002.90	- Other:			
	Containing added sugar	13.4%	B15	
	Other:			
	Tomato purée and tomato paste:			
	For manufacture of tomato ketchup and other tomato sauces		Q	8
	Other		X	
	Other	7.6%	B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10kg each including container:			
	French mushrooms	13.6%	B10	
	Other		A	
	Other		A	
2003.20	- Truffles		A	
2003.90	- Other		A	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	B7	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B7	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other	23.8%	B15	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B10	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	
	Sweet corn	7.5%	B7	
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Other	9%	B7	
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%	B15	
	Other	9.6%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.40	- Peas ( <i>Pisum sativum</i> ):			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Unshelled	9.6%	B10	
	Other	7.5%	B10	
	Other:			
	Unshelled	9%	B7	
	Other	6.8%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
2005.59	-- Other:			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.60	- Asparagus:			
	In airtight containers not more than 10kg each including container	16%	B15	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):			
	Containing added sugar	14.9%	B10	
	Other	10%	B7	
2005.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat:	14%	B10	
	Other		X	
	Other		X	
	Other:			
	Bamboo shoots	13.6%	B10	
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Leguminous vegetables (podded out)	17%	B10	
	Sauerkraut	9.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Garlic powder	9.6%	B15	
	Other	9.6%	B10	
	Other:			
	Garlic powder	8%	B15	
	Other	9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	9%	B10	
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:			
	Containing added sugar	34%	B15	
	Other	21.3%	B15	
	- Other:			
2007.91	-- Citrus fruit		R	4
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B15	
	Other	12%	B15	
	Other		R	4
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%	B10	
	Other	23.8%	P	9
	Other:			
	Peanut butter	10%	B7	
	Other	21.3%	P	10

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2008.19	-- Other, including mixtures:  Containing added sugar:  In pulp form	10.5%	B10	
	Other:  Cashew nuts and other roasted nuts	5.5%	B7	
	Other	16.8%	B15	
	Other:  In pulp form		A	
	Other:  Roasted almonds, macadamia nuts, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts and cashew nuts		A	
	Gingko nuts	12%	B10	
	Other:  Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit		R	4
2008.40	- Pears:  Containing added sugar:  In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B10	
	Other:  In airtight containers	10.8%	B10	
	Other	15%	B10	
	Other:  In pulp form:			
	In airtight containers	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7.5%	B10	
	Other:			
	In airtight containers	9%	B7	
	Other	5.4%	B10	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	6%	B10	
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other:			
	In pulp form	12%	B10	
	Other	6%	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 2kg each including container	6.7%	B10	
	Other	8%	B10	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	8.5%	B10	
	Other	10.7%	B10	
	Other:			
	In airtight containers	6.7%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	9.6%	B10	
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	7.5%	B10	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			
	Containing added sugar	6%	B5	
	Other		A	
	Other		R	4
2008.99	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	10.5%	B10	
	Other	29.8%	B15	
	Other:			
	Berries, prunes, bananas, avocados, mangoes, guavas and mangosteens	5.5%	B7	
	Other:			
	Duriens, rambutan, passion-fruit, litchi and carambola (star-fruit)	7%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	16.8%	B15	
	Other:			
	In pulp form:			
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	7.5%	B10	
	Camucamu		A	
	Other	21.3%	B15	
	Other:			
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A	
	Frozen taros	10%	B7	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), popcorn (corn which is explosive with heating under normal air pressure) and camucamu		A	
	Other	12%	B10	
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		R	4
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	4
2009.19	-- Other		R	4
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20		R	4
2009.29	-- Other		R	4
	- Juice of any other single citrus fruit:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar:		R	4
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other		R	4
	Other		R	4
2009.39	-- Other:			
	Containing added sugar:		R	4
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other		R	4
	Other		R	4
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other	19.1%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.69	-- Other:  Containing added sugar:  Not more than 10% by weight of sucrose, naturally and artificially contained  Other  Other:  Not more than 10% by weight of sucrose  Other  - Apple juice:	23%  29.8% or 23 yen/kg, whichever is the greater  19.1%  25.5%	B15  B15  B10  B10	
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:  Fruit juices:  Containing added sugar:  Not more than 10% by weight of sucrose, naturally and artificially contained  Other  Other:  Not more than 10% by weight of sucrose:  Prune juice  Other  Other  Vegetable juices:  Containing added sugar  Other:	23%  29.8% or 23 yen/kg, whichever is the greater  14.4%  19.1%  25.5%  8.1%	B15  B15  B10  B15  B15  B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.90	In airtight containers	7.6%	B7	
	Other	7.2%	B7	
	- Mixtures of juices:			
	Mixtures of fruit juices		R	4
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B7	
	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.			
	- 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:			
	Containing added sugar		X	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
	Preparations with a basis of extracts, essences or concentrates:			
	Containing added sugar		X	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
	Preparations with a basis of coffee:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	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	
2101.20	- 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:			
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:			
	Instant tea		A	
	Other	8%	B7	
	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		X	
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		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.10	- Soya sauce	6%	B7	
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B7	
	Other	7.5%	B7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		R	4
	Other	6%	B7	
	Other:			
	Instant curry and other curry preparations	3.6%	B7	
	Other:			
	Consisting chiefly of sodiumglutamate	4.8%	B7	
	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%	B7	
	Other	8.4%	B7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		R	4
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances:			

Column 1	Column 2	Column 3	Column 4	Column 5	
Tariff item number	Description of goods	Base Rate	Category	Note	
2106.90	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates not less than 80% of protein by weight, the largest ingredients of which is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container		X		
	Other:				
	Containing added sugar		X		
	Other:				
	Vegetable protein	10.6%	B10		
	Other	15%	B10		
	- Other:				
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter			X	
	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			X	
Chewing gum			R	4	
Konnyaku			X		
Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more 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		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Containing added sugar:			
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:			
	Those, the largest single ingredient of which is sugar by weight		X	
	Other	20%	B10	
	Food supplement with a basis of vitamins	12.5%	B10	
	Other		X	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	
	Bases for beverage, non-alcoholic:			
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B10	
	Other:			
	Of products specified in heading 04.10	9%	B7	
	Other:			
	Food supplement with a basis of vitamins or of hydrolysed vegetable protein:	12.5%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order</p> <p>Other:</p> <p>Hijiki (<i>Hijikia fusiformis</i>) and other those of products specified in subheading 1212.20:</p> <p>Hijiki (<i>Hijikia fusiformis</i>)</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>R</p> <p>X</p> <p>X</p>	<p>4</p>
Chapter 22	Beverages, spirits and vinegar		A	
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		R	4
	Other	9.6%	B7	
2202.90	- Other:			
	Containing added sugar		R	4
	Other	9.6%	B7	
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	145.60 yen/l	B12	
	- 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	B10	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12*	11
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	B12*	11
	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%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			

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	19.1%	B15	
	Other	25.5%	B15	
	Other		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	50.40 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	B15	
	Other	50.40 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	
	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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of an alcoholic strength by volume of 90% vol or higher:			
	Intended for provision in manufacturing industrial alcohol		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.			
2208.20	- Spirits obtained by distilling grape wine or grape marc		A	
2208.30	- Whiskies		A	
2208.40	- Rum and tafia		A	
2208.50	- Gin and Geneva		A	
2208.60	- Vodka		A	
2208.70	- Liqueurs and cordials		A	
2208.90	- Other:			
	Ethyl alcohol and distilled alcoholic beverages:			
	Fruit brandy		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other spirituous beverages:			
	Imitation sake and white sake		A	
	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		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	B7	
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	
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	
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.		A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	In airtight containers not more than 10kg each including container		A	
	Other:			
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A	
	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	18 yen/kg	B10	
2309.90	- Other:			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Other:</p> <p>Containing not less than 10% of lactose by weight:</p> <p>Intended for feeding calves suitable for white veal</p> <p>Other</p>	<p>Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained</p>	<p>A</p> <p>B10</p>	
	<p>Other:</p> <p>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</p>		A	
	<p>Other:</p> <p>In airtight containers not more than 10kg each including container</p>		A	
	<p>Other:</p> <p>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</p>		A	
	<p>Other:</p>			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>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:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>X</p> <p>X</p>	
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.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other		X	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 2.8mm, or agglomerated, other than those in aqueous solution  Other		X  A	
2502.00	Unroasted iron pyrites.		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 metalbearing 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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		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	
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	
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	
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	
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	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
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	
2524.00	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	
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 H <sub>2</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Felspar; 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			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
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.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A	
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 waste oils:			
2710.11	-- Light oils and preparations:  Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:  Petroleum spirits:  Mixed alkylenes with a very low degree of polymerisation		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2° C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>For aviation use, including products not containing antiknock preparations:</p> <p>Of a specific gravity not more than 0.8017 at 15° C</p> <p>Other</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Gas Oils:</p>	<p>2,069 yen/kl</p> <p>2,336 yen/kl</p> <p>1,386 yen/kl</p> <p>564 yen/kl</p>	<p>A</p> <p>B10</p> <p>B10</p> <p>A</p> <p>B10</p> <p>A</p> <p>A</p> <p>B10</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2710.19	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,257 yen/kl	B10	
	Other		A	
	-- Other:  Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
	Kerosenes:			
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
Other	564 yen/kl	B10		
Gas oils:				
Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A		
Other	1,257 yen/kl	B10		
Heavy fuel oils and raw oils:				
Of a specific gravity not more than 0.9037 at 15° C:				
Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15° C and a flash point not exceeding 130° C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	2,593 yen/kl	B10	
	Other	3,306 yen/kl	B10	
	Of a specific gravity more than 0.9037 at 15° C			
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Containing by weight 0.3% or less of sulphur	2,376 yen/kl	B10	
	Other	3,202 yen/kl	B10	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	
27.11	Petroleum gases and other gaseous hydrocarbons.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
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).		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	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	8% or 213.44 yen/kg, whichever is the greater	B7	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other		A	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.		A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		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	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
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		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		X	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		X	
	Other		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other		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	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts		A	
2918.29	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		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	
29.21	Amine-function compounds.		A	
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	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other  - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		A	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other  - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other  - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		A	
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:  Sodium glutamates  Other	5.2%	B5  A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other		A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboxyimide-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	
2931.00	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
Chapter 30	Pharmaceutical products		A	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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:			
3301.11	-- Of bergamot		A	
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.14	-- Of lime		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		A	
3301.23	-- Of lavender or of lavandin		A	
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	
3301.25	-- Of other mints:			
	Peppermint oils obtained from <i>Mentha arvensis</i> :			
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A	
	Other	5.4%	B7	
	Other peppermint oils		A	
	Other		A	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
3303.00	Perfumes and toilet waters.		A	
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	
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 deodorisers, 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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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, gelatin derivatives, fish glues and isinglass  Other		A  X	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		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.		X	
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 1kg.		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  Other	1.3% or 4.48 yen/kg, whichever is the less	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3901.20	- Polyethylene having a specific gravity of 0.94 or more:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 4.48 yen/kg, whichever is the less	B10  A	
3901.30	- Ethylene-vinyl acetate copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
3901.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 5.12 yen/kg, whichever is the less	B10  A	
3902.20	- Polyisobutylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
3902.30	- Propylene copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3902.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.78%	B10  A	
3903.19	-- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3%	B10  A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	
3903.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
3906.10	- Poly (methyl methacrylate)		A	
3906.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B5	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, 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 toilet articles, of plastics.		A	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg 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  Other	12%	A  B10	
4101.50	- Whole hides and skins, of a weight exceeding 16kg:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  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  Other	12%	A  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	
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.			
4103.10	- Of goats or kids		A	
4103.20	- Of reptiles		A	
4103.30	- Of swine:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of which have not yet undergone any tanning process		A	
	Other	1.2%	B7	
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 2.6m <sup>2</sup> , hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
	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)		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)	1.2%	B7	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	1.6%	B7	
	Other	1.2%	B7	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	1.2%	B7	
	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	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.12	-- Grain splits:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
	- Other, including sides:			
4107.91	-- Full grains, unsplit:			
	Parchment-dressed	1.2%	B7	
	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	1.2%	B7	
	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	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
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:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.6%	B7	
	Other	1.2%	B7	
4113.30	- Of reptiles:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	
4113.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.2%	B7	
	Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X	
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.			
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	1.2%	B7	
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	0.6%	B7	
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.	1.06%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.  - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather, of composition leather or of patent leather:  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  Other	12.8%  8%	B7  B7	
4202.12	-- With outer surface of plastics or of textile materials:  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  Other:  With outer surface of plastic sheeting or of textile materials  Other	12.8%  6.4%  3.68%	B7  B7  B7	
4202.19	-- Other	0.82%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.21	- Handbags, whether or not with shoulder strap, including those without handle:			
	-- With outer surface of leather, of composition leather or of patent 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 or of patent leather	11.2%	B7	
	Other	12.8%	B7	
4202.22	Other:			
	Of leather or of patent leather	6.4%	B7	
	Other	8%	B7	
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	12.8%	B7	
4202.29	Other	6.4%	B7	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather, of composition leather or of patent leather:			
	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	12.8%	B7	
	Other	8%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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  Other	12.8%  6.4%	B7  B7	
4202.39	-- Other  - Other:	0.82%	B7	
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B7	
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B7	
4202.99	-- Other:  Of wood  Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material  Other	0.54%  0.68%  0.92%	B7  B7  B7	
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  Other  - Gloves, mittens and mitts:	16%  10%	B7  B7	
4203.21	-- Specially designed for use in sports:			

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%	B7	
	Other		X	
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%	B7	
	Of composition leather	16%	B7	
	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%	B7	
	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%	B7	
	Other	10%	B7	
4204.00	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	3.6%	B7	
	Other	0.66%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4205.00	Other articles of leather or of composition leather.	6%	B7	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.66%	B7	
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.		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.		X	
4304.00	Artificial fur and articles thereof.		A	
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	
4402.00	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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.			
4407.10	- Coniferous		A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.24	-- Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
	Planed or sanded		A	
	Other	3.6%	B10	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:			
	Planed or sanded		A	
	Other	3.6%	B10	
4407.29	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		A	
	- Other:			
4407.91	-- Of oak ( <i>Quercus spp.</i> )		A	
4407.92	-- Of beech ( <i>Fagus spp.</i> )		A	
4407.99	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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 6mm.			
4408.10	- Coniferous:  Of incense cedar (of a length not exceeding 20cm and of a width not exceeding 8cm)  Other:  Obtained by slicing laminated wood  Other:  Sheets for plywood  Other	3.6%	A   B5   B5  A	
4408.31	- Of tropical wood specified in Subheading Note 1 to this Chapter:  -- Dark Red Meranti, Light Red Meranti and Meranti Bakau:  Obtained by slicing laminated wood  Other:  Sheets for plywood  Other	3.6%	B10   B10  A	
4408.39	-- Other:  Of Padauk (kwarin):  Obtained by slicing laminated wood  Other  Of jelutong, of a length not exceeding 20cm and of a width not exceeding 8cm  Of teak:  Obtained by slicing laminated wood  Other	3.6%	B10   A  A  B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other:			
	Sheets for plywood	3%	B10	
	Other		A	
4408.90	- Other:			
	Of Tsuge or boxwood, Tagayasan ( <i>Cassia siamea</i> ), red sandal wood, rosewood or ebony wood:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other		A	
	Other:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other:			
	Sheets for plywood	3%	B5	
	Other		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.			
4409.10	- Coniferous		A	
4409.20	- Non-coniferous:			
	Drawn wood:			
	Of bamboo	4.5%	B15	
	Other		A	
	Other		A	
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4410.21	- Oriented strand board and waferboard, of wood: -- Unworked or not further worked than sanded: In sheets or in boards Other	3.6% 3%	B10 B10	
4410.29	-- Other - Other, of wood:		X	
4410.31	-- Unworked or not further worked than sanded: In sheets or in boards Other	3.6% 3%	B10 B10	
4410.32	-- Surface-covered with melamine-impregnated paper: In sheets or in boards Other	3.6% 3%	B10 B10	
4410.33	-- Surface-covered with decorative laminates of plastics		X	
4410.39	-- Other: In sheets or in boards Other	3.6% 3%	B10 B10	
4410.90	- Other		X	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. - Fibreboard of a density exceeding 0.8g/cm <sup>3</sup> :			
4411.11	-- Not mechanically worked or surface covered	1.56%	B5	
4411.19	-- Other - Fibreboard of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup> :	1.56%	B5	
4411.21	-- Not mechanically worked or surface covered	1.56%	B5	
4411.29	-- Other	1.56%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Fibreboard of a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup> :			
4411.31	-- Not mechanically worked or surface covered	1.56%	B5	
4411.39	-- Other	1.56%	B5	
	- Other:			
4411.91	-- Not mechanically worked or surface covered		X	
4411.99	-- Other		X	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.19	-- Other:			
	Varnished, printed, grooved, overlaid or similarly surface-worked:			
	Tangued, grooved or similarly works on one or both sides		R	4
	Other		X	
	Other:			
	Less than 6 mm in thickness		X	
	Other		R	4
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.23	-- Other, containing at least one layer of particle board		X	
4412.29	-- Other		X	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.93	-- Other, containing at least one layer of particle board		X	
4412.99	-- Other		X	
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 parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.			
	Waribashi	2.82%	B15	
	Other		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.			
4420.10	- Statuettes and other ornaments, of wood		A	
4420.90	- Other:			
	Wood marquetry or inlaid wood	6%	B10	
	Other		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4421.90	- Other:  Kushi of bamboo  Other	6%	B15  A	
Chapter 45	Cork and articles of cork		A	
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).			
4601.20	- Mats, matting and screens of vegetable materials:  Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  A	
4601.91	- Other:  -- Of vegetable material:  Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		X	
50.03	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	
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		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		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		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:			
	Ski-boots		X	
	Other	6.7%	B7	
	- Other footwear:			
6401.91	-- Covering the knee	6.7%	B7	
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots		X	
	Other	6.7%	B7	
6401.99	-- Other	8%	B7	
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:			
	Ski-boots		X	
	Snowboard boots	8%	B7	
6402.19	-- Other	6.7%	B7	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B7	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B7	
	- Other footwear:			
6402.91	-- Covering the ankle	8%	B7	
6402.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Shoes	8%	B7	
	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	
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather (excluding slippers and other house footwear)	21.6%	B10	
	Other:			
	Slippers		X	
	Other	24%	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	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Footwear with outer soles of rubber or plastics:			
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B7	
6404.19	-- Other:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding slippers)	24%	B10	
	Other		X	
	Other:			
	"Jikatabi" and canvas shoes	6.7%	B7	
	Other	8%	B7	
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%	B7	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
6406.10	- Uppers and parts thereof, other than stiffeners:  Of leather or containing furskin  Other	3.4%	X  B7	
6406.20	- Outer soles and heels, of rubber or plastics  - Other:	3.4%	B7	
6406.91	-- Of wood:  Containing furskin  Other	3.4%	X  B7	
6406.99	-- Of other materials:  Of leather or containing furskin  Other	3.4%	X  B7	
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		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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	

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	2.08%	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	2.08%	B10	
	Other	2.16%	B10	
7113.20	- Of base metal clad with precious metal	2.16%	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.			
	- Of base metal, whether or not plated with precious metal:			
7117.11	-- Cuff-link and studs		A	
7117.19	-- Other	0.74%	B10	
7117.90	- Other:			
	Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	2%	B10	
	Other		A	
71.18	Coin.		A	
Chapter 72	Iron and steel		A	
Chapter 73	Articles of iron or steel		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 74	Copper and articles thereof			
74.01	Copper mattes; cement copper (precipitated copper).		A	
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought. - Refined copper :			
7403.11	-- Cathodes and sections of cathodes:  Not more than 485 yen/kg in value for customs duty  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty  More than 500 yen/kg in value for customs duty	3%  500 yen-the value for customs duty per kilogram	B10  B10  A	
7403.12	-- Wire-bars		A	
7403.13	-- Billets:  Not more than 485 yen/kg in value for customs duty  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty  More than 500 yen/kg in value for customs duty	3%  500 yen-the value for customs duty per kilogram	B10  B10  A	
7403.19	-- Other:  Not more than 485 yen/kg in value for customs duty:  Containing not more than 99.8% by weight of copper and used for smelting or refining  Other  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty:	3%	A  B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	
	Other	500 yen-the value for customs duty per kilogram	B10	
	More than 500 yen/kg in value for customs duty		A	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7403.29	-- Other copper alloys (other than master, alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.		A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.		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 0.15mm.		A	
74.11	Copper tubes and pipes.		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.		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	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, 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		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	

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 similar 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%	B7	
	Other	10%	B7	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	2%	B7	
	Other		A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	
9401.50	- Seats of cane, osier, bamboo or similar materials		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%	B7	
	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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.	5.28%	E7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	
96.14	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
Chapter 97	Works of art, collectors'pieces and antiques		A	

Part 3

Section 1  
Notes for Schedule of Chile

The terms and conditions in the following notes indicated with a serial number from 1 through 8 shall apply to originating goods of Japan imported from Japan specified with that number in Column 5 of the Schedule of Chile, in Section 2.

1. A tariff rate quota shall be applied in accordance with the following:
  - (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
    - (i) 1,300 metric tons for the first year;
    - (ii) 1,950 metric tons for the second year;
    - (iii) 2,600 metric tons for the third year;
    - (iv) 3,250 metric tons for the fourth year; and
    - (v) 4,000 metric tons for the fifth year;
  - (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
    - (i) 5.4 percent for the first and second years; and
    - (ii) 4.8 percent for the third, fourth and fifth years;
  - (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
  - (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

2. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 32,000 metric tons for the first year;
  - (ii) 38,750 metric tons for the second year;
  - (iii) 45,500 metric tons for the third year;
  - (iv) 52,250 metric tons for the fourth year; and
  - (v) 60,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
  - (i) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 3.0 percent; and
  - (ii) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 3.6 percent;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

3. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:

- (i) 600 metric tons for the first year;
  - (ii) 637 metric tons for the second year;
  - (iii) 675 metric tons for the third year;
  - (iv) 712 metric tons for the fourth year; and
  - (v) 750 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods shall be as follows, respectively:
- (i) 5.4 percent for the first and second years; and
  - (ii) 3.6 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

4. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.

5. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,500 metric tons for the first year;
  - (ii) 4,000 metric tons for the second year;
  - (iii) 4,500 metric tons for the third year;
  - (iv) 5,000 metric tons for the fourth year; and

- (v) 5,500 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be, respectively:
  - (i) lower than the most-favored-nation applied rate at the time of importation by 10.0 percent of that most-favored-nation applied rate in the first and second years; and
  - (ii) lower than the most-favored-nation applied rate at the time of importation by 30.0 percent of that most-favored-nation applied rate in the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

6. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the third year, on issues such as improving market access conditions.

7. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,700 metric tons for the first year;
  - (ii) 3,900 metric tons for the second year;
  - (iii) 4,100 metric tons for the third year;
  - (iv) 4,300 metric tons for the fourth year; and
  - (v) 5,000 metric tons for the fifth year;
- (b) the in-quota rate of customs duty shall be free;

- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall continue to be applied.

8. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 4.8 percent, as from the date of entry into force of this Agreement.

Section 2  
Schedule of Chile

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 1	Live animals		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.		X	
02.02	Meat of bovine animals, frozen.			
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses		A	
0203.12	-- Hams, shoulders and cuts thereof, with bone in		X	
0203.19	-- Other (*)		Q	2
	- Frozen:			
0203.21	-- Carcasses and half-carcasses		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in (*)		Q	2
0203.29	-- Other (*)		Q	2
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
02.05	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		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		Q	3
0206.22	-- Livers		Q	3
0206.29	-- Other		Q	3
0206.30	- Of swine, fresh or chilled		X	
	- Of swine, frozen:			
0206.41	-- Livers		X	
0206.49	-- Other:			
	--- Pig's feet (*)		Q	2
	--- Pig's ears		A	
	--- Other (*)		Q	2
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		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen		Q	5
	- 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, geese or guinea fowls:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0207.32	-- Not cut in pieces, fresh or chilled	6%	B7	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled	6%	B7	
0207.36	-- Other, frozen		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		A	
0210.12	-- Bellies (streaky) and cuts thereof		A	
0210.19	-- Other		A	
0210.20	- Meat of bovine animals  - Other, including edible flours and meals of meat and meat offal:		A	
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)		A	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.		A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.  - Salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
0302.12	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Silver salmon ( <i>Oncorhynchus kisutch</i> )	6%	B10	
	--- Other		R	4
0302.19	-- Other		A	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		A	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0302.23	-- Sole ( <i>Solea spp.</i> )		A	
0302.29	-- Other:			
	--- Turbot ( <i>Scophthalmus maximus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hirame ( <i>Paralichthys olivaceus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other	6%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0302.33	-- Skipjack or stripe-bellied bonito		A	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		A	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		A	
0302.39	-- Other		A	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		A	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		A	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )		A	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )		A	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		A	
0302.65	-- Dogfish and other sharks		A	
0302.66	-- Eels ( <i>Anguilla spp.</i> )		A	
0302.69	-- Other:			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ):			
	---- Whole		A	
	---- Headed and gutted("HG")		X	
	---- Other		A	
	--- Hake ( <i>Merluccius spp.</i> ):			
	---- South Pacific hake ( <i>Merluccius gayi gayi</i> ), whole		A	
	---- South Pacific hake ( <i>Merluccius gayi gayi</i> ), headed and gutted ("HG")		A	
	---- Patagonian hake ( <i>Merluccius australis</i> ), whole		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Patagonian hake ( <i>Merluccius australis</i> ), headed and gutted ("HG")		X	
	---- Other		A	
	--- Southern jack mackerel ( <i>Trachurus murphyi</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Southern grunt ( <i>Cilus gilberti</i> )		A	
	--- Pomfret ( <i>Brama australis</i> ):			
	---- Whole		R	4
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Chilean herring ( <i>Clupea bentincki</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Swordfish ( <i>Xiphias gladius</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		X	
	---- Other		A	
	--- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ), Warehou ( <i>Serirolella violacea</i> ) ( <i>Serirolella caerulea</i> ) ( <i>Serirolella punctata</i> ), Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ) and Sea silversides ( <i>Odontesthes regia</i> ):			
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), whole		A	
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), headed and gutted ("HG")		A	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), whole		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), headed and gutted ("HG")		A	
	---- Other		A	
	--- Other:			
	---- White sturgeon ( <i>Acipenser transmontanus</i> ) and Siberian sturgeon ( <i>Acipenser baeri</i> ), whole		A	
	---- White sturgeon ( <i>Acipenser transmontanus</i> ) and Siberian sturgeon ( <i>Acipenser baeri</i> ), headed and gutted ("HG")		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake ( <i>Macruronus magellanicus</i> ), whole		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake ( <i>Macruronus magellanicus</i> ), headed and gutted ("HG")		A	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), whole		A	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), headed and gutted ("HG")		A	
	---- Other		X	
0302.70	- Livers and roes	6%	B5	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	6%	B10	
0303.19	-- Other:			
	--- Silver salmon ( <i>Oncorhynchus kisutch</i> )	6%	B10	
	--- Other		R	4
	- Other salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0303.29	-- Other		R	4
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		A	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0303.33	-- Sole ( <i>Solea spp.</i> )		A	
0303.39	-- Other:			
	--- Turbot ( <i>Scophthalmus maximus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hiramé ( <i>Paralichthys olivaceus</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other		A	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		A	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		A	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		A	
0303.49	-- Other		A	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		A	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		A	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			
	--- Sardines ( <i>Sardinops sagax</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Other		A	
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )		A	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks:			
	--- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )	6%	B10	
	--- Other		A	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	6%	B5	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	6%	B5	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		X	
0303.79	-- Other:			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ):			
	---- Whole	6%	B10	
	---- Headed and gutted ("HG")	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Other	6%	B10	
	--- Southern jack mackerel ( <i>Trachurus murphyi</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ), Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ) and Sea silversides ( <i>Odontesthes regia</i> ):			
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), whole	6%	B5	
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), headed and gutted ("HG")	6%	B5	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), whole	6%	B5	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), headed and gutted ("HG")	6%	B5	
	---- Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), whole	6%	B5	
	---- Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), headed and gutted ("HG")	6%	B5	
	---- Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ), whole	6%	B5	
	---- Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ), headed and gutted ("HG")	6%	B5	
	---- Other	6%	B5	
	--- Southern grunt ( <i>Cilus gilberti</i> )	6%	B5	
	--- Pomfret ( <i>Brama australis</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")	6%	B5	
	---- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Skate ( <i>Raja spp.</i> )	6%	B5	
	--- Chilean herring ( <i>Clupea bentincki</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Swordfish ( <i>Xiphias gladius</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Trunk		X	
	---- Other		X	
	--- Other:			
	---- Slender alfonsino ( <i>Beryx splendens</i> ), whole	6%	B5	
	---- Orange roughy ( <i>Hoplothethus atlanticus</i> ), whole	6%	B5	
	---- Hake or Patagonian grenadier ( <i>Macruronus magellanicus</i> ), whole	6%	B5	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), whole	6%	B5	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), headed and gutted ("HG")	6%	B5	
	--- Other	6%	B5	
0303.80	- Livers and roes:			
	- Of Pacific salmon, of Atlantic salmon, of Danube salmon		R	4
	-- Of trout		R	4
	-- Of hake ( <i>Merluccius spp.</i> )		X	
	--- Other		X	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	- Fresh or chilled:			
	-- Swordfish ( <i>Xiphias gladius</i> ):			
	--- Fish fillets		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )		A	
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			
	--- Patagonian toothfish fillets ( <i>Dissostichus eleginoides</i> )		A	
	--- Fillets of Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	--- Other		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Fish fillets of hake ( <i>Merluccius gayi gayi</i> )		X	
	--- Fish fillets of Patagonian hake ( <i>Merluccius australis</i> )		A	
	--- Other		X	
	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Fillets of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	6%	B10	
	--- Filets of Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	6%	B10	
	--- Other	6%	B10	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):			
	--- Fillets	6%	B10	
	--- Other	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0304.20	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ) and mackerel ( <i>Scomber scombrus</i> ):			
	--- Fillets of sardines		A	
	--- Fillets of Jack mackerel		A	
	--- Fillets of mackerel		A	
	--- Other		A	
	-- Sardine:			
	--- Fish fillets		A	
	--- Other		A	
	-- Other:			
	--- Fillets of hake or patagonian grenadier ( <i>Macruronus magellanicus</i> )	6%	B10	
	--- Fillets of Southern blue whiting ( <i>Micromesistius australis</i> )		A	
	--- Other		A	
	- Frozen fillets:			
	-- Swordfish ( <i>Xiphias gladius</i> )		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )	6%	B10	
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> )	6%	B10	
	--- Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Hake ( <i>Merluccius gayi gayi</i> )		X	
--- Patagonian hake ( <i>Merluccius australis</i> )		X		
--- Other		X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Pacific salmon	6%	B10	
	--- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	6%	B10	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
	-- Sardine ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ) and mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
	--- Sardine ( <i>Sardinops sagax</i> )		X	
	--- Jack mackerel ( <i>Trachurus murphyi</i> )		X	
	--- Mackerel ( <i>Scomber japonicus peruanus</i> )		X	
	--- Other		A	
	-- Kingclip ( <i>Genypterus chilensis</i> , <i>Genypterus blacodes</i> , <i>Genypterus maculatus</i> )	6%	B10	
	-- Other:			
	--- Sardine ( <i>Clupea bentincki</i> )		X	
	--- Hake or patagonian grenadier	6%	B10	
	--- Southern blue whiting ( <i>Micromesistius australis</i> )	6%	B10	
	--- Other	6%	B10	
0304.90	- Other:			
	-- Swordfish ( <i>Xiphias gladius</i> )		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )		R	4
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Cuts	6%	B10	
	--- Barbels ( <i>cocochas</i> )	6%	B10	
	--- Other Patagonian toothfish meat ( <i>Dissostichus eleginoides</i> )	6%	B10	
	--- Other Juan Fernández wreckfish meat ( <i>Polyprion oxygeneios</i> )		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Hake surimi ( <i>Merluccius gayi gayi</i> )		X	
	--- Cuts		X	
	--- Barbels ( <i>cocochas</i> )		X	
	--- Other South Pacific hake meat ( <i>Merluccius gayi gayi</i> )		X	
	--- Other Patagonian hake meat ( <i>Merluccius australis</i> )		X	
	--- Other		X	
	-- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Cuts	6%	B7	
	--- Other Pacific salmon meat	6%	B7	
	--- Other Atlantic salmon and Danube salmon meat	6%	B7	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):			
	--- Cuts	6%	B7	
	--- Other trout meat	6%	B7	
	-- Sardine ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
	--- Jack mackerel surimi ( <i>Trachurus murphyi</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other sardine meat ( <i>Sardinops sagax</i> )		X	
	--- Other jack mackerel meat ( <i>Trachurus murphyi</i> )		X	
	--- Other		X	
	-- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ):			
	--- Cuts	6%	B7	
	--- Other	6%	B7	
	-- Other:			
	--- Other Sardine ( <i>Clupea bentincki</i> ) meat		X	
	--- Other hake or patagonian grenadier meat ( <i>Macruronus magellanicus</i> )	6%	B7	
	--- Other Southern blue whiting ( <i>Micromesistius australis</i> ) meat	6%	B7	
	--- Other	6%	B7	
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	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine		R	4
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	-- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		R	4
	-- Jack mackerel ( <i>Trachurus murphyi</i> )		A	
	-- Anchovy ( <i>Engraulis spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> )		A	
	-- Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	-- Other		X	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		A	
0305.49	-- Other	6%	B7	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		A	
0305.59	-- Other:			
	--- Shark fins		R	4
	--- Other		X	
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		A	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		A	
0305.63	-- Anchovy ( <i>Engraulis spp.</i> )		X	
0305.69	-- Other:			
	--- Pacific salmon, Atlantic salmon and Danube salmon		R	4
	--- Trout		R	4
	--- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
	- Frozen:			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:			
	--- Crabs ( <i>Cancer spp.</i> , <i>Cancer porteri</i> , <i>Cancer edwardsi</i> , <i>Homalaspis plana</i> , <i>Taliepus dentatus</i> , <i>Cancer setosus</i> , <i>Cancer coronatus</i> , <i>Ovalipes trimaculatus</i> )		R	4
	--- Deep water king crab ( <i>Lithodes spp.</i> ) and False king crab ( <i>Paralomis spp.</i> ):			
	---- Southern king crab ( <i>Lithodes anttarcticus</i> )		R	4
	---- Deep water king crab ( <i>Lithodes spp.</i> )		A	
	---- Snow crab or Tuberculate king crab ( <i>Paralomis granulosa</i> )		R	4
	---- False king crab ( <i>Paralomis spp.</i> )		A	
	---- Other		A	
	--- Other		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption		A	
	--- Other crustaceans	6%	B7	
	--- Other		A	
	- Not frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0306.21	-- Rock lobsters and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.22	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.23	-- Shrimps and prawns:			
	--- Shrimps:			
	---- Chilean nylon shrimp ( <i>Heterocarpus reedi</i> )		A	
	---- Ecuadorian shrimp		A	
	---- Northern chilean shrimp ( <i>Cryphiops caementarius</i> )		A	
	---- Other		A	
	--- Prawns ( <i>Langoustines</i> ):			
	---- Squat lobster or yellow langoustines ( <i>Cerimunida johni</i> )		A	
	---- Squat lobster or red langoustines or carrob squat lobster ( <i>Pleurocondes monodon</i> )		A	
	---- Other		A	
	--- Other Natantian decapods:			
	---- Prawns or deep water prawn or chilean nylon shrimp ( <i>Haliporoides diomedea</i> )		A	
	---- Other	6%	B5	
0306.24	-- Crabs		A	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption	6%	B5	
	--- Other crustaceans	6%	B5	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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, fit for human consumption			
0307.10	- Oysters:			
	-- Chilean oyster ( <i>Ostrea chilensis</i> ):			
	--- Live, fresh or chilled		A	
	--- Frozen		R	4
	--- Other		A	
	-- Pacific oyster ( <i>Cassotrea gigas</i> ):			
	--- Live, fresh or chilled		A	
	--- Frozen		R	4
	--- Other		A	
	-- Other:			
	--- Live, fresh or chilled		A	
	--- Frozen		A	
	--- Other		A	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled:			
	--- Northern scallops ( <i>Argopecten purpuratus</i> )		X	
	--- Southern scallops ( <i>Chlamys patagonica</i> )		A	
	--- Other		A	
0307.29	-- Other:			
	--- Northern scallops ( <i>Argopecten purpuratus</i> ):			
	---- Frozen		X	
	---- Other		X	
	--- Southern scallops ( <i>Chlamys patagonica</i> ):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Frozen		X	
	---- Other		X	
	--- Other		A	
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):			
0307.31	-- Live, fresh or chilled		R	4
0307.39	-- Other	6%	B10	
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus ( <i>Octopus spp.</i> ):			
0307.51	-- Live, fresh or chilled		A	
0307.59	-- Other	6%	B7	
0307.60	- Snails, other than sea snails		A	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	--- Clams, hard shell clam ( <i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i> )		A	
	--- Pink clam, soft clam ( <i>Mesodesma donacium</i> , <i>Solen macha</i> )		A	
	--- Chilean abalone or false abalone ( <i>Concholepas concholepas</i> )		X	
	--- Snails		A	
	--- Sea urchin gonads (tongues) ( <i>Loxechinus albus</i> )		R	4
	--- Other		X	
0307.99	-- Other:			
	--- Clams, hard shell clam ( <i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i> )		X	
	--- Pink clams, soft clam ( <i>Mesodesma donacium</i> , <i>Solen macha</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Chilean abalone or false abalone ( <i>Concholepas concholepas</i> ): ---- Frozen ---- Other --- Snails --- Limpets ( <i>Fissurella spp.</i> ) --- Sea urchin gonads (tongues) ( <i>Loxechinus albus</i> ): ---- Frozen ---- Other --- Chilean semele or tumbao ( <i>Semele solida</i> ) --- Abalone ( <i>Haliotis rufescens</i> ) --- Other	6%	X A X X B15 R X X X	4
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	- Of a fat content, by weight, not exceeding 1 %		A	
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		A	
0401.30	- Of a fat content, by weight, exceeding 6 %			
	-- Of a fat content, by weight, exceeding 6 % but not exceeding 12%		A	
	-- Of a fat content, by weight, of 12 %		A	
	-- Of a fat content, by weight, exceeding 12 % but not exceeding 26 %		X	
	-- Of a fat content, by weight, of 26 %		A	
	-- Other		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %  - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		X	
0402.21	-- Not containing added sugar or other sweetening matter		X	
0402.29	-- Other  - Other:		X	
0402.91	-- Not containing added sugar or other sweetening matter		A	
0402.99	-- 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.		A	
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.			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		X	
0404.90	- Other		A	
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	- Butter		X	
0405.20	- Dairy spreads		A	
0405.90	- Other		A	
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		A	
0406.20	- Grated or powdered cheese, of all kinds		A	
0406.30	- Processed cheese, not grated or powdered		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0406.40	- Blue-veined cheese		A	
0406.90	- Other cheese		R	6
04.07	Birds' eggs, in shell, fresh, preserved, or cooked.		A	
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		A	
0408.19	-- Other		A	
	- Other:			
0408.91	-- Dried	6%	B15	
0408.99	-- Other		A	
0409.00	Natural honey.		R	4
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	
07.02	Tomatoes, fresh or chilled.	6%	B5	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	- Onions and shallots:			
	-- Onions	6%	B15	
	-- Shallots		A	
0703.20	- Garlic	6%	B5	
0703.90	- Leeks and other alliaceous vegetables		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
07.07	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.			
0709.10	- Globe artichokes		A	
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 <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		A	
0709.70	- Spinach, New Zealand spinach and orache spinach(garden spinach)		A	
0709.90	- Other	6%	B5	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes		A	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	6%	B7	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	6%	B7	
0710.29	-- Other	6%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0710.80	- Other vegetables	6%	B10	
0710.90	- Mixtures of vegetables	6%	B7	
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	6%	B7	
0711.30	- Capers		A	
0711.40	- Cucumbers and gherkins		A	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables	6%	B15	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions		A	
	- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0712.32	-- Wood ears ( <i>Auricularia</i> spp.)		A	
0712.33	-- Jelly fungi ( <i>Tremella</i> spp.)		A	
0712.39	-- Other		X	
0712.90	- Other vegetables; mixtures of vegetables	6%	B7	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas ( <i>Pisum sativum</i> )		A	
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )		X	
0713.39	-- Other		A	
0713.40	- Lentils		A	
0713.50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )		X	
0713.90	- Other		A	
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.		A	
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	
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 ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	6%	B5	
0802.32	-- Shelled	6%	B5	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other		A	
0803.00	Bananas, including plantains, fresh or dried.		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0804.10	- Dates		A	
0804.20	- Figs	6%	B7	
0804.30	- Pineapples		A	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
	-- Mandarins		A	
	-- Clementines		R	4
	-- Other		R	4
0805.40	- Grapefruit	6%	B12	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
0805.90	- Other		A	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh	6%	B10	
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	6%	B15	
0808.20	- Pears and quinces:			
	-- Pears	6%	B7	
	-- Quinces		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	6%	B7	
0809.30	- Peaches, including nectarines:			
	-- Nectarines	6%	B7	
	-- Peaches	6%	B5	
	-- Other		A	
0809.40	- Plums and sloes:			
	-- Plums	6%	B7	
	-- Sloes		A	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
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 <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6%	B7	
0810.60	- Durians		A	
0810.90	- Other:			
	-- Persimmons		A	
	-- Melon pears		A	
	-- Other	6%	B5	
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	6%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	-- Peaches	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
08.12	-- Other 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.	6%	B10	
0812.10	- Cherries	6%	B15	
0812.90	- Other	6%	B10	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	6%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	6%	B7	
0813.40	- Other fruit	6%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter	6%	B10	
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.		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg		A	
0902.20	- Other green tea (not fermented)		A	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	6%	B10	
0902.40	- Other black tea (fermented) and other partly fermented tea		A	
0903.00	Maté		A	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 ( <i>curcuma</i> ), thyme, bay leaves, curry and other spices.		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			
1001.10	- Durum wheat		A	
1001.90	- Other		X	
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed	6%	B10	
1005.90	- Other		X	
10.06	Rice.		X	
10.07	Grain sorghum.		X	
10.08	Buckwheat, millet and canary seed; other cereals.		X	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
11.01	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.		X	
11.03	Cereal groats, meal and pellets.		X	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1104.12	-- Of oats		X	
1104.19	-- Of other cereals		X	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats		X	
1104.23	-- Of maize (corn)		X	
1104.29	-- Of other cereals		A	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		A	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	6%	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.		A	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		A	
11.09	Wheat gluten, whether or not dried.		A	
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.		A	
12.03	Copra.		A	
12.04	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
12.06	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	- Seaweeds and other algae		X	
1212.30	- Apricot, peach(including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- 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			
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone		A	
1302.19	-- Other		R	4
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	6%	B7	
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		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	- Pig fat (including lard), refined		R	4
	- Other		A	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions		A	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		A	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	- Crude oil, whether or not degummed		A	
1507.90	- Other:			
	-- In bulk		A	
	-- Other		R	4
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		A	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
15.10	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		A	
1512.19	-- Other:			
	--- Sunflower-seed oil:			
	---- In bulk		A	
	---- Other		R	4
	--- Safflower oil		A	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1512.29	-- Other		R	4
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
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		A	
1514.19	-- Other  - Other:		R	4
1514.91	-- Crude oil		A	
1514.99	-- Other		R	4
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		A	
1515.19	-- Other  - Maize (corn) oil and its fractions:		A	
1515.21	-- Crude oil		A	
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		A	
1515.90	- Other		X	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1517.10	- Margarine, excluding liquid margarine		R	4
1517.90	- Other:			
	-- Mixtures of vegetable oils, crude		A	
	-- Mixtures of vegetable oils, refined		A	
	-- Other		R	4
15.18	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	
15.20	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:			
	-- Spermaceti		A	
	-- Other		R	4
15.22	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			
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal		X	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.32	-- Of fowls of the species <i>Gallus domesticus</i>		X	
1602.39	-- Other		X	
	- Of swine:			
1602.41	-- Hams and cuts thereof(**)		Q	2
1602.42	-- Shoulders and cuts thereof(**)		Q	2
1602.49	-- Other, including mixtures(**)		Q	2
1602.50	- Of bovine animals		X	
1602.90	- Other, including preparations of blood of any animal		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	- Of meat		X	
	- Other		A	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon:			
	--- Smoked		R	4
	--- Other		R	4
1604.12	-- Herrings		A	
1604.13	-- Sardines, sardinella and brisling or sprats		R	4
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		A	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	--- Jack mackarel		R	4
	--- Kingclip		R	4
	--- Trout		R	4
	--- Hake		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1604.20	--- Other - Other prepared or preserved fish: -- Of tuna -- Of bonito -- Other	6%	B10  A A R	4
1604.30	- Caviar and caviar substitutes		A	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab: -- Crab ( <i>Cancer spp.</i> ) -- King crab ( <i>Lithodes santolla</i> ) and snow crab ( <i>Paralomis granulosa</i> ): --- Deep water king crab ( <i>Lithodes spp.</i> ), in airtight containers --- King crab ( <i>Lithodes santolla</i> ), in airtight containers --- Snow crab ( <i>Paralomis granulosa</i> ), in airtight containers --- Northern snow crab ( <i>Paralomis spp.</i> ), in airtight containers --- Deep water king crab ( <i>Lithodes spp.</i> ), frozen --- King crab ( <i>Lithodes santolla</i> ), frozen --- Snow crab ( <i>Paralomis granulosa</i> ), frozen --- Northern snow crab ( <i>Paralomis spp.</i> ), frozen --- Other -- Other		R  A  R A A A R R A R	4  4  4  4 4 4 4
1605.20	- Shrimps and prawns: -- Shrimps: --- Chilean nylon shrimps ( <i>Heterocarpus reedi</i> ), in airtight containers --- Ecuadorian shrimps ( <i>Penaeus vannamei</i> ), in airtight containers		R A	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Northern chilean shrimps ( <i>Cryphiops caementarius</i> ), in airtight containers		A	
	--- Chilean nylon shrimps ( <i>Heterocarpus reedi</i> ), frozen		R	4
	--- Ecuadorian shrimps ( <i>Penaeus vannamei</i> ), frozen		A	
	--- Northern chilean shrimps ( <i>Cryphiops caementarius</i> ), frozen		A	
	--- Other		A	
	-- Prawns ( <i>Langoustines</i> ):			
	--- Squat lobster or yellow langoustines ( <i>Cervimunida johni</i> ), in airtight containers		R	4
	--- Squat lobster or red langoustines or carrob squat lobster ( <i>Pleuroncodes monodon</i> ), in airtight containers		R	4
	--- Other		R	4
	-- Other natantia decapodes		A	
1605.30	- Lobster		A	
1605.40	- Other crustaceans	6%	B10	
1605.90	- Other:			
	-- Sea urchins		R	4
	-- Clams		R	4
	-- Pink clams ( <i>Mesodesma donacium</i> )		R	4
	-- Chilean abalone ( <i>Concholepas concholepas</i> )	6%	B10	
	-- Snails		R	4
	-- Scallops		R	4
	-- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> )		R	4
	-- Other	6%	B10	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	6%	B12	
1702.19	-- Other		X	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
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		X	
1702.50	- Chemically pure fructose		X	
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		X	
17.03	Molasses resulting from the extraction or refining of sugar.		X	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		X	
Chapter 18	Cocoa and cocoa preparations			
18.01	Cocoa beans, whole or broken, raw or roasted.		A	
18.02	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.		A	
18.04	Cocoa butter, fat and oil.		A	
18.05	Cocoa powder, not containing added sugar or other sweetening matter.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
18.06	Chocolate and other food preparations containing cocoa.		X	
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	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		A	
1901.90	- 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.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		A	
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		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		A	
1904.90	- Other		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		A	
1905.20	- Gingerbread and the like		A	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers		X	
1905.40	- Rusks, toasted bread and similar toasted products		A	
1905.90	- Other		X	
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		A	
2001.90	- Other:			
	-- Capers		A	
	-- Other	6%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	6%	B15	
2002.90	- Other:			
	-- Tomato juice and purée, containing 7% or more by weight of dry matter		Q	7
	-- Other	6%	B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i>	6%	B10	
2003.20	- Truffles		A	
2003.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	6%	B7	
2004.90	- Other vegetables and mixtures of vegetables	6%	B10	
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	6%	B15	
2005.20	- Potatoes	6%	B10	
2005.40	- Peas ( <i>Pisum sativum</i> )	6%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled		X	
2005.59	-- Other	6%	B10	
2005.60	- Asparagus	6%	B15	
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	6%	B10	
2005.90	- Other vegetables and mixtures of vegetables:			
	-- Sweet peppers		X	
	-- Chilli peppers		X	
	-- Other	6%	B10	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	6%	B10	
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	6%	B15	
	- Other:			
2007.91	-- Citrus fruit		R	4
2007.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Of peaches:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Of apricots:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Other	6%	B15	
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	6%	P	8
2008.19	-- Other, including mixtures	6%	B15	
2008.20	- Pineapples		A	
2008.30	- Citrus fruit		A	
2008.40	- Pears	6%	B10	
2008.50	- Apricots	6%	B10	
2008.60	- Cherries	6%	B10	
2008.70	- Peaches, including nectarines	6%	B10	
2008.80	- Strawberries	6%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts		A	
2008.92	-- Mixtures		R	4
2008.99	-- Other:			
	--- Grapes	6%	B15	
	--- Plums	6%	B10	
	--- Kiwi fruit	6%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other	6%	B10	
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		R	4
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	4
2009.19	-- Other		R	4
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20		R	4
2009.29	-- Other		R	4
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20		R	4
2009.39	-- Other		R	4
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30	6%	B15	
2009.69	-- Other	6%	B10	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:			
	-- Blackberry juice	6%	B15	
	-- Raspberry juice	6%	B15	
	-- Peach juice	6%	B15	
	-- Kiwi fruit juice	6%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.90	-- Pear juice	6%	B15	
	-- Plum juice	6%	B10	
	-- Juice of sweet pepper of the genus <i>Capsicum</i> or <i>Pimenta</i>	6%	B7	
	-- Other	6%	B7	
	- Mixtures of juices		R	4
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	6%	B7	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		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		X	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X	
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		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard		A	
2103.90	- Other:			
	-- Mayonnaise		A	
	-- Other	6%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor	6%	B7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
	- With a basis of water		R	4
	- With a basis of milk or cream		R	4
	- Other		A	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances		A	
2106.90	- Other		X	
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	6%	B7	
2202.90	- Other		R	4
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	6%	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less	6%	B12	
2204.29	-- Other	6%	B12	
2204.30	- Other grape must:			
	-- Red	6%	B15	
	-- White:			
	--- Concentrated must	6%	B15	
	--- Other		A	
	-- Other	6%	B15	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	6%	B10	
2205.90	- Other		A	
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:			
	- Sake		A	
	- 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.		A	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	6%	B7	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	
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.		A	
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		A	
2309.90	- Other:			
	-- Milk substitutes for calves feeding		A	
	-- Containing more than 10% by weight of milk solids		X	
	-- Other		X	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		A	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		A	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other		A	
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:			
	- Pure sodium chloride		X	
	- Other		A	
2502.00	Unroasted iron pyrites.		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		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	
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	
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	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	
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	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
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.			
2523.10	- Cement clinkers	6%	B12	
	- Portland cement:			
2523.21	-- White cement, whether or not artificially coloured	6%	B12	
2523.29	-- Other	6%	B15	
2523.30	- Aluminous cement	6%	B15	
2523.90	- Other hydraulic cements	6%	B15	
2524.00	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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Felspar; 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			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	
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.		A	
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.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
27.11	Petroleum gases and other gaseous hydrocarbons. - Liquefied:			
2711.11	-- Natural gas	6%	B5	
2711.12	-- Propane	6%	B5	
2711.13	-- Butanes		A	
2711.14	-- Ethylene, propylene, butylene and butadiene		A	
2711.19	-- Other - In gaseous state:		A	
2711.21	-- Natural gas		A	
2711.29	-- Other		A	
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.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
27.15	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).		A	
2716.00	Electrical energy.		A	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2801.10	- Chlorine		A	
2801.20	- Iodine		A	
2801.30	- Fluorine; bromine	6%	B5	
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.		A	
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		A	
28.04	Hydrogen, rare gases and other non-metals			
2804.10	- Hydrogen	6%	B5	
	- Rare gases:			
2804.21	-- Argon	6%	B5	
2804.29	-- Other	6%	B5	
2804.30	- Nitrogen	6%	B5	
2804.40	- Oxygen	6%	B5	
2804.50	- Boron; tellurium		A	
	- Silicon:			
2804.61	-- Containing by weight not less than 99.99% of silicon	6%	B5	
2804.69	-- Other	6%	B5	
2804.70	- Phosphorus	6%	B5	
2804.80	- Arsenic	6%	B5	
2804.90	- Selenium		A	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
	- Alkali or alkaline-earth metals:			
2805.11	-- Sodium	6%	B5	
2805.12	-- Calcium	6%	B5	
2805.19	-- Other	6%	B5	
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	6%	B5	
2805.40	- Mercury		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	- Hydrogen chloride (hydrochloric acid)		A	
2806.20	- Chlorosulphuric acid	6%	B5	
2807.00	Sulphuric acid; oleum.		A	
2808.00	Nitric acid; sulphonitric acids.	6%	B5	
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10	- Diphosphorus pentaoxide	6%	B5	
2809.20	- Phosphoric acid and polyphosphoric acids:			
	-- Orthophosphoric or phosphoric acid		A	
	-- Other	6%	B5	
2810.00	Oxides of boron; boric acids:			
	- Oxides of boron	6%	B5	
	- Boric acids		A	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11	-- Hydrogen fluoride (hydrofluoric acid)	6%	B5	
2811.19	-- Other	6%	B5	
	- Other inorganic oxygen compounds of non-metals:			
2811.21	-- Carbon dioxide		A	
2811.22	-- Silicon dioxide		A	
2811.23	-- Sulphur dioxide	6%	B5	
2811.29	-- Other:			
	--- Arsenious anhydride (Arsenic trioxide, arsenious oxide, white arsenic)	6%	B5	
	--- Sulphur anhydride (Sulphur trioxide)	6%	B5	
	--- Other		A	
28.12	Halides and halide oxides of non-metals.	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10	- Carbon disulphide	6%	B5	
2813.90	- Other:			
	-- Phosphorus pentasulphide		A	
	-- Other	6%	B5	
28.14	Ammonia, anhydrous or in aqueous solution.	6%	B5	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		A	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		A	
2817.00	Zinc oxide; zinc peroxide.	6%	B12	
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		A	
28.19	Chromium oxides and hydroxides.		A	
28.20	Manganese oxides.		A	
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .		A	
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.		A	
2823.00	Titanium oxides.		A	
28.24	Lead oxides; red lead and orange lead.		A	
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		A	
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		A	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		A	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		A	
28.30	Sulphides; polysulphides, whether or not chemically defined.		A	
28.31	Dithionites and sulphonylates.		A	
28.32	Sulphites; thiosulphates.		A	
28.33	Sulphates; alums; peroxosulphates (persulphates).		A	
28.34	Nitrites; nitrates.		A	
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		A	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		A	
28.37	Cyanides, cyanide oxides and complex cyanides.		A	
2838.00	Fulminates, cyanates and thiocyanates.		A	
28.39	Silicates; commercial alkali metal silicates.		A	
28.40	Borates; peroxoborates (perborates).		A	
28.41	Salts of oxometallic or peroxometallic acids.			
2841.10	- Aluminates		A	
2841.20	- Chromates of zinc or of lead		A	
2841.30	- Sodium dichromate		A	
2841.50	- Other chromates and dichromates; peroxochromates - Manganites, manganates and permanganates:		A	
2841.61	-- Potassium permanganate		A	
2841.69	-- Other		A	
2841.70	- Molybdates		A	
2841.80	- Tungstates (wolframates)		A	
2841.90	- Other: -- Ammonium perrhenate		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Other	6%	B5	
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		A	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		A	
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.		A	
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		A	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10	- Cerium compounds	6%	B5	
2846.90	- Other		A	
2847.00	Hydrogen peroxide, whether or not solidified with urea.		A	
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.		A	
28.49	Carbides, whether or not chemically defined.		A	
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.		A	
2851.00	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.		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.			
2901.10	- Saturated	6%	B5	
	- Unsaturated:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2901.21	-- Ethylene		A	
2901.22	-- Propene (propylene)		A	
2901.23	-- Butene (butylene) and isomers thereof		A	
2901.24	-- Buta-1,3-diene and isoprene		A	
2901.29	-- Other		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		A	
2903.12	-- Dichloromethane (methylene chloride)		A	
2903.13	-- Chloroform (trichloromethane)		A	
2903.14	-- Carbon tetrachloride		A	
2903.15	-- 1,2-Dichloroethane (ethylene dichloride)		A	
2903.19	-- Other		A	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21	-- Vinyl chloride (chloroethylene)		A	
2903.22	-- Trichloroethylene		A	
2903.23	-- Tetrachloroethylene (perchloroethylene)		A	
2903.29	-- Other		A	
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons		A	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	-- Trichlorofluoromethane		A	
2903.42	-- Dichlorodifluoromethane		A	
2903.43	-- Trichlorotrifluoroethanes		A	
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2904.20	- Derivatives containing only nitro or only nitroso groups		A	
2904.90	- Other		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	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		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	6%	B5	
2905.29	-- Other	6%	B5	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)	6%	B5	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other	6%	B5	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol	6%	B12	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		A	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- 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	6%	B5	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other	6%	B5	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.			
	- Monophenols:			
2907.11	-- Phenol (hydroxybenzene) and its salts		A	
2907.12	-- Cresols and their salts		A	
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof		A	
2907.14	-- Xylenols and their salts		A	
2907.15	-- Naphthols and their salts		A	
2907.19	-- Other		A	
	- Polyphenols; phenol-alcohols:			
2907.21	-- Resorcinol and its salts	6%	B5	
2907.22	-- Hydroquinone (quinol) and its salts	6%	B5	
2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		A	
2907.29	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		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	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10	- Oxirane (ethylene oxide)		A	
2910.20	- Methyloxirane (propylene oxide)	6%	B5	
2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		A	
2910.90	- Other	6%	B5	
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11	-- Methanal (formaldehyde)		A	
2912.12	-- Ethanal (acetaldehyde)		A	
2912.13	-- Butanal (butyraldehyde, normal isomer)		A	
2912.19	-- Other	6%	B5	
	- Cyclic aldehydes without other oxygen function:			
2912.21	-- Benzaldehyde		A	
2912.29	-- Other		A	
2912.30	- Aldehyde-alcohols		A	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		A	
2912.49	-- Other:			
	--- 3,4,5-trimethoxybenzylaldehyde		A	
	--- Tert-butyl-alpha-methyl hydroxyaldehyde		A	
	--- Other	6%	B5	
2912.50	- Cyclic polymers of aldehydes		A	
2912.60	- Paraformaldehyde		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic ketones without other oxygen function:			
2914.11	-- Acetone		A	
2914.12	-- Butanone (methyl ethyl ketone)		A	
2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)		A	
2914.19	-- Other		A	
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.21	-- Camphor		A	
2914.22	-- Cyclohexanone and methylcyclohexanones		A	
2914.23	-- Ionones and methylionones	6%	B5	
2914.29	-- Other		A	
	- Aromatic ketones without other oxygen function:			
2914.31	-- Phenylacetone (phenylpropan-2-one)		A	
2914.39	-- Other	6%	B5	
2914.40	- Ketone-alcohols and ketone-aldehydes		A	
2914.50	- Ketone-phenols and ketones with other oxygen function		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Quinones:			
2914.61	-- Anthraquinone	6%	B5	
2914.69	-- Other	6%	B5	
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Formic acid, its salts and esters:			
2915.11	-- Formic acid		A	
2915.12	-- Salts of formic acid:			
	--- Sodium formate	6%	B10	
	--- Ammonium formate	6%	B10	
	--- Other		A	
2915.13	-- Esters of formic acid	6%	B5	
	- Acetic acid and its salts; acetic anhydride:			
2915.21	-- Acetic acid		A	
2915.22	-- Sodium acetate		A	
2915.23	-- Cobalt acetates		A	
2915.24	-- Acetic anhydride		A	
2915.29	-- Other		A	
	- Esters of acetic acid:			
2915.31	-- Ethyl acetate		A	
2915.32	-- Vinyl acetate		A	
2915.33	-- n-Butyl acetate		A	
2915.34	-- Isobutyl acetate		A	
2915.35	-- 2-Ethoxyethyl acetate		A	
2915.39	-- Other:			
	--- Ethyldene diacetate		A	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters		A	
2915.50	- Propionic acid, its salts and esters		A	
2915.60	- Butanoic acids, pentanoic acids, their salts and esters	6%	B5	
2915.70	- Palmitic acid, stearic acid, their salts and esters	6%	B5	
2915.90	- Other:			
	-- Ethyl chloroformate		A	
	-- Acetyl chloride		A	
	-- Other	6%	B5	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.11	-- Acrylic acid and its salts		A	
2916.12	-- Esters of acrylic acid		A	
2916.13	-- Methacrylic acid and its salts		A	
2916.14	-- Esters of methacrylic acid	6%	B5	
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters		A	
2916.19	-- Other	6%	B5	
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6%	B5	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31	-- Benzoic acid, its salts and esters		A	
2916.32	-- Benzoyl peroxide and benzoyl chloride		A	
2916.34	-- Phenylacetic acid and its salts		A	
2916.35	-- Esters of phenylacetic acid		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2916.39	-- Other		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.  - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11	-- Oxalic acid, its salts and esters		A	
2917.12	-- Adipic acid, its salts and esters	6%	B5	
2917.13	-- Azelaic acid, sebacic acid, their salts and esters		A	
2917.14	-- Maleic anhydride		A	
2917.19	-- Other		A	
2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		A	
2917.31	-- Dibutyl orthophthalates		A	
2917.32	-- Dioctyl orthophthalates		A	
2917.33	-- Dinonyl or didecyl orthophthalates		A	
2917.34	-- Other esters of orthophthalic acid		A	
2917.35	-- Phthalic anhydride		A	
2917.36	-- Terephthalic acid and its salts		A	
2917.37	-- Dimethyl terephthalate		A	
2917.39	-- Other		A	
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		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		A	
2918.15	-- Salts and esters of citric acid		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other		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	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts	6%	B5	
2918.29	-- Other	6%	B5	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6%	B5	
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		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.			
2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6%	B5	
2920.90	- Other		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- 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	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other		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	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other:			
	--- Amino-naphthols, their salts and derivatives		A	
	--- Amino-phenols, their salts and derivatives	6%	B5	
	--- Other	6%	B5	
	- 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	
2922.39	-- Other		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	6%	B5	
2922.42	-- Glutamic acid and its salts		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Acetylanthranilic acid		A	
	--- Other	6%	B5	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6%	B5	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10	- Choline and its salts		A	
2923.20	- Lecithins and other phosphoaminolipids		A	
2923.90	- Other	6%	B5	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11	-- Meprobamate (INN)		A	
2924.19	-- Other:			
	--- Formamide		A	
	--- N-methylformamide		A	
	--- Other	6%	B5	
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	-- Ureines and their derivatives; salts thereof		A	
2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		A	
2924.24	-- Ethinamate (INN)		A	
2924.29	-- Other:			
	--- Aspartame (N-L-alpha-aspartyl-L-phenylalanine 1-methyl ester)		A	
	--- Other	6%	B5	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2925.11	-- Saccharin and its salts	6%	B5	
2925.12	-- Glutethimide (INN)		A	
2925.19	-- Other		A	
2925.20	- Imines and their derivatives; salts thereof		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.			
2929.10	- Isocyanates:			
	-- 2,4-toluene diisocyanate (TDI)	6%	B5	
	-- 4,4-diphenylmethane diisocyanate (MDI)	6%	B5	
	-- Other		A	
2929.90	- Other		A	
29.30	Organo-sulphur compounds.			
2930.10	- Dithiocarbonates (xanthates)		A	
2930.20	- Thiocarbamates and dithiocarbamates		A	
2930.30	- Thiuram mono-, di- or tetrasulphides		A	
2930.40	- Methionine	6%	B5	
2930.90	- Other		A	
2931.00	Other organo-inorganic compounds:			
	- Tetraethyl lead		A	
	- O-alkyl (C10, including cycloalkyl) alkyl (methyl, ethyl, N-propyl or isopropyl) phosphonofluoridates:			
	-- Sarin (CAS 107-44-8) (O-isopropyl methylphosphonofluoridate, isopropoxymethylphosphoryl fluoride, isopropyl methylfluorophosphonate, methylphosphonofluoridic acid, isopropyl ester, IMFF, GB, methylphosphonofluoridic acid, 1-methylethyl ester)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Soman (CAS 96-64-0) (O-pinacolyl methylphosphonofluoridate, methyl pinacolyl phosphonofluoridate, pinacoloxymethylphosphoryl fluoride, pinacolyl methylfluorophosphonate, GD, PMFF, methylphosphonofluoridic acid, 1,1,1-trimethylpropyl ester)		A	
	-- Other		A	
	- O-alkyl (C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, N-propyl or isopropyl) phosphoramidocyanidate:			
	-- Tabun (CAS 77-81-6) (O-ethyl N,N-dimethyl phosphoramidocyanidate, dimethyl amidoethoxyphosphoryl cyanide, ethyl dimethyl amidocyanophosphate ethyl dimethyl phosphoroamidocyanidate, dimethyl phosphoroamidocyanidic acid, ethyl ester, GA (warfare chemical agent)		A	
	-- Other		A	
	- Arseno-organic compounds:			
	-- Lewisite 1 (CAS 541-25-3) (2-chlorovinyl dichloroarsine, 2-chloroethenyl arsenious dichloride, dichloro(2-chlorovinyl)arsine, arsine, dichloro(2-chlorovinyl)-arsine, chlorovinylarsine dichloride)		A	
	-- Lewisite 2 (CAS 40334-69-8) (Bis(2-chlorovinyl)chloroarsine, chloroarsine, chlorobis(2-chlorovinyl)-arsine, bis(2-chloroethyl) arsiniuous chloride)		A	
	-- Lewisite 3 (CAS 40334-70-1) (Tris(2-chlorovinyl)arsine, tris(2-chloroethenyl)arsine)		A	
	-- Other		A	
	- O-alkyl methylphosphonochlorodates:			
	-- Chlorosarin (CAS 1445-76-7) (O-isopropyl methylphosphonochloridate, phosphonochloridic acid, 1-methylethylester)		A	
	-- Chlorosoman (CAS 7040-57-5) (O-pinacolyl methylphosphonochloridate, methylphosphonochloridic acid, 1,2,2-trimethylpropyl ester)		A	
	-- Other		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2932.29	-- Other lactones - Other:	6%	B5	
2932.91	-- Isosafrole		A	
2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one		A	
2932.93	-- Piperonal		A	
2932.94	-- Safrole		A	
2932.95	-- Tetrahydrocannabinols (all isomers)		A	
2932.99	-- Other: --- 3,4-methylene-dioxyphenyl-3-propanone --- Eucalyptol (1,8-epoxy-P-menthane) --- Dioxane (1,4-dioxane) --- Glucosamine(2-amino-deoxy-D-glucose) --- Other	6%	B5	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only. - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	-- Phenazone (antipyrin) and its derivatives		A	
2933.19	-- Other - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		A	
2933.21	-- Hydantoin and its derivatives		A	
2933.29	-- Other - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	6%	B5	
2933.31	-- Pyridine and its salts		A	
2933.32	-- Piperidine and its salts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2933.33	-- 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), pipradol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof		A	
2933.39	-- Other			
	--- Methyl-6 methylnicotinate		A	
	--- Other:			
	---- Quinuclidinol-3 (CAS 1619-34-7) (Quinuclidin-3-ol, 3-hydroxy Quinuclidine, 1-azabicyclo(2,2,2) octane-3-ol)		A	
	---- BZ (CAS 6581-06-2) (3-quinuclidinile-benzylate, benzylic acid, 3-quinuclidinile ester, benzenacetic acid, 1-azabicyclo ester (2,2,2)oct-3-yl-alpha-hydroxy-alpha-phenyl)		A	
	---- Other	6%	B5	
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
2933.41	-- Levorphanol (INN) and its salts		A	
2933.49	-- Other	6%	B5	
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52	-- Malonylurea (barbituric acid) and its salts		A	
2933.53	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		A	
2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		A	
2933.59	-- Other  - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		A	
2933.61	-- Melamine		A	
2933.69	-- Other  - Lactams:	6%	B5	
2933.71	-- 6-Hexanelactam (epsilon-caprolactam)		A	
2933.72	-- Clobazam (INN) and methyprylon (INN)		A	
2933.79	-- Other lactams  - Other:		A	
2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, 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		A	
2933.99	-- Other:  --- Lisinopril((s)-1-(N2-(1-carboxy-3-phenylpropyl)-L-lisyl)-L-proline dihydrate)  --- Enalapril maleate((s)-1-(N-(1-(Ethoxycarbonyl)-3-phenylpropyl)-L-alanyl)-L-proline maleate)  --- Other	6%	A  A  B5	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		A	
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		A	
	- Other:			
2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof		A	
2934.99	-- Other:			
	--- 2-methylbenz-1,3-oxazol		A	
	--- Nucleic acids derivatives		A	
	--- Morclofone (4'-chlor-3,5-dimethoxy-4-(2-morpholinoethoxy)benzophenone)		A	
	--- Oxolinic acid		A	
	--- Hymexazole (5-methyl-3(2H)-isoxazolone)		A	
	--- Other	6%	B5	
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.			
2936.10	- Provitamins, unmixed		A	
	- Vitamins and their derivatives, unmixed:			
2936.21	-- Vitamins A and their derivatives		A	
2936.22	-- Vitamin B <sub>1</sub> and its derivatives		A	
2936.23	-- Vitamin B <sub>2</sub> and its derivatives		A	
2936.24	-- D-or DL-Pantothenic acid (vitamin B <sub>3</sub> or vitamin B <sub>5</sub> ) and its derivatives	6%	B5	
2936.25	-- Vitamin B <sub>6</sub> and its derivatives	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2936.26	-- Vitamin B <sub>12</sub> and its derivatives		A	
2936.27	-- Vitamin C and its derivatives	6%	B5	
2936.28	-- Vitamin E and its derivatives		A	
2936.29	-- Other vitamins and their derivatives	6%	B5	
2936.90	- Other, including natural concentrates		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.			
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11	-- Somatotropin, its derivatives and structural analogues		A	
2937.12	-- Insulin and its salts		A	
2937.19	-- Other		A	
	- Steroidal hormones, their derivatives and structural analogues:			
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	6%	B5	
2937.22	-- Halogenated derivatives of corticosteroidal hormones		A	
2937.23	-- Oestrogens and progestogens		A	
2937.29	-- Other		A	
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.31	-- Epinephrine		A	
2937.39	-- Other		A	
2937.40	- Amino-acid derivatives		A	
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		A	
2937.90	- Other		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A	
29.41	Antibiotics.			
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof		A	
2941.20	- Streptomycins and their derivatives; salts thereof		A	
2941.30	- Tetracyclines and their derivatives; salts thereof:			
	-- Tetracycline chlorhydrate		A	
	-- Oxytetracycline (teramycin and synonyms)		A	
	-- Chlorotetracyclin (aureomycin and synonyms)		A	
	-- Other	6%	B5	
2941.40	- Chloramphenicol and its derivatives; salts thereof		A	
2941.50	- Erythromycin and its derivatives; salts thereof		A	
2941.90	- Other:			
	-- Gentamicin and its derivatives and compounds; salts thereof		A	
	-- Rifamine (Rifamycin and its synonyms)		A	
	-- Griseofulvin		A	
	-- Clindamycin		A	
	-- Lincomycin		A	
	-- Other	6%	B5	
2942.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products	6%	B10	
Chapter 31	Fertilisers		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		A	
3203.00	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.		A	
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.		A	
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.		A	
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.		A	
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.		A	
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		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3208.20	- Based on acrylic or vinyl polymers:			
	-- Paints	6%	B10	
	-- Varnishes		A	
	-- Other		A	
3208.90	- Other:			
	-- Paints	6%	B10	
	-- Varnishes		A	
	-- Other		A	
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.		A	
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		A	
3211.00	Prepared driers.		A	
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.		A	
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.		A	
32.14	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.		A	
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
3215.11	-- Black:			
	--- Flexographic ink	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3215.19	--- Photoengraving ink	6%	B5	
	--- Typesetting ink	6%	B5	
	--- Lithographic offset printing ink	6%	B5	
	--- Silk-screening ink	6%	B5	
	--- Other		A	
3215.90	-- Other:			
	--- Flexographic ink	6%	B5	
	--- Photoengraving ink	6%	B5	
	--- Typesetting ink	6%	B5	
	--- Lithographic offset printing ink	6%	B5	
	--- Silk-screening ink	6%	B5	
	--- Other		A	
	- Other		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:			
3301.11	-- Of bergamot		A	
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.14	-- Of lime		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		A	
3301.23	-- Of lavender or of lavandin		A	
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3301.25	-- Of other mints	6%	B7	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		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	
3303.00	Perfumes and toilet waters.		A	
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.			
3304.10	- Lip make-up preparations		A	
3304.20	- Eye make-up preparations		A	
3304.30	- Manicure or pedicure preparations		A	
	- Other:			
3304.91	-- Powders, whether or not compressed		A	
3304.99	-- Other:			
	--- Creams for the care of the skin		A	
	--- Make-up foundations	6%	B5	
	--- Emulsified oils		A	
	--- Sun tan lotions and sun screens		A	
	--- Other		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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling 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.		A	
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.			
	- Organic surface-active agents, whether or not put up for retail sale:			
3402.11	-- Anionic		A	
3402.12	-- Cationic		A	
3402.13	-- Non-ionic:			
	--- Ethoxylated nonylphenol		A	
	--- Fatty acid ethanolamides		A	
	--- Other	6%	B5	
3402.19	-- Other:			
	--- Alkyl betaine or sulphobetaine proteins		A	
	--- Other	6%	B5	
3402.20	- Preparations put up for retail sale		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3402.90	- Other:			
	-- Tensioactive preparations	6%	B5	
	-- Washing preparations (including auxiliary washing preparations) and cleaning preparations, based on soap or other organic surface-active agents	6%	B5	
	-- Other		A	
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.			
	- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials		A	
3403.19	-- Other		A	
	- Other:			
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials	6%	B5	
3403.99	-- Other		A	
34.04	Artificial waxes and prepared waxes.		A	
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.		A	
3406.00	Candles, tapers and the like.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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).		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.		A	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		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.		A	
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:			
	-- Based on rubber	6%	B5	
	-- Based on plastics		A	
	-- Other	6%	B5	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:  --- Based on rubber  --- Based on polymers of headings 39.01 to 39.13	6%	B5	
3506.99	-- Other		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			
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.	6%		
3801.10	- Artificial graphite		B5	
3801.20	- Colloidal or semi-colloidal graphite		A	
3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		A	
3801.90	- Other		A	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		A	
3803.00	Tall oil, whether or not refined.		A	
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.		A	
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 paracymene; pine oil containing alpha-terpineol as the main constituent.		A	
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
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 or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.10	- Insecticides		A	
3808.20	- Fungicides		A	
3808.30	- Herbicides, anti-sprouting products and plant-growth regulators		A	
3808.40	- Disinfectants		A	
3808.90	- Other	6%	B5	
38.09	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	- With a basis of amylaceous substances	6%	B5	
	- Other:			
3809.91	-- Of a kind used in the textile or like industries		A	
3809.92	-- Of a kind used in the paper or like industries		A	
3809.93	-- Of a kind used in the leather or like industries		A	
38.10	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	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3810.90	- Other: -- Preparations of a kind used as cores or coatings for welding electrodes or rods -- Other	6%	A B5	
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. - Anti-knock preparations:			
3811.11	-- Based on lead compounds		A	
3811.19	-- Other - Additives for lubricating oils:		A	
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals: --- Not set up for retail sale --- Set up for retail sale, in containers of a net weight not exceeding 1 Kg	6%	B5 A	
3811.29	-- Other: --- Not set up for retail sale --- Set up for retail sale, in containers of a net weight not exceeding 1 Kg	6%	B5 A	
3811.90	- Other		A	
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 plastics.			
3812.10	- Prepared rubber accelerators	6%	B5	
3812.20	- Compound plasticisers for rubber or plastics		A	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	6%	B5	
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	6%	B5	
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.  - Supported catalysts:			
3815.11	-- With nickel or nickel compounds as the active substance		A	
3815.12	-- With precious metal or precious metal compounds as the active substance		A	
3815.19	-- Other	6%	B5	
3815.90	- Other	6%	B5	
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.  - Mortars  - Other	6%	B5  A	
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		A	
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.		A	
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.	6%	B5	
3820.00	Anti-freezing preparations and prepared de-icing fluids.	6%	B5	
3821.00	Prepared culture media for development of micro-organisms.		A	
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.		X	
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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		A	
3824.20	- Naphthenic acids, their water-insoluble salts and their esters		A	
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders		A	
3824.40	- Prepared additives for cements, mortars or concretes	6%	B5	
3824.50	- Non-refractory mortars and concretes		A	
3824.60	- Sorbitol other than that of subheading 2905.44		A	
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
3824.71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		A	
3824.79	-- Other		A	
3824.90	- Other:			
	-- Compound hardeners for resins, varnishes and glues	6%	B5	
	-- Stencil correctors and other correcting fluids		A	
	-- Chlorinated paraffins	6%	B5	
	-- Preparations for the concentration of mineral ores		A	
	-- Base gum for the manufacture of chewing gum (chicle)		A	
	-- Mixtures essentially consisting of the following chemicals		A	
	-- Mixtures essentially consisting of N,N-dialkyl (methyl,ethyl, N-propyl or isopropyl)-2-aminoethanols or its protonated salts.		A	
	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		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:			
	-- High pressure (conventional)	6%	B5	
	-- Linear:			
	--- PEDE lineal kind Metalocen		A	
	--- Other	6%	B5	
	-- Other	6%	B5	
3901.20	- Polyethylene having a specific gravity of 0.94 or more		A	
3901.30	- Ethylene-vinyl acetate copolymers		A	
3901.90	- Other		A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene	6%	B5	
3902.20	- Polyisobutylene		A	
3902.30	- Propylene copolymers	6%	B5	
3902.90	- Other		A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible	6%	B5	
3903.19	-- Other		A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers		A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers		A	
3903.90	- Other		A	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
	- Poly(vinyl acetate):			
3905.12	-- In aqueous dispersion		A	
3905.19	-- Other		A	
	- Vinyl acetate copolymers:			
3905.21	-- In aqueous dispersion		A	
3905.29	-- Other		A	
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		A	
	- Other:			
3905.91	-- Copolymers		A	
3905.99	-- Other	6%	B5	
39.06	Acrylic polymers in primary forms.			
3906.10	- Poly(methyl methacrylate)		A	
3906.90	- Other	6%	B5	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10	- Polyacetals		A	
3907.20	- Other polyethers		A	
3907.30	- Epoxide resins	6%	B5	
3907.40	- Polycarbonates		A	
3907.50	- Alkyd resins	6%	B5	
3907.60	- Poly(ethylene terephthalate)		A	
	- Other polyesters:			
3907.91	-- Unsaturated	6%	B5	
3907.99	-- Other		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	- Urea resins; thiourea resins:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Urea Resins:			
	--- In solid form	6%	B5	
	--- In liquid or paste	6%	B5	
	-- Thiourea resins		A	
3909.20	- Melamine resins	6%	B5	
3909.30	- Other amino-resins		A	
3909.40	- Phenolic resins		A	
3909.50	- Polyurethanes		A	
3910.00	Silicones in primary forms.		A	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
3920.10	- Of polymers of ethylene		A	
3920.20	- Of polymers of propylene:			
	-- Of a thickness not more than 0.10 mm	6%	B12	
	-- Of a thickness exceeding 0.10 mm		A	
3920.30	- Of polymers of styrene		A	
	- Of polymers of vinyl chloride:			
3920.43	-- Containing by weight not less than 6 % of plasticisers		A	
3920.49	-- Other		A	
	- Of acrylic polymers:			
3920.51	-- Of poly(methyl methacrylate)		A	
3920.59	-- Other		A	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61	-- Of polycarbonates		A	
3920.62	-- Of poly(ethylene terephthalate)		A	
3920.63	-- Of unsaturated polyesters		A	
3920.69	-- Of other polyesters		A	
	- Of cellulose or its chemical derivatives:			
3920.71	-- Of regenerated cellulose		A	
3920.72	-- Of vulcanised fiber		A	
3920.73	-- Of cellulose acetate		A	
3920.79	-- Of other cellulose derivatives		A	
	- Of other plastics:			
3920.91	-- Of poly(vinyl butyral)		A	
3920.92	-- Of polyamides	6%	B12	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3920.93	-- Of amino-resins		A	
3920.94	-- Of phenolic resins		A	
3920.99	-- Of other plastics		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 toilet articles, of plastics.		A	
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			
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		A	
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.		A	
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.		A	
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders or granules obtained therefrom.		A	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		A	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		A	
4007.00	Vulcanised rubber thread and cord.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		A	
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		A	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.		A	
40.11	New pneumatic tyres, of rubber.			
4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	6%	B5	
4011.20	- Of a kind used on buses or lorries	6%	B5	
4011.30	- Of a kind used on aircraft	6%	B5	
4011.40	- Of a kind used on motorcycles	6%	B5	
4011.50	- Of a kind used on bicycles	6%	B12	
	- Other, having a "herring-bone" or similar tread:			
4011.61	-- Of a kind used on agricultural or forestry vehicles and machines		A	
4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		A	
4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		A	
4011.69	-- Other		A	
	- Other:			
4011.92	-- Of a kind used on agricultural or forestry vehicles and machines	6%	B5	
4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	6%	B5	
4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	6%	B5	
4011.99	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	6%	B15	
40.13	Inner tubes, of rubber.		A	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		A	
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		A	
40.16	Other articles of vulcanised rubber other than hard rubber.		A	
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.		A	
Chapter 41	Raw hides or 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, 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	6%	B10	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg	6%	B10	
4101.90	- Other, including butts, bends and bellies		A	
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	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4103.10	- Of goats or kids		A	
4103.20	- Of reptiles		A	
4103.30	- Of swine		A	
4103.90	- Other	6%	B10	
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.	6%	B5	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	6%	B5	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	6%	B5	
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		A	
4107.12	-- Grain splits	6%	B7	
4107.19	-- Other	6%	B7	
	- Other, including sides:			
4107.91	-- Full grains, unsplit		A	
4107.92	-- Grain splits	6%	B7	
4107.99	-- Other		A	
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.		A	
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		A	
4113.20	- Of swine	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4113.30	- Of reptiles		A	
4113.90	- Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		A	
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.		A	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	6%	B7	
Chapter 43	Furskins and artificial fur; manufactures thereof		A	
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	
4402.00	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	
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.			
4407.10	- Coniferous		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.24	-- Virola, Mahogany ( <i>Swietenia</i> spp.), Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		A	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		A	
4407.29	-- Other	6%	B10	
	- Other:			
4407.91	-- Of oak ( <i>Quercus</i> spp.)		A	
4407.92	-- Of beech ( <i>Fagus</i> spp.)		A	
4407.99	-- Other		A	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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:			
	-- Radiata pine	6%	B5	
	-- Other		A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		A	
4408.39	-- Other		A	
4408.90	- Other:			
	-- Rauli ( <i>Nothofagus alpina</i> )		A	
	-- Tapa ( <i>Laureliopsis philipiana</i> )	6%	B5	
	-- Coihue ( <i>Nothofagus dombeyi</i> )		A	
	-- Poplar		A	
	-- Oak		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	- Oriented strand board and waferboard, of wood:			
4410.21	-- Unworked or not further worked than sanded	6%	B10	
4410.29	-- Other		A	
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded	6%	B10	
4410.32	-- Surface-covered with melamine-impregnated paper	6%	B10	
4410.33	-- Surface-covered with decorative laminates of plastics		A	
4410.39	-- Other	6%	B10	
4410.90	- Other		A	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Fiberboard of a density exceeding 0.8 g/cm <sup>3</sup> :			
4411.11	-- Not mechanically worked or surface covered	6%	B5	
4411.19	-- Other	6%	B5	
	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :			
4411.21	-- Not mechanically worked or surface covered	6%	B5	
4411.29	-- Other	6%	B5	
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4411.31	-- Not mechanically worked or surface covered	6%	B5	
4411.39	-- Other	6%	B5	
	- Other:			
4411.91	-- Not mechanically worked or surface covered		A	
4411.99	-- Other		A	
44.12	Plywood, veneered panels and similar laminated wood.  - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.19	-- Other:			
	--- Coniferous		R	4
	--- Other		X	
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.23	-- Other, containing at least one layer of particle board		A	
4412.29	-- Other		A	
	- Other:			
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.93	-- Other, containing at least one layer of particle board		A	
4412.99	-- Other:			
	--- Coniferous		X	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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 parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.	6%	B15	
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.			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	-- Lollipop and icecream sticks		A	
	-- Matchsticks		A	
	-- Other	6%	B5	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork		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			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
4907.00	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; check forms; stock, share or bond certificates and similar documents of title.		A	
49.08	Transfers (decalcomanias).	6%	B5	
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
	- Printed or illustrated postcards	6%	B5	
	- Other		A	
4910.00	Calendars of any kind, printed, including calendar blocks.	6%	B5	
49.11	Other printed matter, including printed pictures and photographs.			
4911.10	- Trade advertising material, commercial catalogues and the like:			
	-- Commercial catalogues		A	
	-- Trade advertising material	6%	B5	
	-- Other		A	
	- Other:			
4911.91	-- Pictures, designs and photographs	6%	B5	
4911.99	-- Other		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		A	
5002.00	Raw silk (not thrown).		X	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
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		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		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.	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots and snowboard boots:			
	--- Ski-boots		X	
	--- Snowboard boots	6%	B7	
6402.19	-- Other	6%	B7	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6%	B7	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6%	B7	
	- Other footwear:			
6402.91	-- Covering the ankle	6%	B7	
6402.99	-- Other	6%	B7	
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	6%	B10	
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	6%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap	6%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle	6%	B10	
6403.59	-- Other	6%	B10	
	- Other footwear:			
6403.91	-- Covering the ankle	6%	B10	
6403.99	-- Other	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	6%	B7	
64.05	Other footwear.		A	
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.	6%	B7	
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			
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	6%	B5	
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).	6%	B5	
6803.00	Worked slate and articles of slate or of agglomerated slate.	6%	B5	
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  - Other millstones, grindstones, grinding wheels and the like:	6%	B5	
6804.21	-- Of agglomerated synthetic or natural diamond		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6804.22	-- Of other agglomerated abrasives or of ceramics		A	
6804.23	-- Of natural stone		A	
6804.30	-Hand sharpening or polishing stones		A	
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.			
6805.10	- On a base of woven textile fabric only	6%	B5	
6805.20	- On a base of paper or paperboard only		A	
6805.30	- On a base of other materials		A	
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.			
6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	6%	B5	
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	6%	B5	
6806.90	- Other:			
	-- Articles of refractory fibres of aluminosilicate	6%	B5	
	-- Sheets containing vegetal fibres, in rolls	6%	B5	
	-- Other		A	
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	6%	B5	
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.	6%	B5	
68.09	Articles of plaster or of compositions based on plaster.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6809.11	- Boards, sheets, panels, tiles and similar articles, not ornamented: -- Faced or reinforced with paper or paperboard only: --- Boards faced or reinforced with paper --- Other	6%	A B5	
6809.19	-- Other	6%	B5	
6809.90	- Other articles	6%	B5	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	6%	B5	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.10	- Corrugated sheets	6%	B5	
6811.20	- Other sheets, panels, tiles and similar articles		A	
6811.30	- Tubes, pipes and tube or pipe fittings	6%	B5	
6811.90	- Other articles	6%	B5	
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.	6%	B5	
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.			
6813.10	- Brake linings and pads		A	
6813.90	- Other	6%	B5	
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.	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.			
6815.10	- Non-electrical articles of graphite or other carbon	6%	B5	
6815.20	- Articles of peat - Other articles:	6%	B5	
6815.91	-- Containing magnesite, dolomite or chromite	6%	B5	
6815.99	-- Other: --- Of refractory materials, chemically agglomerated --- Other	6%	B5 A	
Chapter 69	Ceramic products			
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	6%	B10	
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	6%	B10	
6902.20	- Containing by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	6%	B5	
6902.90	- Other	6%	B5	
69.03	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	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6903.20	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	6%	B10	
6903.90	- Other:			
	-- Retorts and crucibles	6%	B10	
	-- Other	6%	B5	
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	6%	B10	
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	6%	B10	
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	6%	B10	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	6%	B10	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	6%	B10	
69.09	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.			
	- Ceramic wares for laboratory, chemical or other technical uses:			
6909.11	-- Of porcelain or china	6%	B10	
6909.12	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	6%	B10	
6909.19	-- Other	6%	B5	
6909.90	- Other	6%	B5	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10	- Of porcelain or china	6%	B10	
6910.90	- Other:			
	-- Water closet pans		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Toilet tanks		A	
	-- Sinks, wash basin, wash basin pedestals	6%	B10	
	-- Baths	6%	B10	
	-- Other		A	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10	- Tableware and kitchenware:			
	-- Of porcelain or china	6%	B10	
	-- Other		A	
6911.90	- Other	6%	B10	
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
	- Of stoneware	6%	B10	
	- Of common pottery	6%	B5	
	- Other	6%	B10	
69.13	Statuettes and other ornamental ceramic articles.			
6913.10	- Of porcelain or china	6%	B10	
6913.90	- Other		A	
69.14	Other ceramic articles.			
6914.10	- Of porcelain or china	6%	B10	
6914.90	- Other	6%	B5	
Chapter 70	Glass and glassware			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	6%	B10	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10	- Balls	6%	B10	
7002.20	- Rods	6%	B10	
	- Tubes:			
7002.31	-- Of fused quartz or other fused silica	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7002.32	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7002.39	-- Other	6%	B5	
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.	6%	B10	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	6%	B10	
7004.90	- Other glass	6%	B5	
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.			
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer  - Other non-wired glass:	6%	B10	
7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	6%	B10	
7005.29	-- Other:  --- Float glass, of a thickness not exceeding 3.5 mm  --- Float glass, of a thickness exceeding 3.5 mm but not exceeding 4.5 mm  --- Float glass, of a thickness exceeding 4.5 mm  --- Other	6% 6% 6%	B10 B10 A B10	
7005.30	- Wired glass	6%	B10	
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.	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	6%	B5	
7007.19	-- Other	6%	B5	
	- Laminated safety glass:			
7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	6%	B5	
7007.29	-- Other	6%	B10	
7008.00	Multiple-walled insulating units of glass.	6%	B10	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	- Rear-view mirrors for vehicles	6%	B5	
	- Other:			
7009.91	-- Unframed:			
	--- With a reflecting area not exceeding 1000 cm <sup>2</sup>	6%	B10	
	--- With a reflecting area exceeding 1000 cm <sup>2</sup>		A	
7009.92	-- Framed	6%	B5	
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.			
7010.10	- Ampoules	6%	B10	
7010.20	- Stoppers, lids and other closures	6%	B10	
7010.90	- Other:			
	-- Bottles for beverages, of a nominal capacity of more than 1 l	6%	B10	
	-- Bottles for beverages, of a nominal capacity of more than 0.33 l but not more than 1 l	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Bottles for beverages, of a nominal capacity of 0.15 l or more but not more than 0.33 l	6%	B10	
	-- Bottles for beverages, of a nominal capacity of not more than 0.15 l	6%	B10	
	-- Flasks		A	
	-- Other	6%	B10	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	6%	B10	
7012.00	Glass inner for vacuum flasks or for other vacuum vessels.	6%	B5	
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).			
7013.10	- Of glass-ceramics	6%	B10	
	- Drinking glasses other than of glass-ceramics:			
7013.21	-- Of lead crystal	6%	B10	
7013.29	-- Other:			
	--- Of toughened (tempered) glass	6%	B10	
	--- Other:			
	---- Gathered by hand, cut or otherwise decorated	6%	B10	
	---- Other	6%	B5	
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	-- Of lead crystal	6%	B10	
7013.32	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7013.39	-- Other:			
	--- Of toughened (tempered) glass	6%	B10	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other glassware:			
7013.91	-- Of lead crystal	6%	B10	
7013.99	-- Other	6%	B5	
70.14.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	6%	B5	
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.	6%	B10	
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.	6%	B10	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10	- Of fused quartz or other fused silica	6%	B5	
7017.20	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7017.90	- Other	6%	B5	
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		A	
7018.20	- Glass microspheres not exceeding 1 mm in diameter	6%	B7	
7018.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands:			
7019.11	-- Chopped strands, of a length of not more than 50 mm	6%	B10	
7019.12	-- Rovings	6%	B5	
7019.19	-- Other	6%	B10	
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
7019.31	-- Mats	6%	B10	
7019.32	-- Thin sheets (voiles)	6%	B10	
7019.39	-- Other	6%	B5	
7019.40	- Woven fabrics of rovings	6%	B10	
	- Other woven fabrics:			
7019.51	-- Of a width not exceeding 30 cm	6%	B10	
7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	6%	B10	
7019.59	-- Other	6%	B5	
7019.90	- Other	6%	B5	
7020.00	Other articles of glass.	6%	B5	
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	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	
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	6%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7113.20	- Of base metal clad with precious metal		A	
71.14	Articles of goldsmiths' or silversmiths' wares 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:			
7114.11	-- Of silver, whether or not plated or clad with other precious metal	6%	B10	
7114.19	-- Of other precious metal, whether or not plated or clad with precious metal		A	
7114.20	- Of base 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).			
7116.10	- Of natural or cultured pearls		A	
7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	6%	B10	
71.17	Imitation jewellery.  - Of base metal, whether or not plated with precious metal:			
7117.11	-- Cuff-links and studs		A	
7117.19	-- Other		A	
7117.90	- Other	6%	B10	
71.18	Coin.		A	
Chapter 72	Iron and steel			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	6%	B5	
72.02	Ferro-alloys.  - Ferro-manganese:			
7202.11	-- Containing by weight more than 2 % of carbon	6%	B5	
7202.19	-- Other  - Ferro-silicon:	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7202.21	-- Containing by weight more than 55 % of silicon	6%	B5	
7202.29	-- Other	6%	B5	
7202.30	- Ferro-silico-manganese - Ferro-chromium:	6%	B5	
7202.41	-- Containing by weight more than 4 % of carbon	6%	B5	
7202.49	-- Other	6%	B5	
7202.50	- Ferro-silico-chromium	6%	B5	
7202.60	- Ferro-nickel	6%	B5	
7202.70	- Ferro-molybdenum		A	
7202.80	- Ferro-tungsten and ferro-silico-tungsten - Other:	6%	B5	
7202.91	-- Ferro-titanium and ferro-silico-titanium		A	
7202.92	-- Ferro-vanadium	6%	B5	
7202.93	-- Ferro-niobium	6%	B5	
7202.99	-- Other	6%	B5	
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.	6%	B5	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	- Waste and scrap of cast iron - Waste and scrap of alloy steel:	6%	B5	
7204.21	-- Of stainless steel		A	
7204.29	-- Other	6%	B5	
7204.30	- Waste and scrap of tinned iron or steel - Other waste and scrap:	6%	B5	
7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7204.49	-- Other		A	
7204.50	- Remelting scrap ingots	6%	B5	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	6%	B5	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	6%	B5	
72.07	Semi-finished products of iron or non-alloy steel.	6%	B5	
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.			
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief  - Other, in coils, not further worked than hot-rolled, pickled:	6%	B10	
7208.25	-- Of a thickness of 4.75 mm or more	6%	B12	
7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.27	-- Of a thickness of less than 3 mm  - Other, in coils, not further worked than hot-rolled:	6%	B12	
7208.36	-- Of a thickness exceeding 10 mm	6%	B12	
7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	6%	B12	
7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.39	-- Of a thickness of less than 3 mm	6%	B12	
7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief  - Other, not in coils, not further worked than hot-rolled:	6%	B5	
7208.51	-- Of a thickness exceeding 10 mm		A	
7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	6%	B12	
7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.54	-- Of a thickness of less than 3 mm	6%	B12	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7208.90	- Other	6%	B12	
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.  - In coils, not further worked than cold-rolled (cold-reduced):			
7209.15	-- Of a thickness of 3 mm or more	6%	B10	
7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm	6%	B12	
7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	6%	B12	
7209.18	-- Of a thickness of less than 0.5 mm  - Not in coils, not further worked than cold-rolled (cold-reduced):	6%	B12	
7209.25	-- Of a thickness of 3 mm or more	6%	B10	
7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm	6%	B12	
7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	6%	B12	
7209.28	-- Of a thickness of less than 0.5 mm	6%	B12	
7209.90	- Other	6%	B12	
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	6%	B10	
7210.12	-- Of a thickness of less than 0.5 mm	6%	B12	
7210.20	- Plated or coated with lead, including terne-plate		A	
7210.30	- Electrolytically plated or coated with zinc  - Otherwise plated or coated with zinc:		A	
7210.41	-- Corrugated		A	
7210.49	-- Other	6%	B5	
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Plated or coated with aluminium:			
7210.61	-- Plated or coated with aluminium-zinc alloys	6%	B12	
7210.69	-- Other		A	
7210.70	- Painted, varnished or coated with plastics	6%	B5	
7210.90	- Other		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	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process		A	
7213.20	- Other, of free-cutting steel		A	
	- Other:			
7213.91	-- Of circular cross-section measuring less than 14 mm in diameter	6%	B12	
7213.99	-- Other	6%	B12	
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.			
7214.10	- Forged		A	
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		A	
7214.30	- Other, of free-cutting steel		A	
	- Other:			
7214.91	-- Of rectangular (other than square) cross-section		A	
7214.99	-- Other	6%	B12	
72.15	Other bars and rods of iron or non-alloy steel.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	6%	B5	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	6%	B5	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	6%	B5	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	6%	B5	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	6%	B5	
7223.00	Wire of stainless steel.	6%	B5	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	6%	B5	
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.	6%	B5	
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.			
7228.10	- Bars and rods, of high speed steel	6%	B5	
7228.20	- Bars and rods, of silico-manganese steel	6%	B5	
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	6%	B12	
7228.40	- Other bars and rods, not further worked than forged	6%	B5	
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	6%	B5	
7228.60	- Other bars and rods	6%	B5	
7228.70	- Angles, shapes and sections	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7228.80	- Hollow drill bars and rods	6%	B5	
72.29	Wire of other alloy steel.			
7229.10	- Of high speed steel	6%	B5	
7229.20	- Of silico-manganese steel	6%	B5	
7229.90	- Other		A	
Chapter 73	Articles of iron or steel			
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.		A	
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.		A	
7303.00	Tubes, pipes and hollow profiles, of cast iron.		A	
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		A	
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.		A	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		A	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
	- Cast fittings:			
7307.11	-- Of non-malleable cast iron	6%	B5	
7307.19	-- Other		A	
	- Other, of stainless steel:			
7307.21	-- Flanges	6%	B5	
7307.22	-- Threaded elbows, bends and sleeves	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7307.23	-- Butt welding fittings	6%	B5	
7307.29	-- Other	6%	B5	
	- Other:			
7307.91	-- Flanges	6%	B5	
7307.92	-- Threaded elbows, bends and sleeves	6%	B5	
7307.93	-- Butt welding fittings	6%	B5	
7307.99	-- Other	6%	B5	
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 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 structure, of iron or steel.			
7308.10	- Bridges and bridge-sections		A	
7308.20	- Towers and lattice masts		A	
7308.30	- Doors, windows and their frames and thresholds for doors	6%	B5	
7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping		A	
7308.90	- Other		A	
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.		A	
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.			
7310.10	- Of a capacity of 50 l or more:			
	-- Casks, drums and cans		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Of a capacity of less than 50 l:			
7310.21	-- Cans which are to be closed by soldering or crimping		A	
7310.29	-- Other:			
	--- Casks, drums and cans		A	
	--- Other	6%	B5	
7311.00	Containers for compressed or liquefied gas, of iron or steel.		A	
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	- Stranded wire, ropes and cables:			
	-- Of circular cross-section wire of a diameter of 1 mm but not exceeding 80 mm		A	
	-- Other	6%	B5	
7312.90	- Other		A	
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.		A	
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
	- Woven cloth:			
7314.12	-- Endless bands for machinery, of stainless steel		A	
7314.13	-- Other endless bands for machinery		A	
7314.14	-- Other woven cloth, of stainless steel	6%	B5	
7314.19	-- Other	6%	B5	
7314.20	- 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 mm or more		A	
	- Other grill, netting and fencing, welded at the intersection:			
7314.31	-- Plated or coated with zinc		A	
7314.39	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other cloth, grill, netting and fencing:			
7314.41	-- Plated or coated with zinc		A	
7314.42	-- Coated with plastics		A	
7314.49	-- Other		A	
7314.50	- Expanded metal		A	
73.15	Chain and parts thereof, of iron or steel.	6%	B5	
	- Articulated link chain and parts thereof:			
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	6%	B5	
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 or other material, but excluding such articles with heads of copper.			
	- Nails and tacks		A	
	- Other	6%	B5	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
	- Threaded articles:			
7318.11	-- Coach screws		A	
7318.12	-- Other wood screws		A	
7318.13	-- Screw hooks and screw rings	6%	B5	
7318.14	-- Self-tapping screws		A	
7318.15	-- Other screws and bolts, whether or not with their nuts or washers		A	
7318.16	-- Nuts	6%	B5	
7318.19	-- Other	6%	B5	
	- Non-threaded articles:			
7318.21	-- Spring washers and other lock washers	6%	B5	
7318.22	-- Other washers	6%	B5	
7318.23	-- Rivets	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7318.24	-- Cotters and cotter-pins	6%	B5	
7318.29	-- Other	6%	B5	
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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.	6%	B5	
73.20	Springs and leaves for springs, of iron or steel.	6%	B5	
73.21	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:			
	--- Cookers (except for portable ones)		A	
	--- Stoves (except for portable ones)	6%	B5	
	--- Other		A	
7321.12	-- For liquid fuel:			
	--- Cookers		A	
	--- Other	6%	B5	
7321.13	-- For solid fuel		B5	
	- Other appliances:			
7321.81	-- For gas fuel or for both gas and other fuels		A	
7321.82	-- For liquid fuel	6%	B5	
7321.83	-- For solid fuel		A	
7321.90	- Parts:			
	-- Cooking chambers, even if not assembled, for stoves or cookers (except for portable ones)		A	
	-- Stove tops with or without controllers, with or without furnace burners for stoves or cookers (except for portable ones)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Assembled stove or cooker (except for portable ones) doors, that include more than one of the following: inner walls, outer walls, windows, insulation		A	
	-- Other	6%	B5	
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.	6%	B5	
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.			
7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	6%	B5	
	- Other:			
7323.91	-- Of cast iron, not enamelled	6%	B5	
7323.92	-- Of cast iron, enamelled	6%	B5	
7323.93	-- Of stainless steel		A	
7323.94	-- Of iron (other than cast iron) or steel, enamelled	6%	B5	
7323.99	-- Other		A	
73.24	Sanitary ware and parts thereof, of iron or steel.	6%	B5	
73.25	Other cast articles of iron or steel.			
7325.10	- Of non-malleable cast iron		A	
	- Other:			
7325.91	-- Grinding balls and similar articles for mills		A	
7325.99	-- Other	6%	B5	
73.26	Other articles of iron or steel.			
	- Forged or stamped, but not further worked:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7326.11	-- Grinding balls and similar articles for mills:			
	--- For grinding of ores		A	
	--- Other	6%	B5	
7326.19	-- Other	6%	B5	
7326.20	- Articles of iron or steel wire	6%	B5	
7326.90	- Other		A	
Chapter 74	Copper and articles thereof			
74.01	Copper mattes; cement copper (precipitated copper).		A	
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11	-- Cathodes and sections of cathodes	6%	B10	
7403.12	-- Wire-bars		A	
7403.13	-- Billets	6%	B10	
7403.19	-- Other	6%	B10	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.			
	- Of refined copper:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm:  --- Of a cross-sectional dimension not exceeding 9.5 mm  --- Other	6%	A  B5	
7408.19	-- Other  - Of copper alloys:		A	
7408.21	-- Of copper-zinc base alloys (brass):  --- Of a maximum cross-sectional dimension exceeding 6 mm  --- Other	6%	A  B5	
7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7408.29	-- Other:  --- Of which the maximum cross-sectional dimension exceeds 6 mm:  --- Other	6%	A  B5	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		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	
74.11	Copper tubes and pipes.			
7411.10	- Of refined copper  - Of copper alloys:		A	
7411.21	-- Of copper-zinc base alloys (brass)	6%	B5	
7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7411.29	-- Other		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	6%	B5	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.		A	
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.			
7415.10	- Nails and tacks, drawing pins, staples and similar articles  - Other articles, not-threaded:		A	
7415.21	-- Washers (including spring washers)	6%	B5	
7415.29	-- Other  - Other threaded articles:		A	
7415.33	-- Screws; bolts and nuts		A	
7415.39	-- Other		A	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, 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.	6%	B5	
74.19	Other articles of copper.			
7419.10	- Chain and parts thereof  - Other:	6%	B5	
7419.91	-- Cast, moulded, stamped or forged, but not further worked	6%	B5	
7419.99	-- Other:  --- Planchets  --- Other	6%	A  B5	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
76.01	Unwrought aluminium.		A	
7602.00	Aluminium waste and scrap.		A	
76.03	Aluminium powders and flakes.		A	
76.04	Aluminium bars, rods and profiles.		X	
76.05	Aluminium wire.	6%	B5	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Rectangular (including square) :			
7606.11	-- Of aluminium, not alloyed	6%	B5	
7606.12	-- Of aluminium alloys - Other:	6%	B5	
7606.91	-- Of aluminium, not alloyed	6%	B5	
7606.92	-- Of aluminium alloys		A	
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. - Not backed:			
7607.11	-- Rolled but not further worked	6%	B5	
7607.19	-- Other		A	
7607.20	- Backed		A	
76.08	Aluminium tubes and pipes.		X	
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	6%	B5	
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.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	6%	B5	
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.		A	
7613.00	Aluminium containers for compressed or liquefied gas.	6%	B5	
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	6%	B5	
76.15	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.  - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.11	-- Pot scourers and scouring or polishing pads, gloves and the like	6%	B5	
7615.19	-- Other		A	
7615.20	- Sanitary ware and parts thereof	6%	B5	
76.16	Other articles of aluminium.			
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  - Other:	6%	B5	
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	6%	B5	
7616.99	-- Other:  --- Disks for the manufacture of collapsible tubes	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		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			
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.	6%	B5	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	6%	B5	
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	6%	B5	
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	6%	B5	
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.	6%	B5	
8206.00	Tools of two or more of headings 82.02 to 82.05, put up in sets for retail sale.	6%	B5	
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.  - Rock drilling or earth boring tools:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8207.13	-- With working part of cermets:			
	--- Drill bits		A	
	--- Crowns	6%	B5	
	--- Augers	6%	B5	
	--- Other		A	
8207.19	-- Other, including parts:			
	--- Drills		A	
	--- Crowns	6%	B5	
	--- Augers		A	
	- Other		A	
8207.20	- Dies for drawing or extruding metal		A	
8207.30	- Tools for pressing, stamping or punching	6%	B5	
8207.40	- Tools for tapping or threading	6%	B5	
8207.50	- Tools for drilling, other than for rock drilling	6%	B5	
8207.60	- Tools for boring or broaching		A	
8207.70	- Tools for milling		A	
8207.80	- Tools for turning	6%	B5	
8207.90	- Other interchangeable tools	6%	B5	
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	- For metal working	6%	B5	
8208.20	- For wood working		A	
8208.30	- For kitchen appliances or for machines used by the food industry	6%	B5	
8208.40	- For agricultural, horticultural or forestry machines	6%	B5	
8208.90	- Other	6%	B5	
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	6%	B5	
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	6%	B5	
82.12	Razors and razor blades (including razor blade blanks in strips).	6%	B5	
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	6%	B5	
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).	6%	B5	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	6%	B5	
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.	6%	B5	
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 mounting of base metal; automatic door closers of base metal.			
8302.10	- Hinges	6%	B5	
8302.20	- Castors	6%	B5	
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	6%	B5	
	- Other mountings, fittings and similar articles:			
8302.41	-- Suitable for buildings		A	
8302.42	-- Other, suitable for furniture:			
	--- hilts, knobs	6%	B5	
	--- handles		A	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8302.49	-- Other	6%	B5	
8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	6%	B5	
8302.60	- Automatic door closers	6%	B5	
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.		A	
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.	6%	B5	
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.	6%	B5	
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.			
8306.10	- Bells, gongs and the like - Statuettes and other ornaments:	6%	B5	
8306.21	-- Plated with precious metal	6%	B5	
8306.29	-- Other		A	
8306.30	- Photograph, picture or similar frames; mirrors	6%	B5	
83.07	Flexible tubing of base metal, with or without fittings.	6%	B5	
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 madeup articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	6%	B5	
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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8309.10	- Crown corks		A	
8309.90	- Other:			
	-- Capsules for bottles		A	
	-- Threaded bungs	6%	B5	
	-- Other		A	
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.	6%	B5	
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.			
8311.10	- Coated electrodes of base metal, for electric arc-welding:			
	-- Welding electrodes cored with iron or steel and coated with refractory material		A	
	-- Other	6%	B5	
8311.20	- Cored wire of base metal, for electric arc-welding	6%	B5	
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	6%	B5	
8311.90	- Other, including parts	6%	B5	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
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			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.		A	
86.02	Other rail locomotives; locomotive tenders.		A	
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		A	
8604.00	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).		A	
8605.00	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 heading 86.04).		A	
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10	- Tank wagons and the like	6%	B5	
8606.20	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	6%	B5	
8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	6%	B5	
	- Other:			
8606.91	-- Covered and closed	6%	B5	
8606.92	-- Open, with non-removable sides of a height exceeding 60 cm	6%	B5	
8606.99	-- Other		A	
86.07	Parts of railway or tramway locomotives or rolling-stock.		A	
8608.00	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.		A	
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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).		A	
87.02	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):			
	-- With a seating capacity of 10 or more seats but not exceeding 15 seats including the driver:		A	
	-- Other:			
	--- Of a cylinder capacity exceeding 2500 cc		A	
	--- Other	6%	B5	
8702.90	- Other		A	
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.		A	
87.04	Motor vehicles for the transport of goods		A	
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).		A	
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
	- For vehicles of heading 87.03		A	
	- For vehicles used in transporting goods		A	
	- Other	6%	B5	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
8707.10	- For the vehicles of heading 87.03		A	
8707.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- For the vehicles of heading 87.02:		A	
	-- Other:			
	--- For vehicles used in transporting goods of a net load capacity of 500 kilos or more but not exceeding 2000 kilos	6%	B5	
	--- For vehicles used in transporting goods of a net load capacity exceeding 2000 kilos	6%	B5	
	--- Other		A	
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10	- Bumpers and parts thereof	6%	B5	
	- Other parts and accessories of bodies (including cabs):			
8708.21	-- Safety seat belts	6%	B5	
8708.29	-- Other:			
	--- Die-cast parts for bodies	6%	B5	
	--- Airbag safety systems	6%	B5	
	--- Door joints	6%	B5	
	--- Airbags used in motor cars	6%	B5	
	--- Engine hood	6%	B5	
	--- Mudguards	6%	B5	
	--- Head grids	6%	B5	
	--- Other		A	
	- Brakes and servo-brakes and parts thereof:			
8708.31	-- Mounted brake linings	6%	B5	
8708.39	-- Other	6%	B5	
8708.40	- Gear boxes:			
	-- For vehicles of heading 87.01	6%	B5	
	-- For vehicles of heading 87.02	6%	B5	
	-- For vehicles of heading 87.03		A	
	-- For vehicles of heading 87.04	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Other	6%	B5	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components	6%	B5	
8708.60	- Non-driving axles and parts thereof	6%	B5	
8708.70	- Road wheels and parts and accessories thereof	6%	B5	
8708.80	- Suspension shock-absorbers:			
	-- Cartridges for suspension shock-absorbers (McPherson)	6%	B5	
	-- Other:			
	--- For vehicles of heading 87.01		A	
	--- For vehicles of heading 87.02	6%	B5	
	--- For vehicles of heading 87.03	6%	B5	
	--- For vehicles of heading 87.04	6%	B5	
	--- Other	6%	B5	
	- Other parts and accessories:			
8708.91	-- Radiators	6%	B5	
8708.92	-- Silencers and exhaust pipes	6%	B5	
8708.93	-- Clutches and parts thereof	6%	B5	
8708.94	-- Steering wheels, steering columns and steering boxes	6%	B5	
8708.99	-- Other:			
	--- Vibration control devices that include rubber parts	6%	B5	
	--- Double flanged wheel axles incorporating ball bearings	6%	B5	
	--- Steering semi-axles and axles	6%	B5	
	--- Other parts of steering semi-axles and axles	6%	B5	
	--- Suspension system parts	6%	B5	
	--- Steering system parts	6%	B5	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.	6%	B5	
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		A	
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		A	
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		A	
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		A	
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		A	
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		A	
8711.90	- Other	6%	B5	
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		A	
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		A	
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
	- Of motorcycles (including mopeds):			
8714.11	-- Saddles		A	
8714.19	-- Other		A	
8714.20	- Of carriages for disabled persons		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
8714.91	-- Frames and forks, and parts thereof	6%	B5	
8714.92	-- Wheel rims and spokes		A	
8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		A	
8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		A	
8714.95	-- Saddles		A	
8714.96	-- Pedals and crank-gear, and parts thereof		A	
8714.99	-- Other		A	
8715.00	Baby carriages and parts thereof.		A	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	6%	B5	
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	6%	B5	
	- Other trailers and semi-trailers for the transport of goods:			
8716.31	-- Tanker trailers and tanker semi-trailers		A	
8716.39	-- Other:			
	--- Refrigerated semi-trailers	6%	B5	
	--- Other		A	
8716.40	- Other trailers and semi-trailers		A	
8716.80	- Other vehicles:			
	-- Supermarket and shopping carts		A	
	-- Other	6%	B5	
8716.90	- Parts		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
89.01	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:			
	-- Of a gross tonnage exceeding 3,500 tons and/or of a length of 120 m or more		A	
	-- Other	6%	B5	
8901.20	- Tankers:			
	-- Of a gross tonnage exceeding 3,500 tons and/or of a length of 120 m or more:		A	
	-- Other	6%	B5	
8901.30	- Refrigerated vessels, other than those of subheading 8901.20		A	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		A	
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
	- Fishing vessels:			
	-- With a cargo hold not exceeding 500 tons	6%	B5	
	-- With a cargo hold exceeding 500 tons but not exceeding 1000 tons		A	
	-- Other		A	
	- Other:		A	
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	- Inflatable	6%	B5	
	- Other:			
8903.91	-- Sailboats, with or without auxiliary motor		A	
8903.92	-- Motorboats, other than outboard motorboats		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8903.99	-- Other:			
	--- Jet skis	6%	B5	
	--- Other		A	
8904.00	Tugs and pusher craft.		A	
89.05	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	6%	B5	
8905.20	- Floating or submersible drilling or production platforms		A	
8905.90	- Other	6%	B5	
89.06	Other vessels, including warships and lifeboats other than rowing boats.		A	
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	- Inflatable rafts	6%	B5	
8907.90	- Other		A	
8908.00	Vessels and other floating structures for breaking up.	6%	B5	
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.		A	
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.		A	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
90.04	Spectacles, goggles and the like, corrective, protective or other.		A	
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		A	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		A	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		A	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		A	
90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.		A	
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		A	
90.11	Compound optical microscopes, including those for photomicrography, cinemaphotomicrography or microprojection.		A	
90.12	Microscopes other than optical microscopes; diffraction apparatus.		A	
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.		A	
90.14	Direction finding compasses; other navigational instruments and appliances.		A	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		A	
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		A	
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		A	
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		A	
	- Breathing appliances:			
	-- Autonomous		A	
	-- With external compressed air supply source		A	
	-- Other	6%	B5	
	- Gas masks		A	
	- Parts	6%	B5	
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.		A	
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, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.		A	
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).		A	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		A	
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.			
9026.10	- For measuring or checking the flow or level of liquids	6%	B5	
9026.20	- For measuring or checking pressure		A	
9026.80	- Other instruments or apparatus		A	
9026.90	- Parts and accessories		A	
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	6%	B5	
9027.20	- Chromatographs and electrophoresis instruments		A	
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		A	
9027.40	- Exposure meters		A	
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9027.80	- Other instruments and apparatus		A	
9027.90	- Microtomes; parts and accessories		A	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	- Gas meters:			
	-- Liquefied gas meters		A	
	-- Natural Gas meters		A	
	-- Others	6%	B5	
9028.20	- Liquid meters		A	
9028.30	- Electricity meters:			
	-- Single-phase	6%	B5	
	-- Others		A	
9028.90	- Parts and accessories	6%	B5	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like		A	
9029.20	- Speed indicators and tachometers; stroboscopes	6%	B5	
9029.90	- Parts and accessories		A	
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.		A	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		A	
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	- Thermostats	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9032.20	- Manostats		A	
	- Other instruments and apparatus:			
9032.81	-- Hydraulic or pneumatic		A	
9032.89	-- Other:			
	--- Intended for the manufacturing of machines and apparatus, excluding those used to determine the composition of solutions used for sterilization and cleaning by manufacturers of food or beverages or by hospitals		A	
	--- Others	6%	B5	
9032.90	- Parts and accessories		A	
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		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.	6%	B5	
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	

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 similar type for other goods of this Chapter, and parts thereof.		A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		A	
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	
9401.20	- Seats of a kind used for motor vehicles	6%	B5	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered:			
	--- Chairs	6%	B5	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9401.69	-- Other:			
	--- Chairs		A	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	
	- Other seats, with metal frames:			
9401.71	-- Upholstered:			
	--- Chairs		A	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	
9401.79	-- Other:		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	-- Of seats with wooden frame	6%	B7	
	-- Other	6%	B5	
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.			
9403.10	- Metal furniture of a kind used in offices	6%	B5	
9403.20	- Other metal furniture	6%	B5	
9403.30	- Wooden furniture of a kind used in offices	6%	B5	
9403.40	- Wooden furniture of a kind used in the kitchen	6%	B5	
9403.50	- Wooden furniture of a kind used in the bedroom:			
	-- Beds		A	
	-- Night tables		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Chests of drawers		A	
	-- Wardrobes	6%	B5	
	-- Other	6%	B5	
9403.60	- Other wooden furniture:			
	-- Dining-room tables		A	
	-- Display cabinets	6%	B5	
	-- Cupboards, bookshelves and the like		A	
	-- Other	6%	B5	
9403.70	- Furniture of plastics	6%	B5	
9403.80	- Furniture of other materials, including cane, osier, bamboo or similar materials	6%	B5	
9403.90	- Parts:			
	-- Desk covers	6%	B5	
	-- Bed headboards		A	
	-- Other	6%	B5	
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.			
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
	-- Of plastics		A	
	-- Of ceramic materials		A	
	-- Of glass		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9405.20	- Electric table, desk, bedside or floor-standing lamps: -- Of plastics -- Other	6%	B5 A	
9405.30	- Lighting sets of a kind used for Christmas trees		A	
9405.40	- Other electric lamps and lighting fittings		A	
9405.50	- Non-electrical lamps and lighting fittings		A	
9405.60	- Illuminated signs, illuminated name-plates and the like - Parts:		A	
9405.91	-- Of glass		A	
9405.92	-- Of plastics		A	
9405.99	-- Other	6%	B5	
94.06	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof			
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	6%	B5	
95.02	Dolls representing only human beings.			
9502.10	- Dolls, whether or not dressed: -- Dolls with mechanisms, both manual and mechanical -- Other	6%	A B5	
9502.91	- Parts and accessories: -- Garments and accessories therefor, footwear and headgear		A	
9502.99	-- Other		A	
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	- Electric trains, including tracks, signals and other accessories therefor		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9503.20	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	6%	B5	
9503.30	- Other construction sets and constructional toys	6%	B5	
	- Toys representing animals or non-human creatures:			
9503.41	-- Stuffed		A	
9503.49	-- Other:			
	--- Of plastics	6%	B5	
	--- Other		A	
9503.50	- Toy musical instruments and apparatus	6%	B5	
9503.60	- Puzzles		A	
9503.70	- Other toys, put up in sets or outfits		A	
9503.80	- Other toys and models, incorporating a motor:			
	-- Of plastics	6%	B5	
	-- Other		A	
9503.90	- Other	6%	B5	
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	- Video games of a kind used with a television receiver	6%	B5	
9504.20	- Articles and accessories for billiards:			
	-- Billiard tables (with or without legs)		A	
	-- Accessories	6%	B5	
9504.30	- Other games operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	6%	B5	
9504.40	- Playing cards		A	
9504.90	- Other	6%	B5	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9505.10	- Articles for Christmas festivities		A	
9505.90	- Other	6%	B5	
95.06	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.			
	- Snow-skis and other snow-ski equipment:			
9506.11	-- Skis		A	
9506.12	-- Ski-fastenings (ski-bindings)		A	
9506.19	-- Other		A	
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21	-- Sailboards		A	
9506.29	-- Other		A	
	- Golf clubs and other golf equipment:			
9506.31	-- Clubs, complete	6%	B5	
9506.32	-- Balls	6%	B5	
9506.39	-- Other		A	
9506.40	- Articles and equipment for table-tennis	6%	B5	
	- Tennis, badminton or similar rackets, whether or not strung:			
9506.51	-- Lawn-tennis rackets, whether or not strung	6%	B5	
9506.59	-- Other	6%	B5	
	- Balls, other than golf balls and table-tennis balls:			
9506.61	-- Lawn-tennis balls		A	
9506.62	-- Inflatable	6%	B5	
9506.69	-- Other	6%	B5	
9506.70	- Ice skates and roller skates, including skating boots with skates attached		A	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics:  --- For general physical exercise  --- For gymnastics  --- For athletics	6%	B5  A  A	
9506.99	-- Other:  --- Sports protective equipment  --- Other	6%	A  B5	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
9507.10	- Fishing rods	6%	B5	
9507.20	- Fish-hooks, whether or not snelled	6%	B5	
9507.30	- Fishing reels		A	
9507.90	- Other	6%	B5	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10	- Travelling circuses and travelling menageries	6%	B5	
9508.90	- Other		A	
Chapter 96	Miscellaneous manufactured articles		A	
Chapter 97	Works of art, collectors' pieces and antiques		A	

Annex 2  
referred to in Chapter 4

Product Specific Rules

Section 1  
General Notes

For the purposes of the product specific rules set out in this Annex:

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;
- (c) the requirement of a change in tariff classification applies only to non-originating materials;
- (d) the following definitions apply:
  - the term "section" means a section of the Harmonized System;
  - the term "chapter" means a chapter of the Harmonized System;
  - the term "heading" means the first four digits in the tariff classification number under the Harmonized System;
  - the term "subheading" means the first six digits in the tariff classification number under the Harmonized System;
  - the term "Build-down method" means the method referred to in subparagraph 1(a) of Article 30; and
  - the term "Build-up method" means the method referred to in subparagraph 1(b) of Article 30;
- (e) this Annex is based on the Harmonized System as amended on January 1, 2002; and

- (f) specific percentages referred to in Article 32, which relate to the total value or the total weight of non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification, are as follows:
- (i) in the case of a good provided for in chapter 19, subheading 2001.10 through 2008.91, 2008.99 through 2009.90 and chapter 21 of the Harmonized System, 7 percent in value of the good;
  - (ii) in the case of a good provided for in subheading 2008.92, chapter 28 through 49 and 64 through 97 of the Harmonized System, 10 percent in value of the good; and
  - (iii) in the case of a good provided for in chapter 50 through 63 of the Harmonized System, 7 percent by weight of the good.

Note 1: The term "value of non-originating materials" means the value determined in accordance with Article 31.

Note 2: The term "value of the good" means the TV referred to in paragraph 1 of Article 30 or the value set out in paragraph 2 of that Article.

Section 2  
Product Specific Rules

Section I	Live Animals; Animal Products (chapter 1-5)
Chapter 1	Live Animals
01.01-01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and Edible Meat Offal
02.01-02.10	A change to heading 02.01 through 02.10 from any other chapter, except from chapter 1.
Chapter 3	Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

03.01-03.07	A change to heading 03.01 through 03.07 from any other chapter.
Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01-04.10	A change to heading 04.01 through 04.10 from any other chapter.
Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included
05.01-05.11	A change to heading 05.01 through 05.11 from any other chapter.
Section II	Vegetable Products (chapter 6-14)
	Note: Agricultural and horticultural goods grown in a Party shall qualify as originating goods of the Party even if grown from seeds, bulbs, rhizomes, cuttings, slips or other parts of plants imported from a non-Party.
Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage
06.01-06.04	A change to heading 06.01 through 06.04 from any other chapter.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01-07.14	A change to heading 07.01 through 07.14 from any other chapter.
Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01-08.14	A change to heading 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, Tea, Maté and Spices
09.01-09.10	A change to heading 09.01 through 09.10 from any other chapter.

Chapter 10	Cereals
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01	A change to heading 11.01 from any other chapter, except from heading 10.01.
11.02-11.04	A change to heading 11.02 through 11.04 from any other chapter.
11.05	A change to heading 11.05 from any other chapter, except from heading 07.01, 07.10 or 07.12.
1106.10	A change to subheading 1106.10 from any other chapter.
1106.20	A change to subheading 1106.20 from any other chapter, except from heading 07.14.
1106.30	A change to subheading 1106.30 from any other chapter, except from chapter 8.
11.07-11.09	A change to heading 11.07 through 11.09 from any other chapter.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01-12.14	A change to heading 12.01 through 12.14 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.

Section III	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (chapter 15)
Chapter 15	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
15.01-15.22	A change to heading 15.01 through 15.22 from any other chapter.
Section IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (chapter 16-24)
Chapter 16	Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates
16.01	A change to heading 16.01 from any other chapter, except from chapter 1 or 2.
1602.10-1602.20	A change to subheading 1602.10 through 1602.20 from any other chapter.
1602.31-1602.90	A change to subheading 1602.31 through 1602.90 from any other chapter, except from chapter 1 or 2.
16.03	A change to heading 16.03 from any other chapter.
16.04-16.05	A change to heading 16.04 through 16.05 from any other chapter, except from chapter 3.
Chapter 17	Sugars and Sugar Confectionery
17.01	A change to heading 17.01 from any other chapter, except from heading 12.12.
1702.11-1702.19	A change to subheading 1702.11 through 1702.19 from any other chapter, except from heading 04.01 through 04.04.
1702.20-1702.90	A change to subheading 1702.20 through 1702.90 from any other chapter.
17.03	A change to heading 17.03 from any other chapter, except from heading 12.12.

17.04	A change to heading 17.04 from any other heading.
Chapter 18	Cocoa and Cocoa Preparations
18.01-18.05	A change to heading 18.01 through 18.05 from any other chapter.
18.06	A change to heading 18.06 from any other heading.
Chapter 19	Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products
19.01-19.02	A change to heading 19.01 through 19.02 from any other chapter.
19.03	A change to heading 19.03 from any other chapter, except from heading 11.08.
1904.10-1905.31	A change to subheading 1904.10 through 1905.31 from any other chapter.
1905.32	A change to subheading 1905.32 from any other chapter, except from heading 10.01, 10.08, 11.01 through 11.04 or 11.08 through 11.09.
1905.40	A change to subheading 1905.40 from any other chapter.
1905.90	A change to subheading 1905.90 from any other chapter, except from chapter 4, 10, 11 or 21.
Chapter 20	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants
2001.10	A change to subheading 2001.10 from any other chapter, except from heading 07.07 or 07.10 through 07.12.
2001.90	A change to subheading 2001.90 from any other chapter, except from chapter 7 or 8.
2002.10	A change to subheading 2002.10 from any other chapter, except from heading 07.02 or 07.10 through 07.12.
2002.90	A change to subheading 2002.90 from any other chapter, except from chapter 7.

2003.10-2003.90 A change to subheading 2003.10 through 2003.90 from any other chapter, except from heading 07.09 through 07.12.

2004.10 A change to subheading 2004.10 from any other chapter, except from heading 07.01 or 07.10 through 07.12.

2004.90-2005.10 A change to subheading 2004.90 through 2005.10 from any other chapter, except from chapter 7.

2005.20 A change to subheading 2005.20 from any other chapter, except from heading 07.01 or 07.10 through 07.12.

2005.40-2005.59 A change to subheading 2005.40 through 2005.59 from any other chapter, except from heading 07.08 or 07.10 through 07.13.

2005.60-2005.80 A change to subheading 2005.60 through 2005.80 from any other chapter, except from heading 07.09 through 07.12.

2005.90 A change to subheading 2005.90 from any other chapter, except from chapter 7.

20.06-20.07 A change to heading 20.06 through 20.07 from any other chapter, except from chapter 7 or 8.

2008.11 A change to subheading 2008.11 from any other chapter, except from heading 12.02.

2008.19 A change to mixtures of subheading 2008.19 from any other chapter.

A change to any other good of subheading 2008.19 from any other chapter, except from heading 08.01 through 08.02 or 08.11 through 08.13.

2008.20 A change to subheading 2008.20 from any other chapter, except from heading 08.04 or 08.11 through 08.12.

2008.30 A change to subheading 2008.30 from any other chapter, except from heading 08.05 or 08.11 through 08.12.

2008.40	A change to subheading 2008.40 from any other chapter, except from heading 08.08 or 08.11 through 08.13.
2008.50-2008.70	A change to subheading 2008.50 through 2008.70 from any other chapter, except from heading 08.09 or 08.11 through 08.13.
2008.80	A change to subheading 2008.80 from any other chapter, except from heading 08.10 through 08.13.
2008.91	A change to subheading 2008.91 from any other chapter, except from heading 08.01 or 08.11 through 08.12.
2008.92	A change to subheading 2008.92 from any other chapter, except from chapter 8.
2008.99	A change to subheading 2008.99 from any other chapter, except from chapter 7 or 8.
2009.11-2009.39	A change to subheading 2009.11 through 2009.39 from any other chapter, except from heading 08.05 or 08.11 through 08.12.
2009.41-2009.49	A change to subheading 2009.41 through 2009.49 from any other chapter, except from heading 08.04 or 08.11 through 08.12.
2009.50	A change to subheading 2009.50 from any other chapter, except from heading 07.02.
2009.61-2009.69	A change to subheading 2009.61 through 2009.69 from any other chapter, except from heading 08.06 or 08.11 through 08.12.
2009.71	A change to subheading 2009.71 from any other chapter, except from heading 08.08 or 08.11 through 08.12.
2009.79	A change to subheading 2009.79 from any other chapter, except from chapter 8.
2009.80	A change to subheading 2009.80 from any other chapter, except from chapter 7 or 8.

2009.90	A change to subheading 2009.90 from any other chapter, provided there is a qualifying value content of not less than 70 percent when the Build-down method is used, or of not less than 55 percent when the Build-up method is used.
Chapter 21	Miscellaneous Edible Preparations
2101.11	A change to subheading 2101.11 from any other chapter, except from heading 17.01 through 17.02.
2101.12-2101.20	A change to subheading 2101.12 through 2101.20 from any other chapter, except from heading 04.01 through 04.04 or 19.01.
2101.30-2103.10	A change to subheading 2101.30 through 2103.10 from any other chapter.
2103.20	A change to subheading 2103.20 from any other chapter, except from heading 07.02 or 20.02.
2103.30	A change to subheading 2103.30 from any other chapter.
2103.90	A change to instant curry and other curry preparations of subheading 2103.90 from any other subheading.
	A change to any other good of subheading 2103.90 from any other chapter.
21.04	A change to heading 21.04 from any other chapter, except from chapter 7 or 20.
2105.00-2106.10	A change to subheading 2105.00 through 2106.10 from any other chapter.
2106.90	A change to subheading 2106.90 from any other chapter, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

Chapter 22	Beverages, Spirits and Vinegar
2201.10-2202.10	A change to subheading 2201.10 through 2202.10 from any other chapter.
2202.90	A change to subheading 2202.90 from any other chapter, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
22.03	A change to heading 22.03 from any other chapter.
22.04-22.06	A change to heading 22.04 through 22.06 from any other chapter, except from chapter 8 or 20.
22.07	A change to heading 22.07 from any other chapter.
2208.20-2208.30	A change to subheading 2208.20 through 2208.30 from any other heading, except from heading 22.07; or  No required change in tariff classification to subheading 2208.20 through 2208.30, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
2208.40-2208.60	A change to subheading 2208.40 through 2208.60 from any other heading, except from heading 22.07.
2208.70	A change to subheading 2208.70 from any other heading, except from heading 22.07; or  No required change in tariff classification to subheading 2208.70, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

2208.90	<p>A change to sake compound and cooking sake (Mirin) of subheading 2208.90 from any other heading, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.</p> <p>A change to beverages with a basis of fruit juices of an alcohol strength by volume of less than 1 percent of subheading 2208.90 from any other chapter, provided there is a qualifying value content of not less than 70 percent when the Build-down method is used, or of not less than 55 percent when the Build-up method is used.</p> <p>A change to any other good of subheading 2208.90 from any other heading, except from heading 22.07.</p>
22.09	A change to heading 22.09 from any other chapter.
Chapter 23	Residues and Waste from the Food Industries; Prepared Animal Fodder
23.01-23.08	A change to heading 23.01 through 23.08 from any other chapter.
23.09	A change to heading 23.09 from any other heading, provided there is a qualifying value content of not less than 40 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
Chapter 24	Tobacco and Manufactured Tobacco Substitutes
2401.10-2401.20	A change to subheading 2401.10 through 2401.20 from any other chapter.
2401.30	A change to subheading 2401.30 from any other subheading.
24.02-24.03	A change to heading 24.02 through 24.03 from any other heading.
Section V	Mineral Products (chapter 25-27)

Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01-25.19	A change to heading 25.01 through 25.19 from any other chapter.
2520.10	A change to subheading 2520.10 from any other chapter.
2520.20	A change to subheading 2520.20 from any other heading.
25.21	A change to heading 25.21 from any other chapter.
25.22-25.23	A change to heading 25.22 through 25.23 from any other heading.
2524.00-2525.20	A change to subheading 2524.00 through 2525.20 from any other chapter.
2525.30	No required change in tariff classification to subheading 2525.30, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
25.26-25.30	A change to heading 25.26 through 25.30 from any other chapter.
Chapter 26	Ores, Slag and Ash
26.01-26.17	A change to heading 26.01 through 26.17 from any other chapter.
26.18-26.21	No required change in tariff classification to heading 26.18 through 26.21, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
Chapter 27	Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes
2701.11-2701.19	A change to subheading 2701.11 through 2701.19 from any other chapter.
2701.20	A change to subheading 2701.20 from any other heading.
27.02-27.03	A change to heading 27.02 through 27.03 from any other chapter.

27.04-27.09	A change to heading 27.04 through 27.09 from any other heading.
2710.11-2710.19	A change to subheading 2710.11 through 2710.19 from any other heading; or  No required change in tariff classification to subheading 2710.11 through 2710.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
2710.91-2710.99	No required change in tariff classification to subheading 2710.91 through 2710.99, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
27.11-27.13	A change to heading 27.11 through 27.13 from any other heading.
27.14	A change to heading 27.14 from any other chapter.
27.15	A change to heading 27.15 from any other heading.
Section VI	Products of the Chemical or Allied Industries (chapter 28-38)
	Note: For the purposes of chapter 28 through 38:
	(a) the term "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, but does not include:
	(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;
- (b) the term "purification" means a process of reduction or elimination of impurities resulting in:
- (i) the elimination of not less than 80 percent of the content of existing impurities; or
  - (ii) a good directly suitable for one or more of the following applications:
    - (A) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
    - (B) chemical products and reagents for analytical, diagnostic or laboratory use;
    - (C) elements and components for use in micro-electronics;
    - (D) specialized optical use;
    - (E) biotechnical use;
    - (F) carriers used in a separation process; or
    - (G) nuclear grade use;

- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) the term "biotechnological processes" means:
  - (i) biological or biotechnological culturing, hybridization or genetic modification of micro-organisms or cells of human, animal or plant; or
  - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

2801.10-2804.50

A change to subheading 2801.10 through 2804.50 from any other heading;

No required change in tariff classification to subheading 2801.10 through 2804.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2801.10 through 2804.50, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 2804.61-2804.69 A change to subheading 2804.61 through 2804.69 from any other subheading;
- No required change in tariff classification to subheading 2804.61 through 2804.69, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2804.61 through 2804.69, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2804.70-2842.90 A change to subheading 2804.70 through 2842.90 from any other heading;
- No required change in tariff classification to subheading 2804.70 through 2842.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2804.70 through 2842.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2843.10-2843.90 A change to subheading 2843.10 through 2843.90 from any other subheading;
- No required change in tariff classification to subheading 2843.10 through 2843.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

	No required change in tariff classification to subheading 2843.10 through 2843.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
28.44-28.51	A change to heading 28.44 through 28.51 from any other heading;
	No required change in tariff classification to heading 28.44 through 28.51, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to heading 28.44 through 28.51, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 29	Organic Chemicals
2901.10-2905.42	A change to subheading 2901.10 through 2905.42 from any other subheading;
	No required change in tariff classification to subheading 2901.10 through 2905.42, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to subheading 2901.10 through 2905.42, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2905.43-2905.45	A change to subheading 2905.43 through 2905.45 from any other heading; or

No required change in tariff classification to subheading 2905.43 through 2905.45, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

2905.49-2905.59 A change to subheading 2905.49 through 2905.59 from any other subheading;

No required change in tariff classification to subheading 2905.49 through 2905.59, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2905.49 through 2905.59, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2906.11 A change to subheading 2906.11 from any other chapter, except from chapter 33.

2906.12-2910.90 A change to subheading 2906.12 through 2910.90 from any other subheading;

No required change in tariff classification to subheading 2906.12 through 2910.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2906.12 through 2910.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 29.11 A change to heading 29.11 from any other heading;
- No required change in tariff classification to heading 29.11, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 29.11, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2912.11-2912.60 A change to subheading 2912.11 through 2912.60 from any other subheading;
- No required change in tariff classification to subheading 2912.11 through 2912.60, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2912.11 through 2912.60, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.13 A change to heading 29.13 from any other heading;
- No required change in tariff classification to heading 29.13, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 29.13, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2914.11-2914.19 A change to subheading 2914.11 through 2914.19 from any other subheading;

No required change in tariff classification to subheading 2914.11 through 2914.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2914.11 through 2914.19, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2914.21 A change to subheading 2914.21 from any other subheading.

2914.22-2918.13 A change to subheading 2914.22 through 2918.13 from any other subheading;

No required change in tariff classification to subheading 2914.22 through 2918.13, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2914.22 through 2918.13, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 2918.14-2918.15 A change to subheading 2918.14 through 2918.15 from any other subheading.
- 2918.16-2918.90 A change to subheading 2918.16 through 2918.90 from any other subheading;
- No required change in tariff classification to subheading 2918.16 through 2918.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2918.16 through 2918.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.19 A change to heading 29.19 from any other heading;
- No required change in tariff classification to heading 29.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 29.19, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2920.10-2922.41 A change to subheading 2920.10 through 2922.41 from any other subheading;
- No required change in tariff classification to subheading 2920.10 through 2922.41, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2920.10 through 2922.41, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2922.42 A change to subheading 2922.42 from any other subheading.

2922.43-2923.10 A change to subheading 2922.43 through 2923.10 from any other subheading;

No required change in tariff classification to subheading 2922.43 through 2923.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2922.43 through 2923.10, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2923.20 A change to subheading 2923.20 from any other subheading.

2923.90-2924.24 A change to subheading 2923.90 through 2924.24 from any other subheading;

No required change in tariff classification to subheading 2923.90 through 2924.24, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2923.90 through 2924.24, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 2924.29 A change to subheading 2924.29 from any other subheading.
- 2925.11-2926.90 A change to subheading 2925.11 through 2926.90 from any other subheading;
- No required change in tariff classification to subheading 2925.11 through 2926.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2925.11 through 2926.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.27-29.28 A change to heading 29.27 through 29.28 from any other heading;
- No required change in tariff classification to heading 29.27 through 29.28, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 29.27 through 29.28, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2929.10-2930.90 A change to subheading 2929.10 through 2930.90 from any other subheading;
- No required change in tariff classification to subheading 2929.10 through 2930.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2929.10 through 2930.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.31 A change to heading 29.31 from any other heading;

No required change in tariff classification to heading 29.31, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 29.31, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2932.11-2934.99 A change to subheading 2932.11 through 2934.99 from any other subheading;

No required change in tariff classification to subheading 2932.11 through 2934.99, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2932.11 through 2934.99, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

29.35 A change to heading 29.35 from any other heading;

No required change in tariff classification to heading 29.35, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 29.35, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2936.10-2938.10 A change to subheading 2936.10 through 2938.10 from any other subheading;

No required change in tariff classification to subheading 2936.10 through 2938.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 2936.10 through 2938.10, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2938.90 A change to subheading 2938.90 from any other subheading.

2939.11-2939.99 A change to subheading 2939.11 through 2939.99 from any other subheading;

No required change in tariff classification to subheading 2939.11 through 2939.99, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

- No required change in tariff classification to subheading 2939.11 through 2939.99, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.40 A change to heading 29.40 from any other heading.
- 2941.10-2941.90 A change to subheading 2941.10 through 2941.90 from any other subheading;
- No required change in tariff classification to subheading 2941.10 through 2941.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 2941.10 through 2941.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 29.42 A change to heading 29.42 from any other heading;
- No required change in tariff classification to heading 29.42, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 29.42, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 30	Pharmaceutical Products
30.01-30.03	<p>A change to heading 30.01 through 30.03 from any other heading;</p> <p>No required change in tariff classification to heading 30.01 through 30.03, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p> <p>No required change in tariff classification to heading 30.01 through 30.03, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
30.04	<p>A change to heading 30.04 from any other heading, except from heading 30.03;</p> <p>No required change in tariff classification to heading 30.04, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p> <p>No required change in tariff classification to heading 30.04, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3005.10-3006.70	<p>A change to subheading 3005.10 through 3006.70 from any other heading;</p> <p>No required change in tariff classification to subheading 3005.10 through 3006.70, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p>

	No required change in tariff classification to subheading 3005.10 through 3006.70, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3006.80	No required change in tariff classification to subheading 3006.80, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
Chapter 31	Fertilizers
31.01-31.05	A change to heading 31.01 through 31.05 from any other heading;
	No required change in tariff classification to heading 31.01 through 31.05, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to heading 31.01 through 31.05, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 32	Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
3201.10-3201.20	A change to subheading 3201.10 through 3201.20 from any other heading;
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 3201.10 through 3201.20, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3201.90 A change to subheading 3201.90 from any other subheading.

32.02-32.05 A change to heading 32.02 through 32.05 from any other heading;

No required change in tariff classification to heading 32.02 through 32.05, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 32.02 through 32.05, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

32.06 A change to heading 32.06 from any other heading, except from chapter 28;

No required change in tariff classification to heading 32.06, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 32.06, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

32.07-32.15 A change to heading 32.07 through 32.15 from any other heading;

No required change in tariff classification to heading 32.07 through 32.15, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 32.07 through 32.15, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

33.01

A change to heading 33.01 from any other heading; or

No required change in tariff classification to heading 33.01, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

33.02-33.07

A change to heading 33.02 through 33.07 from any other heading;

No required change in tariff classification to heading 33.02 through 33.07, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 33.02 through 33.07, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

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
34.01-34.07	A change to heading 34.01 through 34.07 from any other heading;  No required change in tariff classification to heading 34.01 through 34.07, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or  No required change in tariff classification to heading 34.01 through 34.07, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 35	Albuminoidal Substances; Modified Starches; Glues; Enzymes
3501.10-3501.90	A change to subheading 3501.10 through 3501.90 from any other subheading.
3502.11-3502.19	A change to subheading 3502.11 through 3502.19 from any other chapter, except from chapter 4.
3502.20-3502.90	A change to subheading 3502.20 through 3502.90 from any other subheading.
35.03-35.05	A change to heading 35.03 through 35.05 from any other heading.
35.06-35.07	A change to heading 35.06 through 35.07 from any other heading;

No required change in tariff classification to heading 35.06 through 35.07, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 35.06 through 35.07, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

36.01-36.06

A change to heading 36.01 through 36.06 from any other heading;

No required change in tariff classification to heading 36.01 through 36.06, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 36.01 through 36.06, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 37

Photographic or Cinematographic Goods

37.01-37.03

A change to heading 37.01 through 37.03 from any other chapter;

No required change in tariff classification to heading 37.01 through 37.03, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

	No required change in tariff classification to heading 37.01 through 37.03, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
37.04-37.07	A change to heading 37.04 through 37.07 from any other heading;
	No required change in tariff classification to heading 37.04 through 37.07, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to heading 37.04 through 37.07, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 38	Miscellaneous Chemical Products
3801.10-3801.90	A change to subheading 3801.10 through 3801.90 from any other subheading;
	No required change in tariff classification to subheading 3801.10 through 3801.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to subheading 3801.10 through 3801.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3802.10	A change to subheading 3802.10 from any other heading; or

No required change in tariff classification to subheading 3802.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

3802.90-3804.00 A change to subheading 3802.90 through 3804.00 from any other heading;

No required change in tariff classification to subheading 3802.90 through 3804.00, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 3802.90 through 3804.00, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3805.10-3805.20 A change to subheading 3805.10 through 3805.20 from any other subheading; or

No required change in tariff classification to subheading 3805.10 through 3805.20, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3805.90 A change to subheading 3805.90 from any other subheading.

3806.10-3806.20 A change to subheading 3806.10 through 3806.20 from any other subheading; or

No required change in tariff classification to subheading 3806.10 through 3806.20, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

- 3806.30 A change to subheading 3806.30 from any other subheading.
- 3806.90 A change to subheading 3806.90 from any other subheading; or
- No required change in tariff classification to subheading 3806.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.07-38.08 A change to heading 38.07 through 38.08 from any other heading;
- No required change in tariff classification to heading 38.07 through 38.08, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 38.07 through 38.08, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3809.10 A change to subheading 3809.10 from any other heading, except from chapter 11 or 35.
- 3809.91-3814.00 A change to subheading 3809.91 through 3814.00 from any other heading;
- No required change in tariff classification to subheading 3809.91 through 3814.00, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

- No required change in tariff classification to subheading 3809.91 through 3814.00, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3815.11-3815.90 A change to subheading 3815.11 through 3815.90 from any other subheading;
- No required change in tariff classification to subheading 3815.11 through 3815.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 3815.11 through 3815.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.16-38.22 A change to heading 38.16 through 38.22 from any other heading;
- No required change in tariff classification to heading 38.16 through 38.22, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 38.16 through 38.22, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.23 A change to heading 38.23 from any other heading; or

No required change in tariff classification to heading 38.23, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

3824.10-3824.50 A change to subheading 3824.10 through 3824.50 from any other heading;

No required change in tariff classification to subheading 3824.10 through 3824.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 3824.10 through 3824.50, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

3824.60 A change to subheading 3824.60 from any other subheading.

3824.71-3824.90 A change to subheading 3824.71 through 3824.90 from any other heading;

No required change in tariff classification to subheading 3824.71 through 3824.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 3824.71 through 3824.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

38.25 No required change in tariff classification to heading 38.25, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.

Section VII Plastics and Articles Thereof; Rubber and Articles Thereof (chapter 39-40)

Note: For the purposes of chapter 39 through 40:

(a) the term "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, but does not include:

(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;

(b) the term "purification" means a process of reduction or elimination of impurities resulting in:

(i) the elimination of not less than 80 percent of the content of existing impurities; or

(ii) a good directly suitable for one or more of the following applications:

- (A) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
  - (B) chemical products and reagents for analytical, diagnostic or laboratory use;
  - (C) elements and components for use in micro-electronics;
  - (D) specialized optical use;
  - (E) biotechnical use;
  - (F) carriers used in a separation process; or
  - (G) nuclear grade use;
- (c) the term "isomer separation" means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) the term "biotechnological processes" means:
- (i) biological or biotechnological culturing, hybridization or genetic modification of micro-organisms or cells of human, animal or plant; or
  - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 39	Plastics and Articles Thereof
39.01-39.26	<p>A change to heading 39.01 through 39.26 from any other heading;</p> <p>No required change in tariff classification to heading 39.01 through 39.26, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p> <p>No required change in tariff classification to heading 39.01 through 39.26, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 40	Rubber and Articles Thereof
4001.10	<p>A change to subheading 4001.10 from any other chapter;</p> <p>No required change in tariff classification to subheading 4001.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p> <p>No required change in tariff classification to subheading 4001.10, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
4001.21-4001.29	<p>A change to subheading 4001.21 through 4001.29 from any other subheading;</p> <p>No required change in tariff classification to subheading 4001.21 through 4001.29, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or</p>

- No required change in tariff classification to subheading 4001.21 through 4001.29, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 4001.30 A change to subheading 4001.30 from any other chapter;
- No required change in tariff classification to subheading 4001.30, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to subheading 4001.30, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 40.02-40.03 A change to heading 40.02 through 40.03 from any other heading;
- No required change in tariff classification to heading 40.02 through 40.03, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
- No required change in tariff classification to heading 40.02 through 40.03, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 40.04 No required change in tariff classification to heading 40.04, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
- 40.05-40.11 A change to heading 40.05 through 40.11 from any other heading;

No required change in tariff classification to heading 40.05 through 40.11, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to heading 40.05 through 40.11, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4012.11-4012.19 A change to subheading 4012.11 through 4012.19 from any other subheading;

No required change in tariff classification to subheading 4012.11 through 4012.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or

No required change in tariff classification to subheading 4012.11 through 4012.19, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4012.20 A change to subheading 4012.20 from any other heading; or

No required change in tariff classification to subheading 4012.20, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

4012.90 A change to subheading 4012.90 from any other heading;

	No required change in tariff classification to subheading 4012.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to subheading 4012.90, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
40.13-40.17	A change to heading 40.13 through 40.17 from any other heading;
	No required change in tariff classification to heading 40.13 through 40.17, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used; or
	No required change in tariff classification to heading 40.13 through 40.17, provided non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Section VIII	Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut) (chapter 41-43)
Chapter 41	Raw Hides and Skins (Other Than Furskins) and Leather
41.01-41.03	A change to heading 41.01 through 41.03 from any other chapter.
41.04	A change to heading 41.04 from any other heading, except from heading 41.01.
41.05	A change to heading 41.05 from any other heading, except from heading 41.02.

41.06	A change to heading 41.06 from any other heading, except from heading 41.03.
41.07	A change to heading 41.07 from any other heading, except from heading 41.01 or 41.04.
41.12	A change to heading 41.12 from any other heading, except from heading 41.02 or 41.05.
41.13	A change to heading 41.13 from any other heading, except from heading 41.03 or 41.06.
41.14	A change to heading 41.14 from any other heading, except from heading 41.01 or 41.03.
41.15	A change to heading 41.15 from any other heading.
Chapter 42	Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)
42.01-42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	Furskins and Artificial Fur; Manufactures Thereof
43.01	A change to heading 43.01 from any other chapter.
43.02	A change to heading 43.02 from any other heading, except from heading 43.01.
43.03	A change to heading 43.03 from any other heading, except from heading 43.02.
43.04	A change to heading 43.04 from any other chapter.
Section IX	Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (chapter 44-46)

Chapter 44	Wood and Articles of Wood; Wood Charcoal
44.01-44.11	A change to heading 44.01 through 44.11 from any other heading.
44.12	A change to heading 44.12 from any other heading, except from heading 44.07 through 44.08.
44.13-44.21	A change to heading 44.13 through 44.21 from any other heading.
Chapter 45	Cork and Articles of Cork
45.01-45.04	A change to heading 45.01 through 45.04 from any other heading.
Chapter 46	Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork
4601.20-4601.91	A change to subheading 4601.20 through 4601.91 from any other chapter, except from chapter 14.
4601.99	A change to subheading 4601.99 from any other chapter.
46.02	A change to heading 46.02 from any other heading.
Section X	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (chapter 47-49)
Chapter 47	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard
47.01-47.06	A change to heading 47.01 through 47.06 from any other heading.
47.07	No required change in tariff classification to heading 47.07, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
Chapter 48	Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

48.01-48.15	A change to heading 48.01 through 48.15 from any other heading.
48.16	A change to heading 48.16 from any other heading, except from heading 48.09.
48.17-48.23	A change to heading 48.17 through 48.23 from any other heading.
Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
49.01-49.11	A change to heading 49.01 through 49.11 from any other chapter.
Section XI	Textiles and Textile Articles (chapter 50-63)
Chapter 50	Silk
50.01	A change to heading 50.01 from any other chapter.
50.02-50.04	A change to heading 50.02 through 50.04 from any other heading.
50.05-50.06	A change to heading 50.05 through 50.06 from any heading outside that group.
50.07	A change to heading 50.07 from any other heading.
Chapter 51	Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric
51.01-51.02	A change to heading 51.01 through 51.02 from any other chapter.
51.03	No required change in tariff classification to heading 51.03, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
51.04	A change to heading 51.04 from any other chapter.
51.05	A change to heading 51.05 from any other heading.
51.06-51.10	A change to heading 51.06 through 51.10 from any heading outside that group.

51.11-51.13	A change to heading 51.11 through 51.13 from any heading outside that group.
Chapter 52	Cotton
52.01	A change to heading 52.01 from any other chapter.
52.02	No required change in tariff classification to heading 52.02, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.
52.03	A change to heading 52.03 from any other chapter.
52.04-52.07	A change to heading 52.04 through 52.07 from any heading outside that group.
52.08-52.12	A change to heading 52.08 through 52.12 from any heading outside that group.
Chapter 53	Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn
53.01-53.05	A change to heading 53.01 through 53.05 from any other chapter.
53.06-53.08	A change to heading 53.06 through 53.08 from any heading outside that group.
53.09-53.11	A change to heading 53.09 through 53.11 from any heading outside that group.
Chapter 54	Man-Made Filaments
54.01-54.06	A change to heading 54.01 through 54.06 from any other chapter.
54.07-54.08	A change to heading 54.07 through 54.08 from any heading outside that group.
Chapter 55	Man-Made Staple Fibres
55.01-55.04	A change to heading 55.01 through 55.04 from any other chapter.
55.05	No required change in tariff classification to heading 55.05, provided the waste is wholly obtained or produced entirely in a Party as defined in Article 29.

55.06-55.07	A change to heading 55.06 through 55.07 from any other chapter.
55.08-55.11	A change to heading 55.08 through 55.11 from any heading outside that group.
55.12-55.16	A change to heading 55.12 through 55.16 from any heading outside that group.
Chapter 56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof
56.01-56.09	A change to heading 56.01 through 56.09 from any other chapter.
Chapter 57	Carpets and Other Textile Floor Coverings
57.01-57.05	A change to heading 57.01 through 57.05 from any other chapter.
Chapter 58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery
58.01-58.11	A change to heading 58.01 through 58.11 from any other chapter.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use
59.01-59.11	A change to heading 59.01 through 59.11 from any other chapter.
Chapter 60	Knitted or Crocheted Fabrics
60.01-60.06	A change to heading 60.01 through 60.06 from any other chapter.
Chapter 61	Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the requirements of change in tariff classification set out in the rule for that good.

61.01-61.17 A change to heading 61.01 through 61.17 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60, provided the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.

Chapter 62 Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the requirements of change in tariff classification set out in the rule for that good.

62.01-62.17 A change to heading 62.01 through 62.17 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60, provided the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.

Chapter 63 Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the requirements of change in tariff classification set out in the rule for that good.

- 6301.10-6305.32 A change to subheading 6301.10 through 6305.32 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or chapter 60, provided the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.
- 6305.33 A change to subheading 6305.33 from any other chapter.
- 6305.39-6309.00 A change to subheading 6305.39 through 6309.00 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or chapter 60, provided the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.
- 63.10 No required change in tariff classification to heading 63.10, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
- Section XII Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (chapter 64-67)
- Chapter 64 Footwear, Gaiters and the Like; Parts of Such Articles
- 64.01-64.05 A change to heading 64.01 through 64.05 from any other heading, except from heading 64.06.

64.06	A change to heading 64.06 from any other chapter.
Chapter 65	Headgear and Parts Thereof
65.01-65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03-65.07	A change to heading 65.03 through 65.07 from any other heading.
Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof
66.01-66.02	A change to heading 66.01 through 66.02 from any other heading.
66.03	A change to heading 66.03 from any other chapter.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01-67.04	A change to heading 67.01 through 67.04 from any other heading.
Section XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (chapter 68-70)
Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
68.01-68.15	A change to heading 68.01 through 68.15 from any other heading.
Chapter 69	Ceramic Products
69.01-69.14	A change to heading 69.01 through 69.14 from any other chapter.
Chapter 70	Glass and Glassware
70.01	A change to heading 70.01 from any other chapter.
70.02-70.20	A change to heading 70.02 through 70.20 from any other heading.

Section XIV	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (chapter 71)
Chapter 71	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin
71.01-71.11	A change to heading 71.01 through 71.11 from any other chapter.
71.12	No required change in tariff classification to heading 71.12, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
71.13	A change to heading 71.13 from any other heading, except from heading 71.14 through 71.18.
71.14	A change to heading 71.14 from any other heading, except from heading 71.13 or 71.15 through 71.18.
71.15	A change to heading 71.15 from any other heading, except from heading 71.13 through 71.14 or 71.16 through 71.18.
71.16	A change to heading 71.16 from any other heading, except from heading 71.13 through 71.18 or subheading 7101.22, 7102.39, 7103.91 through 7103.99 or 7104.90.
71.17	A change to heading 71.17 from any other heading, except from heading 71.13 through 71.16.
71.18	A change to heading 71.18 from any other heading.
Section XV	Base Metals and Articles of Base Metal (chapter 72-83)
Chapter 72	Iron and Steel
72.01	A change to heading 72.01 from any other chapter.

72.02	A change to heading 72.02 from any other heading.
72.03	A change to heading 72.03 from any other chapter.
72.04	No required change in tariff classification to heading 72.04, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
7205.10	A change to subheading 7205.10 from any other heading.
7205.21-7211.19	A change to subheading 7205.21 through 7211.19 from any other heading.
7211.23-7211.90	A change to subheading 7211.23 through 7211.90 from any other subheading.
7212.10-7218.10	A change to subheading 7212.10 through 7218.10 from any other heading.
7218.91-7218.99	A change to subheading 7218.91 through 7218.99 from any other subheading.
7219.11-7219.24	A change to subheading 7219.11 through 7219.24 from any other heading.
7219.31-7219.90	A change to subheading 7219.31 through 7219.90 from any other subheading.
7220.11-7220.12	A change to subheading 7220.11 through 7220.12 from any other heading.
7220.20-7220.90	A change to subheading 7220.20 through 7220.90 from any other subheading.
7221.00-7222.19	A change to subheading 7221.00 through 7222.19 from any other heading.
7222.20	A change to subheading 7222.20 from any other subheading.
7222.30-7224.10	A change to subheading 7222.30 through 7224.10 from any other heading.
7224.90	A change to subheading 7224.90 from any other subheading.
7225.11-7225.40	A change to subheading 7225.11 through 7225.40 from any other heading.

7225.50-7225.99	A change to subheading 7225.50 through 7225.99 from any other subheading.
7226.11-7226.91	A change to subheading 7226.11 through 7226.91 from any other heading.
7226.92-7226.99	A change to subheading 7226.92 through 7226.99 from any other subheading.
7227.10-7228.30	A change to subheading 7227.10 through 7228.30 from any other heading.
7228.40-7228.60	A change to subheading 7228.40 through 7228.60 from any other subheading.
7228.70-7229.90	A change to subheading 7228.70 through 7229.90 from any other heading.
Chapter 73	Articles of Iron or Steel
73.01-73.07	A change to heading 73.01 through 73.07 from any other chapter.
73.08	A change to heading 73.08 from any other chapter; or  No required change in tariff classification to heading 73.08, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
73.09-73.20	A change to heading 73.09 through 73.20 from any other chapter.
7321.11-7321.83	A change to subheading 7321.11 through 7321.83 from any other heading; or  No required change in tariff classification to subheading 7321.11 through 7321.83, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
7321.90	A change to subheading 7321.90 from any other heading.

7322.11-7323.10	A change to subheading 7322.11 through 7323.10 from any other chapter.
7323.91-7323.99	A change to subheading 7323.91 through 7323.99 from any other heading.
7324.10-7324.29	A change to subheading 7324.10 through 7324.29 from any other heading; or  No required change in tariff classification to subheading 7324.10 through 7324.29, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
7324.90	A change to subheading 7324.90 from any other chapter.
7325.10	A change to subheading 7325.10 from any other heading.
7325.91	A change to subheading 7325.91 from any other chapter.
7325.99-7326.90	A change to subheading 7325.99 through 7326.90 from any heading outside that group.
Chapter 74	Copper and Articles Thereof
7401.10-7401.20	A change to subheading 7401.10 through 7401.20 from any other chapter.
74.02-74.03	A change to heading 74.02 through 74.03 from any other heading.
74.04	No required change in tariff classification to heading 74.04, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
74.05-74.07	A change to heading 74.05 through 74.07 from any other heading.
74.08	A change to heading 74.08 from any other heading, except from heading 74.07.

74.09	A change to heading 74.09 from any other heading.
74.10	A change to heading 74.10 from any other heading, except from heading 74.09.
74.11-74.19	A change to heading 74.11 through 74.19 from any other heading.
Chapter 75	Nickel and Articles Thereof
7501.10	A change to subheading 7501.10 from any other chapter.
7501.20	A change to subheading 7501.20 from any other heading.
7502.10	A change to subheading 7502.10 from any other chapter.
7502.20	A change to subheading 7502.20 from any other subheading.
75.03	No required change in tariff classification to heading 75.03, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
7504.00-7505.12	A change to subheading 7504.00 through 7505.12 from any other heading.
7505.21-7505.22	A change to subheading 7505.21 through 7505.22 from any other subheading.
75.06-75.08	A change to heading 75.06 through 75.08 from any other heading.
Chapter 76	Aluminum and Articles Thereof
7601.10	A change to subheading 7601.10 from any other chapter.
7601.20	A change to subheading 7601.20 from any other subheading.
76.02	No required change in tariff classification to heading 76.02, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

76.03-76.16	A change to heading 76.03 through 76.16 from any other heading.
Chapter 78	Lead and Articles Thereof
7801.10	A change to subheading 7801.10 from any other subheading.
7801.91-7801.99	A change to subheading 7801.91 through 7801.99 from any other chapter.
78.02	No required change in tariff classification to heading 78.02, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
78.03-78.06	A change to heading 78.03 through 78.06 from any other heading.
Chapter 79	Zinc and Articles Thereof
7901.11	A change to subheading 7901.11 from any other subheading.
7901.12	A change to subheading 7901.12 from any other chapter.
7901.20	A change to subheading 7901.20 from any other subheading.
79.02	No required change in tariff classification to heading 79.02, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
79.03-79.07	A change to heading 79.03 through 79.07 from any other heading.
Chapter 80	Tin and Articles Thereof
8001.10	A change to subheading 8001.10 from any other chapter.
8001.20	A change to subheading 8001.20 from any other subheading.
80.02	No required change in tariff classification to heading 80.02, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

80.03-80.07	A change to heading 80.03 through 80.07 from any other heading.
Chapter 81	Other Base Metals; Cermets; Articles Thereof
8101.10	A change to subheading 8101.10 from any other subheading.
8101.94	A change to subheading 8101.94 from any other chapter.
8101.95-8101.96	A change to subheading 8101.95 through 8101.96 from any other subheading.
8101.97	No required change in tariff classification to subheading 8101.97, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8101.99-8102.10	A change to subheading 8101.99 through 8102.10 from any other subheading.
8102.94	A change to subheading 8102.94 from any other chapter.
8102.95-8102.96	A change to subheading 8102.95 through 8102.96 from any other subheading.
8102.97	No required change in tariff classification to subheading 8102.97, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8102.99	A change to subheading 8102.99 from any other subheading.
8103.20	A change to subheading 8103.20 from any other chapter.
8103.30	No required change in tariff classification to subheading 8103.30, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8103.90	A change to subheading 8103.90 from any other subheading.
8104.11-8104.19	A change to subheading 8104.11 through 8104.19 from any other chapter.

8104.20	No required change in tariff classification to subheading 8104.20, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8104.30-8104.90	A change to subheading 8104.30 through 8104.90 from any other subheading.
8105.20	A change to subheading 8105.20 from any other chapter.
8105.30	No required change in tariff classification to subheading 8105.30, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8105.90	A change to subheading 8105.90 from any other subheading.
81.06	A change to heading 81.06 from any other chapter; or  No required change in tariff classification to heading 81.06, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8107.20	A change to subheading 8107.20 from any other chapter.
8107.30	No required change in tariff classification to subheading 8107.30, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8107.90	A change to subheading 8107.90 from any other subheading.
8108.20	A change to subheading 8108.20 from any other chapter.
8108.30	No required change in tariff classification to subheading 8108.30, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

8108.90 A change to subheading 8108.90 from any other subheading.

8109.20 A change to subheading 8109.20 from any other chapter.

8109.30 No required change in tariff classification to subheading 8109.30, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

8109.90 A change to subheading 8109.90 from any other subheading.

8110.10 A change to subheading 8110.10 from any other chapter.

8110.20 No required change in tariff classification to subheading 8110.20, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

8110.90 A change to subheading 8110.90 from any other subheading.

81.11 A change to heading 81.11 from any other chapter; or

No required change in tariff classification to heading 81.11, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8112.12 A change to subheading 8112.12 from any other chapter.

8112.13 No required change in tariff classification to subheading 8112.13, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.

8112.19 A change to subheading 8112.19 from any other subheading.

8112.21 A change to subheading 8112.21 from any other chapter.

8112.22	No required change in tariff classification to subheading 8112.22, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8112.29	A change to subheading 8112.29 from any other subheading.
8112.30-8112.40	A change to subheading 8112.30 through 8112.40 from any other chapter; or  No required change in tariff classification to subheading 8112.30 through 8112.40, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8112.51	A change to subheading 8112.51 from any other chapter.
8112.52	No required change in tariff classification to subheading 8112.52, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8112.59	A change to subheading 8112.59 from any other subheading.
8112.92	A change to subheading 8112.92 from any other chapter.
8112.99	A change to subheading 8112.99 from any other subheading.
81.13	A change to heading 81.13 from any other chapter; or  No required change in tariff classification to heading 81.13, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
Chapter 82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

8201.10-8205.80	A change to subheading 8201.10 through 8205.80 from any other chapter.
8205.90-8207.13	A change to subheading 8205.90 through 8207.13 from any other chapter; or  No required change in tariff classification to subheading 8205.90 through 8207.13, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8207.19-8214.10	A change to subheading 8207.19 through 8214.10 from any other chapter.
8214.20	A change to subheading 8214.20 from any other chapter; or  No required change in tariff classification to subheading 8214.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8214.90	A change to subheading 8214.90 from any other chapter.
8215.10-8215.20	A change to subheading 8215.10 through 8215.20 from any other chapter; or  No required change in tariff classification to subheading 8215.10 through 8215.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8215.91-8215.99	A change to subheading 8215.91 through 8215.99 from any other chapter.
Chapter 83	Miscellaneous Articles of Base Metal
8301.10-8301.50	A change to subheading 8301.10 through 8301.50 from any other heading; or

No required change in tariff classification to subheading 8301.10 through 8301.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8301.60 A change to subheading 8301.60 from any other heading.

8301.70 A change to subheading 8301.70 from any other chapter.

83.02-83.04 A change to heading 83.02 through 83.04 from any other heading.

8305.10-8305.20 A change to subheading 8305.10 through 8305.20 from any other chapter; or

No required change in tariff classification to subheading 8305.10 through 8305.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8305.90-8307.90 A change to subheading 8305.90 through 8307.90 from any other heading.

8308.10-8308.20 A change to subheading 8308.10 through 8308.20 from any other heading; or

No required change in tariff classification to subheading 8308.10 through 8308.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8308.90-8310.00 A change to subheading 8308.90 through 8310.00 from any other heading.

8311.10-8311.30 A change to subheading 8311.10 through 8311.30 from any other heading; or

No required change in tariff classification to subheading 8311.10 through 8311.30, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8311.90 A change to subheading 8311.90 from any other heading.

Section XVI Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (chapter 84-85)

Chapter 84 Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

8401.10-8401.30 A change to subheading 8401.10 through 8401.30 from any other subheading.

8401.40 A change to subheading 8401.40 from any other heading.

8402.11-8402.20 A change to subheading 8402.11 through 8402.20 from any other heading; or

No required change in tariff classification to subheading 8402.11 through 8402.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8402.90 A change to subheading 8402.90 from any other heading.

8403.10 A change to subheading 8403.10 from any other subheading.

8403.90 A change to subheading 8403.90 from any other heading.

8404.10 A change to subheading 8404.10 from any other subheading.

8404.20	A change to subheading 8404.20 from any other heading; or  No required change in tariff classification to subheading 8404.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8404.90	A change to subheading 8404.90 from any other heading.
8405.10	A change to subheading 8405.10 from any other subheading.
8405.90	A change to subheading 8405.90 from any other heading.
8406.10	A change to subheading 8406.10 from any other subheading.
8406.81-8406.82	A change to subheading 8406.81 through 8406.82 from any subheading outside that group.
8406.90-8408.90	A change to subheading 8406.90 through 8408.90 from any other heading.
84.09	A change to heading 84.09 from any other heading.
8410.11-8410.13	A change to subheading 8410.11 through 8410.13 from any subheading outside that group.
8410.90	A change to subheading 8410.90 from any other heading.
8411.11-8411.82	A change to subheading 8411.11 through 8411.82 from any subheading outside that group.
8411.91-8411.99	A change to subheading 8411.91 through 8411.99 from any other heading.
8412.10-8412.80	A change to subheading 8412.10 through 8412.80 from any other subheading.
8412.90	A change to subheading 8412.90 from any other heading.

8413.11-8413.82	A change to subheading 8413.11 through 8413.82 from any other subheading.
8413.91-8413.92	A change to subheading 8413.91 through 8413.92 from any other heading.
8414.10-8414.80	A change to subheading 8414.10 through 8414.80 from any other subheading.
8414.90	A change to subheading 8414.90 from any other heading.
8415.10-8415.83	A change to subheading 8415.10 through 8415.83 from any other heading; or  No required change in tariff classification to subheading 8415.10 through 8415.83, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8415.90	A change to subheading 8415.90 from any other heading.
8416.10-8416.30	A change to subheading 8416.10 through 8416.30 from any other subheading.
8416.90	A change to subheading 8416.90 from any other heading.
8417.10-8417.80	A change to subheading 8417.10 through 8417.80 from any other subheading.
8417.90	A change to subheading 8417.90 from any other heading.
8418.10-8418.69	A change to subheading 8418.10 through 8418.69 from any other heading: or  No required change in tariff classification to subheading 8418.10 through 8418.69, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8418.91-8418.99	A change to subheading 8418.91 through 8418.99 from any other heading.

8419.11-8419.89 A change to subheading 8419.11 through 8419.89 from any other heading; or

No required change in tariff classification to subheading 8419.11 through 8419.89, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8419.90 A change to subheading 8419.90 from any other heading.

8420.10 A change to subheading 8420.10 from any other heading; or

No required change in tariff classification to subheading 8420.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8420.91-8420.99 A change to subheading 8420.91 through 8420.99 from any other heading.

8421.11-8421.39 A change to subheading 8421.11 through 8421.39 from any other heading; or

No required change in tariff classification to subheading 8421.11 through 8421.39, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8421.91-8421.99 A change to subheading 8421.91 through 8421.99 from any other heading.

8422.11-8422.40 A change to subheading 8422.11 through 8422.40 from any other subheading.

8422.90 A change to subheading 8422.90 from any other heading.

8423.10-8423.89 A change to subheading 8423.10 through 8423.89 from any other subheading.

8423.90	A change to subheading 8423.90 from any other heading.
8424.10-8424.89	A change to subheading 8424.10 through 8424.89 from any other subheading.
8424.90-8430.69	A change to subheading 8424.90 through 8430.69 from any other heading.
84.31	A change to heading 84.31 from any other heading.
8432.10-8432.80	A change to subheading 8432.10 through 8432.80 from any other subheading.
8432.90	A change to subheading 8432.90 from any other heading.
8433.11-8433.60	A change to subheading 8433.11 through 8433.60 from any other subheading.
8433.90	A change to subheading 8433.90 from any other heading.
8434.10-8434.20	A change to subheading 8434.10 through 8434.20 from any other subheading.
8434.90	A change to subheading 8434.90 from any other heading.
8435.10	A change to subheading 8435.10 from any other subheading.
8435.90	A change to subheading 8435.90 from any other heading.
8436.10-8436.80	A change to subheading 8436.10 through 8436.80 from any other subheading.
8436.91-8436.99	A change to subheading 8436.91 through 8436.99 from any other heading.
8437.10-8437.80	A change to subheading 8437.10 through 8437.80 from any other subheading.
8437.90	A change to subheading 8437.90 from any other heading.
8438.10-8438.80	A change to subheading 8438.10 through 8438.80 from any other subheading.
8438.90	A change to subheading 8438.90 from any other heading.

8439.10-8439.30	A change to subheading 8439.10 through 8439.30 from any other subheading.
8439.91-8439.99	A change to subheading 8439.91 through 8439.99 from any other heading.
8440.10	A change to subheading 8440.10 from any other subheading.
8440.90	A change to subheading 8440.90 from any other heading.
8441.10-8441.80	A change to subheading 8441.10 through 8441.80 from any other subheading.
8441.90	A change to subheading 8441.90 from any other heading.
8442.10-8442.30	A change to subheading 8442.10 through 8442.30 from any other subheading.
8442.40-8442.50	A change to subheading 8442.40 through 8442.50 from any other heading.
8443.11-8443.60	A change to subheading 8443.11 through 8443.60 from any other heading; or  No required change in tariff classification to subheading 8443.11 through 8443.60, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8443.90-8444.00	A change to subheading 8443.90 through 8444.00 from any other heading.
84.45-84.47	A change to heading 84.45 through 84.47 from any heading outside that group.
8448.11-8448.19	A change to subheading 8448.11 through 8448.19 from any other subheading.
8448.20-8449.00	A change to subheading 8448.20 through 8449.00 from any other heading.
8450.11-8450.20	A change to subheading 8450.11 through 8450.20 from any other heading; or

No required change in tariff classification to subheading 8450.11 through 8450.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8450.90 A change to subheading 8450.90 from any other heading.

8451.10-8451.80 A change to subheading 8451.10 through 8451.80 from any other heading; or

No required change in tariff classification to subheading 8451.10 through 8451.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8451.90 A change to subheading 8451.90 from any other heading.

8452.10-8452.29 A change to subheading 8452.10 through 8452.29 from any subheading outside that group.

8452.30-8452.90 A change to subheading 8452.30 through 8452.90 from any other heading.

8453.10-8453.80 A change to subheading 8453.10 through 8453.80 from any other subheading.

8453.90 A change to subheading 8453.90 from any other heading.

8454.10-8454.30 A change to subheading 8454.10 through 8454.30 from any other subheading.

8454.90 A change to subheading 8454.90 from any other heading.

8455.10-8455.22 A change to subheading 8455.10 through 8455.22 from any other subheading.

8455.30-8455.90 A change to subheading 8455.30 through 8455.90 from any other heading.

84.56-84.65	A change to heading 84.56 through 84.65 from any other heading, except from heading 84.66; or  No required change in tariff classification to heading 84.56 through 84.65, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
84.66	A change to heading 84.66 from any other heading.
8467.11-8467.89	A change to subheading 8467.11 through 8467.89 from any other subheading.
8467.91-8467.99	A change to subheading 8467.91 through 8467.99 from any other heading.
8468.10-8468.80	A change to subheading 8468.10 through 8468.80 from any other subheading.
8468.90-8473.29	A change to subheading 8468.90 through 8473.29 from any other heading.
8473.30	A change to subheading 8473.30 from any other heading, except from heading 85.42.
8473.40-8473.50	A change to subheading 8473.40 through 8473.50 from any other heading.
8474.10-8474.80	A change to subheading 8474.10 through 8474.80 from any subheading outside that group.
8474.90	A change to subheading 8474.90 from any other heading.
8475.10	A change to subheading 8475.10 from any other subheading.
8475.21-8475.29	A change to subheading 8475.21 through 8475.29 from any subheading outside that group.
8475.90	A change to subheading 8475.90 from any other heading.

8476.21-8476.89	A change to subheading 8476.21 through 8476.89 from any subheading outside that group.
8476.90	A change to subheading 8476.90 from any other heading.
8477.10-8477.80	A change to subheading 8477.10 through 8477.80 from any other subheading.
8477.90	A change to subheading 8477.90 from any other heading.
8478.10	A change to subheading 8478.10 from any other subheading.
8478.90	A change to subheading 8478.90 from any other heading.
8479.10-8479.89	A change to subheading 8479.10 through 8479.89 from any other subheading.
8479.90-8480.79	A change to subheading 8479.90 through 8480.79 from any other heading.
8481.10-8481.80	A change to subheading 8481.10 through 8481.80 from any other heading; or  No required change in tariff classification to subheading 8481.10 through 8481.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8481.90	A change to subheading 8481.90 from any other heading.
8482.10-8482.80	A change to subheading 8482.10 through 8482.80 from any other heading; or  No required change in tariff classification to subheading 8482.10 through 8482.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

8482.91-8482.99	A change to subheading 8482.91 through 8482.99 from any other heading.
8483.10-8483.60	A change to subheading 8483.10 through 8483.60 from any other heading; or  No required change in tariff classification to subheading 8483.10 through 8483.60, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8483.90-8485.90	A change to subheading 8483.90 through 8485.90 from any other heading.
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
85.01-85.02	A change to heading 85.01 through 85.02 from any other heading, except from heading 85.03; or  No required change in tariff classification to heading 85.01 through 85.02, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
85.03	A change to heading 85.03 from any other heading.
8504.10-8504.50	A change to subheading 8504.10 through 8504.50 from any other heading; or  No required change in tariff classification to subheading 8504.10 through 8504.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8504.90	A change to subheading 8504.90 from any other heading.

8505.11-8505.30	A change to subheading 8505.11 through 8505.30 from any other subheading.
8505.90	A change to subheading 8505.90 from any other heading.
8506.10-8506.40	A change to subheading 8506.10 through 8506.40 from any other subheading.
8506.50-8506.80	A change to subheading 8506.50 through 8506.80 from any subheading outside that group.
8506.90	A change to subheading 8506.90 from any other heading.
8507.10-8507.80	A change to subheading 8507.10 through 8507.80 from any other subheading.
8507.90	A change to subheading 8507.90 from any other heading.
8509.10-8509.80	A change to subheading 8509.10 through 8509.80 from any other heading; or  No required change in tariff classification to subheading 8509.10 through 8509.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8509.90	A change to subheading 8509.90 from any other heading.
8510.10-8510.30	A change to subheading 8510.10 through 8510.30 from any other subheading.
8510.90	A change to subheading 8510.90 from any other heading.
8511.10-8511.80	A change to subheading 8511.10 through 8511.80 from any other subheading.
8511.90	A change to subheading 8511.90 from any other heading.
8512.10-8512.40	A change to subheading 8512.10 through 8512.40 from any subheading outside that group.

8512.90	A change to subheading 8512.90 from any other heading.
8513.10	A change to subheading 8513.10 from any other heading; or  No required change in tariff classification to subheading 8513.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8513.90	A change to subheading 8513.90 from any other heading.
8514.10-8514.40	A change to subheading 8514.10 through 8514.40 from any other subheading.
8514.90	A change to subheading 8514.90 from any other heading.
8515.11-8515.80	A change to subheading 8515.11 through 8515.80 from any other heading; or  No required change in tariff classification to subheading 8515.11 through 8515.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8515.90	A change to subheading 8515.90 from any other heading.
8516.10-8516.80	A change to subheading 8516.10 through 8516.80 from any other heading; or  No required change in tariff classification to subheading 8516.10 through 8516.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8516.90	A change to subheading 8516.90 from any other heading.

8517.11-8517.80	A change to subheading 8517.11 through 8517.80 from any other subheading.
8517.90	A change to subheading 8517.90 from any other heading.
8518.10-8518.50	A change to subheading 8518.10 through 8518.50 from any other heading; or  No required change in tariff classification to subheading 8518.10 through 8518.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8518.90	A change to subheading 8518.90 from any other heading.
85.19-85.22	A change to heading 85.19 through 85.22 from any other heading.
8523.11-8523.30	A change to subheading 8523.11 through 8523.30 from any other heading.
8523.90	A change to subheading 8523.90 from any other heading, except from heading 85.42.
85.24	A change to heading 85.24 from any other heading.
85.25-85.28	A change to heading 85.25 through 85.28 from any other heading; or  No required change in tariff classification to heading 85.25 through 85.28, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
85.29	A change to heading 85.29 from any other heading.
8530.10-8530.80	A change to subheading 8530.10 through 8530.80 from any other subheading.
8530.90	A change to subheading 8530.90 from any other heading.

8531.10-8531.80	A change to subheading 8531.10 through 8531.80 from any other subheading.
8531.90	A change to subheading 8531.90 from any other heading.
8532.10-8532.30	A change to subheading 8532.10 through 8532.30 from any other subheading.
8532.90	A change to subheading 8532.90 from any other heading.
8533.10-8533.40	A change to subheading 8533.10 through 8533.40 from any other subheading.
8533.90-8534.00	A change to subheading 8533.90 through 8534.00 from any other heading.
85.35-85.37	A change to heading 85.35 through 85.37 from any other heading; or  No required change in tariff classification to heading 85.35 through 85.37, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
85.38	A change to heading 85.38 from any other heading.
8539.10-8539.21	A change to subheading 8539.10 through 8539.21 from any other subheading.
8539.22-8539.49	A change to subheading 8539.22 through 8539.49 from any other heading; or  No required change in tariff classification to subheading 8539.22 through 8539.49, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8539.90	A change to subheading 8539.90 from any other heading.
8540.11-8540.89	A change to subheading 8540.11 through 8540.89 from any other subheading.

8540.91-8540.99	A change to subheading 8540.91 through 8540.99 from any other heading.
8541.10-8541.60	A change to subheading 8541.10 through 8541.60 from any other subheading.
8541.90-8542.10	A change to subheading 8541.90 through 8542.10 from any other heading.
8542.21-8542.70	A change to subheading 8542.21 through 8542.70 from any other subheading.
8542.90	A change to subheading 8542.90 from any other heading.
8543.11-8543.40	A change to subheading 8543.11 through 8543.40 from any other subheading.
8543.81-8543.89	A change to subheading 8543.81 through 8543.89 from any other heading; or  No required change in tariff classification to subheading 8543.81 through 8543.89, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
8543.90-8547.90	A change to subheading 8543.90 through 8547.90 from any other heading.
8548.10	No required change in tariff classification to subheading 8548.10, provided the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 29.
8548.90	A change to subheading 8548.90 from any other heading.
Section XVII	Vehicles, Aircraft, Vessels and Associated Transport Equipment (chapter 86-89)
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

86.01-86.09	A change to heading 86.01 through 86.09 from any other heading.
Chapter 87	Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof
87.01	A change to heading 87.01 from any other heading; or  No required change in tariff classification to heading 87.01, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
87.02-87.04	No required change in tariff classification to heading 87.02 through 87.04, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
87.05-87.16	A change to heading 87.05 through 87.16 from any other heading; or  No required change in tariff classification to heading 87.05 through 87.16, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
Chapter 88	Aircraft, Spacecraft, and Parts Thereof
88.01-88.05	A change to heading 88.01 through 88.05 from any other heading.
Chapter 89	Ships, Boats and Floating Structures
89.01-89.08	A change to heading 89.01 through 89.08 from any other heading; or

No required change in tariff classification to heading 89.01 through 89.08, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

Section XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (chapter 90-92)
Chapter 90	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof
9001.10	A change to subheading 9001.10 from any other chapter.
9001.20-9002.90	A change to subheading 9001.20 through 9002.90 from any other heading.
9003.11-9003.19	A change to subheading 9003.11 through 9003.19 from any other heading; or  No required change in tariff classification to subheading 9003.11 through 9003.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9003.90-9004.90	A change to subheading 9003.90 through 9004.90 from any other heading.
9005.10-9005.80	A change to subheading 9005.10 through 9005.80 from any other subheading.
9005.90	A change to subheading 9005.90 from any other heading.
9006.10-9006.69	A change to subheading 9006.10 through 9006.69 from any other subheading.
9006.91-9006.99	A change to subheading 9006.91 through 9006.99 from any other heading.

9007.11-9007.20	A change to subheading 9007.11 through 9007.20 from any other subheading.
9007.91-9007.92	A change to subheading 9007.91 through 9007.92 from any other heading.
9008.10-9008.40	A change to subheading 9008.10 through 9008.40 from any other subheading.
9008.90	A change to subheading 9008.90 from any other heading.
9009.11-9009.30	A change to subheading 9009.11 through 9009.30 from any other subheading.
9009.91-9009.99	A change to subheading 9009.91 through 9009.99 from any other heading.
9010.10-9010.60	A change to subheading 9010.10 through 9010.60 from any other subheading.
9010.90	A change to subheading 9010.90 from any other heading.
9011.10-9011.80	A change to subheading 9011.10 through 9011.80 from any other subheading.
9011.90	A change to subheading 9011.90 from any other heading.
9012.10	A change to subheading 9012.10 from any other subheading.
9012.90	A change to subheading 9012.90 from any other heading.
9013.10-9013.80	A change to subheading 9013.10 through 9013.80 from any other subheading.
9013.90	A change to subheading 9013.90 from any other heading.
9014.10-9014.80	A change to subheading 9014.10 through 9014.80 from any other subheading.
9014.90	A change to subheading 9014.90 from any other heading.
9015.10-9015.80	A change to subheading 9015.10 through 9015.80 from any other subheading.
9015.90-9016.00	A change to subheading 9015.90 through 9016.00 from any other heading.

9017.10-9017.80	A change to subheading 9017.10 through 9017.80 from any other subheading.
9017.90	A change to subheading 9017.90 from any other heading.
9018.11-9018.12	A change to subheading 9018.11 through 9018.12 from any other heading; or  No required change in tariff classification to subheading 9018.11 through 9018.12, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9018.13-9018.14	A change to subheading 9018.13 through 9018.14 from any other heading.
9018.19	A change to subheading 9018.19 from any other heading; or  No required change in tariff classification to subheading 9018.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9018.20-9018.50	A change to subheading 9018.20 through 9018.50 from any other heading.
9018.90	A change to subheading 9018.90 from any other heading; or  No required change in tariff classification to subheading 9018.90, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
90.19-90.21	A change to heading 90.19 through 90.21 from any other heading.
9022.12-9022.30	A change to subheading 9022.12 through 9022.30 from any other subheading.

9022.90-9023.00	A change to subheading 9022.90 through 9023.00 from any other heading.
9024.10-9024.80	A change to subheading 9024.10 through 9024.80 from any other subheading.
9024.90	A change to subheading 9024.90 from any other heading.
9025.11-9025.80	A change to subheading 9025.11 through 9025.80 from any other subheading.
9025.90	A change to subheading 9025.90 from any other heading.
9026.10-9026.80	A change to subheading 9026.10 through 9026.80 from any other subheading.
9026.90	A change to subheading 9026.90 from any other heading.
9027.10-9027.80	A change to subheading 9027.10 through 9027.80 from any other subheading.
9027.90	A change to subheading 9027.90 from any other heading.
9028.10-9028.30	A change to subheading 9028.10 through 9028.30 from any other subheading.
9028.90	A change to subheading 9028.90 from any other heading.
9029.10-9029.20	A change to subheading 9029.10 through 9029.20 from any other subheading.
9029.90	A change to subheading 9029.90 from any other heading.
9030.10-9030.89	A change to subheading 9030.10 through 9030.89 from any other subheading.
9030.90	A change to subheading 9030.90 from any other heading.
9031.10-9031.80	A change to subheading 9031.10 through 9031.80 from any other subheading.
9031.90	A change to subheading 9031.90 from any other heading.
9032.10-9032.89	A change to subheading 9032.10 through 9032.89 from any other subheading.

9032.90-9033.00	A change to subheading 9032.90 through 9033.00 from any other heading.
Chapter 91	Clocks and Watches and Parts Thereof
9101.11-9111.80	A change to subheading 9101.11 through 9111.80 from any other heading; or  No required change in tariff classification to subheading 9101.11 through 9111.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9111.90	A change to subheading 9111.90 from any other heading.
9112.20	A change to subheading 9112.20 from any other heading; or  No required change in tariff classification to subheading 9112.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9112.90	A change to subheading 9112.90 from any other heading.
9113.10-9113.20	A change to subheading 9113.10 through 9113.20 from any other heading; or  No required change in tariff classification to subheading 9113.10 through 9113.20, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9113.90	A change to subheading 9113.90 from any other chapter.
91.14	A change to heading 91.14 from any other heading.

Chapter 92	Musical Instruments; Parts and Accessories of Such Articles
92.01-92.09	A change to heading 92.01 through 92.09 from any other heading.
Section XIX	Arms and Ammunition; Parts and Accessories Thereof (chapter 93)
Chapter 93	Arms and Ammunition; Parts and Accessories Thereof
93.01-93.05	A change to heading 93.01 through 93.05 from any other heading.
93.06-93.07	A change to heading 93.06 through 93.07 from any other chapter; or  No required change in tariff classification to heading 93.06 through 93.07, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
Section XX	Miscellaneous Manufactured Articles (chapter 94-96)
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
9401.10-9401.80	A change to subheading 9401.10 through 9401.80 from any other heading; or  No required change in tariff classification to subheading 9401.10 through 9401.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9401.90	A change to subheading 9401.90 from any other chapter.

- 94.02 A change to heading 94.02 from any other chapter; or
- No required change in tariff classification to heading 94.02, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
- 9403.10-9403.80 A change to subheading 9403.10 through 9403.80 from any other heading; or
- No required change in tariff classification to subheading 9403.10 through 9403.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
- 9403.90 A change to subheading 9403.90 from any other heading.
- 9404.10-9404.30 A change to subheading 9404.10 through 9404.30 from any other chapter.
- 9404.90 A change to quilts and eiderdowns of subheading 9404.90 from any other chapter.
- A change to any other good of subheading 9404.90 from any other heading.
- 9405.10-9405.60 A change to subheading 9405.10 through 9405.60 from any other heading; or
- No required change in tariff classification to subheading 9405.10 through 9405.60, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
- 9405.91-9405.99 A change to subheading 9405.91 through 9405.99 from any other heading.
- 94.06 A change to heading 94.06 from any other chapter.

Chapter 95	Toys, Games and Sports Requisites; Parts and Accessories Thereof
95.01	A change to heading 95.01 from any other chapter; or  No required change in tariff classification to heading 95.01, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9502.10	A change to subheading 9502.10 from any other chapter; or  No required change in tariff classification to subheading 9502.10, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
9502.91-9502.99	A change to subheading 9502.91 through 9502.99 from any other heading.
95.03-95.08	A change to heading 95.03 through 95.08 from any other chapter; or  No required change in tariff classification to heading 95.03 through 95.08, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.
Chapter 96	Miscellaneous Manufactured Articles
9601.10-9606.10	A change to subheading 9601.10 through 9606.10 from any other chapter.
9606.21-9606.29	A change to subheading 9606.21 through 9606.29 from any other chapter; or

No required change in tariff classification to subheading 9606.21 through 9606.29, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

9606.30 A change to subheading 9606.30 from any other chapter.

9607.11-9607.19 A change to subheading 9607.11 through 9607.19 from any other chapter; or

No required change in tariff classification to subheading 9607.11 through 9607.19, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

9607.20 A change to subheading 9607.20 from any other heading.

9608.10-9608.50 A change to subheading 9608.10 through 9608.50 from any other chapter; or

No required change in tariff classification to subheading 9608.10 through 9608.50, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

9608.60-9608.99 A change to subheading 9608.60 through 9608.99 from any other heading.

96.09-96.12 A change to heading 96.09 through 96.12 from any other chapter.

9613.10-9613.80 A change to subheading 9613.10 through 9613.80 from any other chapter; or

No required change in tariff classification to subheading 9613.10 through 9613.80, provided there is a qualifying value content of not less than 45 percent when the Build-down method is used, or of not less than 30 percent when the Build-up method is used.

9613.90-9618.00	A change to heading 9613.90 through 9618.00 from any other heading.
Section XXI	Works of Art, Collectors' Pieces and Antiques (chapter 97)
Chapter 97	Works of Art, Collectors' Pieces and Antiques
97.01-97.06	A change to heading 97.01 through 97.06 from any other heading.

Annex 3  
referred to in Chapter 4

Competent Authority

1. With respect to Japan, the Ministry of Economy, Trade and Industry.
2. With respect to Chile, the General Directorate of International Economic Affairs of the Ministry of Foreign Affairs (*Dirección General de Relaciones Económicas Internacionales del Ministerio de Relaciones Exteriores*).

Annex 4  
referred to in Chapter 4

Minimum Data Requirement for Certificate of Origin

1. Exporter's name, address and country
2. Importer's name, address and country
3. Certification number
4. Origin of good(s)
5. Invoice number and date
6. Transport details (if known)
7. HS tariff classification number (six-digit code)
8. Marks, numbers, number and kind of packages;  
Description of good(s)
9. Quantity (Unit)
10. Preference criterion
11. Declaration by the exporter
12. Certification

Annex 5  
referred to in Chapters 8 and 10

Decree Law 600

1. The obligations and commitments contained in Chapters 8 and 10, do not apply to Decree Law 600, Foreign Investment Statute (*Decreto Ley 600, Estatuto de la Inversión Extranjera*) (hereinafter referred to in this Annex as "DL 600"), to Law 18.657, Foreign Capital Investment Fund Law (*Ley 18.657, Ley de Fondos de Inversión de Capital Extranjero*), to the continuation or prompt renewal of such laws, to amendments to those laws or to any special and/or voluntary investment regime that may be adopted in the future by Chile.
2. For greater certainty, it is understood that the Foreign Investment Committee of Chile has the right to reject applications to invest through DL 600 and Law 18.657. Additionally, the Foreign Investment Committee has the right to regulate the terms and conditions of foreign investment under DL 600 and Law 18.657.
3. Notwithstanding paragraphs 1 and 2, Chile shall accord to an investor of Japan or its investment that is a party to an investment contract under DL 600, the better of the treatment required under Section 1 of Chapter 8, and Chapter 10, or the treatment under the investment contract.
4. Chile shall permit an investor of Japan or its investment that has entered into an investment contract under DL 600 to amend the investment contract to make it consistent with the obligation referred to in paragraph 3.

Annex 6  
referred to in Chapters 8 and 9

Reservations for Existing Measures

1. The Schedule of a Party sets out, pursuant to paragraph 1 of Article 79 and paragraph 1 of Article 110, the reservations taken by that Party with respect to existing measures that do not conform with obligations imposed by:
  - (a) Article 73 or 107;
  - (b) Article 74 or 108;
  - (c) Article 77;
  - (d) Article 78; or
  - (e) Article 109.
  
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) "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. 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 other elements.

4. In accordance with subparagraph 1(a) of Article 79 and subparagraph 1(a) of Article 110, the obligations specified in the "Type of Reservation" element do not apply to the laws, regulations or other measures identified in the "Measures" element.

5. Where a Party maintains a measure that requires that a service supplier be a natural person or resident of that Party as a condition to the supply of a service in its Area, a reservation for that measure taken with respect to Article 107, 108 or 109 shall operate as a reservation with respect to Article 73, 74 or 77 to the extent of that measure.

6. For the purposes of this Annex:

- (a) the term "JSIC" means Japan Standard Industrial Classification set out by the Statistics Bureau, Ministry of Internal Affairs and Communications, and revised on March 7, 2002; 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).

Schedule of Japan

1	Sector:	Automobile Maintenance Business	
	Sub-Sector:	Motor Vehicle Disassembling Repair Business	
	Industry Classification:	JSIC 86	Automobile maintenance services
	Type of Reservation:	Local Presence (Article 109)	
	Level of Government:	Central Government	
	Measures:	Road Vehicle Law (Law No. 185 of 1951), Chapter 6	
	Description:	Cross-Border 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.	

2 Sector: Business Services

Sub-Sector:

Industry Classification: JSIC 9051 Private employment services

JSIC 9095 Worker dispatching services

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Employment Security Law (Law No. 141 of 1947), Chapter 3

Law Concerning Securing the Proper Operation of Worker Dispatching Undertakings and Improved Working Conditions for Dispatched Workers (Law No. 88 of 1985), Chapter 2

Port Labor 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: Cross-Border 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) worker dispatching services including stevedore dispatching services, mariner dispatching services and work opportunities securing services for construction workers.

3	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:	Local Presence (Article 109)	
	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:	Cross-Border Trade in Services	
		<p>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 and Transport or from the prefectural governor having jurisdiction over the district where the place of business is located.</p> <p>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.</p>	

4 Sector: Credit Management and Collection Business

Sub-Sector:

Industry Classification: JSIC 6619 Miscellaneous financial auxiliaries

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998), Articles 3 and 4

Description: Cross-Border Trade in Services

Only a company limited by shares ("kabushiki-gaisha") incorporated under Japanese law may conduct credit management and collection business in Japan, provided that such company is permitted to do so by the Minister of Justice. Such company is required to establish a place of business in Japan.

5 Sector: Heat Supply

Sub-Sector:

Industry Classification: JSIC 3511 Heat supply

Type of Reservation: National Treatment (Article 73)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order of Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: 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.

6 Sector: Information and Communications

Sub-Sector: Telecommunications

Industry Classification: JSIC 3721 Regional telecommunications, except wired broadcast telephones

JSIC 3741 Services incidental to telecommunications

Type of Reservation: National Treatment (Article 73)

Senior Management and Boards of Directors (Article 78)

Level of Government: Central Government

Measures: Law Concerning Nippon Telegraph and Telephone Corporation (Law No. 85 of 1984), Articles 6 and 10

Description: 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. 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.

7 Sector: Information and Communications

Sub-Sector: Telecommunications and Internet Based Services

Industry Classification: JSIC 3721 Regional telecommunications, except wired broadcast telephones

JSIC 3722 Long-distance telecommunications

JSIC 3729 Miscellaneous fixed telecommunications

JSIC 3731 Mobile telecommunications

JSIC 4011 Internet based services

Note: The activities covered by the reservation under JSIC 3721, 3722, 3729, 3731 or 4011 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 (Article 73)

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: 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.

8    Sector:                    Manufacturing

      Sub-Sector:                Drugs and Medicines Manufacturing

      Industry                    JSIC 1763            Biological preparations  
Classification:

      Type of                      National Treatment (Article 73)  
Reservation:

      Level of                      Central Government  
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:                 Investment

    The prior notification requirement  
    under the Foreign Exchange and  
    Foreign Trade Law applies to foreign  
    investors who intend to make  
    investments in 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.

9	Sector:	Manufacturing
	Sub-Sector:	Leather and Leather Products Manufacturing
	Industry Classification:	<p>JSIC 1257      Fur apparel and apparel accessories</p> <p>JSIC 1259      Textile apparel and accessories, n.e.c.</p> <p>JSIC 1794      Gelatine and adhesives</p> <p>JSIC 202        Rubber and plastic footwear and its findings</p> <p>JSIC 21         Manufacture of leather tanning, leather products and fur skins</p> <p>JSIC 3234      Sporting and athletic goods</p> <p>Note 1: The activities covered by the reservation under JSIC 1259 or 3234 are limited to the activities related to leather and leather products manufacturing.</p> <p>Note 2: The activities covered by the reservation under JSIC 1794 are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.</p>
	Type of Reservation:	National Treatment (Article 73)
	Level of Government:	Central Government
	Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p>

Description: Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in leather and leather products manufacturing industry in Japan.

10 Sector: Matters Related to the Nationality  
of a Ship

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Article 73)  
Senior Management and Boards of  
Directors (Article 78)

Level of  
Government: Central Government

Measures: Ship Law (Law No. 46 of 1899),  
Article 1

Description: Investment

The Japanese nationality shall be  
given to a ship whose owner is a  
Japanese national, or a company  
established under Japanese law, of  
which all the representatives and not  
less than two-thirds of the  
executives administering the affairs  
are Japanese nationals.

11 Sector: Measuring Services

Sub-Sector:

Industry Classification: JSIC 902 Commodity inspection service

JSIC 903 Surveyor certification

Type of Reservation: Local Presence (Article 109)

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: Cross-Border 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 mayor of a designated city or the chief of a designated ward or village in case the place where the person intends to conduct such inspection is located within the district of such designated city, ward or village.

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.

12 Sector: Medical, Health Care and Welfare

Sub-Sector:

Industry Classification: JSIC 7599 Miscellaneous social insurance, social welfare and care services

Type of Reservation: Local Presence (Article 109)

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: Cross-Border 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 labor insurance businesses entrusted by business proprietors. An association which intends to conduct such labor 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.

13 Sector: Mining

Sub-Sector:

Industry Classification: JSIC 05 Mining

Type of Reservation: National Treatment (Articles 73 and 107)

Local Presence (Article 109)

Level of Government: Central Government

Measures: Mining Law (Law No. 289 of 1950), Chapters 2 and 3

Description: Investment and Cross-Border Trade in Services

Only a Japanese national or a Japanese legal person may have mining rights or mining lease rights.

14 Sector: Oil Industry

Sub-Sector:

Industry Classification:	JSIC 053	Crude petroleum and natural gas production
	JSIC 181	Petroleum refining
	JSIC 182	Lubricating oils and greases (not made in petroleum refineries)
	JSIC 1841	Paving materials
	JSIC 1899	Miscellaneous petroleum and coal products
	JSIC 4711	Warehousing
	JSIC 4721	Refrigerated warehousing
	JSIC 5231	Petroleum (wholesale trade)
	JSIC 6031	Petrol stations (gasoline service stations)
	JSIC 6032	Fuel stores, except gasoline service stations
	JSIC 9099	Miscellaneous business services, n.e.c.

Note 1: The activities covered by the reservation under JSIC 1841, 1899, 4711, 4721 or 6032 are limited to the activities related to oil industry.

Note 2: The activities covered by the reservation under JSIC 9099 are limited to the activities related to liquefied petroleum gas industry.

Type of Reservation: National Treatment (Article 73)

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: Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in oil industry in Japan. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil 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.

15 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. 8 in Schedule of Japan in Annex 7)

Sub-Sector:

Industry Classification:	JSIC 01	Agriculture
	JSIC 02	Forestry
	JSIC 03	Fisheries
	JSIC 04	Aquaculture
	JSIC 6224	Agricultural cooperatives
	JSIC 6225	Fishery and fishery processing cooperatives
	JSIC 791	Agriculture, forestry and fisheries cooperative associations, n.e.c.

Type of  
Reservation: National Treatment (Article 73)

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: Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments 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. 8 in Schedule of Japan in Annex 7) in Japan.

16 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8011 Lawyers' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Lawyers Law (Law No. 205 of 1949), Chapters 3, 4, 4-2 and 5

Description: Cross-Border Trade in Services

A natural person who intends to supply legal services is required to be qualified as attorney at law 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 law firm under the laws and regulations of Japan ("Bengoshi-Hojin").

17 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8011 Lawyers' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Law on Special Measures Concerning the Handling of the Legal Business by Foreign Legal Consultant (Law No. 66 of 1986), Chapter 4

Description: Cross-Border Trade in Services

A natural person who intends to supply foreign legal consultant services is required to be qualified as foreign legal consultant under the laws and regulations of Japan ("Gaikokuho-Jimu-Bengoshi"), and to establish an office within the district of the local bar association to which the natural person belongs.

A foreign legal consultant under the laws and regulations of Japan is required to stay in Japan for not less than 180 days per year.

18 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8012 Patent attorneys' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Patent Attorney Law (Law No. 49 of 2000), Chapters 6 and 8

Description: Cross-Border Trade in Services

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-Gyoumu-Hojin").

19 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8021 Notaries public's and judicial scriveners' offices

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Level of Government: Central Government

Measures: Notary Law (Law No. 53 of 1908), Chapters 2 and 3

Description: Cross-Border 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.

20 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8021 Notaries public's and judicial scriveners' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Judicial Scrivener Law (Law No. 197 of 1950), Chapters 3, 4, 5 and 7

Description: Cross-Border Trade in Services

A natural person who intends to supply judicial scrivener services is required to be qualified as 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").

21 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8031 Certified public accountants' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Certified Public Accountant Law (Law No. 103 of 1948), Chapters 5-2 and 7

Description: Cross-Border Trade in Services

An enterprise which intends to supply auditing services is required to establish an audit corporation under the laws and regulations of Japan ("Kansa-Hojin").

22 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8032 Auditors' offices

Type of Reservation: Local Presence (Article 109)

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: Cross-Border Trade in Services

A natural person who intends to supply certified public tax accountant services is required to be qualified as 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").

23 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8051 Architectural design services

JSIC 8097 Certified real estate appraisers

JSIC 8098 Administrative scriveners' offices

JSIC 8099 Professional services, n.e.c.

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapter 5

Description: Cross-Border 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.

24 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8092 Certified social insurance and labor consultants' offices

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Certified Social Insurance and Labour Consultant Law (Law No. 89 of 1968), Chapters 2-2, 4-2 and 4-3

Description: Cross-Border Trade in Services

A natural person who intends to supply social insurance and labor consultant services is required to be qualified as a certified social insurance and labor 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 labor consultant services is required to establish a certified social insurance and labor consultant corporation under the laws and regulations of Japan ("Shakai-Hoken-Romushi-Hojin").

25 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8098 Administrative scriveners' office

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Administrative Scrivener Law (Law No. 4 of 1951), Articles 6, 6-2, 8 and 19

Description: Cross-Border Trade in Services

A natural person who intends to supply administrative scrivener services is required to be qualified as 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.

26 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 8099 Professional services, n.e.c.

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Land and House Surveyor Law (Law No. 228 of 1950), Chapters 3, 4, 5 and 7

Description: Cross-Border Trade in Services

A natural person who intends to supply land and house surveyor services is required to be qualified as 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").

27 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: Local Presence (Article 109)

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), Chapter 2

Law Concerning Improving Management of Condominiums (Law No. 149 of 2000), Chapter 3

Description: Cross-Border 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 license from the Minister of Land, Infrastructure and Transport or from the prefectural governor having jurisdiction over the district where the office is located.

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.

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 and Transport.

28 Sector: Real Estate Appraisal Services

Sub-Sector:

Industry Classification: JSIC 8097 Certified real estate appraisers

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Law Concerning the Appraisal of Real Estate (Law No. 152 of 1963), Chapter 3

Description: Cross-Border 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 and Transport or the prefecture having jurisdiction over the district where the office is located.

29 Sector: Seafarers

Sub-Sector:

Industry Classification: JSIC 031 Marine fisheries  
 JSIC 451 Oceangoing transport  
 JSIC 452 Coastwise transport

Type of Reservation: National Treatment (Article 107)

Level of Government: Central Government

Measures: Mariners Law (Law No. 100 of 1947), Chapter 4

The 9th Basic Plan for Employment Measures (Cabinet Decision, August 13, 1999)

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: Cross-Border Trade in Services

Foreign nationals employed by Japanese enterprises except for the seafarers referred to in the relevant official notifications may not work on the vessels flying the Japanese flag.

30 Sector: Security Guard Services

Sub-Sector:

Industry Classification: JSIC 9061 Guard services

Type of Reservation: National Treatment (Article 73)

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: 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.

31 Sector: Services Related to Occupational Safety and Health

Sub-Sector:

Industry Classification: JSIC 7722 Vocational guidance centers

JSIC 8099 Professional services, n.e.c.

JSIC 9021 Commodity inspection services

JSIC 9032 Environmental surveying certification

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Industrial Safety and Health Law (Law No. 57 of 1972), Chapters 5 and 8

Regulation Concerning Registered Inspection Agency and Other Related Agencies (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: Cross-Border Trade in Services

A person who intends to supply inspection or verification services for working machines, skill training course 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.

32 Sector: Surveying Services

Sub-Sector:

Industry Classification: JSIC 8052 Surveying services

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Survey Law (Law No. 188 of 1949), Chapter 6

Description: Cross-Border 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 and Transport.

33 Sector: Transport

Sub-Sector: Air Transport

Industry Classification: JSIC 4611 Air transport

Type of Reservation: National Treatment (Article 73)  
Most-Favored-Nation Treatment (Article 74)  
Senior Management and Boards of Directors (Article 78)

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 business in Japan.
2. Permission of the Minister of Land, Infrastructure and Transport for conducting air transport business 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 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).

In the event an air carrier becomes 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. Japanese air carriers or the companies having substantial control over the air carriers, such as holding companies, 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 carriers or companies, to enter its name and address in the register of shareholders, in the event such air carriers or companies become natural persons or entities 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 and Transport to conduct international air transport business.

5. Permission of the Minister of Land, Infrastructure and Transport 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.



- (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 becomes 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.

35 Sector: Transport

Sub-Sector: Air Transport (Registration of Aircraft in the National Register)

Industry Classification:

Type of Reservation: National Treatment (Article 73)  
Senior Management and Boards of Directors (Article 78)

Level of Government: Central Government

Measures: Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2

Description: 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) 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.

36 Sector: Transport

Sub-Sector: Customs Brokerage

Industry Classification: JSIC 4899 Miscellaneous services incidental to transport

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Customs Brokerage Law (Law No. 122 of 1967), Chapter 2

Description: Cross-Border 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.

37 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: National Treatment (Articles 73 and  
107)

Most-Favored-Nation Treatment  
(Articles 74 and 108)

Senior Management and Boards of  
Directors (Article 78)

Local Presence (Article 109)

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: Investment and Cross-Border Trade in  
Services

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 and  
Transport 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) 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 and Transport.

38	Sector:	Transport				
	Sub-Sector:	Freight Forwarding Business (only freight forwarding business using air transportation)				
	Industry Classification:	<table border="0" style="width: 100%;"> <tr> <td style="width: 150px;">JSIC 4441</td> <td>Collect-and-deliver freight transport</td> </tr> <tr> <td>JSIC 4821</td> <td>Deliver freight transport, except collect-and-deliver freight transport</td> </tr> </table>	JSIC 4441	Collect-and-deliver freight transport	JSIC 4821	Deliver freight transport, except collect-and-deliver freight transport
JSIC 4441	Collect-and-deliver freight transport					
JSIC 4821	Deliver freight transport, except collect-and-deliver freight transport					
	Type of Reservation:	<p>National Treatment (Article 73)</p> <p>Most-Favored-Nation Treatment (Article 74)</p> <p>Senior Management and Boards of Directors (Article 78)</p>				
	Level of Government:	Central Government				
	Measures:	<p>Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2, 3 and 4</p> <p>Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990)</p>				
	Description:	<p>Investment</p> <p>1. The following natural persons or entities may not conduct freight forwarding business using air transportation between points within Japan:</p> <ul style="list-style-type: none"> <li>(a) a natural person who does not have Japanese nationality;</li> <li>(b) a foreign country, or a foreign public entity or its equivalent;</li> <li>(c) a legal person or other entity constituted under the laws of any foreign country; and</li> </ul>				

- (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 and Transport for conducting freight forwarding business using international air transportation. Such registration shall be made, or such permission or approval shall be granted, on the basis of reciprocity.



40 Sector: Transport

Sub-Sector: Road Passenger Transport

Industry Classification: JSIC 4311 Common omnibus operators

Type of Reservation: National Treatment (Article 73)

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: Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in omnibus industry in Japan. The manufacture of vehicles, parts and components for omnibus industry is not included in 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.

41 Sector: Transport

Sub-Sector: Road Transport

Industry Classification: JSIC 43 Road passenger transport  
 JSIC 44 Road freight transport

Type of Reservation: Local Presence (Article 109)

Level of Government: Central Government

Measures: Road Transport Law (Law No. 183 of 1951), Chapter 2  
 Trucking Business Law (Law No. 83 of 1989), Chapter 2

Description: Cross-Border Trade in Services

A person who intends to conduct passenger motor transport business or trucking business is required to establish a place of business in Japan, and to obtain permission of the Minister of Land, Infrastructure and Transport.

42    Sector:                    Transport

      Sub-Sector:                Services Incidental to Transport

      Industry  
      Classification:

      Type of  
      Reservation:                National Treatment (Article 107)  
                                      Local Presence (Article 109)

      Level of  
      Government:                Central Government

      Measures:                    Pilotage Law (Law No. 121 of 1949),  
                                      Chapters 2 and 3

      Description:                Cross-Border 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.



44 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 (Article 73)

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: Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in water transport industry in Japan. For greater certainty, "water transport industry" refers to oceangoing/seagoing transport, coastwise transport (i.e. maritime transport between ports within Japan), inland water transport and ship leasing industry. However, oceangoing/seagoing transport industry and ship leasing industry excluding coastwise ship leasing industry are exempted from the prior notification requirement.

45    Sector:                    Transport

      Sub-Sector:                Water Transport

      Industry  
Classification:

Type of  
Reservation:                    National Treatment (Articles 73 and  
107)

                                      Most-Favored-Nation Treatment  
                                      (Articles 74 and 108)

Level of  
Government:                    Central Government

Measures:                      Ship Law (Law No. 46 of 1899),  
Article 3

Description:                    Investment and Cross-Border Trade in  
Services

                                      Unless otherwise specified in laws  
                                      and regulations of Japan or  
                                      international agreements to which  
                                      Japan is a party, ships not flying  
                                      the Japanese flag are prohibited from  
                                      entering Japanese ports which are not  
                                      open to foreign commerce and from  
                                      carrying cargoes or passengers  
                                      between Japanese ports.

46 Sector: Vocational Skills Test

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Local Presence (Article 109)

Level of  
Government: Central Government

Measures: Human Resources Development Promotion  
Law (Law No. 64 of 1969), Chapter 5

Description: Cross-Border Trade in Services

An enterprise 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.

47 Sector: Water Supply and Waterworks

Sub-Sector:

Industry Classification: JSIC 3611 Water for end users,  
except industrial users

Type of Reservation: National Treatment (Article 73)

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: Investment

The prior notification requirement  
under the Foreign Exchange and  
Foreign Trade Law applies to foreign  
investors who intend to make  
investments in water supply and  
waterworks industry in Japan.

48    Sector:                    Wholesale and Retail Trade

      Sub-Sector:                Livestock

      Industry                    JSIC 5119            Miscellaneous  
Classification:                    agricultural, animal and  
   poultry farm and aquatic  
   products

      Type of                        Local Presence (Article 109)  
Reservation:

      Level of                        Central Government  
Government:

      Measures:                    Livestock Dealer Law  
   (Law No. 208 of 1949), Article 3

      Description:                  Cross-Border Trade in Services

   A person who intends to conduct  
   livestock trading business is  
   required to be resident in Japan, and  
   to obtain a license from the  
   prefectural governor having  
   jurisdiction over the place of  
   residence. For greater certainty,  
   "livestock trading" means the trading  
   or exchange of livestock, or the good  
   offices for such trading or exchange.

Schedule of Chile

- 1 Sector: All Sectors
- Sub-Sector:
- Industry  
Classification:
- Type of  
Reservation: National Treatment (Article 73)
- Level of  
Government: National
- Measures: Decree Law 1939, Official Gazette,  
November 10, 1977, Rules for  
acquisition, administration and  
disposal of State owned assets, Title  
I (*Decreto Ley 1939, Diario Oficial,  
noviembre 10, 1977, Normas sobre  
adquisición, administración y  
disposición de bienes del Estado,  
Título I*)
- Decree with Force of Law (D.F.L.) 4  
of the Ministry of Foreign Affairs,  
Official Gazette, November 10, 1967  
(*Decreto con Fuerza de Ley (D.F.L.) 4  
del Ministerio de Relaciones  
Exteriores, Diario Oficial, noviembre  
10, 1967*)
- Description: Investment
- Chile may only dispose of the  
ownership or other rights over "State  
land" to Chilean natural or juridical  
persons, unless the applicable legal  
exceptions, such as in Decree Law  
1939 (*Decreto Ley 1939*), apply.  
"State land" for these purposes  
refers to State owned land up to a  
distance of 10 kilometers from the  
border and up to a distance of 5  
kilometers from the coastline.

Corporeal immovable property situated in areas declared "the borderland zone" by virtue of D.F.L 4 of the Ministry of Foreign Affairs, 1967 (*D.F.L. 4 del Ministerio de Relaciones Exteriores, 1967*) may not be acquired, either as property or in any other title, by (1) natural persons with nationality of a neighboring country; (2) juridical persons with their principal seat in a neighboring country; (3) juridical persons with 40 percent or more of capital owned by natural persons with nationality of a neighboring country; or (4) juridical persons effectively controlled by such natural persons. Notwithstanding the foregoing, this limitation may not apply if an exemption is granted by a Supreme Decree (*Decreto Supremo*) of the President of the Republic based on considerations of national interest.

2 Sector: All Sectors

Sub-Sector:

Industry  
Classification:

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Level of Government: National

Measures:

D.F.L. 1 of the Ministry of Labor and Social Welfare, Official Gazette, January 24, 1994, Labor Code, Preliminary Title, Book I, Chapter III (*D.F.L. 1 del Ministerio del Trabajo y Previsión Social, Diario Oficial, enero 24, 1994, Código del Trabajo, Título preliminar, Libro I, Capítulo III*)

D.F.L. 2 of the Ministry of Labor and Social Welfare, Official Gazette, October 29, 1967, Article 5, letter c) (*D.F.L. 2 del Ministerio del Trabajo y Previsión Social, Diario Oficial, octubre 29, 1967, artículo 5, letra c*)

Civil Code, Article 16, paragraph 3 (*Código Civil, artículo 16, inciso 3°*)

Description: Cross-Border Trade in Services

A minimum of 85 percent of employees who work for the same employer shall be Chilean natural persons. This rule applies to employers with more than 25 employees under a contract of employment (*contrato de trabajo*). Expert technical personnel who cannot be replaced by Chilean personnel shall not be subject to this provision, as determined by the Directorate of Labor (*Dirección del Trabajo*).

An employee shall be understood to mean any natural person who supplies intellectual or material services, under dependency or subordination, pursuant to a contract of employment.

The person acting as employer shall constitute a representative or mandatary in Chile, with residence and domicile within the territory of Chile, with enough empowerment and authority to respond for the obligations imposed by the labor and social security law to such contract, as well as for the sanctions that might be applied.

The said representative or mandatary shall be responsible for keeping and maintaining all labor and social security documentation related to an employee, in order to allow for legal supervision, as well as to withhold, declare or pay the social security obligations of the said employee.

3 Sector: Communications

Sub-Sector: Basic National or International Long-Distance Telecommunications Services and Intermediate Services; Supplementary Telecommunications Services; and Limited Telecommunications Services

Industry Classification:

Type of Reservation: National Treatment (Article 73)

Level of Government: National

Measures: Law 18.168, Official Gazette, October 2, 1982, General Telecommunications Law, Titles I, II and III (*Ley 18.168, Diario Oficial, octubre 2, 1982, Ley General de Telecomunicaciones, Títulos I, II y III*)

Description: Investment

A concession granted by means of a Supreme Decree issued by the Ministry of Transport and Telecommunications (*Ministerio de Transportes y Telecomunicaciones*) shall be required for the installation, operation and exploitation of public and intermediary telecommunications services in Chilean territory. Only juridical persons organized according to Chilean law shall be eligible for such concession.

An official decision issued by the Vice-Ministry of Telecommunications (*Subsecretaría de Telecomunicaciones*) shall be required to render Supplementary Telecommunications Services consisting of additional services provided by hooking up equipment to public networks. The said decision refers to the compliance with the technical standards established by the Vice-Ministry of Telecommunications and non-alteration of the essential technical features of networks or of the permissible technological or the basic service modalities provided through them.

A permit issued by the Vice-Ministry of Telecommunications shall be required for the installation, operation and development of limited telecommunications services.

International traffic shall be routed through the installations of a company holding a concession granted by the Ministry of Transport and Telecommunications.

4 Sector: Communications

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Performance Requirements (Article 77)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Level of  
Government: National

Measures: Law 18.838, Official Gazette, September 30, 1989, National Television Council, Titles I, II and III (*Ley 18.838, Diario Oficial, septiembre 30, 1989, Consejo Nacional de Televisión, Títulos I, II y III*)

Law 18.168, Official Gazette, October 2, 1982, General Telecommunications Law, Titles I, II and III (*Ley 18.168, Diario Oficial, octubre 2, 1982, Ley General de Telecomunicaciones, Títulos I, II y III*)

Law 19.733, Official Gazette, June 4, 2001, Law on Liberties of Opinion and Information and the Exercise of Journalism, Titles I and III (*Ley 19.733, Diario Oficial, junio 4, 2001, Ley sobre las Libertades de Opinión e Información y Ejercicio del Periodismo, Títulos I y III*)

Description: Investment and Cross-Border Trade in Services

The owner of a social communication medium such as sound and image transmissions or a national news agency, shall in the case of a natural person have a duly established domicile in Chile and in the case of a juridical persons shall be constituted with domicile in Chile or have an agency authorized to operate within the national territory. Only Chilean nationals may be president, administrators or legal representatives of the juridical person. In the case of public radio broadcasting services, the board of directors may be integrated by foreigners only if they do not represent the majority. The legally responsible director and the person who subrogates him/her must be Chilean with domicile and residence in Chile.

Requests for public radio broadcasting concessions submitted by juridical persons in which foreigners hold an interest exceeding 10 percent of the capital shall be granted only if proof is previously provided verifying that similar rights and obligations as those that the applicants will enjoy in Chile are granted to Chilean nationals in their country of origin.

The National Television Council may establish, as a general requirement, that programs broadcasted through public (open) television channels include up to 40 percent of Chilean production.

Only juridical persons duly constituted in Chile and having domicile in Chile may be the titleholders or make use of permits for limited radio broadcasting telecommunications services. Only Chilean nationals may be president, managers or legal representatives of the juridical person.

Only juridical persons duly constituted in Chile and having domicile in Chile may be the titleholders or make use of permits for limited cable television or microwave television services. Only Chilean nationals may be president, directors, managers, administrators or legal representatives of the juridical person.

5 Sector: Energy

Sub-Sector:

Industry Classification: CPC 12 Crude petroleum and gas natural

CPC 13 Uranium and thorium ores

CPC 14 Metal ores

CPC 16 Other minerals

Type of Reservation: National Treatment (Article 73)

Performance Requirements (Article 77)

Level of Government: National

Measures: Political Constitution of the Republic of Chile, Chapter III (*Constitución Política de la República de Chile, Capítulo III*)

Law 18.097, Official Gazette, January 21, 1982, Constitutional Organic Law on Mining Concessions, Titles I, II and III (*Ley 18.097, Diario Oficial, enero 21, 1982, Orgánica Constitucional sobre Concesiones Mineras, Títulos I, II y III*)

Law 18.248, Official Gazette, October 14, 1983, Mining Code, Titles I and II (*Ley 18.248, Diario Oficial, octubre 14, 1983, Código de Minería, Títulos I y II*)

Law 16.319, Official Gazette, October 23, 1965, Creates the Chilean Nuclear Energy Commission, Titles I, II and III (*Ley 16.319, Diario Oficial, octubre 23, 1965, crea la Comisión Chilena de Energía Nuclear, Títulos I, II y III*)

Description: Investment

The exploration, exploitation, and treatment (*beneficio*) of liquid or gaseous hydrocarbons, deposits of any kind existing in sea waters subject to national jurisdiction, and deposits of any kind wholly or partially located in areas classified as important to national security with mining effects, which qualification shall be made by law only, can be the object of administrative concessions or special operating contracts, subject to the requirements and the conditions to be determined, in each case by a Supreme Decree of the President of the Republic. For greater certainty, it is understood that the term "treatment(*beneficio*)" shall not include the storage, transportation, or refining of the energy material referred to in this paragraph.

The production of nuclear energy for peaceful purposes may only be carried out by the Chilean Nuclear Energy Commission (*Comisión Chilena de Energía Nuclear*) or, with its authorization, jointly with third persons. Should the Commission grant such an authorization, it may determine the terms and conditions thereof.

6 Sector: Mining

Sub-Sector:

Industry Classification: CPC 13 Uranium and thorium ores  
CPC 14 Metal ores  
CPC 16 Other minerals

Type of Reservation: National Treatment (Article 73)  
Performance Requirements (Article 77)

Level of Government: National

Measures: Political Constitution of the Republic of Chile, Chapter III  
(*Constitución Política de la República de Chile, Capítulo III*)

Law 18.097, Official Gazette, January 21, 1982, Constitutional Organic Law on Mining Concessions, Titles I, II and III (*Ley 18.097, Diario Oficial, enero 21, 1982, Orgánica Constitucional sobre Concesiones Mineras, Títulos I, II y III*)

Law 18.248, Official Gazette, October 14, 1983, Mining Code, Titles I and III (*Ley 18.248, Diario Oficial, octubre 14, 1983, Código de Minería, Títulos I y III*)

Law 16.319, Official Gazette, October 23, 1965, Creates the Chilean Nuclear Energy Commission, Titles I, II and III (*Ley 16.319, Diario Oficial, octubre 23, 1965, crea la Comisión Chilena de Energía Nuclear, Títulos I, II y III*)

Description: Investment

The exploration, exploitation, and treatment (*beneficio*) of lithium, deposits of any kind existing in sea waters subject to national jurisdiction, and deposits of any kind wholly or partially located in areas classified as important to national security with mining effects, which qualification shall be made by law only, can be the object of administrative concessions or special operating contracts, subject to the requirements and the conditions to be determined, in each case by a Supreme Decree of the President of the Republic.

Chile has the right of first refusal, at the customary market prices and terms, for the purchase of mineral products from mining operations in Chile when thorium or uranium are contained in significant amounts therein.

For greater certainty, Chile may demand that producers separate from mining products the portion of:

- (1) liquid or gaseous hydrocarbons;
- (2) lithium;
- (3) deposits of any kind existing in sea waters subject to national jurisdiction; and
- (4) deposits of any kind wholly or partially located in areas classified as important to national security with mining effects, which qualification shall be made by law only,

that exists, in significant amounts, in such mining products and that can be economically and technically separated, for delivery to or for sale on behalf of the State. For these purposes, "economically and technically separated" means that the costs incurred to recover the four types of substances referred to above through a sound technical procedure, and to commercialize and deliver those substances shall be lower than their commercial value.

Extracted natural atomic materials and lithium, and their concentrates, derivatives, and compounds, cannot be subject to any kind of juridical acts, unless executed or entered into by the Chilean Nuclear Energy Commission (*Comisión Chilena de Energía Nuclear*), or with its prior authorization. Should the Commission grant an authorization, it shall determine, in turn, the conditions granted therein.

7 Sector: Fisheries

Sub-Sector: Aquaculture

Industry Classification: CPC 04 Fish and other fishing products

Type of Reservation: National Treatment (Article 73)

Level of Government: National

Measures: Law 18.892, Official Gazette, January 21, 1992, General Law on Fisheries and Aquiculture, Titles I and VI (*Ley 18.892, Diario Oficial, enero 21, 1992, Ley General de Pesca y Acuicultura, Títulos I y VI*)

Description: Investment

A concession or authorization is required for the use of beaches, land adjacent to beaches (*terrenos de playas*), water-columns (*porciones de agua*), and sea-bed lots (*fondos marinos*) to engage in aquaculture activities.

Only Chilean natural or juridical persons constituted in accordance with Chilean law and foreigners with permanent residency may hold an authorization or concession to carry out aquaculture activities.

8 Sector: Fisheries

Sub-Sector:

Industry Classification: CPC 04 Fish and other fishing products

Type of Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Level of Government: National

Measures: Law 18.892, Official Gazette, January 21, 1992, General Law on Fisheries and Aquiculture, Titles I, III, IV and IX (*Ley 18.892, Diario Oficial, enero 21, 1992, Ley General de Pesca y Acuicultura, Títulos I, III, IV y IX*)

Decree Law 2.222, Official Gazette, May 31, 1978, Navigation Law, Titles I and II (*Decreto Ley 2.222, Diario Oficial, mayo 31, 1978, Ley de Navegación, Títulos I y II*)

Description: Investment and Cross-Border Trade in Services

A permit issued by the Vice-Ministry of Fishing (*Subsecretaría de Pesca*) is required in order to harvest and catch hydrobiological species in internal waters, in the territorial sea, and in the exclusive economic zone.

Only Chilean natural persons or juridical persons constituted in accordance with Chilean law and foreigners with permanent residency may hold permits to harvest and catch hydrobiological species.

Only Chilean vessels are permitted to fish in internal waters, in the territorial sea, and in the exclusive economic zone. "Chilean vessels" are those defined in the Navigation Law (*Ley de Navegación*). Access to industrial extractive fishing activities shall be subject to prior registration of the vessel in Chile.

Only a Chilean natural or juridical person may register a vessel in Chile. Such juridical person must be constituted in Chile with principal domicile and real and effective seat in Chile. The president, manager, and the majority of the directors or administrators must be Chilean natural persons. In addition, more than 50 percent of its equity capital must be held by Chilean natural or juridical persons. For these purposes, a juridical person with ownership participation in another juridical person that owns a vessel has to comply with all the requirements mentioned above.

A joint ownership (*comunidad*) may register a vessel if (1) the majority of the joint ownership is Chilean with domicile and residency in Chile; (2) the administrators are Chilean natural persons; and (3) the majority of the rights of the joint ownership (*comunidad*) belong to a Chilean natural or juridical person. For these purposes, a juridical person with ownership participation in a joint ownership (*comunidad*) that owns a vessel has to comply with all the requirements mentioned above.

An owner (natural or juridical person) of a fishing vessel registered in Chile prior to June 30, 1991 shall not be subject to the nationality requirement mentioned above.

In cases of reciprocity granted to Chilean vessels by any other country, fishing vessels specifically authorized by the maritime authorities pursuant to powers conferred by law may be exempted from the requirements mentioned above on equivalent terms provided to Chilean vessels by that country.

Access to small-scale fishing (*pesca artesanal*) activities shall be subject to registration in the registry for small-scale fishing (*Registro de Pesca Artesanal*). Registration for small-scale fishing (*pesca artesanal*) is only granted to Chilean natural persons and foreign natural persons with permanent residency, or a Chilean juridical person constituted by the aforementioned persons.

9 Sector: Sports, Industrial Fishing and Hunting, and Recreational Services

Sub-Sector:

Industry Classification: CPC 881 Services incidental to agriculture, hunting and forestry

CPC 882 Services incidental to fishing

CPC 96499 Other recreational services n.e.c.

Type of Reservation: Local Presence (Article 109)

Level of Government: National

Measures: Law 17.798, Official Gazette, October 21, 1972, Title I (*Ley 17.798, Diario Oficial, octubre 21, 1972, Título I*)

Supreme Decree 77 of the Ministry of National Defense, Official Gazette, August 14, 1982 (*Decreto Supremo 77 del Ministerio de Defensa Nacional, Diario Oficial, agosto 14, 1982*)

Description: Cross-Border Trade in Services

Any person who owns guns, explosives, or similar substances must register with the appropriate authority in its domicile, for which purpose a request shall be submitted to the General Directorate for National Mobilization of the Ministry of National Defense (*Dirección General de Movilización Nacional del Ministerio de Defensa Nacional*).

Any natural or juridical person registered as an importer of fireworks may request authorization for importation and entrance thereof into Chile from Group No. 3 of the General Directorate for National Mobilization and may keep stocks of the said elements for sale to persons holding authorization to stage pyrotechnical shows.

The Supervisory Authority (*Autoridad Fiscalizadora*) shall only authorize pyrotechnical shows if a report is available with regard to the installation, development, and security measures for the show, which must be signed and approved by a fireworks programmer registered in the national registries of the General Directorate for National Mobilization or by a professional certified by the said General Directorate.

For the production and execution of pyrotechnical shows, the presence of at least a fireworks expert handler registered with the General Directorate shall be required.

10 Sector: Specialized Services

Sub-Sector: Customs Agents (*Agentes de Aduana*)  
and Brokers (*Despachadores de Aduana*)

Industrial Classification: CPC 748 Freight transport agency services

CPC 749 Other supporting and auxiliary transport services

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Level of Government: National

Measures: D.F.L. 30 of the Ministry of Finance, Official Gazette, April 13, 1983, Book IV (*D.F.L. 30 del Ministerio de Hacienda, Diario Oficial, abril 13, 1983, Libro IV*)

D.F.L. 2 of the Ministry of Finance, 1998 (*D.F.L. 2 del Ministerio de Hacienda, 1998*)

Description: Cross-Border Trade in Services

Only Chilean natural persons may act as customs brokers (*Despachadores de Aduana*) or agents (*Agentes de Aduana*).

11 Sector: Specialized Services

Sub-Sector: Private Armed Security Guards

Industry Classification: CPC 873 Investigation and security services

Type of Reservation: National Treatment (Article 107)

Level of Government: National

Measures: Decree 1.773 of the Ministry of Interior, Official Gazette, November 14, 1994 (*Decreto 1.773 del Ministerio del Interior, Diario Oficial, noviembre 14, 1994*)

Description: Cross-Border Trade in Services

Only Chilean nationals may provide services as private armed security guards.

12	Sector:	Business Services	
	Sub-Sector:	Research Services	
	Industry Classification:	CPC 851	Research and experimental development services on natural sciences and engineering
		CPC 853	Interdisciplinary research and experimental development services
		CPC 882	Services incidental to fishing
	Type of Reservation:	National Treatment (Article 107)	
	Level of Government:	National	
	Measures:	Supreme Decree 711 of the Ministry of National Defense, Official Gazette, October 15, 1975 ( <i>Decreto Supremo 711 del Ministerio de Defensa Nacional, Diario Oficial, octubre 15, 1975</i> )	
	Description:	Cross-Border Trade in Services	
		Foreign natural and juridical persons intending to conduct research in the Chilean 200-mile maritime zone shall be required to submit a request six months in advance to the Chilean Army Hydrographic Institute ( <i>Instituto Hidrográfico de la Armada de Chile</i> ) and shall comply with the requirements established in the corresponding regulation.	

13 Sector: Business Services

Sub-Sector: Research Services

Industry Classification: CPC 851 Research and experimental development services on natural sciences and engineering

CPC 853 Interdisciplinary research and experimental development services

CPC 8675 Engineering related scientific and technical consulting services

Type of Reservation: National Treatment (Article 107)

Level of Government: National

Measures: D.F.L. 11 of the Ministry of Economic Affairs, Development and Reconstruction, Official Gazette, December 5, 1968 (*D.F.L. 11 del Ministerio de Economía, Fomento y Reconstrucción, Diario Oficial, diciembre 5, 1968*)

Decree 559 of the Ministry of Foreign Affairs, Official Gazette, January 24, 1968 (*Decreto 559 del Ministerio de Relaciones Exteriores, Diario Oficial, enero 24, 1968*)

D.F.L. 83 of the Ministry of Foreign Affairs, Official Gazette, March 27, 1979 (*D.F.L. 83 del Ministerio de Relaciones Exteriores, Diario Oficial, marzo 27, 1979*)

Description: Cross-Border Trade in Services

Natural persons representing foreign juridical persons, or natural persons residing abroad, intending to perform explorations for work of a scientific or technical nature, or mountain climbing, in areas that are adjacent to Chilean borders shall apply for the appropriate authorization through a Chilean consul in the country of domicile of the natural person. The Chilean consul shall then send such application directly to the National Directorate of Borders and Frontiers of the State (*Dirección Nacional de Fronteras y Límites del Estado*). The Directorate may order that one or more Chilean natural persons working in the appropriate related activities shall join the explorations in order to become acquainted with the studies to be undertaken.

The Operations Department of the National Directorate of Borders and Frontiers of the State (*Departamento de Operaciones de la Dirección Nacional de Fronteras y Límites del Estado*) shall decide and announce whether it authorizes or rejects geographic or scientific explorations to be carried out by foreign juridical or natural persons in Chile. The National Directorate of Borders and Frontiers of the State shall authorize and will supervise all explorations involving work of a scientific or technical nature, or mountain climbing, that foreign juridical persons or natural persons residing abroad intend to carry out in areas adjacent to Chilean borders.

14 Sector: Business Services

Sub-Sector: Research in Social Sciences

Industry Classification: CPC 86751 Geological, geophysical and other scientific prospecting services

Type of Reservation: National Treatment (Article 107)

Level of Government: National

Measures: Law 17.288, Official Gazette, February 4, 1970, Title V (*Ley 17.288, Diario Oficial, febrero 4, 1970, Título V*)

Supreme Decree 484 of the Ministry of Education, Official Gazette, April 2, 1991 (*Decreto Supremo 484 del Ministerio de Educación, Diario Oficial, abril 2, 1991*)

Description: Cross-Border Trade in Services

Foreign juridical or foreign natural persons intending to perform excavations, surveys, probing, and/or collect anthropological, archeological, or paleontological material must apply for a permit from the National Monuments Council (*Consejo de Monumentos Nacionales*). In order to obtain the permit, the person in charge of the research must be engaged by a reliable foreign scientific institution and must be working in collaboration with a Chilean governmental scientific institution or a Chilean university.

The aforementioned permit can be granted to (1) Chilean researchers having the pertinent scientific background in archeology, anthropology, or paleontology, duly certified as appropriate, and also having a research project and due institutional sponsorship; and (2) foreign researchers, provided that they are engaged by a reliable scientific institution and that they work in collaboration with a Chilean governmental scientific institution or a Chilean university. Museum directors or curators acknowledged by the National Monuments Council (*Consejo de Monumentos Nacionales*), professional archeologists, anthropologists, or paleontologists, as appropriate, and the members of the Chilean Society of Archeology (*Sociedad Chilena de Arqueología*) shall be authorized to perform salvage-related works. Salvage-related works involve the urgent recovery of data or archeological, anthropological, or paleontological artifacts or species threatened by imminent loss.

15 Sector: Business Services

Sub-Sector: Printing, Publishing, and Other Related Industries

Industry Classification:

Type of Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Level of Government: National

Measures: Law 19.733, Official Gazette, June 4, 2001, Law on Liberties of Opinion and Information and the Exercise of Journalism, Titles I and III (*Ley 19.733, Diario Oficial, junio 4, 2001, Ley sobre las Libertades de Opinión e Información y Ejercicio del Periodismo, Títulos I y III*)

Description: Investment and Cross-Border Trade in Services

The owner of a social communication medium such as newspapers, magazines, or regularly published texts whose publishing address is located in Chile, or a national news agency, shall in the case of a natural person have a duly established domicile in Chile and, in the case of a juridical person, shall be constituted with domicile in Chile or have an agency authorized to operate within the national territory. Only Chilean nationals may be president, administrators, or legal representatives of the juridical person. The director legally responsible and the person who replaces him or her must be Chilean with domicile and residence in Chile.

16 Sector: Professional Services

Sub-Sector: Professional, Technical, and Specialized Services

Industry Classification: CPC 86211 Financial auditing services

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Level of Government: National

Measures: Law 18.046, Official Gazette, October 22, 1981, Corporations Law, Title V (*Ley 18.046, Diario Oficial, octubre 22, 1981, Ley de Sociedades Anónimas, Título V*)

Supreme Decree 587 of the Ministry of Finance, Official Gazette, November 13, 1982, Corporations Act (*Decreto Supremo 587 del Ministerio de Hacienda, Diario Oficial, noviembre 13, 1982, Reglamento de Sociedades Anónimas*)

Decree Law 1.097, Official Gazette, July 25, 1975, Titles I, II, III and IV (*Decreto Ley 1.097, Diario Oficial, julio 25, 1975, Títulos I, II, III y IV*)

Decree Law 3.538, Official Gazette, December 23, 1980, Titles I, II, III and IV (*Decreto Ley 3.538, Diario Oficial, diciembre 23, 1980, Títulos I, II, III y IV*)

Circular 2.714, October 6, 1992;  
Circular 1, January 17, 1989;  
Chapter 19 Updated Collection,  
Superintendency of Banks and  
Financial Institutions Norms on  
External Auditors (*Circular 2.714,*  
*octubre 6, 1992; Circular 1, enero 17,*  
*1989; Capítulo 19 de la Recopilación*  
*Actualizada de Normas de la*  
*Superintendencia de Bancos e*  
*Instituciones Financieras sobre*  
*auditores externos*)

Circulars 327, June 29, 1983 and 350,  
October 21, 1983, Superintendency of  
Stock Corporations and Insurance  
Companies (*Circulares 327, junio 29,*  
*1983 y 350, octubre 21, 1983, de la*  
*Superintendencia de Valores y*  
*Seguros*)

Description: Cross-Border Trade in Services

External auditors of financial institutions must be registered in the Registry of External Auditors kept by the Superintendency of Banks and Financial Institutions (*Superintendencia de Bancos e Instituciones Financieras*) and the Superintendency of Stock Corporations and Insurance Companies (*Superintendencia de Valores y Seguros*). Only firms legally incorporated in Chile as partnerships (*sociedades de personas*) or associations (*asociaciones*) and whose main line of business is auditing services may be inscribed in the Registry.

17 Sector: Professional Services

Sub-Sector: Legal Services

Industry Classification: CPC 861 Legal services

Type of Reservation: National Treatment (Article 107)  
Most-Favored-Nation Treatment (Article 108)

Level of Government: National

Measures: Tribunals Organic Code, Title XV  
(*Código Orgánico de Tribunales, Título XV*)

Decree 110 of the Ministry of Justice, Official Gazette, March 20, 1979 (*Decreto 110 del Ministerio de Justicia, Diario Oficial, marzo 20, 1979*)

Law 18.120, Official Gazette, May 18, 1982 (*Ley 18.120, Diario Oficial, mayo 18, 1982*)

Agreement on Mutual Recognition of Examinations and Professional Degrees between Chile and Ecuador, Official Gazette, July 16, 1937 (*Convenio sobre mutuo reconocimiento de exámenes y de títulos profesionales entre Chile y Ecuador*)

Description: Cross-Border Trade in Services

Only Chilean natural persons shall be authorized to practice as lawyers (*abogados*).

Only lawyers (*abogados*) duly qualified to practice law shall be authorized to plead a case in Chilean courts and to file the first legal action or claim of each party. The following documents, among others, shall be drawn up solely by lawyers (*abogados*): drafting of articles of incorporation and amendments thereto; mutual termination of obligations or liquidation of corporations; liquidation of community property between spouses (*sociedad conyugal*); distribution of property; articles of incorporation of juridical persons, associations, water canal members (*asociaciones de canalistas*), and cooperatives associations (*cooperativas*); agreements governing financial transactions; corporate bond issuance agreements; and sponsoring applications for legal representation made by corporations and foundations.

Chile has a bilateral agreement with Ecuador, whereby Ecuadorian citizens holding a lawyers degree granted by a University in Ecuador are admitted to practice as lawyers (*abogados*) in Chile.

None of these measures apply to foreign legal consultants who practice or advise on the law of any country in which that consultant is authorized to practice as a lawyer.

18 Sector: Professional, Technical, and Specialized Services

Sub-Sector: Auxiliary Services in the Administration of Justice

Industry Classification: CPC 861 Legal services

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Level of Government: National

Measures: Tribunals Organic Code, Titles XI and XII (*Código Orgánico de Tribunales, Títulos XI y XII*)

Real State Conservateur Registry Act, Titles I, II and III (*Reglamento del Registro Conservador de Bienes Raíces, Títulos I, II y III*)

Law 18.118, Official Gazette, May 22, 1982, Title I (*Ley 18.118, Diario Oficial, mayo 22, 1982, Título I*)

Decree 197 of the Ministry of Economic Affairs, Development and Reconstruction, Official Gazette, August 8, 1985 (*Decreto 197 del Ministerio de Economía, Fomento y Reconstrucción, Diario Oficial, agosto 8, 1985*)

Law 18.175, Official Gazette, October 28, 1982, Title III (*Ley 18.175, Diario Oficial, octubre 28, 1982, Título III*)

Description: Cross-Border Trade in Services

Justice ancillaries (*auxiliares de justicia*) must have their residence in the same city or place where the court house for which they render services is domiciled.

Public defenders (*defensores públicos*), public notaries (*notarios públicos*), and custodians (*conservadores*) shall be Chilean natural persons and fulfill the same requirements needed to become a judge.

Archivists (*archiveros*) and arbitrators at law (*arbitros de derecho*) must be lawyers (*abogados*) and, therefore, must be Chilean natural persons. Japanese lawyers may assist in arbitration when dealing with Japanese law and the private parties request it.

Only Chilean natural persons with the right to vote, and foreign natural persons with permanent residence and the right to vote, can act as process servers (*receptores judiciales*) and superior court attorneys (*procuradores del número*).

Only Chilean natural persons, foreign natural persons with permanent residence in Chile, or Chilean juridical persons may be auctioneers (*martilleros públicos*).

Receivers in bankruptcy (*síndicos de quiebra*) must have a professional or technical degree granted by a university or a professional or technical institute recognized by Chile. Receivers in bankruptcy must have at least three years of experience in the commercial, economic, or juridical field.



Decree 34 of the Ministry of National Defense, Official Gazette, February 10, 1968 (*Decreto 34 del Ministerio de Defensa Nacional, Diario Oficial, febrero 10, 1968*)

Supreme Decree 102 of the Ministry of Transport and Telecommunications, Official Gazette, June 17, 1981 (*Decreto Supremo 102 del Ministerio de Transportes y Telecomunicaciones, Diario Oficial, junio 17, 1981*)

Supreme Decree 172 of the Ministry of National Defense, Official Gazette, March 5, 1974 (*Decreto Supremo 172 del Ministerio de Defensa Nacional, Diario Oficial, marzo 5, 1974*)

Supreme Decree 37 of the Ministry of National Defense, Official Gazette, December 10, 1991 (*Decreto Supremo 37 del Ministerio de Defensa Nacional, Diario Oficial, diciembre 10, 1991*)

Decree 234 of the Ministry of National Defense, Official Gazette, June 19, 1971 (*Decreto 234 del Ministerio de Defensa Nacional, Diario Oficial, junio 19, 1971*)

Description: Investment and Cross-Border Trade in Services

Only a Chilean natural or juridical person may register an aircraft in Chile. Such juridical person must be constituted in Chile with principal domicile and real and effective seat in Chile. In addition, a majority of its ownership must be held by Chilean natural or juridical persons, which in turn must comply with the aforementioned requisites.

The president, manager, majority of directors, and/or administrators of the juridical person must be Chilean natural persons.

A foreign registered private aircraft engaged in non-commercial activities may not remain in Chile more than 30 days from its date of entry into Chile, unless authorized by the General Directorate for Civil Aeronautics (*Dirección General de Aeronáutica Civil*).

In order to work as crew members on aircraft used by a Chilean aviation company, foreign aviation personnel shall be required first to obtain a Chilean license with the appropriate permits enabling them to discharge the pertinent duties.

Foreign aviation personnel shall be allowed to work in that capacity in Chile provided that Chilean civil aviation authorities validate the license or authorization granted by a foreign country. In the absence of an international agreement regulating such validation, the license or authorization shall be granted under conditions of reciprocity. In that case, proof shall be submitted showing that the licenses or authorizations were issued or validated by the pertinent authorities in the country where the aircraft is registered, that the documents are in force, and that the requirements for issuing or validating such licenses and authorizations meet or exceed the standards required in Chile for analogous cases.

Air transportation services may be provided by Chilean or foreign companies subject to the condition that, along the routes in which they operate, foreigners grant similar rights to Chilean aviation companies when so requested. The Civil Aviation Board (*Junta de Aeronáutica Civil*), by means of a substantiated resolution (*resolución fundada*), may terminate, suspend, or limit domestic traffic services (*cabotage*) or any other class of commercial aviation services carried out solely in Chilean territory by foreign companies or aircraft if in their country of origin the right to equal treatment for Chilean companies and aircraft is denied.

Foreign civil aircraft not engaging in commercial transport activities or non-scheduled commercial air transport intending to enter Chilean territory, including its territorial waters, to fly over Chile, and to make stop-overs for non-commercial purposes, shall be required to notify the General Directorate for Civil Aeronautics at least 24 hours in advance. Commercial traffic aircraft not operating on a regular basis shall not be allowed to carry passengers, cargo, or mail in Chilean territory without prior authorization by the Civil Aviation Board.

20 Sector: Transportation

Sub-Sector: Water Transport Services and Shipping

Industry Classification: CPC 721 Transport services by sea-going vessels

CPC 722 Transport services by non-sea-going vessels

Type of Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Level of Government: National

Measures: Decree Law 3.059, Official Gazette, December 22, 1979, Merchant Fleet Promotion Law, Titles I and II (*Decreto Ley 3.059, Diario Oficial, diciembre 22, 1979, Ley de Fomento a la Marina Mercante, Títulos I y II*)

Supreme Decree 24, Official Gazette, March 10, 1986, Act of Decree Law 3.059, Titles I and II (*Decreto Supremo 24, Diario Oficial, marzo 10, 1986, Reglamento del Decreto Ley 3.059, Títulos I y II*)

Decree Law 2.222, Official Gazette, May 31, 1978, Navigation Law, Titles I, II, III, IV and V (*Decreto Ley 2.222, Diario Oficial, mayo 31, 1978, Ley de Navegación, Títulos I, II, III, IV y V*)

Supreme Decree 153, Official Gazette, March 11, 1966, Approves the Sea People, Fluvial and Lacustrine Personnel Registration General Act (*Decreto Supremo 153, Diario Oficial, marzo 11, 1966, Aprueba el Reglamento General de Matrícula del Personal de Gente de Mar, Fluvial y Lacustre*)

Code of Commerce, Book III, Titles I, IV and V (*Código de Comercio, Libro III, Títulos I, IV y V*)

Law 19.420, Official Gazette, October 23, 1995, Establishes incentives for the economic developments of the Provinces of Arica and Parinacota, and modifies the legal bodies indicated therein, Title Various Provisions (*Ley 19.420, Diario Oficial, octubre 23, 1995, Establece incentivos para el desarrollo económico de las provincias de Arica y Parinacota y modifica cuerpos legales que indica, Título Disposiciones Varias*)

Description: Investment and Cross-Border Trade in Services

Only a Chilean natural or juridical person may register a vessel in Chile. Such juridical person must be constituted with principal domicile and real and effective seat in Chile. The president, manager, and majority of the directors or administrators must be Chilean natural persons. In addition, more than 50 percent of its capital must be held by Chilean natural or juridical persons. For these purposes, a juridical person with ownership participation in another juridical person that owns a vessel has to comply with all the aforementioned requisites.

A joint ownership (*comunidad*) may register a vessel if (1) the majority of the joint ownership is Chilean with domicile and residency in Chile; (2) the administrators are Chileans; and (3) the majority of the rights of the joint ownership belong to a Chilean natural or juridical person. For these purposes, a juridical person with ownership participation in a joint ownership (*comunidad*) that owns a vessel has to comply with all the aforementioned requisites to be considered Chilean.

Special vessels owned by foreign natural or juridical persons domiciled in Chile may under certain conditions be registered in the country. For these purposes, a special vessel does not include a fishing vessel. Foreign natural or juridical persons must meet the following conditions: (1) principal head office in Chile; or (2) undertaking a profession or commercial activity in a permanent way in Chile. The maritime authority may, for reasons of national security, impose certain special restrictions on the operation of these vessels.

The maritime authority may provide better treatment based on the principle of reciprocity.

Foreign vessels shall be required to use pilotage, anchoring, and harbor pilotage services when the maritime authorities so require. In tugging activities or other maneuvers performed in Chilean ports, only tugboats flying the Chilean flag shall be used.

Captains shall be required to be Chilean nationals and to be acknowledged as such by the pertinent authorities. Officers on Chilean vessels must be Chilean natural persons registered in the Officers' Registry (*Registro de oficiales*). Crewmembers of a Chilean vessel must be Chilean, have the permit granted by the Maritime Authority (*Autoridad Marítima*), and be registered in the respective Registry. Professional titles and licenses granted by a foreign country shall be considered valid for the discharge of officers' duties on national vessels pursuant to a substantiated resolution (*resolución fundada*) issued by the Director of the Maritime Authority.

Ship captains (*patrón de nave*) shall be Chilean nationals. A ship captain is a natural person who, pursuant to the corresponding title awarded by the Director of the Maritime Authority, is empowered to exercise command on smaller vessels and on certain special larger vessels.

Only Chilean nationals, or foreigners with domicile in Chile, shall be authorized to act as fishing boat captains (*patrones de Pesca*), machinists (*mecánicos-motoristas*), machine operators (*motoristas*), sea-faring fishermen (*marineros pescadores*), small-scale fishermen (*pescadores*), industrial or maritime trade technical employees or workers, and industrial and general ship service crews on fishing factories or fishing boats when so requested by ship operators (*armadores*) in order to initiate such work.

In order to fly the national flag, the ship captain (*patrón de nave*), officers, and crew must be Chilean nationals. Nevertheless, the General Directorate for the Maritime Territory and Merchant Fleet (*Dirección General del Territorio Marítimo y de Marina Mercantea*), on the basis of a substantiated resolution (*resolución fundada*), may authorize the hiring of foreign personnel, on a temporary basis if essential, with the exception of the captain, who, at all times, must be a Chilean national.

Only a Chilean natural or juridical person shall be authorized to work in Chile as a multimodal operator.

Cabotage shall be reserved for Chilean vessels. Cabotage shall include the ocean, river, or lake shipping of passengers and cargo between different points of the national territory and between such points and naval artifacts installed in territorial waters or in the exclusive economic zone.

Foreign merchant vessels may be able to participate in cabotage when cargo volumes exceed 900 tons, following a public tender called by the user with due anticipation. When the cargo volumes involved are equal to or less than 900 tons, and no vessels flying the Chilean flag are available, the Maritime Authority shall authorize embarking such cargo on foreign merchant vessels. The reservation of coastal trade to Chilean vessels shall not apply in the event of cargo coming from or destined for ports located in the Province of Arica (*Provincia de Arica*).

In the event that Chile should adopt, for reasons of reciprocity, a cargo reservation measure applicable to international cargo transportation between Chile and a non-Party, the reserved cargo shall be transported in Chilean-flag vessels or in vessels considered as such.

21 Sector: Transportation

Sub-Sector: Water Transport Services and Shipping

Industry Classification: CPC 721 Transport services by sea-going vessels

CPC 722 Transport services by non-sea-going vessels

Type of Reservation: National Treatment (Articles 73 and 107)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Level of Government: National

Measures: Code of Commerce, Book III, Titles I, IV and V (*Código de Comercio, Libro III, Títulos I, IV y V*)

Decree Law 2.222, Official Gazette, May 31, 1978, Navigation Law, Titles I, II and IV (*Decreto Ley 2.222, Diario Oficial, mayo 31, 1978, Ley de Navegación, Títulos I, II y IV*)

Decree 90 of the Ministry of Labor and Social Welfare, Official Gazette, January 21, 2000 (*Decreto 90 del Ministerio de Trabajo y Previsión Social, Diario Oficial, enero 21, 2000*)

Decree 49 of the Ministry of Labor and Social Welfare, July 16, 1999 (*Decreto 49 del Ministerio de Trabajo y Previsión Social, Diario Oficial, julio 16, 1999*)

Labor Code, Book I, Title II, Chapter III, paragraph 2 (*Código del Trabajo, Libro I, Título II, Capítulo III, párrafo 2º*)

Description: Investment and Cross-Border Trade in Services

Shipping agents or representatives of ship operators, owners, or captains, whether they are natural or juridical persons, shall be required to be Chilean nationals.

Work of stowage and dockage performed by natural persons is reserved to Chileans who are duly accredited by the corresponding authority to carry out such work and have an office established in Chile.

Whenever these activities are carried out by juridical persons, they must be legally constituted in Chile and have their principal domicile in Chile. The chairman, administrators, managers, or directors must be Chilean. At least 50 percent of the corporate capital must be held by Chilean natural or juridical persons. Such enterprises shall designate one or more empowered agents, who will act in their representation and who shall be Chilean nationals.

Harbor workers shall pass a basic course on harbor security in a Technical Execution Office (*Organismo Técnico de Ejecución*) authorized by the National Bureau for Training and Employment (*Servicio Nacional de Capacitación y Empleo*), according to the norms established in the respective regulation.

Anyone unloading, transshipping, and, generally, using continental or insular Chilean ports, particularly for landing fish catches or processing fish catches on board, shall also be required to be a Chilean natural or juridical person.



Land transportation service providers shall register in the National Registry by submitting an application to the Regional Secretary of Transport and Telecommunications (*Secretaría Regional Ministerial del Ministerio de Transportes y Telecomunicaciones*). In the case of urban services, applicants shall submit the application to the Regional Secretary responsible for the area in which the service is to be provided and, in the case of rural and interurban services, in the region where the applicant is domiciled. The application shall provide the detailed information required by law, attaching thereto, among other documents, a properly certified photocopy of the National Identity Card and, in the case of juridical persons, the public instruments accrediting its constitution and name, and the domicile of its legal representative and documents evidencing such capacity.

Foreign natural and juridical persons qualified to provide international transportation services in Chilean territory cannot provide local transportation services or participate in any manner whatsoever in the said activities in the national territory.

Only companies with actual and effective domicile in Chile and organized under the laws of Chile, Argentina, Bolivia, Brazil, Peru, Uruguay, or Paraguay shall be authorized to provide international land transportation services between Chile and Argentina, Bolivia, Brazil, Peru, Uruguay, or Paraguay. Furthermore, to obtain an international land transport permit, in the case of foreign juridical persons, more than 50 percent of its corporate capital and effective control shall be held by nationals of Chile, Argentina, Bolivia, Brazil, Peru, Uruguay, or Paraguay.



Holders of valid international driving licenses or certificates issued in a foreign country in accordance with the Geneva Convention may drive anywhere within the national territory. The driver of a vehicle bearing foreign license plates who holds an international driver's license shall present, upon request by the authorities, the documents certifying both the roadworthiness of the vehicle and the use and validity of his or her personal documents.

Annex 7  
referred to in Chapters 8 and 9

Reservations for Future Measures

1. The Schedule of a Party sets out, pursuant to paragraph 2 of Article 79 and paragraph 2 of Article 110, the reservations taken by that Party 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 73 or 107;
- (b) Article 74 or 108;
- (c) Article 77;
- (d) Article 78; or
- (e) Article 109.

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) "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. In accordance with paragraph 2 of Article 79 and paragraph 2 of Article 110, the obligations specified in the "Type of Reservation" element do not apply to the sectors, sub-sectors and activities identified in the "Description" element.

5. For the purposes of this Annex:

- (a) the term "JSIC" means Japan Standard Industrial Classification set out by the Statistics Bureau, Ministry of Internal Affairs and Communications, and revised on March 7, 2002; 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).

Schedule of Japan

- 1 Sector: All Sectors
- Sub-Sector:
- Industry  
Classification:
- Type of  
Reservation: National Treatment (Article 73)  
Senior Management and Boards of  
Directors (Article 78)
- Description: 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 Chile or their investments;
  - (b) impose limitations on the ability of investors of Chile 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:

2 Sector: All Sectors

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Articles 73 and  
107)

Senior Management and Boards of  
Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in  
Services

In the event where the supply of  
telegraph services, postal services  
and betting and gambling services,  
manufacture of tobacco products,  
manufacture of Bank of Japan notes,  
minting and sale of coinage in Japan,  
which are restricted to designated  
enterprises or governmental entities,  
are liberalized 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:

3 Sector: All Sectors

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Most-Favored-Nation Treatment  
(Articles 74 and 108)

Description: Investment and Cross-Boarder Trade in  
Services

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.

2. Japan reserves the right to  
adopt or maintain any measure that  
accords differential treatment to  
countries under any bilateral or  
multilateral agreement, other than  
the agreement referred to in  
paragraph 1, involving:

(a) aviation;

(b) fisheries; or

(c) maritime matters, including  
salvage.

Existing  
Measures:

4 Sector: All Sectors (New Services)

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Article 107)  
Most-Favored-Nation Treatment  
(Article 108)  
Local Presence (Article 109)

Description: Cross-Border Trade in Services

Japan reserves the right to adopt or maintain any measure relating to new services other than those recognized or that should have been recognized 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 recognized by the Government of Japan at that time.

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.

Existing  
Measures:

5	Sector:	Aerospace Industry																						
	Sub-Sector:	Aircraft Industry																						
		Space Industry																						
	Industry Classification:	<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 271</td> <td>Manufacture of electrical generating, transmission, distribution and industrial apparatus</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 274</td> <td>Manufacture of electronic equipment</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 275</td> <td>Manufacture of electric measuring instruments</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 279</td> <td>Manufacture of miscellaneous electrical machinery equipment and supplies</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 28</td> <td>Manufacture of information and communication electronics equipment</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 29</td> <td>Manufacture of electronic parts and devices</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 304</td> <td>Manufacture of aircraft and parts</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 3059</td> <td>Manufacture of miscellaneous industrial trucks and parts and accessories</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 3099</td> <td>Manufacture of transportation equipment, n.e.c.</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 8711</td> <td>General machine repair shops, except construction and mining machinery</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 872</td> <td>Electrical machinery, apparatus, appliances and supplies repair shop</td> </tr> </table>	JSIC 271	Manufacture of electrical generating, transmission, distribution and industrial apparatus	JSIC 274	Manufacture of electronic equipment	JSIC 275	Manufacture of electric measuring instruments	JSIC 279	Manufacture of miscellaneous electrical machinery equipment and supplies	JSIC 28	Manufacture of information and communication electronics equipment	JSIC 29	Manufacture of electronic parts and devices	JSIC 304	Manufacture of aircraft and parts	JSIC 3059	Manufacture of miscellaneous industrial trucks and parts and accessories	JSIC 3099	Manufacture of transportation equipment, n.e.c.	JSIC 8711	General machine repair shops, except construction and mining machinery	JSIC 872	Electrical machinery, apparatus, appliances and supplies repair shop
JSIC 271	Manufacture of electrical generating, transmission, distribution and industrial apparatus																							
JSIC 274	Manufacture of electronic equipment																							
JSIC 275	Manufacture of electric measuring instruments																							
JSIC 279	Manufacture of miscellaneous electrical machinery equipment and supplies																							
JSIC 28	Manufacture of information and communication electronics equipment																							
JSIC 29	Manufacture of electronic parts and devices																							
JSIC 304	Manufacture of aircraft and parts																							
JSIC 3059	Manufacture of miscellaneous industrial trucks and parts and accessories																							
JSIC 3099	Manufacture of transportation equipment, n.e.c.																							
JSIC 8711	General machine repair shops, except construction and mining machinery																							
JSIC 872	Electrical machinery, apparatus, appliances and supplies repair shop																							

	<p>Note: The activities covered by the reservation under JSIC 271, 274, 275, 279, 28, 29, 3059, 3099, 8711 or 872 are limited to the activities related to aircraft industry and space industry.</p>
Type of Reservation:	<p>National Treatment (Articles 73 and 107)</p> <p>Performance Requirements (Article 77)</p> <p>Senior Management and Boards of Directors (Article 78)</p> <p>Local Presence (Article 109)</p>
Description:	<p>Investment and Cross-Border Trade in Services</p> <p>Japan reserves the right to adopt or maintain any measure relating to investments in aircraft industry and space industry.</p> <p>Japan reserves the right to adopt or maintain any measure relating to the supply of services in aircraft industry and space industry, including:</p> <ul style="list-style-type: none"> <li>(a) services based on technological inducement contracts for importing technology for development, production or use;</li> <li>(b) production services on fee or contract basis;</li> <li>(c) repair and maintenance services; and</li> <li>(d) space transportation services.</li> </ul>
Existing Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5</p>

6	Sector:	Arms and Explosives Industry	
	Sub-Sector:	Arms Industry	
		Explosives Manufacturing Industry	
	Industry Classification:	JSIC 1791	Manufacture of explosives
		JSIC 271	Manufacture of electrical generating, transmission, distribution and industrial apparatus
		JSIC 274	Manufacture of electronic equipment
		JSIC 275	Manufacture of electric measuring instruments
		JSIC 279	Manufacture of miscellaneous electrical machinery equipment and supplies
		JSIC 28	Manufacture of information and communication electronics equipment
		JSIC 29	Manufacture of electronic parts and devices
		JSIC 303	Shipbuilding and repairing, and manufacture of marine engines
		JSIC 3059	Manufacture of miscellaneous industrial trucks and parts and accessories
		JSIC 3099	Manufacture of transportation equipment, n.e.c.
		JSIC 3281	Manufacture of ordnance and accessories

JSIC 8711      General machine repair shops, except construction and mining machinery

JSIC 872        Electrical machinery, apparatus, appliances and supplies repair shop

Note: The activities covered by the reservation under JSIC 271, 274, 275, 279, 28, 29, 303, 3059, 3099, 8711 or 872 are limited to the activities related to arms industry.

Type of Reservation:

National Treatment (Articles 73 and 107)

Performance Requirements (Article 77)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Description:

Investment and Cross-Border Trade in Services

Japan reserves the right to adopt or maintain any measure relating to investments in arms industry and explosives manufacturing industry.

Japan reserves the right to adopt or maintain any measure relating to the supply of services in arms industry and explosive 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:

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

7	Sector:	Energy																				
	Sub-Sector:	Electricity Utility Industry Gas Utility Industry Nuclear Energy Industry																				
	Industry Classification:	<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 0519</td> <td>Miscellaneous metal mining (limited to nuclear materials)</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 2491</td> <td>Manufacture of nuclear fuel</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 271</td> <td>Manufacture of electrical generating, transmission, distribution and industrial apparatus</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 274</td> <td>Manufacture of electronic equipment</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 275</td> <td>Manufacture of electric measuring instruments</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 279</td> <td>Manufacture of miscellaneous electrical machinery equipment and supplies</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 28</td> <td>Manufacture of information and communication electronics equipment</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 29</td> <td>Manufacture of electronic parts and devices</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 303</td> <td>Shipbuilding and repairing, and manufacture of marine engines</td> </tr> <tr> <td style="vertical-align: top; padding-right: 20px;">JSIC 3059</td> <td>Manufacture of miscellaneous industrial trucks and parts and accessories</td> </tr> </table>	JSIC 0519	Miscellaneous metal mining (limited to nuclear materials)	JSIC 2491	Manufacture of nuclear fuel	JSIC 271	Manufacture of electrical generating, transmission, distribution and industrial apparatus	JSIC 274	Manufacture of electronic equipment	JSIC 275	Manufacture of electric measuring instruments	JSIC 279	Manufacture of miscellaneous electrical machinery equipment and supplies	JSIC 28	Manufacture of information and communication electronics equipment	JSIC 29	Manufacture of electronic parts and devices	JSIC 303	Shipbuilding and repairing, and manufacture of marine engines	JSIC 3059	Manufacture of miscellaneous industrial trucks and parts and accessories
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JSIC 29	Manufacture of electronic parts and devices																					
JSIC 303	Shipbuilding and repairing, and manufacture of marine engines																					
JSIC 3059	Manufacture of miscellaneous industrial trucks and parts and accessories																					

JSIC 3099      Manufacture of  
                  transportation  
                  equipment, n.e.c.

JSIC 331        Production, transmission  
                  and distribution of  
                  electricity

JSIC 3411       Gasworks

JSIC 3412       Gas distribution

JSIC 3413       Gas establishments (main  
                  office, office)

JSIC 8599       Miscellaneous waste  
                  treatment services

JSIC 8711       General machine repair  
                  shops, except  
                  construction and mining  
                  machinery

JSIC 872        Electrical machinery,  
                  apparatus, appliances  
                  and supplies repair shop

Note:    The activities covered by the  
          reservation under JSIC 271,  
          274, 275, 279, 28, 29, 303,  
          3059, 3099, 8599, 8711 or 872  
          are limited to the activities  
          related to nuclear energy  
          industry.

Type of  
Reservation:    National Treatment (Articles 73 and  
                  107)

                  Most-Favored-Nation Treatment  
                  (Article 108)

                  Performance Requirements (Article 77)

                  Senior Management and Boards of  
                  Directors (Article 78)

                  Local Presence (Article 109)

Description:    Investment and Cross-Border Trade in  
                  Services

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

Specified Radioactive Waste Final Disposal Act (Law No. 117 of 2000), Chapter 5

8	Sector:	Fisheries										
	Sub-Sector:	Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf										
	Industry Classification:	<table border="0"> <tr> <td style="padding-right: 20px;">JSIC 031</td> <td>Marine fisheries</td> </tr> <tr> <td>JSIC 032</td> <td>Inland water fisheries</td> </tr> <tr> <td>JSIC 041</td> <td>Marine aquaculture</td> </tr> <tr> <td>JSIC 042</td> <td>Inland water aquaculture</td> </tr> <tr> <td>JSIC 8493</td> <td>Recreational fishing guide business</td> </tr> </table>	JSIC 031	Marine fisheries	JSIC 032	Inland water fisheries	JSIC 041	Marine aquaculture	JSIC 042	Inland water aquaculture	JSIC 8493	Recreational fishing guide business
JSIC 031	Marine fisheries											
JSIC 032	Inland water fisheries											
JSIC 041	Marine aquaculture											
JSIC 042	Inland water aquaculture											
JSIC 8493	Recreational fishing guide business											
	Type of Reservation:	<p>National Treatment (Articles 73 and 107)</p> <p>Most-Favored-Nation Treatment (Articles 74 and 108)</p> <p>Performance Requirements (Article 77)</p> <p>Senior Management and Boards of Directors (Article 78)</p> <p>Local Presence (Article 109)</p>										
	Description:	<p>Investment and Cross-Border Trade in Services</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>(a) investigation of aquatic resources without taking such resources;</li> <li>(b) luring of aquatic resources;</li> </ul>										

- (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

9 Sector: Information and Communications

Sub-Sector: Broadcasting Industry

Industry Classification: JSIC 381 Public broadcasting, except cablecasting

JSIC 382 Private sector broadcasting, except cablecasting

JSIC 383 Cablecasting

Type of Reservation: National Treatment (Articles 73 and 107)

Performance Requirements (Article 77)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in Services

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), Article 5

Broadcast Law (Law No. 132 of 1950), Articles 52-8 and 52-13

10 Sector: Land Transaction

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Article 73)  
Most-Favored-Nation Treatment  
(Article 74)

Description: Investment

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, 1925),  
Article 1

11 Sector: Security Guard Services

Sub-Sector:

Industry Classification: JSIC 906 Guard services

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Description: Cross-Border 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

12 Sector: Public Law Enforcement and  
Correctional Services and Social  
Services

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Articles 73 and  
107)

Most-Favored-Nation Treatment  
Articles 74 and 108)

Performance Requirements (Article 77)

Senior Management and Boards of  
Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in  
Services

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  
education, public training, health  
and child care.

Existing  
Measures:

Schedule of Chile

1	Sector:	All Sectors
	Sub-Sector:	
	Industrial Classification:	
	Type of Reservation:	National Treatment (Article 73) Most-Favored-Nation Treatment (Article 74)
	Description:	Investment  Chile reserves the right to adopt or maintain any measure relating to the ownership or control of land within five kilometers of the coastline that is used for agricultural activities. Such measure could include a requirement that the majority of each class of stock of a Chilean juridical person that seeks to own or control such land be held by Chilean persons or by persons residing in Chile for 183 days or more per year.
	Existing Measures:	Decree Law 1939, Official Gazette, November 10, 1977, Rules for acquisition, administration and disposal of State owned assets, Title I ( <i>Decreto Ley 1939, Diario Oficial, noviembre 10, 1977, Normas sobre adquisición, administración y disposición de bienes del Estado, Título I</i> )

2 Sector: All Sectors

Sub-Sector:

Industrial  
Classification:

Type of  
Reservation: National Treatment (Article 73)

Senior Management and Boards of  
Directors (Article 78)

Description: Investment

Chile, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity, may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests or assets to control any resulting enterprise, by investors of Japan or of a non-Party or their investments. With respect to such a sale or other disposition, Chile may adopt or maintain any measure relating to the nationality of individuals appointed to senior management positions or members of the board of directors.

For the purposes of this reservation:

- (a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements described in this reservation shall be deemed to be an existing measure; and

- (b) "state enterprise" means an enterprise owned or controlled through ownership interests by Chile and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Existing  
Measures:

3 Sector: All Sectors

Sub-Sector:

Industrial  
Classification:

Type of  
Reservation: Most-Favored-Nation Treatment  
(Articles 74 and 108)

Description: Investment and Cross-Border Trade in  
Services

Chile reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force on, or signed prior to, the date of entry into force of this Agreement.

Chile reserves the right to adopt or maintain any measure that accords differential treatment to countries under any 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:

4 Sector: Communications

Sub-Sector: Local Basic Telecommunication Services and Networks; One Way Satellite Broadcasting of Digital Telecommunication Services, Whether These Involve Direct Home Television Broadcasting, Direct Broadcasting of Television Services and Direct Audio Broadcasting; Supplementary Telecommunication Services, and Limited Telecommunication Services

Industrial Classification:

Type of Reservation: National Treatment (Article 107)

Most-Favored-Nation Treatment (Article 108)

Local Presence (Article 109)

Description: Cross-Border Trade in Services

Chile reserves the right to adopt or maintain any measure related to cross-border trade in local basic telecommunication services and networks; one way satellite broadcasting of digital telecommunication services, whether these involve direct home television broadcasting, direct broadcasting of television services and direct audio broadcasting; supplementary telecommunication services, and limited telecommunication services.

Existing Measures: Law 18.168, Official Gazette, October 2, 1982, General Telecommunications Law, Titles I, II, III, V and VI (*Ley 18.168, Diario Oficial, octubre 2, 1982, Ley General de Telecomunicaciones, Títulos I, II, III, V y VI*)

5 Sector: Communications

Sub-Sector: Local Basic Telecommunication Services and Networks; One Way Satellite Broadcasting of Digital Telecommunication Services, Whether These Involve Direct Home Television Broadcasting, Direct Broadcasting of Television Services and Direct Audio Broadcasting; Supplementary Telecommunication Services, and Limited Telecommunication Services

Industrial Classification:

Type of Reservation: National Treatment (Articles 73)

Most-Favored-Nation Treatment (Article 74)

Performance Requirements (Article 77)

Senior Management and Boards of Directors (Article 78)

Description: Investment

Chile reserves the right to adopt or maintain any measure related to the investors of Japan or to their investments in local basic telecommunication services and networks; one way satellite broadcasting of digital telecommunication services, whether these involve direct home television broadcasting, direct broadcasting of television services and direct audio broadcasting; supplementary telecommunication services, and limited telecommunication services.

Existing Measures: Law 18.168, Official Gazette, October 2, 1982, General Telecommunications Law, Titles I, II, III, V and VI (*Ley 18.168, Diario Oficial, octubre 2, 1982, Ley General de Telecomunicaciones, Títulos I, II, III, V y VI*)

6 Sector: Issues Involving Minorities

Sub-Sector:

Industrial  
Classification:

Type of  
Reservation: National Treatment  
(Articles 73 and 107)

Most-Favored-Nation Treatment  
(Articles 74 and 108)

Performance Requirements (Article 77)

Senior Management and Boards of  
Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in  
Services

Chile reserves the right to adopt or  
maintain any measure according rights  
or preferences to socially or  
economically disadvantaged  
minorities.

Existing  
Measures:

7 Sector: Issues Involving Indigenous Peoples

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Articles 73 and  
107)

Most-Favored-Nation Treatment  
(Articles 74 and 108)

Performance Requirements  
(Article 77)

Senior Management and Boards of  
Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in  
Services

Chile reserves the right to adopt or  
maintain any measure denying  
investors of Japan and their  
investments or service suppliers of  
Japan any rights or preferences  
provided to indigenous peoples.

Existing  
Measures:

8 Sector: Education

Sub-Sector:

Industry Classification: CPC 92 Education services

Type of Reservation: National Treatment (Article 107)  
Most-Favored-Nation Treatment (Article 108)  
Local Presence (Article 109)

Description: Cross-Border Trade in Services

Chile reserves the right to adopt or maintain any measure relating to natural persons who supply educational services, including teachers and auxiliary personnel supplying educational services in elementary education, kindergarten, pre-school, special education, primary and high school education, professional, technical, and university education, including educational establishments of any kind as well as sponsors of educational establishments, schools, lyceums, academies, training centers, professional and technical institutes, and/or universities.

This reservation does not apply to the supply of services related to second-language training, corporate, business, and industrial training and skill upgrading, which include consulting services relating to technical support, advice, curriculum, and program development in education.

Existing Measures:

9 Sector: Government Finances

Sub-Sector:

Industry CPC 91112 Financial and fiscal  
Classification: services

Type of National Treatment (Article 73)  
Reservation:

Description: Investment

Chile reserves the right to adopt or maintain any measure related to the acquisition, sale, or disposal by Japanese nationals of bonds, treasury securities, or any other type of debt instruments issued by the Central Bank of Chile (*Banco Central de Chile*) or the Government of Chile. This reservation is not intended to affect the rights of Japanese financial institutions (banks) established in Chile to acquire, sell, or dispose of such instruments when required for the purposes of regulatory capital.

Existing  
Measures:

10 Sector: Fisheries

Sub-Sector: Fishing-Related Activities

Industry Classification: CPC 882 Services incidental to fishing

CPC 04 Fish and other fishing products

Type of Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Description: Investment and Cross-Border Trade in Services

Chile reserves the right to control the activities of foreign fishing, including fish landing, first landing of fish processed at sea, and access to Chilean ports (port privileges).

Chile reserves the right to control the use of beaches, land adjacent to beaches (*terrenos de playas*), water-columns (*porciones de agua*), and seabed lots (*fondos marinos*) for the issuance of maritime concessions. For greater certainty, "maritime concessions" do not cover aquaculture.

Existing Measures: Decree Law 2.222, Official Gazette, May 31, 1978, Navigation Law, Titles I, II, III, IV and V (*Decreto Ley 2.222, Diario Oficial, mayo 31, 1978, Ley de Navegación Títulos I, II, III, IV y V*)

D.F.L. 340, Official Gazette, April 6, 1960, about Maritime Concessions (*D.F.L. 340, Diario Oficial, abril 6, 1960, sobre Concesiones Marítimas*)

Supreme Decree 660, Official Gazette, November 28, 1988, Maritime Concession Act (*Decreto Supremo 660, Diario Oficial, noviembre 28, 1988, Reglamento de Concesiones Marítimas*)

Supreme Decree 123 of the Ministry of Economic Affairs, Development and Reconstruction, Vice-Ministry of Fishing, Official Gazette, August 23, 2004, On Use of Ports (*Decreto Supremo 123 del Ministerio de Economía, Fomento y Reconstrucción, Subsecretaría de Pesca, Diario Oficial, agosto 23, 2004, Sobre Uso de Puertos*)

- 11 Sector: Cultural Industries
- Sub-Sector:
- Industrial  
Classification:
- Type of  
Reservation: Most-Favored-Nation Treatment  
(Articles 74 and 108)
- Description: Investment and Cross-Border Trade in  
Services
- Chile reserves the right to adopt or maintain any measure that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements. For greater certainty, for the purposes of this reservation, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.
- "Cultural industries" means persons engaged in any of the following activities:
- (a) publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;
  - (b) production, distribution, sale, or display of recordings of movies or videos;
  - (c) production, distribution, sale, or display of music recordings in audio or video format;
  - (d) production, distribution, or sale of printed music scores or scores readable by machines; or

- (e) radiobroadcasts aimed at the public in general, as well as all radio, television and cable television-related activities, satellite programming services, and broadcasting networks.

Existing  
Measures:

12 Sector: Social Services

Sub-Sector:

Industrial Classification: CPC 913 Compulsory social security services

CPC 92 Education services

CPC 93 Health and social services

Type of Reservation: National Treatment (Articles 73 and 107)

Most-Favored-Nation Treatment (Articles 74 and 108)

Performance Requirements (Article 77)

Senior Management and Boards of Directors (Article 78)

Local Presence (Article 109)

Description: Investment and Cross-Border Trade in Services

Chile reserves the right to adopt or maintain any measure with respect to the supply of public law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for reasons of public interest: income security or insurance, social security or insurance, social welfare, public education, public training, health care, and child care.

Existing Measures:

13 Sector: Environmental Services

Sub-Sector:

Industrial Classification: CPC 94 Sewage and refuse disposal, sanitation and other environmental protection services

Type of Reservation: National Treatment (Article 107)  
Most-Favored-Nation Treatment (Article 108)  
Local Presence (Article 109)

Description: Cross-Border Trade in Services

Chile reserves the right to adopt or maintain any measure imposing the requirement that the production and distribution of drinking water, the collection and disposal of waste water, and sanitation services, such as sewage systems, waste disposal, and waste water treatment may only be provided by juridical persons incorporated under Chilean law or created in accordance with the requirements established by Chilean law.

This reservation shall not apply to consultancy services retained by the said juridical persons.

Existing Measures:

14 Sector: Construction Services

Sub-Sector:

Industrial Classification: CPC 51 Construction work  
CPC 52 Constructions

Type of Reservation: National Treatment (Article 107)  
Local Presence (Article 109)

Description: Cross-Border Trade in Services

Chile reserves the right to adopt or maintain any measure with respect to the supply of construction services by foreign juridical persons or legal entities imposing requirements of residence, registration, and/or any other form of local presence, or imposing the obligation of giving financial security for work as a condition for the supply of construction services.

Existing Measures:

Annex 8  
referred to in Chapter 8

Transfers

1. Chile reserves the right of the Central Bank of Chile (*Banco Central de Chile*) to maintain or adopt measures in conformity with Law 18.840, Constitutional Organic Law of the Central Bank of Chile (*Ley 18.840, Ley Orgánica Constitucional del Banco Central de Chile*) or other legislation, in order to ensure currency stability and the normal operation of domestic and foreign payments. For this purpose, the Central Bank of Chile is empowered to regulate the supply of money and credit in circulation and international credit and foreign exchange operations. The Central Bank of Chile is empowered as well to issue regulations governing monetary, credit, financial, and foreign exchange matters. Such measures include, *inter alia*, the establishment of restrictions or limitations on current payments and transfers (capital movements) to or from Chile, as well as transactions related to them, such as requiring that deposits, investments or credits from or to a foreign country, be subject to a reserve requirement (*encaje*).

2. Notwithstanding paragraph 1, the reserve requirement that the Central Bank of Chile can apply pursuant to Article 49 N° 2 of Law 18.840, shall not exceed 30 percent of the amount transferred and shall not be imposed for a period which exceeds two years.

3. When applying measures under this Annex, Chile, as established in its legislation, shall not discriminate between Japan and any third country with respect to transactions of the same nature.

Annex 9  
referred to in Chapter 8

Expropriation

The Parties confirm their shared understanding that paragraph 1 of Article 82 addresses the following two situations:

- (a) the first situation is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure; and
- (b) the second situation is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure. The determination of whether an action or a 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:
  - (i) the economic impact of the government action, although the fact that such action has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
  - (ii) the extent to which the government action interferes with distinct, reasonable expectations arising out of investment;
  - (iii) the character of the government action, including whether such action is non-discriminatory; and
  - (iv) the objectives of the government action, including whether such action is taken for legitimate public objectives.

Annex 10  
referred to in Chapter 10

Schedule in relation to Articles 118 and 119

Schedule of Japan

Introductory Note

1. The scheduling under Articles 118 and 119 follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, March 28, 2001), as applicable. The Guidelines shall not, however, be construed as being legally binding.

2. For prudential reasons within the context of Article 123, 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 Japanese law, and banks are not allowed to deal in those securities unless allowed in accordance with the said law.

Sector or sub-sector	Limitations on market access	Limitations on national treatment
A. Insurance and Insurance-Related Services	None <sup>1</sup>	None
B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)	None	None except that the deposit insurance system does not cover deposits taken by branches of foreign banks.

1 Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

## Schedule of Chile

### Terms and conditions affecting market access and national treatment in the specific commitments of Chile in financial services

1. The non-conforming measures listed in Schedules of Chile in Annexes 6 and 7 shall apply, as applicable, to the commitments specified in this Schedule, *mutatis mutandis*.
2. Chile may take measures for prudential reasons through regulatory or administrative authorities, in addition to those who have regulatory responsibilities with respect to financial institutions, such as the Ministry of Labor.
3. The Chilean financial services sector is partially compartmentalized, that is to say the institutions, domestic and foreign, authorized to operate as banks may not participate directly in the insurance and securities business and vice versa. However, subject to authorization from the Superintendency of Banks and Financial Institutions (*Superintendencia de Bancos e Instituciones Financieras*) (hereinafter referred to as "SBIF"), domestic and foreign banks operating in Chile may set up subsidiaries, with their own and separate capital, to supply other financial services in addition to their main line of business. The main business of banks is accepting or receiving money from the public on a regular basis and granting money credits represented by securities or commercial paper or any other credit instrument.
4. The sub-sectors and services included in this Schedule are defined in accordance with the relevant Chilean legislation.
5. Chile reserves the right of the Central Bank of Chile (*Banco Central de Chile*) to maintain or adopt measures in conformity with Law 18.840, Constitutional Organic Law of the Central Bank of Chile (*Ley 18.840, Ley Orgánica Constitucional del Banco Central de Chile*) or other legislation, in order to ensure currency stability and the normal operation of domestic and foreign payments. For this purpose, the Central Bank of Chile is empowered to regulate the supply of money and credit in circulation and international credit and foreign exchange operations. The Central Bank of Chile is empowered as well to issue regulations governing monetary, credit, financial, and foreign exchange matters. Such measures include, *inter alia*, the establishment of restrictions or limitations on current payments and transfers (capital movements) to or from Chile, as well as transactions related to them, such as requiring that deposits, investments or credits from or to a foreign country, be subject to a reserve requirement (*encaje*). Notwithstanding the above, the reserve requirement that the Central Bank of Chile can apply pursuant to Article 49 N° 2 of Law 18.840, shall not exceed 30 percent of the amount transferred and shall not be imposed for a period which exceeds two years. When applying measures under this Annex, Chile, as established in its legislation, shall not discriminate between Japan and any third country with respect to transactions of the same nature.

6. Chile may restrict or prescribe on a non-discriminatory basis a specific type of legal entity, including subsidiaries, branches, representative offices or any other form of commercial presence that must be adopted by entities operating in all financial services sub-sectors.

7. The introduction to the market of new financial services or products could be subject to the existence of, and consistency with, a regulatory framework designed to achieve the objectives set out in Article 121.

8. None of Chile's commitments applies to the social security system, including the Institute for Pension Normalization (*Instituto de Normalización Previsional*) (INP) under Law 18.689, the pension funds under Decree Law 3.500, the Social Security Health Institutions (*Instituciones de Salud Previsional*) (ISAPRES) under Law 18.933, the National Health Care Fund (*Fondo Nacional de Salud*) (FONASA) under Law 18.469, the Non Profit Social Security Benefits Administrators (*Cajas de Compensación*) under Law 18.833, Law 16.744 on work accidents, unemployment insurance under Law 19.728, and amendments to those laws, and whether those services are provided by the institutions created by law for those purposes or other financial institutions through which financial services related to the social security system are provided or could be provided.

9. 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).

Sector or sub-sector	Limitations on market access	Limitations on national treatment
<p>a) <u>Banking services:</u></p> <p>a.1) Core banking services and bank operations:</p> <p>Acceptance of deposits (Includes only current bank accounts (<i>cuentas corrientes bancarias</i>), sight deposits, time deposits, savings accounts, financial instruments with repurchase agreements, and warranty deposits or surety bonds.)</p>	<p>Foreign banking institutions must be banking companies (<i>sociedades bancarias</i>) legally constituted in their country of origin and must put up the capital required by Chilean law.</p> <p>Foreign banking institutions may only operate:</p> <ul style="list-style-type: none"> <li>(i) through shareholdings in Chilean banks constituted as corporations in Chile;</li> <li>(ii) by becoming constituted as a corporation in Chile; or</li> </ul>	<p>None</p>

<p>Credit granting (Includes only ordinary loans, consumer credit, loans in letters of credit, mortgage loans, mortgage loans in letters of credit, purchase of financial instruments with resale agreements, credit for issue of bank surety bonds or other types of financing, issue and negotiation of letters of credit for imports and exports, issue and confirmation of stand-by letters of credit)</p> <p>Purchase of publicly-offered securities (Includes only purchase of bonds, purchase of letters of credit, subscription and placement as agents of shares, bonds and letters of credit (underwriting))</p> <p>Issue and operation of credit cards (CPC 81133) (Includes only credit cards issued in Chile)</p> <p>Issue and operation of debit cards</p> <p>Travelers' checks</p> <p>Transfer of funds (bank drafts)</p> <p>Discounting or acquisition of bills of exchange and promissory notes</p> <p>Endorsement and guarantee of third party liabilities in Chilean currency and foreign currency</p> <p>Securities custody</p>	<p>(iii) as branches of foreign corporations, in which case the legal personality in the country of origin is recognized. For the purposes of foreign bank branch operations in Chile, the capital effectively invested in Chile is considered, and not that of the main office.</p> <p>No Chilean or foreign, natural or legal, person may acquire directly or through third parties shares in a bank which, alone or added to the shares such a person already possesses, represent more than 10 percent of the bank's capital without having first obtained the authorization of the SBIF. In addition, the partners or shareholders of a financial institution may not transfer a percentage of rights or shares in their company in excess of 10 percent without having obtained authorization from the SBIF.</p>	
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<p>Exchange market operations carried out according to the regulations issued or to be issued by the Central Bank of Chile</p> <p>Operations with derivatives authorized or to be authorized by the Central Bank of Chile (Includes only forwards and swaps of currency and interest rate)</p> <p>Acceptance and execution of fiduciary operations</p>		
<p>Voluntary pension savings plans (<i>Planes de Ahorro Previsional Voluntario</i>)</p>	<p>Unbound with regard to subparagraph 2(e) of Article 119. Voluntary savings plans may only be offered by banks constituted in Chile under one of the arrangements previously mentioned. These plans require prior authorization by the SBIF.</p>	<p>None</p>
<p>a.2) Complementary banking services:</p>	<p>The supply of financial services that complement core banking services may be provided directly by these institutions, with prior authorization from the SBIF, or through subsidiaries which the SBIF shall determine.</p>	
<p>Financial leasing (CPC 81120) (Includes only leasing contracts for goods acquired at the client's request, i.e. financial institutions cannot acquire goods in order to stock them and offer them for leasing)</p>	<p>Financial leasing services are regarded as complementary banking services and, consequently, the SBIF is empowered to extend or restrict the operation of the financial leasing services which these institutions may offer, and these institutions may only offer the services expressly authorized by the SBIF.</p>	<p>None</p>

<p>Advisory and other auxiliary financial services (CPC 8133) (Includes only services indicated in the banking sub-sector in this Schedule)</p>	<p>None</p>	<p>None</p>
<p>Factoring</p>	<p>Unbound with regard to subparagraph 2(e) of Article 119. Factoring services are regarded as complementary banking services and, consequently, the SBIF is empowered to extend or restrict the operation of the financial factoring services which these institutions may offer, and these institutions may only offer the services expressly authorized by the SBIF.</p>	<p>None</p>
<p>Management of funds of third parties performed by: (In no circumstances does this include management of pension funds and voluntary pension savings plans (<i>Planes de Ahorro Previsional Voluntario</i>))</p> <ul style="list-style-type: none"> <li>i) Mutual funds management companies;</li> <li>ii) Investment funds management companies;</li> <li>iii) Foreign capital investment funds management companies; or</li> <li>iv) General funds management companies</li> </ul>	<p>The management of funds of third parties is regarded as a complementary banking service and, therefore, in the case of banks can only be offered through subsidiaries as constituted in the General Banking Act and with prior authorization of both the SBIF and the Securities and Insurance Supervisor (<i>Superintendencia de Valores y Seguros</i>) (hereinafter referred to as "SVS").</p>	<p>None, except for foreign capital investment funds referred to in Law 18.657 in which the capital contributed may not be remitted abroad until five years from the date in which the contribution was made.</p>

<p>Intermediation of publicly offered securities (CPC 81321)</p>	<p>Banks can provide the services of intermediation of publicly offered securities through subsidiaries as constituted in the General Banking Act, either as securities agents and/or as stockbrokers. The description of agents and stockbrokers in horizontal note 1 of the securities services section of this Schedule apply in this case. Except for the requirement to enroll in the relevant register of the SVS, in order to provide these services bank subsidiaries must comply with the securities laws and the norms issued by the SVS. Prior authorization from both the SVS and the SBIF is required.</p>	<p>None</p>
<p>b) Insurance and insurance-related services:</p> <p>1. In Chile, the insurance business is divided into two groups: the first group comprises companies that insure property or patrimony (<i>patrimonio</i>) against the risk of loss or damage, while the second comprises those that cover personal risks or guarantee, within or at the end of a certain term, a capital sum, a paid-up policy or an income for the insured or his or her beneficiaries. The same insurance company may not be constituted in such a way as to cover both categories of risk.</p> <p>2. Credit insurance companies, even though classified in the first group, must be constituted as legal entities with the sole purpose of covering this type of risk, i.e. loss of or damage to the patrimony of the insured as a result of the non-payment of a money debt or loan, being also permitted to cover guarantee and fidelity risks.</p> <p>3. This Schedule does not include insurance related to the social security system.</p>		

<p><u>Insurance:</u></p> <p>Sale of direct life insurance (Does not include insurance related to the social security system) (CPC 81211)</p> <p>Sale of direct general insurance (CPC 8129, except for CPC 81299) (Does not include the Social Security Health Institutions (<i>Instituciones de Salud Previsional</i>)(ISAPRES) i.e. legal persons set up for the purpose of providing health benefits to persons who opt to become members and financed through the statutory contribution of a percentage of taxable income fixed by law or a higher amount, as the case may be. Also, it does not include the National Health Fund (<i>Fondo Nacional de Salud</i>)(FONASA), a public agency financed by the government and the statutory contribution of a percentage of taxable income fixed by law, which is jointly responsible for paying benefits under the optional health scheme which persons not members of an ISAPRE may join. Does not include sale of insurance for international maritime transport, international commercial aviation and goods in international transit)</p>	<p>Direct insurance services can be provided only by insurance companies constituted in Chile as corporations or as branches of foreign corporations with the sole purpose of developing this line of business, either direct life insurance or direct general insurance. In the case of general credit insurance (CPC 81296), they must be constituted as corporations or branches with the sole purpose of covering this type of risk.</p> <p>Insurance corporations can be legally constituted only in accordance with the provisions of the law on corporations.</p> <p>For the purposes of foreign insurance branch operations in Chile, the patrimony (<i>patrimonio</i>) effectively invested in Chile is considered, and not that of the main office. Such patrimony must be effectively transferred and converted into domestic currency in conformity with any of the systems authorized by law or by the Central Bank of Chile (<i>Banco Central de Chile</i>). The increases in capital that do not come from the capitalization of reserves will have the same treatment as the initial capital. In transactions between a branch and its main office or other related companies abroad will be considered as independent entities. No foreign insurance company will be able to invoke rights derived from its nationality regarding transactions that its branch may carry out in Chile.</p>	<p>None</p>
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	Insurance may be issued directly or through insurance brokers who, to engage in that activity, must be enrolled in the Register maintained by the SVS, and must satisfy the requirements of the law.	
Sale of insurance for international maritime transport, international commercial aviation and goods in international transit (Includes goods transported, the vehicle transporting the goods and any civil responsibility deriving therefrom. Does not include national transport (cabotage))	Insurance services for international maritime transport, international commercial aviation and goods in international transit may be offered by insurance corporations constituted in Chile and which have the sole purpose of developing the business of direct general insurance.	None
Insurance brokers (Does not include insurance for international maritime transport, international commercial aviation and goods in international transit)	Insurance brokers must be enrolled in the Register maintained by the SVS and fulfill the requirements established by the SVS. Only legal persons legally constituted in Chile for this specific purpose may provide this service.	None
Brokers of insurance for international maritime transport, international commercial aviation and goods in international transit (Includes goods transported, the vehicle transporting the goods and any civil responsibility deriving therefrom. Does not include national transport (cabotage))	Brokers of insurance for international maritime transport, international commercial aviation and goods in international transit must be enrolled in the Register maintained by the SVS and fulfill the requirements established by the SVS. Only legal persons legally constituted in Chile for this specific purpose may provide this service.	None

<p>Administration of voluntary pension savings plans (<i>Planes de Ahorro Previsional Voluntario</i>) through life insurance</p>	<p>Unbound with respect to subparagraph 2(e) of Article 119. The voluntary pension savings plans may only be offered by life insurance companies constituted in Chile in accordance with the terms and conditions set out above regarding establishment for the provision of direct insurance services. Those plans and associated policies must have prior authorization from the SVS.</p>	<p>None</p>
<p>Reinsurance and retrocession (Includes reinsurance brokers)</p>	<p>Reinsurance and retrocession services are provided by reinsurance corporations and branches constituted in Chile in accordance with the provisions of the law on corporations and authorized by the SVS. Insurance corporations may also provide reinsurance and retrocession services as a complement to their insurance business if their articles of association so allow.</p> <p>Reinsurance and retrocession services may also be provided by foreign reinsurers and foreign reinsurance brokers enrolled in the Register maintained by the SVS.</p>	<p>None</p>
<p>Claim settlement services</p>	<p>Claim settlement services may be offered directly by insurance companies constituted in Chile or by legal persons constituted in Chile and registered with the SVS.</p>	<p>None</p>
<p>Auxiliary insurance services (Includes only consultancy, actuarial services and risk assessment)</p>	<p>Auxiliary insurance services may only be provided by legal persons constituted in Chile and registered with the SVS.</p>	<p>None</p>

c) Securities services:

1. Publicly offered securities may be traded by legal persons whose sole purpose is securities brokerage, either as members of a stock exchange (stockbrokers) or outside the stock exchange (securities agents), and they must be registered with the SVS. However, only stockbrokers may trade shares or their derivatives (subscription options) on the stock exchange. Non-share securities may be traded by stockbrokers or securities agents registered with the SVS.
2. The purpose of financial portfolio management is to diversify investments, on behalf of third parties, over a range of instruments and may be provided by securities intermediaries (stockbrokers and securities agents) as a complementary activity for their clients.
3. Publicly offered securities risk rating services are provided by rating agencies constituted for the sole purpose of rating publicly offered securities, and they must be enrolled in the Register of Risk Rating Agencies (*Registro de Entidades Clasificadoras de Riesgo*) maintained by the SVS. They are inspected and controlled by the SVS. On the other hand, the inspection of rating agencies with respect to the rating of securities issued by banks and financial companies is the responsibility of the SBIF.
4. Securities custody consists of the physical safe-keeping of securities' certificates and may be undertaken by securities intermediaries (stockbrokers and securities agents) as an activity complementary to their sole purpose which is securities brokerage. It may also be undertaken by entities that provide depository and custodial services for securities which should be constituted as special corporations with the sole purpose of receiving in deposit publicly offered securities from entities authorized by law and to facilitate operations for the transfer of such securities (centralized securities depositories (*depósitos centralizados de valores*)).
5. Financial advisory services, which involve giving financial advice on financing alternatives, investment appraisal, investment possibilities, and debt rescheduling strategies may be undertaken by securities intermediaries (stockbrokers and securities agents) as an activity complementary to their sole purpose which is securities brokerage.
6. Securities services that may be provided by banking institutions either directly or through subsidiaries are listed in the banking services sub-sector of this Schedule and are excluded from the securities services section of this Schedule.
7. The service of managing third parties' funds may be undertaken by the following:
  - (a) mutual funds management companies, those corporations whose sole purpose is the management of mutual funds;

- (b) investment funds management companies, those corporations whose sole purpose is the management of investment funds. Without prejudice to the above, those corporations may also manage foreign capital investment funds;
- (c) foreign capital investment funds management companies, those corporations whose sole purpose is the management of foreign capital investment funds. The capital brought into those funds may be remitted abroad only after five years from the date on which the capital contribution was made; or
- (d) general funds management companies, those corporations created for the purpose of managing mutual funds, investment funds, foreign capital investment funds, housing funds or any other fund supervised by the SVS.

8. The service of clearing houses for stock exchange derivative products may be undertaken by corporations constituted in Chile with that sole purpose. They have the purpose of being the counterpart for all purchases and sales of contracts for futures, securities options and others of similar nature authorized by the SVS.

Intermediation of publicly offered securities, except shares of corporations (CPC 81321) (Includes subscription and placement as agents (underwriting))

Brokerage activities must be supplied through a legal person constituted in Chile and require prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.

None

<p>Intermediation of publicly offered shares of corporations (CPC 81321) (Includes subscription and placement as agents (underwriting))</p>	<p>In order to trade on the stock exchange, intermediaries (stockbrokers) must be constituted as a legal person in Chile. They must acquire a share in the respective stock exchange and be accepted as members of this exchange. Prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS is required for brokerage activities. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>
<p>Operations in stock exchange derivatives authorized by the SVS (Includes only dollar and interest rate futures, and options on shares. Shares must fulfill the requirements established by the respective clearing house (<i>Cámara de compensación</i>))</p>	<p>In order to trade on the stock exchange, intermediaries (stockbrokers) must be constituted as legal persons in Chile. They must acquire a share in their respective stock exchange and be accepted as members of this exchange. Prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS is required for brokerage activities. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>

<p>Trading in metals on the stock exchange (Includes only gold and silver)</p>	<p>Trading in gold and silver may be carried out by stockbrokers on their own account and for third parties in the stock exchange in accordance with stock exchange regulations. In order to trade on the stock exchange, intermediaries (stockbrokers) must be constituted as legal persons in Chile. They must acquire a share in their respective stock exchange and be accepted as members of this exchange. Prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS is required for brokerage activities. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>
<p>Securities risk rating (Relates solely to rating or giving an opinion on publicly offered securities)</p>	<p>In order to offer the service of securities risk rating, providers must be constituted in Chile as a partnership (<i>sociedad de personas</i>). One of the specific requirements to be fulfilled is that not less than 60 percent of the partnership's capital must be held by the principal partners (natural or legal persons in this line of business holding a minimum of 5 percent of the membership rights in the partnership). They must enroll in the register of risk rating agents maintained by the SVS.</p>	<p>None</p>

<p>Securities custody undertaken by securities intermediaries (CPC 81319) (Does not include the services offered by suppliers who combine custody, securities clearance and settlement (securities depositories (<i>Depósitos de Valores</i>)))</p>	<p>For securities custody, intermediaries (stockbrokers and agents) must be constituted in Chile as a legal person. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>
<p>Custody undertaken by entities for the deposit and custody of securities</p>	<p>Entities for the deposit and custody of securities must be constituted in Chile as corporations set up for that sole purpose and require authorization from the SVS.</p>	<p>None</p>
<p>Financial advisory services supplied by securities intermediaries (CPC 81332) (Financial advice refers only to the securities services included in this Schedule)</p>	<p>Financial advisory services supplied by securities intermediaries constituted as legal persons in Chile, require prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>

<p>Financial portfolio management supplied by security intermediaries (Does not under any circumstances include management of mutual funds, foreign capital investment funds, investment funds and pension funds.)</p>	<p>Financial portfolio management services supplied by securities intermediaries constituted as legal persons in Chile, require prior enrolment in the Register of stockbrokers and securities agents maintained by the SVS. In addition to the legal requirement concerning patrimony, the SVS may impose more stringent non-discriminatory requirements regarding economic solvency on intermediaries, taking into account the nature of their operations, the amounts involved, the type of instrument negotiated, and the category of intermediaries to which they apply.</p>	<p>None</p>
<p>Management of funds of third parties performed by: (Does not under any circumstances include management of pension funds and voluntary pension savings plans (<i>Planes de Ahorro Previsional Voluntario</i>))</p> <ul style="list-style-type: none"> <li>i) mutual funds management companies;</li> <li>ii) investment funds management companies;</li> <li>iii) foreign capital investment funds management companies; or</li> <li>iv) general funds management companies</li> </ul>	<p>The fund management service may be carried out by corporations set up for that sole purpose or by a general funds management companies, constituted in Chile, with authorization from the SVS. Foreign capital investment funds may also be managed by investment funds management companies.</p>	<p>None, except for foreign capital investment funds referred to in Law 18.657 in which the capital contributed may not be remitted abroad until five years from the date in which the contribution was made.</p>

Management of voluntary pension savings plans ( <i>Planes de Ahorro Previsional Voluntario</i> )	Unbound with respect to subparagraph 2(e) of Article 119. The voluntary savings plans may only be offered by mutual funds, investment funds managers and general funds managers constituted in Chile in accordance with the terms and conditions set out above regarding establishment for the provision of fund management service. Those plans must have prior authorization from the SVS.	None
Service of clearing houses for derivatives (contracts for futures and options on securities)	Clearing houses for futures contracts and options on securities must be constituted in Chile as corporations for that sole purpose and with an authorization from the SVS. They may only be constituted by stock exchanges and their stockbrokers.	None
General deposit warehouses (warrants) (Corresponds to merchandise warehousing services accompanied by the issue of a deposit certificate and a chattel mortgage receipt ( <i>Vale de Prenda</i> ).)	Provision of warrant services may be carried out only by legal persons duly constituted in Chile who have the supply of warrant services as their sole purpose.	None
d) Other financial services		
Provision and transfer of financial information and financial data processing and related software by suppliers of other financial services	None	None

Annex 11  
referred to in Chapter 10

Schedule in relation to paragraph 1 of Article 120

Schedule of Japan

Introductory Note

1. The scheduling under paragraph 1 of Article 120 follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, March 28, 2001), as applicable. The Guidelines shall not, however, be construed as being legally binding.

2. Japan undertakes commitments under paragraph 1 of Article 120 only with respect to the cross-border trade in financial services as defined in subparagraph (b)(i) of Article 128.

Sector or sub-sector	Terms and conditions
A. Insurance and Insurance-Related Services	
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  Reinsurance and retrocession and the services auxiliary to insurance as referred to in subparagraph (e)(i)(D) of Article 128	None except that:  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; and  commercial presence is required for insurance intermediation services in Japan.

B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)

Provision and transfer of financial information and financial data processing as referred to in subparagraph (e)(ii)(K) of Article 128 and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (e)(ii)(L) of Article 128

None except that commercial presence is required for discretionary investment management services.

Schedule of Chile

Introductory Note

1. Chile's specific commitments in this Schedule are taken in accordance with paragraph 1 of Article 120 and subparagraph (b)(i) of Article 128.
2. For purposes of national treatment, Chile shall accord to cross-border financial service suppliers of Japan treatment no less favorable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.
3. Chile reserves the right of the Central Bank of Chile (*Banco Central de Chile*) to maintain or adopt measures in conformity with Law 18.840, Constitutional Organic Law of the Central Bank of Chile (*Ley 18.840, Ley Orgánica Constitucional del Banco Central de Chile*) or other legislation, in order to ensure currency stability and the normal operation of domestic and foreign payments. For this purpose, the Central Bank of Chile is empowered to regulate the supply of money and credit in circulation and international credit and foreign exchange operations. The Central Bank of Chile is empowered as well to issue regulations governing monetary, credit, financial, and foreign exchange matters. Such measures include, *inter alia*, the establishment of restrictions or limitations on current payments and transfers (capital movements) to or from Chile, as well as transactions related to them, such as requiring that deposits, investments or credits from or to a foreign country, be subject to a reserve requirement (*encaje*). Notwithstanding the above, the reserve requirement that the Central Bank of Chile can apply pursuant to Article 49 N° 2 of Law 18.840, shall not exceed 30 percent of the amount transferred and shall not be imposed for a period which exceeds two years. When applying measures under this Annex, Chile, as established in its legislation, shall not discriminate between Japan and any third country with respect to transactions of the same nature.

Sector or sub-sector	Terms and conditions
Insurance and insurance-related services a) Insurance of risk relating to:	The sale of such insurance may only be offered by insurance companies which include this category of risks in their business and are supervised in their country of origin as such.

<p>(i) international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and</p> <p>(ii) goods in international transit</p>	
<p>b) Brokerage of insurance of risks relating to subparagraphs a) (i) and a) (ii)</p>	<p>To intermediate these types of insurance, brokers must be legal persons supervised in their country of origin.</p>
<p>c) Reinsurance and retrocession; reinsurance brokerage</p>	<p>Foreign reinsurance companies and foreign reinsurance brokers must be enrolled in the register of foreign insurers maintained by the SVS and fulfill the requirements established by the SVS. Foreign reinsurance brokers shall designate a representative in Chile to represent them with broad powers. The representative may be subject to summons and must have residence in Chile. Premiums ceded under this heading are subject to a 6 percent tax. In the case of the types of insurance covered in Decree Law 3.500 (<i>Decreto Ley 3.500</i>), involving the cession of reinsurance to foreign reinsurers, the deduction for reinsurance cannot exceed 40 percent of the total of the technical reserves associated with those types of insurance or a higher percentage if set by the SVS.</p>
<p>d) Consultancy, actuarial and risk assessment services</p>	<p>None</p>

<p>Banking and other financial services (excluding insurance )</p> <p>a) Provision and transfer of financial information as described in subparagraph (e) (ii) (K) of Article 128</p>	<p>None</p>
<p>b) Financial data processing as described in subparagraph (e) (ii) (K) of Article 128</p>	<p>Financial data processing is allowed subject to prior authorization from the relevant regulator, as required. Where the financial information or financial data processing involves personal data, the treatment of such personal data shall be in accordance with Chilean law regulating the protection of such data.</p>
<p>c) Advisory and other auxiliary financial services, excluding intermediation and credit reference and analysis, relating to banking and other financial services as described in subparagraph (e) (ii) (L) of Article 128</p>	<p>Chile's commitments on cross-border investment advisory services shall not, in and of themselves, be construed to require Chile to permit the public offering of securities, as defined under its relevant law, in Chile by cross-border suppliers of Japan who supply or seek to supply such investment advisory services. Chile may subject the cross-border suppliers of investment advisory services to regulatory and registration requirements.</p>

Annex 12  
referred to in Chapter 10

Schedule in relation to paragraph 2 of Article 120

Schedule of Japan

Introductory Note

The scheduling under paragraph 2 of Article 120 follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, March 28, 2001), as applicable. The Guidelines shall not, however, be construed as being legally binding.

Sector or sub-sector	Terms and conditions
A. Insurance and Insurance-Related Services	
<p>Insurance of risks relating to:</p> <p style="padding-left: 40px;">(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</p> <p style="padding-left: 40px;">(ii) goods in international transit</p> <p>Reinsurance and retrocession and the services auxiliary to insurance as referred to in subparagraph (e)(i)(D) of Article 128</p>	<p>None except that:</p> <p style="padding-left: 40px;">commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p style="padding-left: 80px;">(a) goods being transported within Japan; and</p> <p style="padding-left: 80px;">(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p style="padding-left: 40px;">commercial presence is required for insurance intermediation services in Japan.</p>
B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)	
<p>Financial services as referred to in subparagraphs (e)(ii)(A) through (L) of Article 128</p>	<p>None</p>

Schedule of Chile

Introductory Note

Chile reserves the right of the Central Bank of Chile (*Banco Central de Chile*) to maintain or adopt measures in conformity with Law 18.840, Constitutional Organic Law of the Central Bank of Chile (*Ley 18.840, Ley Orgánica Constitucional del Banco Central de Chile*) or other legislation, in order to ensure currency stability and the normal operation of domestic and foreign payments. For this purpose, the Central Bank of Chile is empowered to regulate the supply of money and credit in circulation and international credit and foreign exchange operations. The Central Bank of Chile is empowered as well to issue regulations governing monetary, credit, financial, and foreign exchange matters. Such measures include, *inter alia*, the establishment of restrictions or limitations on current payments and transfers (capital movements) to or from Chile, as well as transactions related to them, such as requiring that deposits, investments or credits from or to a foreign country, be subject to a reserve requirement (*encaje*). Notwithstanding the above, the reserve requirement that the Central Bank of Chile can apply pursuant to Article 49 N° 2 of Law 18.840, shall not exceed 30 percent of the amount transferred and shall not be imposed for a period which exceeds two years. When applying measures under this Annex, Chile, as established in its legislation, shall not discriminate between Japan and any third country with respect to transactions of the same nature.

Sector or sub-sector	Terms and conditions
<p>Insurance and insurance-related services</p> <p>a) Insurance of risk relating to:</p> <p>(i) international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and</p> <p>(ii) goods in international transit</p>	<p>The sale of such insurance may only be offered by insurance companies which include this category of risks in their business and are supervised in their country of origin as such.</p>
<p>b) Brokerage of insurance of risks relating to subparagraphs a) (i) and a) (ii)</p>	<p>To intermediate these types of insurance, brokers must be legal persons supervised in their country of origin.</p>

<p>c) Reinsurance and retrocession; reinsurance brokerage</p>	<p>Foreign reinsurance companies and foreign reinsurance brokers must be enrolled in the register of foreign insurers maintained by the SVS and fulfill the requirements established by the SVS. Foreign reinsurance brokers shall designate a representative in Chile to represent them with broad powers. The representative may be subject to summons and must have residence in Chile. Premiums ceded under this heading are subject to a 6 percent tax. In the case of the types of insurance covered in Decree Law 3.500 (<i>Decreto Ley 3.500</i>), involving the cession of reinsurance to foreign reinsurers, the deduction for reinsurance can not exceed 40 percent of the total of the technical reserves associated with those types of insurance or a higher percentage if set by the SVS.</p>
<p>d) Consultancy, actuarial and risk assessment services</p>	<p>None</p>
<p>Banking and other financial services (excluding insurance)</p> <p>a) Provision and transfer of financial information as described in subparagraph (e) (ii) (K) of Article 128</p>	<p>None</p>
<p>b) Financial data processing as described in subparagraph (e) (ii) (K) of Article 128</p>	<p>Financial data processing is allowed subject to prior authorization from the relevant regulator, as required. Where the financial information or financial data processing involves personal data, the treatment of such personal data shall be in accordance with Chilean law regulating the protection of such data.</p>

<p>c) Advisory and other auxiliary financial services, excluding intermediation and credit reference and analysis, relating to banking and other financial services as described in subparagraph (e) (ii) (L) of Article 128</p>	<p>Chile's commitments on cross-border investment advisory services shall not, in and of themselves, be construed to require Chile to permit the public offering of securities, as defined under its relevant law, in Chile by cross-border suppliers of Japan who supply or seek to supply such investment advisory services. Chile may subject the cross-border suppliers of investment advisory services to regulatory and registration requirements.</p>
<p>d) Services described in subparagraphs (e) (ii) (A) through (J) of Article 128</p>	<p>The purchase of financial services, by persons located in Chile from financial services suppliers of Japan shall be subject to the exchange rate regulations adopted or maintained by the Central Bank of Chile (<i>Banco Central de Chile</i>) in accordance with Law 18.840.</p>

Annex 13  
referred to in Chapter 11

Categories of Entry and Temporary Stay of Nationals  
for Business Purposes

Section 1  
Business Visitors

1. In accordance with the provisions of Appendix 1, entry and temporary stay shall be granted to nationals of a Party who will stay in the other Party, without acquiring remuneration from within the other Party and without engaging in making direct sales to the general public or in supplying services themselves, 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 investments in the other Party.

2. Entry and temporary stay referred to in paragraph 1 shall be granted to nationals of a Party, without requiring the nationals to obtain an authorization to work, provided that the nationals comply with the immigration laws and regulations of the other Party applicable to entry and temporary stay which are not inconsistent with the provisions of Chapter 11, on presentation of necessary documents for immigration examination including:

- (a) proof of nationality of the former Party;
- (b) documentation demonstrating that the nationals will be engaged in the business activities specified in paragraph 1; and
- (c) evidence demonstrating that the nationals are not seeking to enter in the domestic employment market.

3. A Party shall provide that nationals of the other Party may satisfy the requirements of subparagraph 2 (c) by demonstrating that:

- (a) the source of remuneration for the proposed business activity is outside the former Party; and
- (b) the principal place of business and the actual place of accrual of profits, predominantly, remain outside the former Party.

4. A Party may accept an oral declaration as to the principal place of business and the actual place of accrual of profits. Where the Party requires further proof, it shall normally consider a letter from the employer attesting to these matters as sufficient proof.

5. Neither Party shall:

- (a) as a condition for entry and temporary stay under paragraph 1, require prior approval procedures or other procedures of similar effect; or
- (b) impose or maintain any quantitative restriction relating to entry and temporary stay under paragraph 1.

6. Notwithstanding paragraph 5, a Party may require nationals of the other Party seeking entry and temporary stay under paragraph 1 to obtain a visa or its equivalent prior to entry.

## Section 2 Intra-corporate Transferees

1. In accordance with the provisions of Appendix 1, entry and temporary stay shall be granted to nationals of a Party who have been employed by an enterprise that supplies services or invests in the other Party, for a period not less than one year immediately preceding the date of their application for the entry and temporary stay in the other Party, and who are being transferred to its branch or representative office in the other Party, or another enterprise constituted or organized in the other Party owned or controlled by or affiliated with the former enterprise, provided that the nationals will be engaged in activities:

- (a) to direct the branch or representative office as its head;
- (b) to direct the latter enterprise as its board member or auditor;
- (c) to direct one or more departments of the latter enterprise;
- (d) which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences; or

- (e) 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 the other Party.

Note 1: For the purposes of paragraph 1, an enterprise is "affiliated" with another enterprise if the latter can significantly affect the decision making of the former on finance and business policy.

Note 2: Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph (d) or (e) mean activities in which the nationals may not be able to be engaged without the application of specialized technology or knowledge of natural or human sciences acquired by them, in principle, by completing college education (i.e. bachelor's degree) or higher education.

2. Entry and temporary stay referred to in paragraph 1 shall be granted to nationals of a Party, provided that the nationals comply with the immigration laws and regulations of the other Party applicable to entry and temporary stay which are not inconsistent with the provisions of Chapter 11.

3. Neither Party shall impose or maintain any quantitative restriction relating to entry and temporary stay under paragraph 1.

4. A Party may require nationals of the other Party seeking entry and temporary stay under paragraph 1 to obtain a visa or its equivalent prior to entry.

### Section 3 Investors

1. In accordance with the provisions of Appendix 1, entry and temporary stay shall be granted to nationals of a Party who will be engaged in the following activities:

- (a) activities to invest in business in the other Party and manage such business;
- (b) activities to manage business in the other Party on behalf of a person other than that of the other Party who has invested in such business; or

(c) conduct of business in the other Party in which a person other than that of the other Party has invested.

2. Entry and temporary stay referred to in paragraph 1 shall be granted to nationals of a Party, provided that the nationals comply with the immigration laws and regulations of the other Party applicable to entry and temporary stay which are not inconsistent with the provisions of Chapter 11.

3. Neither Party shall impose or maintain any quantitative restriction relating to entry and temporary stay under paragraph 1.

4. A Party may require nationals of the other Party seeking entry and temporary stay under paragraph 1 to obtain a visa or its equivalent prior to entry.

#### Section 4

##### Nationals of a Party who Engage in Professional Business Activities on the Basis of a Personal Contract with a Public or Private Organization in the Other Party

1. In accordance with the provisions of Appendix 1, entry and temporary stay shall be granted to nationals of a Party specified in Appendix 2, provided that the nationals comply with the immigration laws and regulations of the other Party applicable to entry and temporary stay which are not inconsistent with the provisions of Chapter 11.

2. Neither Party shall impose or maintain any quantitative restriction relating to entry and temporary stay under paragraph 1.

3. A Party may require nationals of the other Party seeking entry and temporary stay under paragraph 1 to obtain a visa or its equivalent prior to entry.

## Appendix 1

1. With respect to Japan:
  - (a) for the purposes of entry and temporary stay as set out in Section 1 of Annex 13, a stay of 90 days, which may be extended, shall be granted to nationals of Chile; and
  - (b) for the purposes of entry and temporary stay as set out in Sections 2, 3 and 4 of Annex 13, a stay of one or three years, which may be extended, shall be granted to nationals of Chile.
2. With respect to Chile:
  - (a) nationals of Japan who enter Chile under any of the categories set out in Annex 13 shall be deemed to be engaged in activities which are in the country's interest.
  - (b) for the purposes of entry and temporary stay as set out in Section 1 of Annex 13, a stay of 90 days, which may be extended, shall be granted to nationals of Japan;
  - (c) for the purposes of entry and temporary stay as set out in Sections 2, 3 and 4 of Annex 13, a temporary visa shall be issued up to one year, and shall be extended for subsequent periods provided the conditions on which it is based remain in effect, without requiring the nationals to apply for permanent residence; and
  - (d) nationals of Japan who enter Chile may also obtain an identity card for foreigners.

## Appendix 2

1. For the purposes of Section 4 of Annex 13, Japan shall grant entry and temporary stay to nationals of Chile who will be engaged in the following professional business activities during their temporary stay in Japan on the basis of a personal contract with a public or private organization in Japan:

- (a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences; 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.

Note 1: The activities referred to in subparagraphs (a) and (b) respectively shall be those under the status of residence of "Engineer" and "Specialist in Humanities/International Services", whose scope is provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951).

Note 2: Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph (a) or (b) mean activities in which the nationals may not be able to be engaged without the application of specialized technology or knowledge of natural or human sciences acquired by them, in principle, by completing college education (i.e. bachelor's degree) or higher education.

2. For the purposes of Section 4 of Annex 13, Chile shall grant entry and temporary stay to nationals of Japan seeking to be engaged in a business activity as a professional or as a higher level technician, or to perform training functions related to a particular profession, including conducting seminars, on presentation of:

- (a) proof of nationality of Japan;
- (b) documentation demonstrating that the nationals will be so engaged and describing the purpose of entry;

- (c) documentation demonstrating the attainment of the relevant minimum educational requirements or alternative credentials; and
- (d) evidence of a pre-established employment with an enterprise of Chile, in a position that corresponds to his or her profession. This requirement is met by submitting a contract with an enterprise of Chile or an employment offer between the nationals and an employer of Chile and that such offer has been accepted.

Note: For the purposes of paragraph 2, the term "professional" means a national of Japan who is engaged in a specialty occupation requiring:

- (a) theoretical and practical application of a body of specialized knowledge; and
- (b) attainment of a post secondary degree in the specialty requiring four or more years of study (or the equivalent of such a degree) as a minimum for entry into the occupation.

Annex 14  
referred to in Chapter 12

Government Procurement

Part 1  
Entities

Section 1  
Covered Entities of Japan

Chapter 12 shall apply to entities covered by Annexes 1 through 3 of Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement except:

- Japan National Oil Corporation
- Hokkaido Railway Company
- East Japan Railway Company
- Central Japan Railway Company
- West Japan Railway Company
- Shikoku Railway Company
- Kyushu Railway Company
- Japan Freight Railway Company
- Japan Tobacco Inc.
- Nippon Telegraph and Telephone Co.
- Nippon Telegraph and Telephone East Co.
- Nippon Telegraph and Telephone West Co.
- Mutual Aid Fund for Official Casualties and Retirement of Volunteer Firemen

Section 2  
Covered Entities of Chile

Subsection A

Chapter 12 shall apply to the following entities:

- *Presidencia de la República* (Office of the President of the Republic)

- *Ministerio del Interior* (Ministry of Interior)
  - *Subsecretaría del Interior* (Vice-Ministry of Interior)
  - *Subsecretaría de Desarrollo Regional y Administrativo* (Vice-Ministry of Regional and Administrative Development)
  - *Oficina Nacional de Emergencia* (ONEMI) (National Bureau for Emergencies)
  - *Consejo Nacional para el Control de Estupefacientes* (CONACE) (National Narcotics Control Council)
  - *Servicio Electoral* (Bureau of Election)
- *Ministerio de Relaciones Exteriores* (Ministry of Foreign Affairs)
  - *Subsecretaría de Relaciones Exteriores* (Vice-Ministry of Foreign Affairs)
  - *Dirección General de Relaciones Económicas Internacionales* (DIRECON) (General Directorate for International Economic Affairs)
  - *Instituto Antártico Chileno* (INACH) (Chilean Institute for the Antarctica)
  - *Dirección Nacional de Fronteras y Límites del Estado* (DIFROL) (National Directorate of Borders and Frontiers of the State)
  - *Agencia de Cooperación Internacional de Chile* (AGCI) (International Cooperation Agency of Chile)
- *Ministerio de Defensa Nacional* (Ministry of National Defense)
  - *Subsecretaría de Guerra* (Vice-Ministry of Army Affairs)
  - *Subsecretaría de Marina* (Vice-Ministry of Navy Affairs)
  - *Subsecretaría de Aviación* (Vice-Ministry of the Air Force Affairs)
  - *Subsecretaría de Carabineros* (Vice-Ministry of Military Police Affairs)

- *Subsecretaría de Investigaciones* (Vice-Ministry of Investigative Police)
- *Dirección Administrativa de Ministerio de Defensa Nacional* (Administrative Directorate of the Ministry of National Defense)
- *Dirección General de Aeronáutica Civil* (General Directorate for Civil Aeronautics)
- *Dirección General de Movilización Nacional* (General Directorate for National Mobilization)
- *Academia Nacional de Estudios Políticos y Estratégicos* (ANEPE) (National Academy of Political and Strategic Studies)
- *Dirección General de Defensa Civil* (General Directorate for Civil Defense)
- *Ministerio de Hacienda* (Ministry of Finance)
  - *Subsecretaría de Hacienda* (Vice-Ministry of Finance)
  - *Dirección de Presupuestos* (Budget Office)
  - *Servicio de Impuestos Internos* (SII) (Internal Revenue Service)
  - *Tesorería General de la República* (General Treasury of the Republic)
  - *Servicio Nacional de Aduanas* (National Customs Service)
  - *Casa de Moneda* (National Mint)
  - *Dirección de Compras y Contratación Pública* (ChileCompra) (Government Procurement Directorate)
  - *Superintendencia de Bancos e Instituciones Financieras* (Superintendency of Banks and Financial Institutions)
  - *Superintendencia de Valores y Seguros* (Securities and Insurance Supervisor)
  - *Superintendencia de Casinos de Juegos* (Superintendency of Casinos)

- *Dirección Nacional del Servicio Civil* (National Directorate for Civil Service)
- *Ministerio Secretaría General de la Presidencia* (Ministry of the General Secretariat of the President's Office)
  - *Subsecretaría General de la Presidencia* (General Vice-Ministry of the President's Office)
  - *Comisión Nacional del Medio Ambiente* (CONAMA) (National Environmental Commission)
  - *Servicio Nacional del Adulto Mayor* (National Bureau for the Elderly)
- *Ministerio Secretaría General de Gobierno* (Ministry of the General Secretariat of Government)
  - *Subsecretaría General de Gobierno* (Vice-Ministry of the General Secretariat of Government)
  - *Instituto Nacional de Deportes de Chile* (National Sports Institute of Chile)
  - *División de Organizaciones Sociales* (DOS) (Social Organizations Department)
  - *Secretaría de Comunicación y Cultura* (SECC) (Secretariat of Communication and Culture)
  - *Consejo Nacional de Televisión* (National Television Council)
- *Ministerio de Economía, Fomento y Reconstrucción* (Ministry of Economic Affairs, Development and Reconstruction)
  - *Subsecretaría de Economía* (Vice-Ministry of Economic Affairs)
  - *Subsecretaría de Pesca* (Vice-Ministry of Fishing)
  - *Comité de Inversiones Extranjeras* (Foreign Investments Committee)
  - *Servicio Nacional del Consumidor* (SERNAC) (National Consumers Bureau)
  - *Fiscalía Nacional Económica* (National Economic Prosecutor's Office)

- *Instituto Nacional de Estadísticas* (INE) (National Statistics Institute)
- *Servicio Nacional de Pesca* (SERNAPESCA) (National Fisheries Bureau)
- *Servicio Nacional de Turismo* (SERNATUR) (National Tourism Bureau)
- *Superintendencia de Electricidad y Combustible* (Superintendency for Electricity and Fuel)
- *Instituto Nacional de Normalización* (INN) (National Standards Institute)
- *Servicio de Cooperación Técnica* (SERCOTEC) (Technical Cooperation Bureau)
- *Corporación de Fomento de la Producción* (CORFO) (Chilean Economic Development Agency)
- *Ministerio de Minería y Energía* (Ministry of Mining and Energy)
  - *Subsecretaría de Minería* (Vice-Ministry of Mining)
  - *Comisión Chilena de Energía Nuclear* (CCHEN) (Chilean Nuclear Energy Commission)
  - *Comisión Chilena del Cobre* (COCHILCO) (Chilean Copper Commission)
  - *Comisión Nacional de Energía* (National Energy Commission)
  - *Servicio Nacional de Geología y Minería* (SERNAGEOMIN) (National Bureau for Geology and Mining)
- *Ministerio de Planificación y Cooperación* (Ministry of Planning and Cooperation)
  - *Subsecretaría de Planificación y Cooperación* (Vice-Ministry of Planning and Cooperation)
  - *Corporación Nacional Desarrollo Indígena* (CONADI) (National Corporation for the Development of Indigenous Peoples)
  - *Fondo de Solidaridad e Inversión Social* (FOSIS) (Social Solidarity and Investment Fund)

- *Fondo Nacional de la Discapacidad* (FONADIS)  
(National Fund for Disabilities)
- *Instituto Nacional de la Juventud* (INJUV)  
(National Institute for Young People)
- *Ministerio de Educación* (Ministry of Education)
  - *Subsecretaría de Educación* (Vice-Ministry of Education)
  - *Comisión Nacional de Investigación Científica y Tecnológica* (CONICYT) (National Commission for Scientific and Technological Research)
  - *Dirección de Bibliotecas, Archivos y Museos* (DIBAM) (Directorate for Libraries, Archives and Museums)
  - *Junta Nacional de Auxilio Escolar y Becas* (JUNAEB) (National Board for Educational Assistance and Scholarships)
  - *Junta Nacional de Jardines Infantiles* (JUNJI)  
(National Board for Nursery Schools)
- *Consejo Nacional de la Cultura y las Artes* (National Council for Culture and Arts)
- *Ministerio de Justicia* (Ministry of Justice)
  - *Subsecretaría de Justicia* (Vice-Ministry of Justice)
  - *Corporaciones de Asistencia Judicial* (Legal Aid Corporations)
  - *Servicio Registro Civil e Identificación* (Civil Registry and Identification Bureau)
  - *Superintendencia de Quiebras* (Superintendency of Bankruptcy)
  - *Servicio Médico Legal* (Legal Medical Service)
  - *Servicio Nacional de Menores* (SENAME) (National Bureau for Minors)
  - *Dirección Nacional de Gendarmería* (National Directorate of Prison Wardens)
  - *Defensoría Penal Pública* (Public Defendant's Office)

- *Ministerio de Trabajo y Previsión Social* (Ministry of Labor and Social Welfare)
  - *Subsecretaría del Trabajo* (Vice-Ministry of Labor)
  - *Subsecretaría de Previsión Social* (Vice-Ministry of Social Welfare)
  - *Dirección del Trabajo* (Directorate of Labor)
  - *Dirección General del Crédito Prendario* (General Directorate for Chattel-Secured Loans)
  - *Instituto de Normalización Previsional* (INP) (Institute for Pension Normalization)
  - *Servicio Nacional de Capacitación y Empleo* (SENCE) (National Bureau for Training and Employment)
  - *Superintendencia de Administradoras de Fondos de Pensiones* (Superintendency of Pension Fund Administrators)
  - *Superintendencia de Seguridad Social* (Superintendency of Social Security)
- *Ministerio de Obras Públicas* (Ministry of Public Works)
  - *Subsecretaría de Obras Públicas* (Vice-Ministry of Public Works)
  - *Dirección General de Obras Públicas* (General Directorate for Public Works)
  - *Dirección General de Aguas* (General Directorate of Waters)
  - *Coordinación General de Concesiones* (General Coordination of Concessions)
  - *Dirección de Aeropuertos* (Directorate of Airports)
  - *Dirección de Arquitectura* (Directorate of Architecture)
  - *Dirección de Obras Portuarias* (Directorate of Port Works)

- *Dirección de Planeamiento* (Directorate of Planning)
- *Dirección de Obras Hidráulicas* (Directorate of Hydraulic Works)
- *Dirección de Vialidad* (Directorate of Highway and Road)
- *Dirección General de Contabilidad y Finanzas* (General Directorate of Accounting and Finances)
- *Instituto Nacional de Hidráulica* (National Hydraulics Institute)
- *Superintendencia de Servicios Sanitarios* (Superintendency of Sanitation Service)
- *Ministerio de Transportes y Telecomunicaciones* (Ministry of Transport and Telecommunications)
  - *Subsecretaría de Transportes* (Vice-Ministry of Transport)
  - *Subsecretaría de Telecomunicaciones* (Vice-Ministry of Telecommunications)
  - *Junta de Aeronáutica Civil* (Civil Aviation Board)
  - *Comisión Nacional de Seguridad de Tránsito* (CONASET) (National Commission for Traffic Security)
- *Ministerio de Salud* (Ministry of Health)
  - *Subsecretaría de Salud* (Vice-Ministry of Health)
  - *Central de Abastecimientos del Sistema Nacional Servicios de Salud* (CENABAST) (Center of Procurement for the National Health Services System)
  - *Fondo Nacional de Salud* (FONASA) (National Health Care Fund)
  - *Instituto de Salud Pública* (ISP) (Public Health Institute)
  - *Superintendencia de Salud* (Superintendency of Health)
  - *Servicio de Salud Arica* (Arica Health Care Service)

- *Servicio de Salud Iquique* (Iquique Health Care Service)
- *Servicio de Salud Antofagasta* (Antofagasta Health Care Service)
- *Servicio de Salud Atacama* (Atacama Health Care Service)
- *Servicio de Salud Coquimbo* (Coquimbo Health Care Service)
- *Servicio de Salud Valparaíso-San Antonio* (Valparaíso-San Antonio Health Care Service)
- *Servicio de Salud Viña del Mar-Quillota* (Viña del Mar-Quillota Health Care Service)
- *Servicio de Salud Aconcagua* (Aconcagua Health Care Service)
- *Servicio de Salud Libertador General Bernardo O'Higgins* (Libertador General Bernardo O'Higgins Health Care Service)
- *Servicio de Salud Maule* (Maule Health Care Service)
- *Servicio de Salud Ñuble* (Ñuble Health Care Service)
- *Servicio de Salud Concepción* (Concepción Health Care Service)
- *Servicio de Salud Talcahuano* (Talcahuano Health Care Service)
- *Servicio de Salud Bío-Bío* (Bío-Bío Health Care Service)
- *Servicio de Salud Araucanía Norte* (Araucanía Norte Health Care Service)
- *Servicio de Salud Araucanía Sur* (Araucanía Sur Health Care Service)
- *Servicio de Salud Valdivia* (Valdivia Health Care Service)
- *Servicio de Salud Osorno* (Osorno Health Care Service)

- *Servicio de Salud Llanquihue-Chiloé-Palena* (Llanquihue-Chiloé-Palena Health Care Service)
- *Servicio de Salud Aysén* (Aysén Health Care Service)
- *Servicio de Salud Magallanes* (Magallanes Health Care Service)
- *Servicio de Salud Metropolitano Oriente* (East Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano Central* (Central Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano Sur* (South Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano Norte* (North Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano Occidente* (West Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano Sur-Oriente* (South-East Metropolitan Area Health Care Service)
- *Servicio de Salud Metropolitano del Ambiente* (SESMA) (Metropolitan Environmental Health Service)
- *Ministerio de la Vivienda y Urbanismo* (Ministry of Housing and Urban Planning)
  - *Subsecretaría de Vivienda* (Vice-Ministry of Housing)
  - *Parque Metropolitano de Santiago* (Santiago Metropolitan Park)
  - *Servicios Regionales de Vivienda y Urbanismo* (Regional Housing and Urban Planning Services)
- *Ministerio de Bienes Nacionales* (Ministry of National Assets)
  - *Subsecretaría de Bienes Nacionales* (Vice-Ministry of National Assets)
- *Ministerio de Agricultura* (Ministry of Agriculture)

- *Subsecretaría de Agricultura* (Vice-Ministry of Agriculture)
- *Comisión Nacional de Riego* (CNR) (National Irrigation Commission)
- *Corporación Nacional Forestal* (CONAF) (National Forestry Corporation)
- *Instituto de Desarrollo Agropecuario* (INDAP) (Agriculture and Livestock Development Institute)
- *Oficina de Estudios y Políticas Agrícolas* (ODEPA) (Bureau of Agrarian Studies and Agricultural Policy)
- *Servicio Agrícola y Ganadero* (SAG) (Agriculture and Livestock Service)
- *Centro de Información de Recursos Naturales* (CIREN) (Natural Resources Information Center)
- *Instituto Forestal de Chile* (Chilean Forest Institute)
- *Instituto Investigaciones Agropecuarias* (INIA) (Agriculture and Livestock Research Institute)
- *Servicio Nacional de la Mujer* (National Bureau for Women)
- *Gobiernos Regionales* (Regional Governments)
  - *Intendencia I Región* (Intendency Region I)
  - *Gobernación de Arica* (Governor's Office - Arica)
  - *Gobernación de Parinacota* (Governor's Office - Parinacota)
  - *Gobernación de Iquique* (Governor's Office - Iquique)
  - *Intendencia II Región* (Intendency Region II)
  - *Gobernación de Antofagasta* (Governor's Office - Antofagasta)
  - *Gobernación de El Loa* (Governor's Office - El Loa)
  - *Gobernación de Tocopilla* (Governor's Office - Tocopilla)

- *Intendencia III Región* (Intendency Region III)
- *Gobernación de Chañaral* (Governor's Office - Chañaral)
- *Gobernación de Copiapó* (Governor's Office - Copiapó)
- *Gobernación de Huasco* (Governor's Office - Huasco)
- *Intendencia IV Región* (Intendency Region IV)
- *Gobernación de El Elqui* (Governor's Office - El Elqui)
- *Gobernación de Limarí* (Governor's Office - Limarí)
- *Gobernación de Choapa* (Governor's Office - Choapa)
- *Intendencia V Región* (Intendency Region V)
- *Gobernación de Petorca* (Governor's Office - Petorca)
- *Gobernación de Valparaíso* (Governor's Office - Valparaíso)
- *Gobernación de San Felipe de Aconcagua* (Governor's Office - San Felipe de Aconcagua)
- *Gobernación de Los Andes* (Governor's Office - Los Andes)
- *Gobernación de Quillota* (Governor's Office - Quillota)
- *Gobernación de San Antonio* (Governor's Office - San Antonio)
- *Gobernación de Isla de Pascua* (Governor's Office - Isla de Pascua)
- *Intendencia VI Región* (Intendency Region VI)
- *Gobernación de Cachapoal* (Governor's Office - Cachapoal)
- *Gobernación de Colchagua* (Governor's Office - Colchagua)

- *Gobernación de Cardenal Caro* (Governor's Office - Cardenal Caro)
- *Intendencia VII Región* (Intendency Region VII)
- *Gobernación de Curicó* (Governor's Office - Curicó)
- *Gobernación de Talca* (Governor's Office - Talca)
- *Gobernación de Linares* (Governor's Office - Linares)
- *Gobernación de Cauquenes* (Governor's Office - Cauquenes)
- *Intendencia VIII Región* (Intendency Region VIII)
- *Gobernación de Ñuble* (Governor's Office - Ñuble)
- *Gobernación de Bío-Bío* (Governor's Office - Bío-Bío)
- *Gobernación de Concepción* (Governor's Office - Concepción)
- *Gobernación de Arauco* (Governor's Office - Arauco)
- *Intendencia IX Región* (Intendency Region IX)
- *Gobernación de Malleco* (Governor's Office - Malleco)
- *Gobernación de Cautín* (Governor's Office - Cautín)
- *Intendencia X Región* (Intendency Region X)
- *Gobernación de Valdivia* (Governor's Office - Valdivia)
- *Gobernación de Osorno* (Governor's Office - Osorno)
- *Gobernación de Llanquihue* (Governor's Office - Llanquihue)
- *Gobernación de Chiloé* (Governor's Office - Chiloé)
- *Gobernación de Palena* (Governor's Office - Palena)

- *Intendencia XI Región* (Intendency Region XI)
- *Gobernación de Coihaique* (Governor's Office - Coihaique)
- *Gobernación de Aysén* (Governor's Office - Aysén)
- *Gobernación de General Carrera* (Governor's Office - General Carrera)
- *Gobernación de Capitán Prat* (Governor's Office - Capitán Prat)
- *Intendencia XII Región* (Intendency Region XII)
- *Gobernación de Ultima Esperanza* (Governor's Office - Ultima Esperanza)
- *Gobernación de Magallanes* (Governor's Office - Magallanes)
- *Gobernación de Tierra del Fuego* (Governor's Office - Tierra del Fuego)
- *Gobernación de Antártica Chilena* (Governor's Office - Antártica Chilena)
- *Intendencia Región Metropolitana* (Intendency Metropolitan Region)
- *Gobernación de Chacabuco* (Governor's Office - Chacabuco)
- *Gobernación de Cordillera* (Governor's Office - Cordillera)
- *Gobernación de Maipo* (Governor's Office - Maipo)
- *Gobernación de Talagante* (Governor's Office - Talagante)
- *Gobernación de Melipilla* (Governor's Office - Melipilla)
- *Gobernación de Santiago* (Governor's Office - Santiago)

Notes to Subsection A:

1. The above entities include their subordinate linear organizations, regional and sub-regional subdivisions, provided that they do not have an industrial or commercial character.

2. For further clarity, Chapter 12 covers all entities dependent upon the General Directorate for Civil Aeronautics (*Dirección General de Aeronáutica Civil*) which have as their activity the provision of airport or other terminal facilities to carriers by air.

Subsection B

Chapter 12 shall apply to the following entities:

- *Municipalidad de Arica* (Municipality of Arica)
- *Municipalidad de Iquique* (Municipality of Iquique)
- *Municipalidad de Alto Hospicio* (Municipality of Alto Hospicio)
- *Municipalidad de Pozo Almonte* (Municipality of Pozo Almonte)
- *Municipalidad de Pica* (Municipality of Pica)
- *Municipalidad de Huara* (Municipality of Huara)
- *Municipalidad de Camarones* (Municipality of Camarones)
- *Municipalidad de Putre* (Municipality of Putre)
- *Municipalidad de General Lagos* (Municipality of General Lagos)
- *Municipalidad de Camiña* (Municipality of Camiña)
- *Municipalidad de Colchane* (Municipality of Colchane)
- *Municipalidad de Tocopilla* (Municipality of Tocopilla)
- *Municipalidad de Antofagasta* (Municipality of Antofagasta)
- *Municipalidad de Mejillones* (Municipality of Mejillones)
- *Municipalidad de Taltal* (Municipality of Taltal)
- *Municipalidad de Calama* (Municipality of Calama)
- *Municipalidad de Ollagüe* (Municipality of Ollagüe)
- *Municipalidad de Maria Elena* (Municipality of Maria Elena)

- *Municipalidad de San Pedro De Atacama* (Municipality of San Pedro De Atacama)
- *Municipalidad de Sierra Gorda* (Municipality of Sierra Gorda)
- *Municipalidad de Copiapó* (Municipality of Copiapó)
- *Municipalidad de Caldera* (Municipality of Caldera)
- *Municipalidad de Tierra Amarilla* (Municipality of Tierra Amarilla)
- *Municipalidad de Chañaral* (Municipality of Chañaral)
- *Municipalidad de Diego De Almagro* (Municipality of Diego De Almagro)
- *Municipalidad de Vallenar* (Municipality of Vallenar)
- *Municipalidad de Freirina* (Municipality of Freirina)
- *Municipalidad de Huasco* (Municipality of Huasco)
- *Municipalidad de Alto Del Carmen* (Municipality of Alto Del Carmen)
- *Municipalidad de La Serena* (Municipality of La Serena)
- *Municipalidad de La Higuera* (Municipality of La Higuera)
- *Municipalidad de Vicuña* (Municipality of Vicuña)
- *Municipalidad de Paihuano* (Municipality of Paihuano)
- *Municipalidad de Coquimbo* (Municipality of Coquimbo)
- *Municipalidad de Andacollo* (Municipality of Andacollo)
- *Municipalidad de Ovalle* (Municipality of Ovalle)
- *Municipalidad de Río Hurtado* (Municipality of Río Hurtado)
- *Municipalidad de Monte Patria* (Municipality of Monte Patria)
- *Municipalidad de Punitaqui* (Municipality of Punitaqui)
- *Municipalidad de Combarbalá* (Municipality of Combarbalá)

- *Municipalidad de Illapel* (Municipality of Illapel)
- *Municipalidad de Salamanca* (Municipality of Salamanca)
- *Municipalidad de Los Vilos* (Municipality of Los Vilos)
- *Municipalidad de Canela* (Municipality of Canela)
- *Municipalidad de Valparaíso* (Municipality of Valparaíso)
- *Municipalidad de Viña Del Mar* (Municipality of Viña Del Mar)
- *Municipalidad de Quilpue* (Municipality of Quilpue)
- *Municipalidad de Villa Alemana* (Municipality of Villa Alemana)
- *Municipalidad de Casablanca* (Municipality of Casablanca)
- *Municipalidad de Quintero* (Municipality of Quintero)
- *Municipalidad de Puchuncaví* (Municipality of Puchuncaví)
- *Municipalidad de Quillota* (Municipality of Quillota)
- *Municipalidad de La Calera* (Municipality of La Calera)
- *Municipalidad de La Cruz* (Municipality of La Cruz)
- *Municipalidad de Hijuelas* (Municipality of Hijuelas)
- *Municipalidad de Nogales* (Municipality of Nogales)
- *Municipalidad de Limache* (Municipality of Limache)
- *Municipalidad de Olmué* (Municipality of Olmué)
- *Municipalidad de Isla De Pascua* (Municipality of Easter Island)
- *Municipalidad de San Antonio* (Municipality of San Antonio)
- *Municipalidad de Santo Domingo* (Municipality of Santo Domingo)
- *Municipalidad de Cartagena* (Municipality of Cartagena)
- *Municipalidad de El Tabo* (Municipality of El Tabo)

- *Municipalidad de El Quisco* (Municipality of El Quisco)
- *Municipalidad de Algarrobo* (Municipality of Algarrobo)
- *Municipalidad de San Felipe* (Municipality of San Felipe)
- *Municipalidad de Santa María* (Municipality of Santa María)
- *Municipalidad de Putaendo* (Municipality of Putaendo)
- *Municipalidad de Catemu* (Municipality of Catemu)
- *Municipalidad de Panquehue* (Municipality of Panquehue)
- *Municipalidad de Llay - Llay* (Municipality of Llay - Llay)
- *Municipalidad de Los Andes* (Municipality of Los Andes)
- *Municipalidad de San Esteban* (Municipality of San Esteban)
- *Municipalidad de Calle Larga* (Municipality of Calle Larga)
- *Municipalidad de Rinconada* (Municipality of Rinconada)
- *Municipalidad de La Ligua* (Municipality of La Ligua)
- *Municipalidad de Cabildo* (Municipality of Cabildo)
- *Municipalidad de Petorca* (Municipality of Petorca)
- *Municipalidad de Papudo* (Municipality of Papudo)
- *Municipalidad de Zapallar* (Municipality of Zapallar)
- *Municipalidad de Juan Fernández* (Municipality of Juan Fernández)
- *Municipalidad de Con - Con* (Municipality of Con - Con)
- *Municipalidad de Buin* (Municipality of Buin)
- *Municipalidad de Calera De Tango* (Municipality of Calera De Tango)
- *Municipalidad de Colina* (Municipality of Colina)
- *Municipalidad de Curacaví* (Municipality of Curacaví)

- *Municipalidad de El Monte* (Municipality of El Monte)
- *Municipalidad de Isla De Maipo* (Municipality of Isla De Maipo)
- *Municipalidad de Pudahuel* (Municipality of Pudahuel)
- *Municipalidad de La Cisterna* (Municipality of La Cisterna)
- *Municipalidad de Las Condes* (Municipality of Las Condes)
- *Municipalidad de La Florida* (Municipality of La Florida)
- *Municipalidad de La Granja* (Municipality of La Granja)
- *Municipalidad de Lampa* (Municipality of Lampa)
- *Municipalidad de Conchalí* (Municipality of Conchalí)
- *Municipalidad de La Reina* (Municipality of La Reina)
- *Municipalidad de Maipú* (Municipality of Maipú)
- *Municipalidad de Estación Central* (Municipality of Estación Central)
- *Municipalidad de Melipilla* (Municipality of Melipilla)
- *Municipalidad de Ñuñoa* (Municipality of Ñuñoa)
- *Municipalidad de Paine* (Municipality of Paine)
- *Municipalidad de Peñaflor* (Municipality of Peñaflor)
- *Municipalidad de Pirque* (Municipality of Pirque)
- *Municipalidad de Providencia* (Municipality of Providencia)
- *Municipalidad de Puente Alto* (Municipality of Puente Alto)
- *Municipalidad de Quilicura* (Municipality of Quilicura)
- *Municipalidad de Quinta Normal* (Municipality of Quinta Normal)
- *Municipalidad de Renca* (Municipality of Renca)

- *Municipalidad de San Bernardo* (Municipality of San Bernardo)
- *Municipalidad de San José De Maipo* (Municipality of San José De Maipo)
- *Municipalidad de San Miguel* (Municipality of San Miguel)
- *Municipalidad de Santiago* (Municipality of Santiago)
- *Municipalidad de Talagante* (Municipality of Talagante)
- *Municipalidad de Til Til* (Municipality of Til Til)
- *Municipalidad de Alhué* (Municipality of Alhué)
- *Municipalidad de San Pedro* (Municipality of San Pedro)
- *Municipalidad de Maria Pinto* (Municipality of Maria Pinto)
- *Municipalidad de San Ramón* (Municipality of San Ramón)
- *Municipalidad de La Pintana* (Municipality of La Pintana)
- *Municipalidad de Macul* (Municipality of Macul)
- *Municipalidad de Peñalolen* (Municipality of Peñalolen)
- *Municipalidad de Lo Prado* (Municipality of Lo Prado)
- *Municipalidad de Cerro Navia* (Municipality of Cerro Navia)
- *Municipalidad de San Joaquín* (Municipality of San Joaquín)
- *Municipalidad de Cerrillos* (Municipality of Cerrillos)
- *Municipalidad de El Bosque* (Municipality of El Bosque)
- *Municipalidad de Recoleta* (Municipality of Recoleta)
- *Municipalidad de Vitacura* (Municipality of Vitacura)
- *Municipalidad de Lo Espejo* (Municipality of Lo Espejo)
- *Municipalidad de Lo Barnechea* (Municipality of Lo Barnechea)

- *Municipalidad de Independencia* (Municipality of Independencia)
- *Municipalidad de Pedro Aguirre Cerda* (Municipality of Pedro Aguirre Cerda)
- *Municipalidad de Huechuraba* (Municipality of Huechuraba)
- *Municipalidad de Padre Hurtado* (Municipality of Padre Hurtado)
- *Municipalidad de Rancagua* (Municipality of Rancagua)
- *Municipalidad de Machalí* (Municipality of Machalí)
- *Municipalidad de Graneros* (Municipality of Graneros)
- *Municipalidad de Codegua* (Municipality of Codegua)
- *Municipalidad de Mostazal* (Municipality of Mostazal)
- *Municipalidad de Peumo* (Municipality of Peumo)
- *Municipalidad de Las Cabras* (Municipality of Las Cabras)
- *Municipalidad de San Vicente* (Municipality of San Vicente)
- *Municipalidad de Pichidegua* (Municipality of Pichidegua)
- *Municipalidad de Doñihue* (Municipality of Doñihue)
- *Municipalidad de Coltauco* (Municipality of Coltauco)
- *Municipalidad de Rengo* (Municipality of Rengo)
- *Municipalidad de Quinta De Tilcoco* (Municipality of Quinta De Tilcoco)
- *Municipalidad de Requínoa* (Municipality of Requínoa)
- *Municipalidad de Olivar* (Municipality of Olivar)
- *Municipalidad de Coinco* (Municipality of Coinco)
- *Municipalidad de Malloa* (Municipality of Malloa)
- *Municipalidad de San Fernando* (Municipality of San Fernando)

- *Municipalidad de Chimbarongo* (Municipality of Chimbarongo)
- *Municipalidad de Nancagua* (Municipality of Nancagua)
- *Municipalidad de Placilla* (Municipality of Placilla)
- *Municipalidad de Santa Cruz* (Municipality of Santa Cruz)
- *Municipalidad de Lolol* (Municipality of Lolol)
- *Municipalidad de Chépica* (Municipality of Chépica)
- *Municipalidad de Pumanque* (Municipality of Pumanque)
- *Municipalidad de Paredones* (Municipality of Paredones)
- *Municipalidad de Palmilla* (Municipality of Palmilla)
- *Municipalidad de Litueche* (Municipality of Litueche)
- *Municipalidad de Pichilemu* (Municipality of Pichilemu)
- *Municipalidad de Marchihue* (Municipality of Marchihue)
- *Municipalidad de La Estrella* (Municipality of La Estrella)
- *Municipalidad de Navidad* (Municipality of Navidad)
- *Municipalidad de Peralillo* (Municipality of Peralillo)
- *Municipalidad de Curicó* (Municipality of Curicó)
- *Municipalidad de Romeral* (Municipality of Romeral)
- *Municipalidad de Teno* (Municipality of Teno)
- *Municipalidad de Rauco* (Municipality of Rauco)
- *Municipalidad de Licantén* (Municipality of Licantén)
- *Municipalidad de Vichuquén* (Municipality of Vichuquén)
- *Municipalidad de Hualañé* (Municipality of Hualañé)
- *Municipalidad de Molina* (Municipality of Molina)
- *Municipalidad de Sagrada Familia* (Municipality of Sagrada Familia)
- *Municipalidad de Talca* (Municipality of Talca)

- *Municipalidad de San Clemente* (Municipality of San Clemente)
- *Municipalidad de Pelarco* (Municipality of Pelarco)
- *Municipalidad de Río Claro* (Municipality of Río Claro)
- *Municipalidad de Pencahue* (Municipality of Pencahue)
- *Municipalidad de Maule* (Municipality of Maule)
- *Municipalidad de Curepto* (Municipality of Curepto)
- *Municipalidad de Constitución* (Municipality of Constitución)
- *Municipalidad de Empedrado* (Municipality of Empedrado)
- *Municipalidad de San Javier* (Municipality of San Javier)
- *Municipalidad de Linares* (Municipality of Linares)
- *Municipalidad de Yerbas Buenas* (Municipality of Yerbas Buenas)
- *Municipalidad de Colbún* (Municipality of Colbún)
- *Municipalidad de Longaví* (Municipality of Longaví)
- *Municipalidad de Parral* (Municipality of Parral)
- *Municipalidad de Retiro* (Municipality of Retiro)
- *Municipalidad de Chanco* (Municipality of Chanco)
- *Municipalidad de Cauquenes* (Municipality of Cauquenes)
- *Municipalidad de Villa Alegre* (Municipality of Villa Alegre)
- *Municipalidad de Pelluhue* (Municipality of Pelluhue)
- *Municipalidad de San Rafael* (Municipality of San Rafael)
- *Municipalidad de Chillán* (Municipality of Chillán)
- *Municipalidad de Pinto* (Municipality of Pinto)
- *Municipalidad de Coihueco* (Municipality of Coihueco)
- *Municipalidad de Ranquil* (Municipality of Ranquil)

- *Municipalidad de Coelemu* (Municipality of Coelemu)
- *Municipalidad de Quirihue* (Municipality of Quirihue)
- *Municipalidad de Ninhue* (Municipality of Ninhue)
- *Municipalidad de Portezuelo* (Municipality of Portezuelo)
- *Municipalidad de Trehuaco* (Municipality of Trehuaco)
- *Municipalidad de Cobquecura* (Municipality of Cobquecura)
- *Municipalidad de Ñiquén* (Municipality of Ñiquén)
- *Municipalidad de San Fabián* (Municipality of San Fabián)
- *Municipalidad de San Nicolás* (Municipality of San Nicolás)
- *Municipalidad de Bulnes* (Municipality of Bulnes)
- *Municipalidad de San Ignacio* (Municipality of San Ignacio)
- *Municipalidad de Quillón* (Municipality of Quillón)
- *Municipalidad de Yungay* (Municipality of Yungay)
- *Municipalidad de Pemuco* (Municipality of Pemuco)
- *Municipalidad de El Carmen* (Municipality of El Carmen)
- *Municipalidad de Concepción* (Municipality of Concepción)
- *Municipalidad de Penco* (Municipality of Penco)
- *Municipalidad de Hualqui* (Municipality of Hualqui)
- *Municipalidad de Florida* (Municipality of Florida)
- *Municipalidad de Tomé* (Municipality of Tomé)
- *Municipalidad de Talcahuano* (Municipality of Talcahuano)
- *Municipalidad de Coronel* (Municipality of Coronel)
- *Municipalidad de Lota* (Municipality of Lota)

- *Municipalidad de Santa Juana* (Municipality of Santa Juana)
- *Municipalidad de Lebu* (Municipality of Lebu)
- *Municipalidad de Los Alamos* (Municipality of Los Alamos)
- *Municipalidad de Arauco* (Municipality of Arauco)
- *Municipalidad de Curanilahue* (Municipality of Curanilahue)
- *Municipalidad de Cañete* (Municipality of Cañete)
- *Municipalidad de Contulmo* (Municipality of Contulmo)
- *Municipalidad de Tirúa* (Municipality of Tirúa)
- *Municipalidad de Los Angeles* (Municipality of Los Angeles)
- *Municipalidad de Santa Bárbara* (Municipality of Santa Bárbara)
- *Municipalidad de Laja* (Municipality of Laja)
- *Municipalidad de Quilleco* (Municipality of Quilleco)
- *Municipalidad de Nacimiento* (Municipality of Nacimiento)
- *Municipalidad de Negrete* (Municipality of Negrete)
- *Municipalidad de Mulchén* (Municipality of Mulchén)
- *Municipalidad de Quilaco* (Municipality of Quilaco)
- *Municipalidad de Yumbel* (Municipality of Yumbel)
- *Municipalidad de Cabrero* (Municipality of Cabrero)
- *Municipalidad de San Rosendo* (Municipality of San Rosendo)
- *Municipalidad de Alto Bío Bío* (Municipality of Alto Bío Bío)
- *Municipalidad de Tucapel* (Municipality of Tucapel)
- *Municipalidad de Antuco* (Municipality of Antuco)

- *Municipalidad de Chillán Viejo* (Municipality of Chillán Viejo)
- *Municipalidad de Hualpén* (Municipality of Hualpén)
- *Municipalidad de San Pedro De La Paz* (Municipality of San Pedro De La Paz)
- *Municipalidad de San Carlos* (Municipality of San Carlos)
- *Municipalidad de Chiguayante* (Municipality of Chiguayante)
- *Municipalidad de Angol* (Municipality of Angol)
- *Municipalidad de Purén* (Municipality of Purén)
- *Municipalidad de Los Sauces* (Municipality of Los Sauces)
- *Municipalidad de Renaico* (Municipality of Renaico)
- *Municipalidad de Collipulli* (Municipality of Collipulli)
- *Municipalidad de Ercilla* (Municipality of Ercilla)
- *Municipalidad de Traiguén* (Municipality of Traiguén)
- *Municipalidad de Lumaco* (Municipality of Lumaco)
- *Municipalidad de Victoria* (Municipality of Victoria)
- *Municipalidad de Curacautín* (Municipality of Curacautín)
- *Municipalidad de Lonquimay* (Municipality of Lonquimay)
- *Municipalidad de Temuco* (Municipality of Temuco)
- *Municipalidad de Cholchol* (Municipality of Cholchol)
- *Municipalidad de Vilcún* (Municipality of Vilcún)
- *Municipalidad de Freire* (Municipality of Freire)
- *Municipalidad de Cunco* (Municipality of Cunco)
- *Municipalidad de Lautaro* (Municipality of Lautaro)
- *Municipalidad de Perquenco* (Municipality of Perquenco)

- *Municipalidad de Galvarino* (Municipality of Galvarino)
- *Municipalidad de Nueva Imperial* (Municipality of Nueva Imperial)
- *Municipalidad de Carahue* (Municipality of Carahue)
- *Municipalidad de Saavedra* (Municipality of Saavedra)
- *Municipalidad de Pitrufquén* (Municipality of Pitrufquén)
- *Municipalidad de Gorbea* (Municipality of Gorbea)
- *Municipalidad de Toltén* (Municipality of Toltén)
- *Municipalidad de Loncoche* (Municipality of Loncoche)
- *Municipalidad de Villarrica* (Municipality of Villarrica)
- *Municipalidad de Pucón* (Municipality of Pucón)
- *Municipalidad de Melipeuco* (Municipality of Melipeuco)
- *Municipalidad de Curarrehue* (Municipality of Curarrehue)
- *Municipalidad de Teodoro Schmidt* (Municipality of Teodoro Schmidt)
- *Municipalidad de Padre De Las Casas* (Municipality of Padre De Las Casas)
- *Municipalidad de Valdivia* (Municipality of Valdivia)
- *Municipalidad de Corral* (Municipality of Corral)
- *Municipalidad de Mariquina* (Municipality of Mariquina)
- *Municipalidad de Mafil* (Municipality of Mafil)
- *Municipalidad de Lanco* (Municipality of Lanco)
- *Municipalidad de Los Lagos* (Municipality of Los Lagos)
- *Municipalidad de Futrono* (Municipality of Futrono)
- *Municipalidad de Panguipulli* (Municipality of Panguipulli)
- *Municipalidad de La Unión* (Municipality of La Unión)

- *Municipalidad de Paillaco* (Municipality of Paillaco)
- *Municipalidad de Río Bueno* (Municipality of Río Bueno)
- *Municipalidad de Lago Ranco* (Municipality of Lago Ranco)
- *Municipalidad de Osorno* (Municipality of Osorno)
- *Municipalidad de Puyehue* (Municipality of Puyehue)
- *Municipalidad de San Pablo* (Municipality of San Pablo)
- *Municipalidad de Puerto Octay* (Municipality of Puerto Octay)
- *Municipalidad de Río Negro* (Municipality of Río Negro)
- *Municipalidad de Purranque* (Municipality of Purranque)
- *Municipalidad de Puerto Montt* (Municipality of Puerto Montt)
- *Municipalidad de Calbuco* (Municipality of Calbuco)
- *Municipalidad de Puerto Varas* (Municipality of Puerto Varas)
- *Municipalidad de Llanquihue* (Municipality of Llanquihue)
- *Municipalidad de Fresia* (Municipality of Fresia)
- *Municipalidad de Frutillar* (Municipality of Frutillar)
- *Municipalidad de Maullín* (Municipality of Maullín)
- *Municipalidad de Los Muermos* (Municipality of Los Muermos)
- *Municipalidad de Ancud* (Municipality of Ancud)
- *Municipalidad de Quemchi* (Municipality of Quemchi)
- *Municipalidad de Dalcahue* (Municipality of Dalcahue)
- *Municipalidad de Castro* (Municipality of Castro)
- *Municipalidad de Chonchi* (Municipality of Chonchi)
- *Municipalidad de Queilén* (Municipality of Queilén)
- *Municipalidad de Quellón* (Municipality of Quellón)

- *Municipalidad de Puqueldón* (Municipality of Puqueldón)
- *Municipalidad de Quinchao* (Municipality of Quinchao)
- *Municipalidad de Curaco De Velez* (Municipality of Curaco De Velez)
- *Municipalidad de Chaitén* (Municipality of Chaitén)
- *Municipalidad de Palena* (Municipality of Palena)
- *Municipalidad de Futaleufú* (Municipality of Futaleufú)
- *Municipalidad de San Juan De La Costa* (Municipality of San Juan De La Costa)
- *Municipalidad de Cochamo* (Municipality of Cochamo)
- *Municipalidad de Hualaihue* (Municipality of Hualaihue)
- *Municipalidad de Aysén* (Municipality of Aysén)
- *Municipalidad de Cisnes* (Municipality of Cisnes)
- *Municipalidad de Coyhaique* (Municipality of Coyhaique)
- *Municipalidad de Chile Chico* (Municipality of Chile Chico)
- *Municipalidad de Cochrane* (Municipality of Cochrane)
- *Municipalidad de Lago Verde* (Municipality of Lago Verde)
- *Municipalidad de Guaitecas* (Municipality of Guaitecas)
- *Municipalidad de Río Ibañez* (Municipality of Río Ibañez)
- *Municipalidad de O'Higgins* (Municipality of O'Higgins)
- *Municipalidad de Tortel* (Municipality of Tortel)
- *Municipalidad de Punta Arenas* (Municipality of Punta Arenas)
- *Municipalidad de Puerto Natales* (Municipality of Puerto Natales)
- *Municipalidad de Porvenir* (Municipality of Porvenir)
- *Municipalidad de Torres Del Paine* (Municipality of Torres Del Paine)

- *Municipalidad de Río Verde* (Municipality of Río Verde)
- *Municipalidad de Laguna Blanca* (Municipality of Laguna Blanca)
- *Municipalidad de San Gregorio* (Municipality of San Gregorio)
- *Municipalidad de Primavera* (Municipality of Primavera)
- *Municipalidad de Timaukel* (Municipality of Timaukel)
- *Municipalidad de Navarino* (Municipality of Navarino)
- *Municipalidad de Cabo de Hornos* (Municipality of Cabo de Hornos)

#### Subsection C

Chapter 12 shall apply to the following entities:

- *Empresa Portuaria Arica* (Arica Port Company)
- *Empresa Portuaria Iquique* (Iquique Port Company)
- *Empresa Portuaria Antofagasta* (Antofagasta Port Company)
- *Empresa Portuaria Coquimbo* (Coquimbo Port Company)
- *Empresa Portuaria Valparaíso* (Valparaíso Port Company)
- *Empresa Portuaria San Antonio* (San Antonio Port Company)
- *Empresa Portuaria San Vicente-Talcahuano* (San Vicente-Talcahuano Port Company)
- *Empresa Portuaria Puerto Montt* (Puerto Montt Port Company)
- *Empresa Portuaria Chacabuco* (Chacabuco Port Company)
- *Empresa Portuaria Austral* (Austral Port Company)

Part 2  
Goods

Section 1  
Goods Covered by Japan

Chapter 12 shall apply to goods covered by Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement.

Section 2  
Goods Covered by Chile

Chapter 12 shall apply to all goods.

Part 3  
Services

Section 1  
Services Covered by Japan

Chapter 12 shall apply to services covered by Annex 4 of Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement.

Section 2  
Services Covered by Chile

Chapter 12 shall apply to all services, except for financial services, as defined in subparagraph (e) of Article 128.

Part 4  
Construction Services

Section 1  
Construction Services Covered by Japan

Chapter 12 shall apply to construction services covered by Annex 5 of Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement.

Section 2  
Construction Services Covered by Chile

Chapter 12 shall apply to all construction services.

Note to Section 2:

Chapter 12 shall not apply to any construction services intended for Easter Island (*Isla de Pascua*).

Part 5  
Thresholds

Section 1  
Thresholds Applicable to Japan

The thresholds for procurement by covered entities under Section 1 of Part 1 are as set out in Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement, except that the thresholds for procurement of goods and services (other than construction services and architectural, engineering and other technical services) by such entities other than those covered by Annex 2 of Japan's Appendix I to the Agreement on Government Procurement in Annex 4 to the WTO Agreement are SDR 100,000.

Note to Section 1:

Japan shall calculate and convert the value of thresholds into Yen based on an average value of Yen in terms of SDRs in the most recent two-year period starting on January 1 of the year before the preceding year and ending on December 31 of the preceding year. The value of thresholds as calculated and converted into Yen is valid for two-year period starting on April 1 of the current year and ending on March 31 of the year after the following year. However, the value of thresholds as calculated and converted into Yen based on an average value of Yen in terms of SDRs during the period from January 1, 2004 to December 31, 2005 shall be valid as from the date of entry into force of this Agreement until March 31, 2008.

Section 2  
Thresholds Applicable to Chile

1. For entities specified in Subsection A of Section 2 of Part 1:

Goods specified in Part 2:  
Thresholds SDR 100,000

Services specified in Part 3:  
Thresholds SDR 100,000

Construction services specified in Part 4:  
Thresholds SDR 5,000,000

2. For entities specified in Subsection B of Section 2 of Part 1:

Goods specified in Part 2:  
Thresholds SDR 200,000

Services specified in Part 3:  
Thresholds SDR 200,000

Construction services specified in Part 4:  
Thresholds SDR 10,000,000

3. For entities specified in Subsection C of Section 2 of Part 1:

Goods specified in Part 2:  
Thresholds SDR 300,000

Services specified in Part 3:  
Thresholds SDR 300,000

Construction services specified in Part 4:  
Thresholds SDR 10,000,000

Note to Section 2:

Chile shall calculate and convert the value of thresholds into Chilean pesos based on an average value of Chilean pesos in terms of SDRs in the most recent two-year period starting on January 1 of the year before the preceding year and ending on December 31 of the preceding year. The value of thresholds as calculated and converted into Chilean pesos is valid for a two-year period starting on April 1 of the current year and ending on March 31 of the year after the following year. However, the value of thresholds as calculated and converted into Chilean pesos based on an average value of Chilean pesos in terms of SDRs during the period from January 1, 2004 to December 31, 2005 shall be valid as from the date of entry into force of this Agreement until March 31, 2008.

Part 6  
General Note of Chile

Chapter 12 shall not apply to:

- (a) any form of assistance provided by Chile or a state enterprise thereof, including grants, loans, equity infusions, fiscal incentives, subsidies, guarantees, cooperative agreements, government provision of goods and services to persons or to regional or local governments, and purchases for the direct purpose of providing foreign assistance;
- (b) purchases funded by international grants, loans or other assistance, where the provision of such assistance is subject to conditions inconsistent with the provisions of Chapter 12; and

- (c) procurements by the missions of the foreign service of Chile exclusively for their operation and management.

Part 7  
Publications

Section 1  
Publications of Japan

Kanpo  
Kenpo, Shiho or their equivalents

Section 2  
Publications of Chile

Diario Oficial  
[www.chilecompra.cl](http://www.chilecompra.cl)  
[www.mop.cl](http://www.mop.cl) (for construction services)

Annex 15  
referred to in Chapter 13

Geographical Indications for Wines and Spirits

1. With respect to Japan: Satsuma for spirits, as specified in accordance with the laws and regulations of Japan.
2. With respect to Chile: *Pisco Chileno* (Chilean Pisco) for spirits, as specified in accordance with the laws and regulations of Chile.